2024 | Sustainability Statement

world of **wienerberger**

Sustainability Program 2023–2026: Shaping our Sustainable Future

2026 Targets

At wienerberger, sustainability is part of who we are. As we continue to innovate and improve our impact on the planet and people, we are proud to move forward with the wienerberger Sustainability Program 2023-2026. This program is a vital step on our journey towards achieving climate neutrality by 2050 and aligning with the sustainability targets of the European Green Deal.

The Sustainability Program 2023-2026 includes the environmental and social topics, leveraging our sustainability targets to organic growth within our internal processes and assisting society with products supporting energy efficiency and climate resilience. It provides the right strategic and operational focus for the sustainable development of our business.

Our 2026 Social Targets

At wienerberger we put people first: We remain humble and embrace differences, lead by example and act as advocates for diversity & inclusion, and offer our employees a safe, attractive working environment with opportunities for development. Our commitment extends far beyond our colleagues at work. Because our solutions are developed by people, for people, we act in the interests of our customers, our partners, our staff, and society as a whole. We demonstrate this commitment with our 2026 social targets: they encompass initiatives to enhance diversity and inclusion, improve employee well-being, and support the communities in which wienerberger operates.

Health and Safety

We are committed to the principle of Zero Harm in all our operations. Building a strong safety culture is a fundamental pillar in achieving this goal. Visible leadership, where management actively participates in shopfloor safety meetings, plays a crucial role in fostering this culture. Our goal is to achieve at least 20,000 hours of visible leadership per year.

Training & Development

We understand the importance of our employees' professional advancement to wienerberger's continued success. Therefore, we commit to all employees receiving 18 hours of training per person a year. To support young talent, we will train 500 apprentices by 2026. In addition we will provide in total 30,000 hours of training for installers, as the lack of skilled labor on building sites is currently a significant bottleneck for the building industry. wienerberger is on track toward achieving those targets after the first year of the Sustainability Program.

2026 Social Targets	Key Performance Indicators	2026 Targets	2024 Progress
Health & Safety	Visible leadership hours per year	**20,000**	**~49,000**
Training & Development	Hours of training per employee per year	**18**	**23**
	Apprentices trained in total from 2023 until 2026	**500**	**~350**
	Hours of training for installers in total from 2023 until 2026	**30,000**	**~9,600**

Diversity and Inclusion

Diversity and inclusion initiatives at wienerberger aim to create a workplace culture where individuals from various backgrounds are valued and provided with equal opportunities. To increase our focus on promoting diversity within the workforce and fostering an inclusive and empowering environment, inclusion and diversity action plans will be developed in all countries by 2026 with its first action plans developed in three pilot countries in 2024.

Social Commitment

Expanding our successful partnership with Habitat for Humanity International, we remain committed to supporting the building of 200 housing units per year with our products in our local markets, providing decent living conditions for people in need, in the countries in which we operate in.

2026 Social Targets	Key Performance Indicators	2026 Targets	2024 Progress
Diversity and Inclusion	Development and implementation of an inclusion and diversity action plan in all countries in total from 2023 until 2026	**in all countries**	**in 3 pilot countries**
Social Commitment	Housing units[1)] per year for people in need, built with our products and in the markets in which we operate per year	**200**	**~290**

1) Housing unit for social projects:
Buildings: New construction/renovation of residential and non-residential buildings: one single-family house/one apartment = one housing unit; one multi-family house or non-residential building (e.g., hospitals) per predefined area of 60m² = one housing unit.
Infrastructure (fresh water or wastewater connection): Residential construction/renovation: connection of four housing units to the fresh water supply or wastewater disposal system or connection per predefined surface of 60 m² in non-residential construction = one housing unit.
Piping systems for building services: new construction/renovation of residential and non-residential buildings: one single-family house/one apartment = one housing unit: new construction/renovation in non-residential buildings per predefined surface of 60 m² = one housing unit.

Our 2026 Environmental Targets

The 2026 environmental targets refer to specific objectives and goals set by wienerberger for the year 2026, aimed at reducing our company's environmental impact and promoting sustainability. These targets include reducing greenhouse gas emissions, minimizing resource consumption, and enhancing eco-friendly practices across the organization.

Decarbonization and Energy Mix

Decarbonization involves reducing carbon emissions in production and transport as well as transitioning to cleaner, low-carbon energy sources. We aim to reduce our CO_2 emissions further and split our ambitions into three areas: We want to achieve a 25%-reduction of emissions from primary energy sources and raw materials as well as from electricity consumption and generation by 2026 (scope 1 & 2, intensity-based). In addition, we continue to emphasize on scope 3 emissions, indirect emissions stemming from outside our company, aiming to achieve a 10% reduction by targeted measures in the areas of purchased goods and services, downstream transportation, and distribution as well as energy- and fuel-related activities. Furthermore, we want to increase the use of renewable energy at our production sites to achieve the target of 15% of renewable energy used in own operations.

Circularity

Circularity refers to creating a closed-loop system where products and materials are recycled, reused, or repurposed to minimize waste and reduce the consumption of new resources. Durability is a leading circular principle as it directly addresses the issue of resource consumption and waste generation. wienerberger has highly durable products that will last for over 100 years. Our ongoing commitment to circularity involves designing products and processes that minimize waste and maximize the efficient use of resources. To this end, we strive to ensure that highly durable products account for over 80% of all sales while recyclable and/or reusable products exceed 90%.

2026 Environmental Targets	Key Performance Indicators	2026 Targets	2024 Progress
Decarbonization and Energy Mix	Reduction in scope 1 & 2 CO_2 emissions[1] in total from 2020 until 2026	**25%**	**18.5%**
	Reduction in scope 3 CO_2 emissions in total from 2022 until 2026	**10%**	**20%**
	Use of renewable energy used in own operations in total from 2023 until 2026	**15%**	**11.2%**
Circularity	Sales from highly durable products (>100 years) per year	**> 80%**	**83%**
	Products sold, which are recyclable and/or reusable per year	**> 90%**	**93%**

1) Based on product-group-specific KPIs; all CO_2 indicators refer to carbon dioxide equivalents (CO_2e).

Biodiversity

Biodiversity encompasses the variety and variability of life on Earth, including ecosystems, species, and genetic diversity. Our biodiversity strategy aligns with the Global Biodiversity Framework and the EU Biodiversity Strategy by setting targets and actions to improve biodiversity and bring it closer to our lives. At wienerberger's production sites, we are implementing Biodiversity Action Plans, which will contribute to achieving a 10% improvement in fauna diversity by 2026. Our training of 400 biodiversity ambassadors supports this KPI, equipping them to assess key indicators of healthy fauna and planting 100,000 trees by 2026.

Revenue from products supporting net zero buildings

The building sector is accounts for approximately 39% of global energy and process-related CO_2 emissions. Energy management and innovative products that support the construction, renovation and operation of net-zero energy buildings are hence a central lever in decarbonization efforts worldwide. wienerberger's innovative systems and technologies for the building sector play an essential role in designing, constructing, and operating net zero buildings. Driving development, growth and availability of these products is essential for the buildings sector and Europe's ambition to become CO_2 neutral by 2050. The target captures those product categories that support energy-efficient buildings, such as: systems for roofs, outer walls including façades, heating, cooling and solar power generation.

2026 Environmental Targets	Key Performance Indicators	2026 Targets	2024 Progress
Biodiversity	Improvement of fauna resulting from the biodiversity plans implemented for all production plants in total from 2023 until 2026	**10%**	**5%**
	Biodiversity ambassadors trained in total from 2020 until 2026	**400**	**~320**
	Trees planted, equivalent to one tree per employee per year in total from 2022 until 2026	**100,000**	**~111,500**
Revenue from Products Supporting Net Zero Buildings	Total revenue from building products contributing to Net Zero Buildings[1)] in total from 2023 until 2026	**75%**	**73.4%**

1) These are products that:
- Meet the substantial contribution to climate change mitigation criteria (U-value threshold), part of the technical screening criteria, under the EU Taxonomy Regulation 2020/852 economic activity 3.5. Manufacture of energy efficiency equipment for buildings; or
- Contribute to lower energy consumption within the buildings, even if not yet covered by the Taxonomy Regulation (low-temperature cooling and heating systems); or
- Contribute to energy consumption through renewable energy in the buildings (photovoltaic (PV)); or
- Contribute to a lower embodied energy footprint of the building (products with extremely low CO_2 emissions: products with almost zero emissions in the production phase (at least 80% lower CO_2 emissions in production compared to 2020).

Water management

As climate change necessitates better water management as increasingly precious resource, we set out to harvest, retain, and save 35 million m³ of water by 2026 through our products. Water management encompasses a range of practices and strategies to use water resources efficiently and responsibly. In addition, we commit ourselves to reducing water consumption in our production by 15%.

Waste management

Waste management focuses on handling and disposing of the waste generated by our operations. Our approach to waste management includes reducing production waste, promoting recycling and reuse, and ensuring proper disposal of waste materials to minimize environmental impact. For our Sustainability Program 2023-2026 we commit to a 15% waste reduction at our production sites to complement our efforts towards circularity.

2026 Environmental Targets	Key Performance Indicators	2026 Targets	2024 Progress
Water Management	Water harvested, retained, and saved through our products in infrastructure and agriculture in total from 2023 until 2026	**35 million m³**	**~10 million m³**
	Reduction of water consumption in own operations in total from 2023 until 2026	**15%**	**4.6%**
Waste Management	Reduction of waste in own operations in total from 2023 until 2026	**15%**	**0.7%**

Sustainability Statement
General information

BP-1 General Basis for the Preparation of the Sustainability Statement

Wienerberger AG, headquartered in Vienna, Austria, is the parent company of an international group of companies providing innovative, ecological solutions for the entire building envelope in the fields of new buildings and renovations, as well as infrastructure in water and energy management. The business activities of Wienerberger AG are categorized in three segments according to management responsibilities: Europe West, Europe East, and North America. The address of Wienerberger AG is Wienerbergerplatz 1, 1100 Vienna, Austria.

The Sustainability Statement was prepared on a consolidated basis. The scope of consolidation is the same as for the cosolidated financial statements. The list of companies enclosed at the end of the Notes accompanying the Consolidated Financial statements provides an overview of the fully consolidated companies. Joint ventures and associations included as equity and investments are not consolidated for materiality reasons. Where implied by material impacts, the Sustainability Statement covers wienerberger's upstream and downstream value chain.

wienerberger has not used the option to omit any specific piece of information corresponding to intellectual property, know-how, or the results of innovation.

The Sustainability Statement was prepared in accordance with the requirements of § 267a UGB (NaDiVeG), including

- the voluntarily applied European Sustainability Reporting Standards (hereinafter ESRS),
- the procedure for identifying information to be reported according to ESRS (hereinafter "Materiality Assessment Process") and its presentation in the chapter "Management der Auswirkungen, Risiken und Chancen", and
- the reporting requirements according to Art. 8 of the Taxonomy Regulation (EU) 2020/852 (hereinafter EU-Taxonomy Regulation).

Independent auditors have conducted an audit to obtain limited assurance on the Sustainability Statement.

BP-2 – Disclosures in relation to specific circumstances

Where metrics could not be measured using the methodology described alongside quantitative disclosure throughout the topical chapters of this Sustainability Statement, estimations based on our best judgements, and preferring externally available data over internal information, have been applied. These are appropriately described in the explanation to each metric concerned. We conclude that there are no measurement or estimation uncertainties, where a reasonable change in an input factor to our measurement or estimation would materially change the turnout of the metric disclosed.

GOV-1 Role of the administrative, management and supervisory bodies

As a listed company with international operations, wienerberger is committed to the principles of responsible corporate governance aimed at the sustainable creation of added value. We detail information about the composition and diversity of wienerberger's Managing Board and Supervisory Board members in the Corporate Governance Report, section Diversity as an aspect to be considered in Managing Board and Supervisory Board appointments.

The Managing Board is responsible for designing and implementing the adopted policies, Sustainability Program 2026, and the Climate Transition Plan. The Managing Board sets the sustainability targets, advised by KPI owners (KPI: Key Performance Indicators) and group functions. Targets are presented to and acknowledged by the Supervisory Board. We have designated a KPI owner for each wienerberger Sustainability Program 2026 KPI topic. This senior management role oversees the critical actions necessary to achieve our targets. The KPI owners analyze the improvements and intervene to ensure target achievement. The Sustainability Program Management supports this process at the group level.

wienerberger manages material impacts, risks, and opportunities as part of the general risk management process and controls system, which we describe in detail in the Management Report - Risk Management and the Internal Control System

section. Material impacts, risks, and opportunities have been analyzed in the double materiality assessment (see section IRO-1) and the climate risk assessment (see chapter E1 Climate Change). The Sustainability and Innovation Committee and the Audit and Risk Committee of the Supervisory Board oversee wienerberger's material impacts, risks, and opportunities. We describe the responsibilities of both Committees in the Corporate Governance Report, section "Committees of the Supervisory Board".

The Sustainability and Innovation Committee is regularly updated on the wienerberger's impacts, risks, and opportunities, the progress of policy creation, the creation and implementation of the Climate Transition Plan, and strategy creation. It supports the Managing Board in reviewing and developing our sustainability strategy. The Audit and Risk Committee is responsible for monitoring the accounting process, verifying the independence of the external auditor and monitoring the auditor's activity, submitting a proposal for the selection of the external auditor, reviewing the annual financial statements and preparing their adoption, reviewing the profit distribution proposal, auditing the consolidated financial statements and the group management report (including the Sustainability Statement), as well as reporting the audit results to the supervisory board and approving non-audit services. We detail the activities and focus areas of the Sustainability and Innovation Committee and the Audit and Risk Committee in the Corporate Governance Report, section "Committees of the Supervisory Board".

The members of the Managing Board and the Supervisory Board bring a wide range of expertise to the company (see also Corporate Governance Report, section "Composition of the Managing Board and the Supervisory Board") as well as personal characteristics that are essential criteria applied in the selection of Managing Board and Supervisory Board members (see also Corporate Governance Report, section "Principle of Diversity in Managing Board and Supervisory Board Appointments"). The Managing Board and the Supervisory Board are regularly updated about sustainability matters. In addition, the relevant sub-committees (see above) have been informed and updated throughout the implementation process of the new CSRD directive and beyond.

G1 - Business conduct

The Managing Board of wienerberger makes strategic decisions and consistently incorporates sustainability aspects and the associated opportunities and risks related to the environment, social matters and corporate governance into the development and implementation of wienerberger's corporate strategy. This includes also business conduct matters.

The premise of the Managing Board is shared responsibility for strategic and operational issues and a continuous exchange of information on important measures and developments in the individual fields of business.

The Supervisory Board decides on issues of fundamental importance and the group's strategic orientation. The Supervisory Board and the Managing Board maintain intensive cooperation. Their chairpersons regularly discuss the group's sustainable development and strategic orientation.

The wienerberger Managing Board, the Supervisory Board and the Works Council expect all employees and business partners to act in line with the laws, rules and internal Policies related to Business Conduct and to comply with all principles defined in the Code of Conduct.

The wienerberger Chief Financial Officer (CFO) is the Chairperson of wienerberger's Whistleblowing Committee. The CFO and the Head of the European Works Council are jointly appointed as the designated arbitrator if required within the Whistleblowing Committee. The Committee sends the final report - considering the case's content and its severity – to other internal bodies, committees, or other relevant functions such as wienerberger's Managing Board.

As stated in the Policy on Anti-bribery and Anti-corruption, specific responsibility concerning training on anti-bribery and anti-corruption lies with the Managing Board and the Supervisory Board.

The members of the Managing Board and the Supervisory Board bring a wide range of expertise to the company. The diverse expertise of administrative, management, and supervisory bodies creates a mutually appreciative work environment and helps better understand the needs of wienerberger's stakeholders. Professional qualifications required for the management and supervision of a listed company (e.g. the necessary expertise and experience, also concerning Business Conduct matters), as well as personal characteristics, are essential criteria applied in selecting the Managing Board and Supervisory

Board members. The Supervisory Board reviews also Business Conduct matters. More information on the qualifications of the Managing Board and Supervisory Board are disclosed in the Corporate Governance Report, section "Principle of Diversity in Managing Board and Supervisory Board Appointments".

GOV-2 Sustainability Matters Addressed by Administrative, Management, and Supervisory Bodies

The activities and focus areas of the Sustainability and Innovation Committee and the Audit and Risk Committee are described in detail in the Corporate Governance Report - "Committees of the Supervisory Board" section. Both committees are regularly updated about the group's impacts, risks and opportunities, policies, actions, metrics, and targets. The Managing Board and the Supervisory Board consider the material impacts, risks, and opportunities of wienerberger continuously when overseeing the strategy as well as significant transactions and decisions, guided by wienerberger's strategic vision set out in the Climate Transition Plan (see E1-1 Transition plan for climate change mitigation) and the Sustainability Program 2026. We provide updates following the company's governance timetable of Managing Board and Supervisory board meetings by the relevant functional departments at the HQ level. In mitigating risks and leveraging opportunities, wienerberger's Management takes a holistic approach, covering areas of product development, M&A, plant network development, choice of energy carriers, and a variety of Scope 3 emission reduction initiatives. This evaluation includes the consideration of trade-offs associated with those impacts, risks, and opportunities.

GOV-3 Integration of Sustainability-Related Performance in Incentive Schemes

The total target remuneration of the members of the Managing Board comprises Fixed remuneration elements (consisting of fixed remuneration, fringe benefits, and pension contributions) and Variable remuneration (consisting of short-term variable remuneration and long-term variable remuneration).

We link short-term variable remuneration to achieving financial performance criteria and the sustainable corporate development of wienerberger, with sustainability targets being between 20% and 50%. The intent of long-term variable remuneration is to motivate potential beneficiaries to orientate their activities toward a sustainable increase in enterprise value and to identify more strongly with the company's long-term plans and targets. As set out in the remuneration policy, two-thirds of the Long Term Incentive (LTI) targets are financial, and one-third refers to ESG.

We derive the ESG targets from wienerberger's Sustainability Program 2026, which focuses on environmental and social targets. Implementing sustainability targets aligns with wienerberger's strategy and supports our sustainable development. Based on the program, the Nomination & Remuneration Committee has derived the following list of criteria:

- Environment
  - Decarbonization
  - Energy mix
  - Circular economy
  - Net-Zero-Products
  - Water management
  - Waste management
- Social
  - Health & Safety
  - Education/Training
  - Inclusion & Diversity
  - Social Commitment

For short-term variable remuneration, a maximum of two criteria from the criteria catalog are considered and operationalized through specific, measurable, and ambitious metrics and targets. For long-term variable remuneration, a maximum of four criteria from the criteria catalog are considered and operationalized through specific, measurable, and ambitious targets. The criteria with their minimum, target, and maximum values are set annually by the Nomination & Remuneration Committee at the end of the previous financial year or at the latest beginning of the new financial year.

We design the variable remuneration of our employees in various management positions of wienerberger in alignment with the incentive scheme for Managing Board members. Depending on the functional profile of each executive, the targets for the short-term remuneration component are determined based on the budget of wienerberger or the respective executive's area of activity and supplemented by individually agreed upon financial or non-financial targets. Local management has, for example, the components EBITDA, optimization of occupational safety, reduction of CO_2 emissions, and individual targets in its variable remuneration.

GOV-4 Due Diligence

The following table shows a mapping of information provided in wienerberger's Sustainability Statement about the due diligence process.

CORE ELEMENTS OF DUE DILIGENCE	
a) Embedding due diligence in governance, strategy and business model	General Information, section -SBM-1 and SBM-3 G1-1 Business conduct policies and corporate culture
b) Engaging with affected stakeholders in all key steps of the due diligence	General Information, section -SBM-1 and SBM-3
c) Identifying and assessing adverse impacts	General Information, section -SBM-2 and SBM-3 E1 - Climate Change, section SBM-3 E2- Pollution, section SBM-3 E3 - Water and marine resources, section SBM-3 E4 - Biodiversity and ecosystems, section SBM-3 E5 - Resource use and circular economy, section SBM-3 S1 - Own workforce, section SBM-3 S2 - Workers in the value chain, section SBM-3 S4 - Consumers and end-users, section SBM-3 G1 - Business conduct, section SBM-3
d) Taking actions to address those adverse impacts	E1-1 Transition plan for climate change mitigation and E1-3 Actions and resources E2-2 Actions E3-3 Actions E4-3 Actions E5-2 Actions S1-3 Remediation and raising concerns and S1-4 Actions S2-3 Remediation and raising concerns and S2-4 Actions S4-3 Remediation and raising concerns and S4-4 Actions G1-1 Business conduct policies and corporate culture
e) Tracking the effectiveness of these efforts and communicating	General Information, section -SBM-2 and SBM-3 E1-1 Transition plan for climate change mitigation and E1-3 Actions and resources E2-2 Actions E3-3 Actions E4-3 Actions E5-2 Actions S1-3 Remediation and raising concerns and S1-4 Actions S2-3 Remediation and raising concerns and S2-4 Actions S4-3 Remediation and raising concerns and S4-4 Actions G1-1 Business conduct policies and corporate culture

GOV-5 Risk Management and Internal Controls Over Sustainability Reporting

We seamlessly embed risk management and internal controls over sustainability reporting into wienerberger's general Risk Management Strategy and Internal Control System. This practice is described in detail in the Management report - "Risk Management and the Internal Control System" section. Risks specific to climate change are discussed and disclosed in chapter E1 - Climate Change in section SBM-3 and in this chapter in section IRO-1 (E1 Climate Change).

The Audit and Risk Committee is responsible for monitoring the accounting process, verifying the independence of the external auditor and monitoring the auditor's activity, submitting a proposal for the selection of the external auditor, reviewing the annual financial statements and preparing their adoption, reviewing the profit distribution proposal, auditing the consolidated financial statements and the group management report (including the Sustainability Statement), as well as reporting the audit results to the supervisory board and approving non-audit services. We detail the activities and focus areas of the Sustainability and Innovation Committee and the Audit and Risk Committee in the Corporate Governance Report- "Committees of the Supervisory Board section".

SBM-1 Strategy, business model and value chain

wienerberger's durable products and smart system solutions are used to construct and renovate buildings and even entire city quarters. The product portfolio now ranges from roof and wall systems to facade solutions, engineering services for buildings, innovative pipe systems for safe and secure energy and water supply, and systems for rainwater management and wastewater disposal.

The following table shows the core applications of our products and systems:

	Solutions for the Building Envelope and Concrete Pavers	In-house solutions	Infrastructure solutions
Product groups	Wall-, façade-, roof-systems (including PV solutions) for: › Single- and two-family homes › Multi-family homes › Non-residential construction	› Electrical cooling and heating installations › Drinking water and wastewater › Garden irrigation › Irrigation systems and retention of water	› Freshwater, stormwater, and wastewater › Transport of energy › Agriculture
Markets served	› New build › Renovation › Repair › Modernization	› New build › Renovation › Repair › Modernization	› New build › Renovation › Repair › Modernization
Decision makers and customer groups	› Architects, designers › Public-sector clients › Private investors › Building contractors, › Processors, distribution partners, dealers	› Designers › Electricians › Plumbers › Building contractors › Processors, distribution partners, dealers	› Investors › Communities, › Public-sector clients, › Designers › Building contractors › Processors, distribution partners, dealers, › Private clients
Product users	› End customers	› End customers	› End customers › Network operators

Value Creation at wienerberger

Products and System Solutions

With its innovative and sustainable solutions for new-build, renovation, and infrastructure projects, wienerberger improves people's quality of life and creates a better world for future generations. For the main applications of our products and systems, we design sustainable solutions for the building envelope and paved surfaces as well as in-house and infrastructure solutions. Based on the process of value creation, they can be classified as follows:

- Ceramic products and systems
- Plastic pipes and systems
- Concrete products and systems

Value Chain of Ceramic Products and Systems

Sourcing

The most important raw materials for wienerberger's ceramic products and systems are clay, additives, aggregates and alternative binders. Clay is either extracted from our clay pits or procured from external suppliers and transported by them to the respective wienerberger plants. Other raw materials, as well as packaging materials, are also procured externally. Our plants are supplied with energy and water for the production process. Through long-term contracts with diverse suppliers, we secure access to raw and other materials, energy, and water.

Production

Clay is prepared by crushing and grinding. After interim storage of the prepared clay in the souring house, we shape the material through extrusion in forming dies or pressed into molds. Once cut to size, the products are placed on pallets and transported to the dryer.

The drying process extracts moisture from the clay and prepares the products for firing. Certain ceramic products undergo surface treatment before firing, which hardens the products. Although we use thermal energy for most drying and firing, using electricity for this purpose is gaining significance. After finishing, the ceramic products are packaged and delivered to the customers.

Use phase – Building Solutions

wienerberger designs building solutions for energy-efficient and future-proof building construction. Our roof tiles, clay blocks, facing bricks, and ceramic pavers are used for single-family homes and multi-story residential and non-residential buildings, such as office buildings, hospitals, schools, and kindergartens. Building solutions by wienerberger for "Net Zero Buildings" are either highly energy-efficient, capable of producing or converting renewable energy resources for their operation, or characterized by a very low CO_2 footprint during construction.

Use phase – Ceramic Pipes

Ceramic pipes (clay pipes) and accessories produced by wienerberger are ideally suited for cost-effective, safe, sustainable wastewater disposal. Sturdy, environment-friendly, and requiring little maintenance, they prove their merits not only in municipal and industrial applications but also in residential buildings as well as commercial and public buildings. Their long service life is one of the main advantages of wienerberger's ceramic pipes, especially for demanding applications.

End of Service Life

Brick products have a very long service life of at least 100 years and great potential for reuse. At the end of their service life, ceramic products can be recycled internally and externally or reused for other applications. In this context, we are intensively exploring the possibility of recycling and reusing ceramic construction debris directly in the brick production process or used to develop new applications. wienerberger sees excellent potential in the "urban mining" concept, which aims to save resources by recovering and reusing secondary raw materials from the so-called anthropogenic stock.

Value Chain of Plastic Pipes and Systems

Sourcing

Raw materials for producing plastic pipes and systems, such as PE, PP, and PVC, as well as secondary raw materials and packaging materials, are procured from our suppliers and transported by them to the respective wienerberger plants. Long-term supplier contracts with diverse suppliers secure access to raw and other materials.

Our plants are supplied with energy and water for the production process. Water for cooling purposes is also drawn from surface bodies of water (rivers, lakes, and, in Scandinavia, the ocean) and returned to them following the applicable legal provisions.

Production
Plastic granulates are mixed and heated in an extruder to produce a melt. We then press the heated plastic melt through a die for shaping. The resultant pipe strand is cooled in water to harden the plastic material. We then cut the continuous pipe strand to size according to product requirements.

Another production method is injection molding. First, we heat raw materials for pipe accessories, which we then form in molds. To a growing extent, we use 3D printing and computer-aided assembly of parts in pipe production.

Electricity is the primary energy source used to produce plastic pipes and pipe system components. After being cut to size, the plastic pipes and pipe system components are packaged and delivered to the customers.

Use Phase
Plastic pipes and systems produced by wienerberger are important arteries of reliable, resource-efficient water management and energy supply. In-house solutions for residential and non-residential buildings include electrical installations, heating and cooling systems, hot and cold water supply systems, wastewater and rainwater systems, and installations and systems for irrigation and water retention. Infrastructure solutions include freshwater, stormwater, wastewater and rainwater systems, as well as solutions for energy supply, data and products for special applications.

End of Service Life
Plastic pipes can be recycled internally or externally. Within the Circular Plastics Alliance framework, wienerberger supports all efforts to increase the use of recycled plastic materials in Europe to at least 10 million tons per year by 2025.

Value Chain of Concrete Products

Sourcing
The most important raw materials for producing wienerberger's concrete products are sand and gravel, cement, aggregates, alternative binders, and filling agents. These are procured from suppliers as primary or secondary raw materials (externally recycled materials) and transported to the respective wienerberger plants. We also procure energy, water, and packaging materials for production. For wienerberger's concrete products, "urban mining", i.e., the recovery and use of secondary raw materials from the so-called anthropogenic stock, is gaining in importance as a source of raw materials. Long-term supplier contracts and diversification of suppliers secure access to raw and other materials, energy, and water.

Production
Mixing the raw materials is the first step in producing concrete products. This step is followed by shaping through pressing or casting. For certain products, various surface-finishing processes, such as washing, grinding, blasting, or coating, may be applied before or after drying. The cured finished products are then packaged and delivered to our customers.

Use Phase
wienerberger's range of concrete products is comprised of concrete roof tiles, concrete pavers and slabs, steps, edgings, kerbstones and palisades, fences, wall stones, and slope stabilizer blocks. They are used for private, commercial, and public applications, such as public squares, public gardens, roadways, and parking lots. wienerberger pavers designed for water infiltration, which are laid on permeable ground, allow rainwater to seep away through wide gravel or turf joints or drainage holes so that water is stored in the ground and thus increases the groundwater level. Unsealing the soil and creating green spaces facilitates the adaptation to climate change and contributes to sustainable water management.

End of Service Life
Concrete products by wienerberger are suited for reuse and internal or external recycling.

Examples of wienerberger products and system solutions designed to address the global challenges of climate change (see chapter E1 - Climate Change, section E1-3), sustainable water management (see chapter E3 - Water and marine resources, sections E3-3 an E3-4), circular economy & resource use (see chapter E5 - Resource use and Circular Economy, sections E5-3 and E5-4), as well as biodiversity (see chapter E4 - Biodiversity and Ecosystems) can be found in the corresponding chapters. wienerberger applies its strategy and goals

globally and does not set goals specific to products or services or significant markets and customer groups.

wienerberger's sustainability targets have been an integral part of wienerberger's vision and strategy and embedded in our short- and long-term goal-setting for the past 10 years. As such, the ESRS have confirmed wienerberger's sustainable business model. wienerberger's strategy and business model have, therefore, proven to be highly resilient toward our material risks, and well-positioned to exploit our opportunities. Already in recent years has wienerberger identified material sustainability topics and has embedded corresponding targets in its strategy and remuneration scheme. The Climate Transition Plan (see E1-1 Transition plan for climate change mitigation) and the Sustainability Program 2026 (our Targets are described in the respective section of each topical chapters - E1-4, E3-3, E4-4, E5-3, S1-5) are our guiding strategic documents.

wienerberger operates on a regional structure with Region Europe West, Region Europe East and Region North America. The total number of employees (FTE), a breakdown of revenues and selected financial KPIs can be found in Note 7. Operating segments of the Notes to the Consolidated Financial Statements, the headcount of employees split by regions is below.

Employees by operating segment at end of period, based on headcount	**Europe West**	**Europe East**	**North America**	**wienerberger**
Employees	**10,977**	**6,996**	**2,703**	**20,676**

SBM-2 Interests and views of stakeholders - general

As a responsible corporate citizen, wienerberger makes every effort to understand the needs of its stakeholders fully. wienerberger considers its stakeholders' concerns when elaborating on its corporate strategy. Our stakeholders include our employees, customers, and business partners, such as real estate developers, designers and architects, suppliers, investors, analysts, banks, local residents and authorities, political decision-makers and representatives of the public administration, regulators, organized interest groups, research institutions and universities, media, and civil-society organizations (NGOs). wienerberger's stakeholder groups are extremely diverse and have different needs, interests, and questions. Therefore, different departments or organizational units address the various stakeholder groups within wienerberger, and our communication instruments vary accordingly. In addition to personal meetings, we communicate and provide information through regular newsletters and informational brochures, Internet-based information platforms, and informational events.

We attach particular importance to open, continuous, and target-group-oriented dialogue, which promotes mutual understanding of each other's interests, expectations, and goals. wienerberger, therefore, conducts regular stakeholder dialogues. These dialogues aim to take a deep dive into the key issues and aspects from a stakeholder perspective to identify risks and opportunities for the company at an early stage. Moreover, we want to understand better what moves social groups and what they expect from us. The Chairman of the Managing Board (CEO) of wienerberger communicates with these stakeholder groups through various channels. These include dialogue with our employees and exchanges of opinion with capital market participants, e.g., within the framework of roadshows, investor conferences, communication with financial media, or Capital Markets Day. Within the framework of his podcast, the CEO of wienerberger conducts interviews with representatives of various stakeholder groups on current topics. He also exchanges views with politicians and the Vienna Stock Exchange at high-level events and appears in the media through interviews. Furthermore, the CEO of wienerberger engages in exchange with CEOs of other large companies during panel discussions on various subjects, including ESG topics.

We assess the engagement with our workforce via our Global Employee Survey, multiple workshops on our values, and improvement in the course of Learning & Development measures based on anonymized data from the respective reporting channels. We implement various forums for communication to eliminate any potential barriers to engaging with the workforce.

Based on the confidential feedback received from the employees, we organize workshops to implement this feedback and to work on areas where the employees feel improvement is needed. Actions tailored to each team are agreed upon, and action points are assigned to the Senior Management level and tracked together with the responsible HR business partners via

a tracking platform. HR regularly updates the Managing Board on the progress of these action points.

Within the framework of our business relations, we ensure that our suppliers comply with ESG standards. We base full ESG compliance on two conditions: compliance with the wienerberger Supplier Code of Conduct (covering both aspects of business governance and the interests of workers in the value chain, such as human rights and health and safety matters), on the one hand, and the availability of an externally validated sustainability rating of the supplier by EcoVadis, on the other. Alternatively, the procurement team can perform a wienerberger sustainability desktop self-assessment (internal performance rating). These measures serve as a substitution for a general process for direct engagement with value chain workers, which we have not implemented yet.

We have adopted a standardized, group-wide engagement process to ensure we systematically consider the interests and perspectives of end-users and consumers. This approach accounts for the diverse local influences shaped by the business model while leveraging effective, well-established local processes. By 2025, we will implement a structured engagement framework across selected channels.

Further details on wienerberger's understanding of the interests and views of key stakeholders as they relate to our strategy and business model are set out in chapter G1 – Governance of this Sustainability Statement in section G1-1 and under the disclosure in accordance with ESRS 2 IRO-1 on the materiality assessment process.

The following gives an overview of our stakeholders and the communication instruments used by wienerberger to engage with the different stakeholder groups.

Stakeholders		Communication instruments
Primary stakeholders	**Our employees**	› Internal digital communication channels › Brochures and printed materials › Events › Trainings
	Our customers and business partners	› Sales team › Digital platforms › Digital online channels (homepage and social media) › Customer service › Brochures and reports › Environmental product declarations (EPDs)
	Capital market participants	› Annual and quarterly reports › Presentations › Mailings on current developments › Road shows › Investor conferences › Personal conversations › Capital Markets Day
	Suppliers	› Exchange in the course of our on-site supplier audits › Communication of ESG rating results › Supplier Code of Conduct › Digital and personal exchange on sustainability topics in the area of supplier management

Stakeholders		Communication instruments
Community	**Local residents, communities and public authorities**	› Personal exchange of information on site › Information events › Written and digital transmission of information
	Research institutions and universities	› Research cooperation
	Political level	› Membership in European and national representative bodies and platforms › Participation in technical committees
	Media	› Press releases and press conferences › Media enquiries › Interviews

The Managing Board, the Supervisory Board, and its Subcommittees are regularly informed about the views and interests of affected stakeholders concerning wienerberger's sustainability-related matters. The responsibilities of the Managing Board, the Supervisory Board, and its subcommittees, as well as their activities, are described in the Corporate Governance Report in section "Mode of Operation of the Managing Board and the Supervisory Board".

SBM-3 Material Impacts, Risks, and Opportunities and their Interaction with Strategy and Business Model

The material impacts, risks, and opportunities that result from our materiality assessment are set out and contextualized in the chapters on topical ESRS standards within this Sustainability Statement. No concentration of impacts, risks, and opportunities have been identified within our business model, our operations, or our upstream and downstream value chain.

We disclose the details on how wienerberger's material negative and positive impacts affect, or, in case of potential impacts, are likely to affect, people or the environment in the topical chapters on the individual ESRS standards within this Sustainability Statement. For a description of whether and how the impacts originate from or are connected to the undertaking's strategy and business model, see the disclosure in accordance with ESRS 2 IRO-1 on the materiality assessment process. All of wienerberger's material impacts are relevant in the short (<1 year), medium (1-5 years), and long (>5 years) terms, except for the following:

ESRS	Impact	short term (< 1 year)	medium term (1-5 years)	long term (> 5 years)
E2	Contribution to air pollution (e.g. particulate matter) through the transport of raw materials to the respective plants and delivery of the products to clients (through external trucking companies)	x	x	
E2	Minimizing the release of microplastics through dust and waste management as filtration and segregation systems can capture and contain dust and waste generated during production. These systems can prevent the dispersion of microplastic particles into the air and surrounding environment		x	x
E3	Contribution to a reduced wastewater discharge by implementing effective wastewater treatment systems that ensure discharged water meets environmental standards before being released into water bodies or municipal systems			x

ESRS	Impact	short term (< 1 year)	medium term (1-5 years)	long term (> 5 years)
E4	Contribution to the reduction of land use through the provision of PV systems on-roof or in-roof			x
S4	Improve customers' knowledge regarding the details and characteristics of construction and construction materials through consultation		x	x
G1	Creating transparency and grievance mechanisms for stakeholders regarding corporate responsibility		x	x

wienerberger is involved with material impacts through its activities and business relationships, which we describe in the topical chapters within the Sustainability Statement. We describe wienerberger's activities and value chain in detail in the disclosure on ESRS 2-SBM-1.

wienerberger has assessed whether there are current financial effects of our material risks and opportunities on our financial position, financial performance, or cash flows and whether there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements. No such effects have been identified. The details of this analysis are set out in Note 5. Estimates and judgements and Note 22. Non-current assets and impairment test in the Notes to the Consolidated Financial Statements.

In a strategic review process carried out at the end of 2023 and the beginning of 2024, wienerberger Managing Board and Supervisory Board have assessed the need for the implementation of policies based on the double materiality assessment, as described in ESRS 2 IRO-1. This process included the setup of a complete inventory of impacts, risks and opportunities and the assurance of their coverage in the defined list of policies, and the strategic prioritization of their implementation. Said policies provide the framework for the measures taken, or to be taken going forward, and provide the basis for our actions. Where strategic targets have been set in the framework of our Sustainability program 2026, the policies also guide management in steering the organization towards target achievement.

Sustainability targets have been an integral part of wienerberger's vision and strategy, and we have embedded them in our short- and long-term goal-setting for the past 10 years. As such, the ESRS has confirmed wienerberger's sustainable business model. wienerberger's strategy and business model have proven to be highly resilient toward our material risks and are well-positioned to exploit our opportunities. In recent years, wienerberger has identified material sustainability topics and has embedded corresponding targets in its strategy and remuneration scheme.

The Climate Transition Plan (see E1-1 Transition plan for climate change mitigation) and the Sustainability Program 2026 (our Targets are described in the respective section of each topical chapters - E1-4, E3-3, E4-4, E5-3, S1-5) are our guiding strategic documents.

IRO-1 Description of Process to Identify and Assess Material Impacts, Risks, and Opportunities

Double Materiality Analysis

We based the methodologies and assumptions applied by wienerberger in the process to identify and assess impacts, risks, and opportunities (IROs) on the provisions set out in ESRS 1. Therefore, ESRS 1-5, which outlines the necessity of providing material value chain information, was considered when creating the value chain mapping. We identified impacts and rated them using a 5-point Likert scale. We then identified the anticipated financial effects, categorized them according to their risks and opportunities, and rated them on a scale from 1 to 4.

The provisions set out in ESRS 1 served as the foundation for reflecting on wienerberger's business model, related business activities, and business relationships for mapping its value chains. The information documented during the value chain mapping process was crucial for identifying all related actual and potential negative and positive impacts. It also provided insights into the financial effects, including potential opportunities or risks.

wienerberger followed a structured process to identify, assess, prioritize, and monitor potential and actual impacts on people and the environment, using a due diligence approach.

The first step involved creating a tool to map the wienerberger's value chains for each product group, based on the provisions outlined in ESRS 1 and ESRS 2 1-5. This tool differentiated between the value chains of the three primary product groups: clay and ceramic products, concrete products, and plastic pipe products. For each activity within these value chains, the tool required various information, including the product group, its contribution to total revenue, key value chain activities, locations of these activities, and essential resources.

Using this value chain mapping tool, wienerberger's internal experts participated in a workshop to reflect on the business model, business relationships, activities, and value chain information. The team provided detailed information on upstream and downstream activities as well as wienerberger's activities. Mapping the material value chain activities and related information was fundamental for the subsequent steps to effectively identify, assess, prioritize, and monitor our potential and actual impacts on people and the environment.

The next step involved the creation of an impact assessment tool, based on the provisions outlined in ESRS, to identify, assess, and rate both potential and actual impacts using a 5-point Likert scale. The preliminary identification of impacts was conducted in the initial step, based on an understanding of the business model, insights from the value chain mapping workshop, industry knowledge, professional judgment, and prior stakeholder engagement. wienerberger's sustainability experts discussed this preliminary list of impacts in a joint workshop with management .Subsequently, we reviewed the impacts identified in an impact materiality workshop with a large group of pre-selected internal experts from various departments. We selected these experts based on their expertise, responsibilities, and professional judgment.

The group included business unit leaders, environmental experts, supply chain experts, and human resources experts. During this workshop, the actual and potential impacts were reviewed and refined, and, in some cases, new impacts were identified and assessed. For negative impacts, we assessed their scale, scope, and irremediability. For positive impacts, we assessed scale and scope for actual impacts as well as scale, scope, and probability of occurrence over short (<1 year), medium (1-5 years), and long-term (>5 years) time frames. We prioritized impacts using a 5-point Likert scale, with a score of 3 or higher deemed material. We consolidated the results from the impact assessment, and a quality check was conducted to ensure accuracy.

Following the Terreal acquisition in 2024, wienerberger evaluated the new value chains, specific business activities, relationships, and geographies involved. We assessed the impacts of these changes, and further monitoring is planned to track any material changes in the wienerberger's value chain or business activities moving forward.

We carried out the process described above carefully, considering specific activities, business relationships, geographies, and other factors that may present a heightened risk of adverse impacts.

We conducted the assessment process considering the impacts the company is directly involved in through its operations and those arising from its business relationships. During the value chain mapping, we assessed all phases of the value chain for each of the main product groups and documented the related information. We categorized the identified impacts as either stemming from the company's operations, business relationships, or arising from both. While we did not conduct direct consultations with affected communities, we considered all available information and are actively working to develop ways to improve our outreach and incorporate their views and perspectives in the future.

The entire process of identifying our impacts, risks, and opportunities, as well as assessing which ones are material,

was supported, advised, and monitored by an external expert, with quality checks conducted throughout. Identifying actual and potential impacts also incorporated insights from previous stakeholder engagement. We held an impact materiality workshop with internal experts, who also played a key role in understanding how affected stakeholders might be impacted.

Each impact was discussed and assessed individually, with the experts evaluating whether the impact was relevant or not. Once we classified an impact as relevant, the experts assessed it based on its scale, scope, likelihood of occurrence, and the irremediability of its negative effects.

Once we finalized a list of impacts, we categorized them according to their impact or financial materiality over three time horizons. We developed hybrid stakeholder round-table workshops. The workshop's goal was to have relevant external stakeholders validate the results of the materiality analysis conducted by wienerberger in collaboration with the external expert. We defined relevant stakeholders as those who influence the company's business conduct or strategic decision-making and those who are affected by the company's operations and relationships. After each discussion, we asked stakeholders to rate the relevance of the topics for the company's business using a 5-point Likert scale.

To identify, assess, prioritize, and monitor risks and opportunities that may have financial effects, we created a financial materiality assessment tool based on the provisions outlined in ESRS 1. The anticipated financial effects were identified, categorized according to their associated risks and opportunities, and then rated on a scale from 1 to 4.

The basis for conducting and assessing the connections between impacts and dependencies with risks and opportunities resulted from the impact materiality workshop and the impact assessment tool.

We assessed each financial effect, whether it reflected an opportunity or risk. Once categorized accordingly, we analyzed the respective financial effect for its impact on revenue, costs, cash flow, assets, and the cost of capital, in line with ESRS 1. Following this categorization, we evaluated the likelihood and impact of the financial effect in the short, medium, and long-term time frames. The likelihood was assessed by the probability of occurrence in five stages: "rare" (every 20-100 years), "may not happen" (every 10-20 years), "may happen" (every 4-10 years), "almost certain" (every 2.5-4 years), "certain" (every 0-2.5 years). The scores for likelihood and impact ranged from 1 to 4 and were based on wienerberger's Risk Management thresholds.

We developed the score range based on Risk Management scores and thresholds to ensure seamless integration into wienerberger's risk management processes. The rationale behind this methodology lies in the need to obtain meaningful results tailored to the company's business model and risk management framework, thereby leveraging synergies. Risk managers provided a detailed description of the internal risk management system and the methodology employed.

We structured the decision-making process for assessing financial materiality through workshops. The process was guided by established internal control procedures, including a thorough review of the impacts and the application of company-specific risk management thresholds. Following the workshop, we consolidated the information and performed a quality check to ensure completeness and accuracy. We presented the final results to management, who decided how to address them, focusing on those that differed from the results of the previous materiality analyses.

We integrated wienerberger's Risk Register, Risk Owner Mapping, and Risk Inventory to identify, assess, and manage impacts and risks.

We integrated identifying, assessing, and managing opportunities into the overall management process. wienerberger's Sustainability Program 2026 and its related targets focus on opportunities and mitigation measures to address sustainability issues. Additionally, wienerberger's product and innovation

management emphasizes opportunities by providing solutions-for net-zero carbon buildings and water management.

The input parameters used in the process to identify, assess, and manage material impacts, risks, and opportunities included the impact materiality workshop, wienerberger's Risk Register, wienerberger's Risk Owner Mapping, wienerberger's Risk Inventory, value chain mapping workshop, sustainability report, industry knowledge, professional judgment, and external expert input. For each sub-topic, anticipated risks and opportunities relevant to financial materiality were identified and aligned with those expected effects.

The process to identify, assess, and manage impacts, risks, and opportunities has changed compared to the previous reporting period due to the methodology and procedural requirements set in ESRS 1. Previous Materiality Assessments were conducted according to GRI guidelines.

After finalizing the materiality assessment procedure in ESRS 1, an external expert conducted a gap analysis comparing the current sustainability reports with the disclosure requirements set by ESRS. We developed a detailed implementation roadmap for each material topic based on this analysis. For wienerberger, all ESRS Sub-Topics were identified as material, and approximately 50% of ESRS Sub-sub topics were deemed material.

E1 - Climate Change

Physical Risks

wienerberger conducted a physical climate risk analysis to assess if any climate-related hazards pose a risk to its assets and business activities over the short-, medium- and long-term. We are aware of the importance of such information for our investors and other stakeholders. Therefore, the Managing Board and Supervisory Board continuously monitor climate-related risks and opportunities.

To this end, we used climate projections from the climate models participating in the latest Intergovernmental Panel on Climate Change (IPCC) Assessment Report (AR6). We chose the high emissions scenario SSP5-8.5 for the projections, as in this scenario, the greenhouse gas emissions reach the highest levels, and hence, the physical risks are the most pronounced. The projections of relevant climate parameters, such as temperature, wind speed, or precipitation, were used to identify climate hazards. We analyzed all 28 hazards the ESRS E1 AR-11(d) prescribed. This analysis includes both acute and chronic hazards. For all hazards, thresholds were defined based on scientific evidence to determine the point at which the hazards are severe or frequent enough to cause material damage.

The time horizons considered for the physical climate risk analysis were defined as follows: the short-term horizon covers until 2030, the medium-term horizon covers until 2040, and the long-term horizon extends to 2050. This choice of time horizons reconciles with the need to investigate physical risks over extended periods to capture the effects of climate change, with the practice of using shorter, foreseeable periods for strategic planning and capital allocation plans.

We conducted the resilience analysis using climate projections to evaluate the robustness of wienerberger's strategy under the high emissions scenario. This analysis involved collaboration with external experts. The geographical coverage included all regions where wienerberger operates, encompassing Europe, North America, and other key markets influenced by its global value chain.

Evaluating physical climate hazards until 2030 reveals the current and immediate risks affecting wienerberger, which we must prioritize. The increasing risks due to climate change that might affect the production sites later in their expected lifetime are simultaneously captured by evaluating the climate hazards up to 2050. The expected operational lifespan of wienerberger's sites extends until 2050 in the scenario analysis. Thus, the choice of time horizons adequately covers most of the expected lifetime of wienerberger's assets, given that significant changes in the frequency and magnitude of physical risks occur on time scales longer than a few years.

The assessment of gross physical risks consisted of two key steps. First, we evaluated the exposure of wienerberger's assets and business activities to climate hazards based on their locations. We used geospatial data to analyze site-specific climate projections and proximity to hazard-affected areas.

We compared this data against predefined, science-based thresholds to determine exposure based on magnitude, duration, likelihood, or extent.

The second part assessed the sensitivity of wienerberger's business activities to each hazard. To this end, we examined whether the occurrence of each hazard would negatively and significantly impact the performance of the business activity. A physical gross risk was identified when exposure and sensitivity criteria were met.

We used the IPCC high-emission scenario SSP5-8.5 to identify the climate-related hazards that threaten wienerberger and assess wienerberger's exposure and sensitivity to these hazards. We used projections from the climate models matching the latest IPPC Assessment Report (AR6) for the SSP5-8.5 scenario to determine which hazards will have a material effect on each of wienerberger's production sites.

We used the high greenhouse gas emissions scenario for the 21st century SSP5-8.5 to assess the risks that physical climate hazards pose to wienerberger. This scenario is part of the Shared Socio-economic Pathways (SSP) analyzed in the latest IPCC Assessment Report (AR6), representing the most advanced climate science available. SSPs are the standard scenarios for physical climate science and have been analyzed in numerous scientific publications, ensuring alignment with state-of-the-art methodologies.

The SSPs describe coherent and internally consistent socio-economic futures based on drivers such as population, economic growth, and technological advancements. The narrative of SSP5-8.5 is focused on continued fossil fuel development, where the world relies on competitive markets, innovation, and technological progress to achieve sustainable development. By applying this scenario, wienerberger ensures a robust risk assessment based on scientifically recognized climate projections.

Greenhouse gas emissions in SSP5-8.5 are the highest among all SSPs, leading to a global warming of 4.4°C at the end of the century, according to the best estimate by the IPCC. As a result, physical risks are also the most pronounced in this scenario.

This high risk factor motivates the choice of SSP5-8.5 for wienerberger's physical risk analysis since it provides a "worst-case" scenario for physical hazards, allowing wienerberger to develop adaptation measures that are also effective if the future will resemble one of the less emission-intensive scenarios.

Transition Risks and Opportunities

wienerberger updated its resilience analysis in 2024, integrating climate scenario analysis to forecast projections and prepare for potential future conditions. wienerberger has assessed the resilience of its strategy and business model concerning climate change, including climate scenario analysis. The IEA scenario's main objective is targeting the Paris Agreement's political intent to limit temperature rise to 1.5°C. The scenarios covered the plausible risks and uncertainties based on the scenario definitions. With the 1.5°C scenario for the transition risk and the >4°C scenario for the physical risk analysis, wienerberger covers both extremes of the climate risks, covering a broad range of risks. wienerberger's selection of scenarios was meticulously aligned with the latest advancements in scientific understanding, ensuring their relevance and accuracy in reflecting potential climate-related outcomes.

We screened transition events for their scenario impact and business relevance to wienerberger. Upon the presence of both factors, these events underwent further analysis to determine their short- and long-term implications. The transition risk and opportunity analysis focuses on the short-term (2030) and long-term (2050) time horizons. This approach ensures that the entire analysis period is adequately covered while providing concise disclosures that reflect the most material transition risks and opportunities. The medium-term horizon is not explicitly reported, as its impacts are encompassed within the short- and long-term analyses, ensuring clarity without compromising the comprehensiveness of the assessment. The short-term period up to 2030 aligns with management expectations for planning. Given relevant political objectives, such as the European Union's net-zero strategy for 2050, we defined the long-term period as present to 2050. This approach aligns with established practices and adheres to the Task Force on Climate-related Financial Disclosures (TCFD) guidelines.

Based on the initial assessment conducted in 2022, we assessed the events based on quantitative and qualitative information related to market, policy, and technological development by scenario. In 2024, this assessment was updated, further analyzing the possible direct or indirect effects these events may have on wienerberger's operations in 2030 and 2050.

We analyzed the 1.5°C scenario for sector-specific data alongside comprehensive macroeconomic variables and price metrics. Integrating this detailed information with the projected impacts on wienerberger's business enabled an insightful scenario analysis.

We screened wienerberger's primary emission sources to identify high-risk areas. Furthermore, we employed a sector review focusing on technological advancements and other relevant factors to flag incompatible assets and business activities.

The analysis leveraged the IEA's Net Zero Emissions scenario, drawing from the most recent World Energy Outlook (WEO) of 2023 and its associated data tables. We sourced additional insights from earlier IEA special reports on this scenario. Key overarching factors, such as CO_2 and fossil fuel prices, were directly obtained from the IEA, while sector-specific descriptions and analyses were extracted from the WEO.

The analysis included several critical assumptions, such as the transition to a lower-carbon economy, which is anticipated to influence macroeconomic trends, energy consumption patterns, and the deployment of new technologies. The IEA 1.5°C Scenario provided by the WEO was utilized, which includes critical assumptions about global energy demand, carbon pricing, rapid increase in renewable energy deployment, and the pace of technological innovations necessary to achieve net-zero emissions by 2050. Therefore, we included actions and related milestones to adapt to these transitions in the Transition Plan.

Supportive regulation makes renewables more attractive by cutting costs and reducing dependence on fossil fuels. We present this as an opportunity per CSRD guidelines.

wienerberger incorporated climate scenarios which are reflected and disclosed in the applicable sections of the financial statement's notes. The Global Energy and Climate model integrates innovative and emerging clean technologies by tracking their maturity and expected market introduction. It uses detailed databases to monitor new project announcements and technological developments across various sectors, which inform modeled scenarios for the clean energy process.

E2 - Pollution

Our production sites undergo regulatory screening as part of the air permit application process, which local authorities require in accordance with national laws, where applicable. This screening ensures that all pollution-related impacts remain within the regulatory framework under all production conditions. Therefore, we conducted the analysis by reviewing the latest pollution measurements available. This assessment extends to our upstream and downstream value chain, where compliance with relevant environmental regulations is also expected. Our evaluation is based on regulatory requirements, internal sustainability management systems, and ongoing monitoring to ensure adherence to applicable standards. We detailed the methodologies, assumptions, and tools used in the double materiality analysis and conducted consultations in the Double Materiality Analysis section above.

E3 - Water Resources

wienerberger has conducted a double materiality analysis to identify the material and potentially material water-related impacts, risks, and opportunities in its operations, as well as the upstream and downstream value chain. We detailed the methodologies, assumptions, and tools used in the double materiality analysis and conducted consultations in the Double Materiality Analysis section above.

E4 - Biodiversity and Ecosystems

We identified material sites by their proximity to biodiversity-sensitive areas. The extraction of raw materials and their subsequent processing, which leads to emissions of GHG, are activities undertaken in our material sites that negatively affect biodiversity-sensitive areas.

wienerberger screened all its sites and identified sites material to impacts on biodiversity based on their proximity to biodiversity-sensitive areas, which pose potential risks to these locations. Activities such as quarrying, urbanization, pollution, and modifying natural systems have been recognized as activities that might negatively impact the biodiversity-sensitive areas in or near these locations. In particular, following the definitions given by the Natura 2000 framework, the impacts identified as a consequence of our operations include clay and loam extractions, factories and buildings in the landscape, air pollution, and reduction or loss of specific habitat features. These impacts affect 18 biodiversity-sensitive areas governed by the European Natura 2000 network directive. We can mitigate these impacts through internal policies dedicated to climate change, pollution control, waste management, and the preservation of biodiversity and ecosystems.

The methodology used to investigate our material sites in proximity to biodiversity-sensitive areas consisted of publicly available datasets, such as Natura 2000 and RAMSAR wetlands, as well as geospatial data from our locations. We performed the analysis in QGIS through an automated tool that extracts overlaps and proximity, which in this case was defined as 1km. We assessed whether the potential impacts imposed on these biodiversity-sensitive areas are related to wienerberger activities. For all our production locations and quarries the local permits and legislation provide the necessary measures and mitigations to ensure the lowest possible risk for any harm. To address and reduce the identified potential impacts we implement specific mitigation measures, such as our internal Biodiversity Action Plan.

While no specific affected communities were consulted during the double materiality analysis, we regularly engage the communities in which wienerberger conducts its operation through public consultations to address potential impacts identified during the regular evaluation of quarry permits. After the double materiality analysis, no consultations on shared biological resources were conducted with affected communities. For unavoidable impacts, Environmental Impact Assessments and similar certifications prescribed by local regulation outline the appropriate mitigation measures to ensure compliance with the mitigation hierarchy.

E5 - Resource use and circular economy

wienerberger has conducted a double materiality analysis to identify the material and potential material resource use and circular economy-related impacts, risks, and opportunities in its operations, as well as the upstream and downstream value chain. We detailed the methodologies, assumptions, and tools used in the double materiality analysis and conducted consultations in the Double Materiality Analysis section above.

G1 - Business Conduct

The following relevant criteria were used in the process to identify material impacts, risks, and opportunities in relation to business conduct matters:

- wienerberger evaluated the geographical locations of its operations
- wienerberger assessed its specific activities within the construction materials sector, including sourcing raw materials, production, and distribution processes
- wienerberger considered the characteristics of the construction materials sector, such as reliance on natural resources, environmental and social impacts, and how this impacts business conduct
- wienerberger analyzed the nature of its transactions, including mergers, acquisitions, and partnerships. Accordingly, wienerberger also considered the impacts, risks, and opportunities resulting from the acquisition of Terreal in 202

IRO-2 Disclosure Requirements in ESRS covered by sustainability statements

The table of all the datapoints deriving from other EU legislation can be found in the Appendix of the Sustainability statement.

General information		
Standard	**ESRS Indicator**	**Page**
General disclosures	BP-1 General basis for preparation of Sustainability Statement	78
	BP-2 – Disclosures in relation to specific circumstances	78
Governance	GOV-1 The role of the administrative, management and supervisory bodies	78-80
	GOV-2 Information provided to, and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	80
	GOV-3 Integration of sustainability-related performance in incentive schemes	80-81
	GOV-4 Statement on due diligence	81
	GOV-5 Risk management and internal controls over sustainability reporting	82
Strategy	SBM-1 Strategy, business model and value chain	82-85
	SBM-2 Interests and views of stakeholders	85-87
	SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	87-88
Impact, risk and opportunity management	IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities	88-94
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Environmental information			
Standard	**Material IROs**	**ESRS Indicator**	**Page**
E1 Climate change	Climate change adaptation, mitigation and energy	SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	105-110
		E1-1 Transition plan for climate change mitigation	111-113
		E1-2 Policies related to climate change mitigation and adaptation	113
		E1-3 Actions and resources in relation to climate change policies	113-115
		E1-4 Targets related to climate change mitigation and adaptation	115-117
		E1-5 Energy consumption and mix	118
		E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions	119-121
E2 Pollution	Pollution of air, Microplastics	SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	122
		E2-1 Policies related to pollution	122
		E2-2 Actions and resources related to pollution	123
		E2-3 Targets related to pollution	124
		E2-4 Pollution of air, water and soil	124-125

Environmental information			
Standard	**Material IROs**	**ESRS Indicator**	**Page**
E3 Water and marine resources	Water discharge, Water consumption	SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	126
		E3-1 Policies related to water and marine resources	126-127
		E3-2 Actions and resources related to water and marine resources	127
		E3-3 Targets related to water and marine resources	128
		E3-4 Water consumption	129
E4 Biodiversity and Ecosystems	Direct impact drivers of biodiversity loss, Impacts on the extent and condition of ecosystems, Impacts and dependencies on ecosystem services	SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	130-132
		E4-1 Transition plan and consideration of biodiversity and ecosystems in strategy and business model	132
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		E4-5 Impact metrics related to biodiversity and ecosystems change	136
E5 Resource Use and Circular Economy	Resources inflows, including resource use, Resource outflows related to products and services, Waste	SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	137-139
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Standard	**Material IROs**	**ESRS Indicator**	**Page**
S1 Own workforce	Equal treatment and opportunities for all, Working conditions, Other work-related rights	S1-1 Policies related to own workforce	148-151
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		S1-4 Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	153-155
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S2 Workers in the value chain	Equal treatment and opportunities for all, Working conditions, Other work-related rights	S2-1 Policies related to value chain workers	164-166
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		S2-3 Processes to remediate negative impacts and channels for value chain workers to raise concerns	166-167
		S2-4 Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	167
		S2-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	167
S4 Consumers and end-users	Information-related impacts for consumers and/or end-users, Personal safety of consumers and/or end-users, Social inclusion of consumers and/or end-users	S4-1 Policies related to consumers and end-users	169
		S4-2 Processes for engaging with consumers and end-users about impacts	169
		S4-3 Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	170
		S4-4 Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	170
		S4-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	170

Governance information			
Standard	**Material IROs**	**ESRS Indicator**	**Page**
G1 Business conduct	Corporate culture, Corruption and bribery, Management of relationships with suppliers including payment practices, Protection of whistle-blowers	SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	171
		G1-1 Business conduct and corporate culture	172-175
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Taxonomy

Disclosures according to the EU Taxonomy Regulation

Taxonomy Regulation

The European Green Deal has set itself the goal of achieving climate neutrality in Europe. In order to achieve this, capital flows are to be directed towards sustainable investments. For this reason, the European Commission has created a legal framework to make the sustainability of economic activities more transparent and comparable. wienerberger welcomes this development and sees it as an important step towards placing sustainability at the heart of economic activity.

Regulation (EU) 2020/852 on the establishment of a framework to facilitate sustainable investment – the so-called Taxonomy Regulation – entered into force on July 12, 2020. The regulation introduced a common classification system for sustainable economic activities in the European Union.

Economic activities are taxonomy-eligible if they are covered by the Regulation. They are subsequently assessed to determine whether they are taxonomy-aligned. The assessment aims to validate the following criteria:

- Make a substantial contribution to the achievement of one or more of the six environmental objectives set out in the Taxonomy Regulation,
- do not significantly harm any of the other environmental objectives, and
- are carried out in compliance with the minimum social safeguards.

Taxonomy: Eligibility

Three wienerberger product groups are covered by the Delegated Act (EU) 2021/2139 of June 4, 2021 in CCM 3.5 "Manufacture of energy-efficient building equipment" and contribute to achieving the climate change mitigation objective:

- Key components for external wall systems with a U-value of less than or equal to 0,5 W/m²K (wall and façade product groups)
- Key components for roof systems with a U-value of less than or equal to 0,3 W/m²K (roof product group)

Other activities of wienerberger, such as the production of pipe solutions and pavers, are currently not covered by the Taxonomy Regulation.

In the area of capital expenditure (CAPEX), the following additional activities were identified as taxonomy-eligible investments:

- 3.5: Manufacture of energy-efficient building equipment. This category include the capital investments attributable to the plants manufacturing wall, façade and roof products.
- 6.5: Transport by motorbikes, passenger cars and light commercial vehicles. This category includes the capital expenditure for all cars.
- 7.3: Installation, maintenance and repair of energy efficiency equipment. This category includes the investments carried out to improve the energy efficiency of own used buildings, by installing roof insulation and energy efficient fenestration, as well as by installing and maintaining HVAC systems.
- 7.4: Installation, maintenance and repair of charging stations for electric vehicles in buildings and parking spaces attached to buildings.
- 7.6: Installation, maintenance and repair of renewable energy technologies. This category includes investments carried out to install and maintain photovoltaic installation, heat pumps and energy recovery systems.

Taxonomy: Alignment

In order to evaluate whether an activity makes a significant contribution to the climate change mitigation objective, compliance with the technical screening criteria was assessed for each taxonomy-eligible product group from wienerberger (wall, façade, roof). The U-value of a wall system can be determined on the basis of the thermal conductivity and the strength of the individual layers. For external wall systems, a U-value lower than 0.5 W/m²K is required by law in the countries in which wienerberger manufactures the wall and façade products fulfilling the technical screening criteria. Wall products that are not intended for use in external walls (e.g. sound insulation blocks for apartment partition walls) were classified as not taxonomy-aligned.

With the conduction of an international study, the proportion of roofs with thermal insulation material was determined in the area of roof systems in order to record the proportion of roof systems that meet the requirement of a U-value lower than 0.3 W/m²K, as defined by the technical screening criteria. Roof systems without insulation materials are used in agricultural buildings, for example. These were not classified as taxonomy-aligned due to a lack of sufficient U-value.

The avoidance of significant adverse effects on other environmental objectives is shown in the following table:

Other environmental objectives (2–6)	Do no significant harm
Climate change adaptation	A climate risk analysis was carried out at all production sites. The climate-related risks were assessed according to the RCP 4.5 and RCP 8.5 scenarios (see TCFD chapter). Adaptation solutions based on this were developed at plant level.
Sustainable use and protection of water and marine resources	All production sites where taxonomy-eligible economic activities take place have assessed the impact of production on their immediate environment and have water management plans in place in accordance with local regulatory requirements.
Transition to a circular economy	The relevant activities were analyzed with regard to: • Reuse of secondary raw materials; • Durability, Recyclability; • Waste management; • Substances of concern and their traceability wienerberger products are characterized above all by their high durability and service life (in some cases over 100 years). Furthermore, guidelines on the use of secondary raw materials, guidelines on additives and environmental product declarations ensure that this environmental goal is not significantly harmed.
Pollution prevention and control	Ceramic building materials are made from natural clay sediments containing clay minerals, quartz and other minerals, especially silicates and calcium-magnesium carbonates. The environmental impact of wienerberger's manufacturing processes is regularly reported to the local authorities and monitored by (external) measurements.
Protection and restoration of biodiversity	At production sites where taxonomy-eligible economic activities take place were analyzed and assessed for their impact on their immediate environment. If required by the analysis, biodiversity action plans were drawn up to ensure the protection of biodiversity and ecosystems.

For the additionally identified taxonomy-eligible capital expenditure, the criteria for significant contribution to the climate mitigation objective and the do not significantly harm criteria, if any, were also examined.

The value of capital expenditure reported for 2024 includes, among other investments, the intangible and tangible assets acquired through the acquisition of Terreal and Creaton. These assets directly contribute to wienerberger's climate mitigation target, as the product portfolio of the acquired companies meets the technical screening criteria for the EU Taxonomy economic activity CCM 3.5 – Manufacture of energy-efficient building equipment. As a result, the integration of these assets strengthens wienerberger's commitment to sustainable solutions and enhances its ability to support the transition to a sustainable economy. Consequently, this acquisition has led to an increase in the amount of aligned capital expenditures compared to the previous year.

Compliance with minimum social safeguards essentially relates to the areas of human and labor rights, corruption prevention, fair taxation and fair competition.

We fully adhered to international labor standards, with regular audits and training reinforcing fair working conditions and ethical conduct. No violations of labor rights were identified, and no allegations of human rights violations were made against us.

We upheld a zero-tolerance policy on corruption and bribery, supported by mandatory training programs and a dedicated process that enables employees to anonymously report cases of bribery and corruption, as outlined in Chapter G1 - Business Conduct. No incidents of corruption or bribery were recorded during the reporting period.

We maintained a transparent and responsible tax approach, with our Tax Transparency Statement remaining unchanged since 2020. Tax risks are systematically monitored through quarterly risk reporting and integrated into the Internal Control System, which includes direct tax controls as key measures. The Management Board has implemented organizational structures to ensure tax compliance, with dedicated units possessing the necessary expertise. Internal transfer pricing guidelines govern intercompany transactions, and in implementing Pillar II Global Minimum Taxation, no cases of profit shifting through intangible asset transfers or financing agreements in low-tax jurisdictions were identified.

We are committed to strict compliance with antitrust laws, ensuring free and fair market competition. Our Policy on Compliance with Antitrust Laws provides clear guidelines on permissible interactions with competitors, particularly regarding the exchange of information, pricing and delivery terms, and forms of cooperation. Employees are strictly prohibited from engaging in illegal practices such as price-fixing, bid-rigging, or market allocation. Additionally, all our entities conduct regular training sessions to reinforce compliance with competition laws.

Nuclear energy related activities	**Applicable to wienerberger**
1. The undertaking carries out, funds or has exposure to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle	NO
2. The undertaking carries out, funds or has exposure to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purpose of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO
3. The undertaking carries out, funds or has exposure to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO
Fossil gas related activities	
4. The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
5. The undertaking carries out, funds or has exposures to construction or refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	NO
6. The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	NO

Turnover-KPI

To determine the Turnover-KPI, the denominator is the external sales revenue reported in accordance with the IFRS consolidated financial statements (refer to the Consolidated Income Statement table). The numerator represents the revenue according to IFRS 15 attributable to taxonomy-aligned economic activities.

In the reporting year, 52.2% (2023: 49.6%) of revenue was taxonomy-aligned.

				Substantial contribution criteria						DNSH criteria (Does Not Significantly Harm)									
Economic activities	**Code**	**Absolute Turnover**	**Proportion of Turnover**	**Climate change mitigation**	**Climate change adaptation**	**Water and marine resources**	**Pollution**	**Circular economy**	**Biodiversity and ecosystems**	**Climate change mitigation**	**Climate change adaptation**	**Water and marine resources**	**Pollution**	**Circular economy**	**Biodiversity and ecosystems**	**Minimum safeguards**	**Proportion 2023**	**Category enabling activity**	**Category transitional activity**
		in € thousand	%	Y;N;N/EL [1]	Y;N;N/EL [1]	Y;N;N/EL [1]	Y;N;N/EL [1]	Y;N;N/EL [1]	Y;N;N/EL [1]	Y/N [1]	Y/N [1]	Y/N [1]	Y/N [1]	Y/N [1]	Y/N [1]	Y/N [1]	%	E	T
A. Taxonomy-eligible activities																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Manufacture of energy-efficient equipment for buildings	CCM 3.5	2,356,057	52.2%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	49.6%	E	
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		**2,356,057**	**52.2%**	**100%**	**0%**	**0%**	**0%**	**0%**	**0%**	**Y**	**Y**	**Y**	**Y**	**Y**	**Y**	**Y**	**49.6%**		
thereof enabling activities		*2,356,057*	*52.2%*	*100%*	*0%*	*0%*	*0%*	*0%*	*0%*	*Y*	*Y*	*Y*	*Y*	*Y*	*Y*	*Y*	*49.6%*	*E*	
thereof transitional activities		*0*	*0.0%*	*0%*													*0%*		*T*
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Manufacture of energy-efficient equipment for buildings	CCM 3.5	89,498	2.0%	EL	EL	N/EL	N/EL	N/EL	N/EL								1.4%	E	
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		**89,498**	**2.0%**	**100%**	**0%**	**0%**	**0%**	**0%**	**0%**								**1.4%**		
Total (A.1 + A.2)		**2,445,555**	**54.2%**	**100%**	**0%**	**0%**	**0%**	**0%**	**0%**										
B. Taxonomy-non-eligible activities																			
Turnover of Taxonomy-non-eligible activities (B)		**2,067,110**	**45.8%**																
Total (A + B)		**4,512,665**	**100.0%**																

1) Abbreviation "Y/N" = Yes/No; "N/EL" = Taxonomy non-eligible activity for the relevant objective // Electronic data processing may result in rounding differences.

CapEx-KPI

To determine the Capex KPI, all additions to intangible assets and property, plant and equipment (excluding goodwill) including right-of-use assets from leases and additions to assets from company acquisitions are shown in the denominator. In the numerator, investments in accordance with Art.1.1.2.2. (a) leg cit are included if they relate to assets or processes that are essential to carry out a taxonomy-aligned or eligible economic activity under this very activity. In addition, further sustainable investments were identified that lead to a reduction in the company's own greenhouse gas emissions. Care was taken to avoid double counting. Of the taxonomy-aligned amount of TEUR 953,878, the portion of taxonomy-aligned Capex from newly acquired companies (M&A) amounted to TEUR 696,937.

The taxonomy-aligned share of Capex in the reporting period reached 81.1% of the total Capex (2023: 54.0%). The increase versus prior year is largely attributable to the addition of assets from newly acquired companies.

				Substantial contribution criteria						DNSH criteria (Does Not Significantly Harm)									
Economic activities	**Code**	**Absolute CapEx**	**Proportion of CapEx**	**Climate change mitigation**	**Climate change adaptation**	**Water and marine resources**	**Pollution**	**Circular economy**	**Biodiversity and ecosystems**	**Climate change mitigation**	**Climate change adaptation**	**Water and marine resources**	**Pollution**	**Circular economy**	**Biodiversity and ecosystems**	**Minimum safeguards**	**Proportion 2023**	**Category enabling activity**	**Category transitional activity**
		in € thousand	%	Y;N;N/EL [1)]	Y;N;N/EL [1)]	Y;N;N/EL [1)]	Y;N;N/EL [1)]	Y;N;N/EL [1)]	Y;N;N/EL [1)]	Y/N [1)]	Y/N [1)]	Y/N [1)]	Y/N [1)]	Y/N [1)]	Y/N [1)]	Y/N [1)]	%	E	T
A. Taxonomy-eligible activities																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Manufacture of energy-efficient equipment for buildings	CCM 3.5	930,790	79.1%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	52.8%	E	
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	3,202	0.3%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.2%		
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	1,528	0.1%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.1%	E	
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM 7.4	377	0.0%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.0%	E	
Installation, maintenance and repair of renewable energy technologies	CCM 7.6	17,980	1.5%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.8%	E	
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		**953,878**	**81.1%**	**100%**	**0%**	**0%**	**0%**	**0%**	**0%**	**Y**	**Y**	**Y**	**Y**	**Y**	**Y**	**Y**	**54.0%**	**E**	
thereof enabling activities		*953,878*	*81.1%*	*100%*	*0%*	*0%*	*0%*	*0%*	*0%*								*54.0%*	*E*	
thereof transitional activities			*0.0%*	*0%*													*0.0%*		*T*
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Manufacture of energy-efficient equipment for buildings	CCM 3.5	7,892	0.7%	EL	EL	N/EL	N/EL	N/EL	N/EL								1.0%		
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	8,692	0.7%	EL	EL	N/EL	N/EL	N/EL	N/EL								2.8%		
Acquisition and ownership of buildings	CCM 7.7	8,900	0.8%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.0%		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		**25,484**	**2.2%**	**100%**	**0%**	**0%**	**0%**	**0%**	**0%**								**3.8%**		
Total (A.1 + A.2)		**979,362**	**83.2%**	**100%**	**0%**	**0%**	**0%**	**0%**	**0%**										
B. Taxonomy-non-eligible activities																			
CapEx of Taxonomy-non-eligible activities (B)		**197,113**	**16.8%**																
Total (A + B)		**1,176,475**	**100.0%**																

1) Abbreviation "Y/N" = Yes/No; "N/EL" = Taxonomy non-eligible activity for the relevant objective // Electronic data processing may result in rounding differences.

OpEx-KPI

To determine the Opex KPI, the denominator must contain the operating expenses associated with non-capitalized research and development costs, short-term leases and maintenance and repairs of fixed assets in accordance with the Taxonomy Regulation. The numerator contains those operating expenses that can be allocated directly or indirectly to taxonomy-aligned activities. At wienerberger, this primarily includes maintenance expenses. In the 2024 financial year, 76.6% (2023: 65.3%) of operating expenses are attributable to taxonomy-aligned economic activities.

				Substantial contribution criteria						DNSH criteria (Does Not Significantly Harm)									
Economic activities	**Code**	**Absolute OpEx**	**Proportion of OpEx**	**Climate change mitigation**	**Climate change adaptation**	**Water and marine resources**	**Pollution**	**Circular economy**	**Biodiversity and ecosystems**	**Climate change mitigation**	**Climate change adaptation**	**Water and marine resources**	**Pollution**	**Circular economy**	**Biodiversity and ecosystems**	**Minimum safeguards**	**Proportion 2023**	**Category enabling activity**	**Category transitional activity**
		in € thousand	%	Y;N;N/EL [1]	Y;N;N/EL [1]	Y;N;N/EL [1]	Y;N;N/EL [1]	Y;N;N/EL [1]	Y;N;N/EL [1]	Y/N [1]	Y/N [1]	Y/N [1]	Y/N [1]	Y/N [1]	Y/N [1]	Y/N [1]	%	E	T
A. Taxonomy-eligible activities																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Manufacture of energy-efficient equipment for buildings	CCM 3.5 / CCA 3.5	173,897	76.6%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	65.3%	E	
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		**173,897**	**76.6%**	**100%**	**0%**	**0%**	**0%**	**0%**	**0%**	**Y**	**Y**	**Y**	**Y**	**Y**	**Y**	**Y**	**65.3%**		
thereof enabling activities		*173,897*	*76.6%*	*100%*	*0%*	*0%*	*0%*	*0%*	*0%*	*Y*	*Y*	*Y*	*Y*	*Y*	*Y*	*Y*	*65.3%*	*E*	
thereof transitional activities		*0*	*0.0%*	*0%*													*0%*		*T*
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Manufacture of energy-efficient equipment for buildings	CCM 3.5	5,688	2.5%	EL	EL	N/EL	N/EL	N/EL	N/EL								1.7%	E	
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		**5,688**	**2.5%**	**100%**	**0%**	**0%**	**0%**	**0%**	**0%**								**1.7%**		
Total (A.1 + A.2)		**179,585**	**79.1%**	**100%**	**0%**	**0%**	**0%**	**0%**	**0%**										
B. Taxonomy-non-eligible activities																			
Turnover of Taxonomy-non-eligible activities (B)		**47,315**	**20.9%**																
Total (A + B)		**226,900**	**100.0%**																

1) Abbreviation "Y/N" = Yes/No; "N/EL" = Taxonomy non-eligible activity for the relevant objective // Electronic data processing may result in rounding differences.

E1 - Climate Change

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

wienerberger has conducted a double materiality analysis to identify the material climate change-related impacts, risks, and opportunities in its operations, upstream and downstream value chain, as outlined in the table below[1]. All disclosed risks are transition risks for wienerberger, and no material physical risks have been identified. A detailed overview of the methodologies, assumptions, and tools used in the double materiality analysis can be found in the General Information - IRO-1 Double Materiality Analysis section.

Climate change mitigation

Impacts	
(+) Contribution to decarbonization through in-house energy generation from renewable sources, the purchase of green electricity, and the use of heat pumps and heat exchangers in the facilities	Own Operation
(+) Reduction of GHG emissions by using renewable energy in sourcing and distribution, such as for clay and ceramics, and by sourcing clean raw materials, like lower carbon content clay	Upstream value chain
(-) GHG emissions from the use of fossil-fuel-based vehicles, including transportation of raw materials to the plants and product deliveries through external trucking companies, as well as emissions from employee commutes to work	Across the value chain
(+) Reduction of GHG emissions by promoting e-mobility among employees and supporting decarbonization through the use of electric vehicles	Own Operation
(-) GHG emissions in the supply chain, including the purchase of raw and secondary materials and the use of non-renewable energy sources, such as fossil fuels, during the sourcing and distribution of clay, ceramics, and PV system components. These emissions include by products from the energy-intensive production of PV panels and mounting systems and upstream and downstream activities in the supply chain	Across the value chain
(-) GHG emissions in the own operations, e.g. during the drying and firing processes due to the use of conventional gas ovens and technology	Own Operation
Risks	
Governments are implementing regulations and policies to address climate change such as emissions reduction targets. Introduction of additional carbon pricing mechanisms or taxes can increase the cost of production and threaten overall profitability and accelerate investment cycles while delayed and insufficient investments in decarbonization and climate change adaptation technologies can further result in higher costs, potential penalties and loss of market share	Upstream value chain

1) (-) Negative impact; (+) Positive impact

Climate change mitigation

Risks	
Climate change awareness and sustainability considerations can influence consumer preferences and market demand. There may be a shift towards environmentally friendly and energy-efficient building materials, potentially impacting the demand for traditional bricks	Own Operation
Opportunities	
Reducing costs through the use of electric production using renewable energies	Own Operation
Reputation enhancement through compliance with climate targets	Own Operation

Climate change adaptation

Impacts	
(+) Contribution to climate change adaptation by safeguarding products against the consequences of climate change (weather-resistant products for extreme situations)	Downstream value chain
Opportunities	
Developing innovative, sustainable, and climate-friendly brick products - such as low-carbon or recycled-content bricks, bricks designed for adaptation to climate change (e.g. heat-resistant or flood-adaptive materials), and solutions complying with new regulations like the EU Solar Standard - can meet growing market demands, open new revenue streams, cater to environmentally conscious customers, and provide a competitive edge	Downstream value chain
Climate change mitigation and adaptation initiatives may qualify for green financing options, such as green bonds or loans. Accessing these financial instruments can provide wienerberger with capital at favorable terms to support sustainable projects	Upstream value chain

Energy

Impacts	
(+) Energy consumption from own operations can be reduced by raising employee awareness, reusing residual heat from firing processes through heat exchangers, adopting smart technologies like smart meters, and utilizing more efficient machinery to enhance overall energy efficiency	Own Operation

Energy

Impacts	
(+) Energy efficiency in buildings can be enhanced by providing green energy solutions, such as PV systems, and by raising customer awareness of energy-saving measures, including thermal renovation and sustainable construction practices	Own Operation
Risks	
Transitioning to renewable energy sources and carbon pricing can increase energy price volatility. Brick manufacturing is energy-intensive, and unexpected fluctuations in energy costs can impact the company's operational expenses	Own Operation
Opportunities	
Implementing energy-efficient design and construction techniques, alongside integrating renewable energy technologies such as solar panels or geothermal systems, can significantly reduce operational and energy costs for end customers, attract environmentally conscious clients, enhance sustainability credentials, and improve market competitiveness	Own Operation

wienerberger's material impacts related to climate change mitigation originate in our business model and are related to our strategy, insofar as mitigation measures together with the reduction targets for Scope 1,2 are described in the Transition plan of wienerberger. Only the positive impact from the promotion of e-mobility among employees is not related to our global strategy, but is rooted in local initiatives in line with each country's laws. GHG emission coming from supply chain is originates in our business model. Mitigation measures together with the reduction targets for Scope 3 are described in the Transition plan of wienerberger.

Our material impacts resulting from climate change adaptation are connected to our Strategy and are underpinned by targets on water and waste management in our Sustainability Program 2026.

The material positive impacts connected to Energy are connected to our strategy by the integration of mitigation measures together with the reduction targets for Scope 1,2 as described in the Transition plan of wienerberger. Furthermore, wienerberger's target for Net Zero Buildings is a target in our Sustainability Program 2026 and a relevant KPI for our Sustainability related bond.

At wienerberger, we first conducted an extensive climate risk assessment in 2020. Since then, we have regularly monitored the development of the impacts, risks, and opportunities to which wienerberger is exposed. This monitoring allows the organization to focus on the resilience of our business model and enables the integration of the effects of climate change in the risk management strategy and decision-making.

Physical risks

As part of our commitment to assessing climate-related risks, wienerberger conducted a comprehensive physical climate risk analysis to evaluate potential hazards that could impact its assets and business operations in the short-, medium-, and long-term.

We utilized climate projections from the latest Intergovernmental Panel on Climate Change (IPCC) Assessment Report (AR6) to ensure a robust assessment. We selected the high-emissions scenario SSP5-8.5, as it represents the most severe trajectory of greenhouse gas emissions, thereby highlighting the most pronounced physical risks.

Transition risks and opportunities

Adapting to climate change and transitioning to a 1.5-degree economy present opportunities and risks for wienerberger. We have evaluated scenarios related to technology, policy, market, and reputation risks using IEA's Net Zero Emissions (NZE) scenario. We integrated the results of these assessments into wienerberger's climate strategy, advocacy efforts for

future climate-related legislation, technology plan, and market strategies.

By addressing these risks, wienerberger ensures that its long-term positioning, operational strategies, and financial planning align with the company's understanding of transition risks in a 1.5-degree scenario.

The resilience analysis covered the entire value chain, assessing the potential impacts of climate-related risks on wienerberger's operations, supply chain, and overall market environment.

In 2022, we conducted the first climate-related scenario analysis following the TCFD guidelines to assess transition and physical risks and opportunities and the potential impact on the company's business model. We maintain a strong focus on the resilience of the business from the challenges posed by the effects of climate change.

In 2024, we updated the assessment for transition risks based on the International Energy Agency's (IEA) Net Zero Emissions 2050 to be compatible with the Paris Agreement and limiting climate change to 1.5°C. We conducted the physical risks assessment using the high emissions scenario SSP5-8.5 based on the latest Intergovernmental Panel on Climate Change (IPCC) Assessment Report (AR6).

The short-, medium-, and long-term timeframes used in our climate risk assessment are defined as 2030, 2040, and 2050, respectively. The 2030 timeframe aligns with our strategic planning and target setting, while the 2050 timeframe reflects our commitment to achieving net-zero emissions in line with the Paris Agreement.

Results of resilience analysis

Physical risks

While the physical risks from weather events were not deemed material in the double materiality assessment, it remains a key focus area under wienerberger's risk management and is essential to ensure that wienerberger can maintain its resilience.

The climate risks assessment revealed that wienerberger is well-positioned to manage potential disruptions and capitalize on new opportunities. wienerberger has assessed the potential physical climate risks across its operations also in alignment with the EU Taxonomy and "Do No Significant Harm" (DNSH) criteria on Climate Change Adaptations. This evaluation identifies key acute and chronic physical risks such as temperature-related risks (heat stress, wildfire, heat wave, cold wave/frost), water-related (water stress, drought, flood, heavy precipitation), wind-related (storms, tornado, tropical cyclones).

Taking into account that climate change is resulting in an increasing frequency of weather events such as temperature-related wienerberger has introduced a structured Health and Safety Working Temperature Guidance throughout all countries to effectively support and manage extreme or excessive temperatures. wienerberger already has a number of the adaptation actions in place to reduce heat stress at the workplace (e.g. heat-stress training for employees, on-site cooling systems, water dispensers). We will continue to assess and enhance our adaptation solutions to address physical risks, ensuring resilience and adaptability over different time periods.

wienerberger actively supports climate change adaptation by developing innovative solutions that protect against the consequences of climate change. These ecological advancements benefit various sectors by promoting responsible and climate-resilient water management. wienerberger offers solutions for water harvesting, reuse, and conservation. Our systems enhance groundwater retention and enable the repurposing of collected water for multiple applications. Integrating Smart technologies and advanced products, we help reduce water consumption in water-intensive sectors like agriculture. Our stormwater management systems efficiently capture, filter, and store excess water for reuse, while our high-quality irrigation systems support effective drought management.

Our energy-efficient building solutions play a key role in reducing environmental impact. Our clay wall systems' durability and thermal insulation properties help minimize energy consumption throughout their long lifespan. Monolithic brick walls provide exceptional resilience against environmental factors, reinforcing our commitment to sustainable and future-proof

construction. Additionally, our low-temperature heating and cooling products further enhance energy efficiency.

We incorporated the identified ecological solutions and related opportunities into our Sustainability Program 2026. Identifying, assessing, and managing climate risks are now integral to our risk management process. As part of our ongoing risk management strategy (see Management Report - Risk Management and the Internal Control System section), we will continuously evaluate the effectiveness of our adaptation solutions to ensure they mitigate climate risks and enhance operational resilience over time.

Climate-related Transition risks and opportunities

Following the path to net-zero emission by 2050, wienerberger has developed mitigation measures to respond to the defined transition risks and benefit from its opportunities. The transition plan outlines the key mitigation actions that address material transition risks, focusing on improving efficiency, increasing electrification, and reducing raw materials by recycling and alternative materials (see E1-1 Transition plan for climate change mitigation).

The existing building stock accounts for approximately 39% of global energy- and process-related CO_2 emissions. The total includes emissions from building operation and maintenance, accounting for about 28%, and energy for building materials and construction work for the remaining 11%. Given the significant influence of the building sector on global greenhouse gas emissions, the legislative activity of the European Commission focuses on regulations driving the move from nearly zero-energy buildings to net-zero emission buildings by 2030.

wienerberger's innovative solutions and technologies for the building sector play an essential role in Net Zero Buildings' design, construction, and operation. Promoting the development and increased availability of such products is crucial for the building sector and for achieving Europe's target of becoming CO_2-neutral by 2050. The objective set out in our Sustainability Program 2026, which is to generate 75% of total revenues with building products contributing to the construction of Net Zero Building, constitutes a powerful strategic pillar. It comprises all product categories supporting energy-efficient buildings, such as systems for roofs, exterior walls including façades, and for heating, cooling, and solar energy generation. wienerberger is also working on developing and providing innovative and ecological solutions through its durable and circular products. As a result, wienerberger offers highly durable products that last over 100 years.

We outline the remaining net transition risks and opportunities in the table "Transition Risks and Opportunities Under IEA's Net Zero Emissions Scenario." This table provides a detailed breakdown of key risks and opportunities aligned with the pathway to achieving net zero emissions by 2050, as defined by the International Energy Agency (IEA).

Transition Risks and Opportunities Under IEA's Net Zero Emissions Scenario:

TRANSITION RISKS AND OPPORTUNITIES UNDER IEA'S NET ZERO EMISSIONS SCENARIO

Transition event category	Transition event	Geography	Potential impact	2030	2050
Policy	**Climate regulation on ceramic products**	EU	Increase in operating costs due to regulation	**R**	
	Climate and environmental regulation on energy and own production	EU	Increase in operating costs due to regulation	**R**	**R**
	Carbon pricing regulation in the EU	EU	Increase in operating costs due to regulation	**R**	**R**
Market(s)	**Change in legislation towards the mandatory use of recycled plastics**	EU/NA	Increased costs due to limited supply	**R**	**R**
	Energy price risk - transition to green energy	EU/NA	Increase in operating costs due to input prices	**R**	
	Climate regulation on the building sector	EU/NA	Increase in demand for products	**O**	**O**
	Solar energy system	EU/NA	Increase in demand for products	**O**	**O**
Energy Source	**Use of lower-emission sources of energy**	EU/NA	Reduced operational costs		**O**
Resource efficiency	**Secondary raw materials in production**	EU/NA	Increase in revenue	**O**	**O**

R = Risk
O = Opportunity

EU = Europe
NA = North America

The results of the analysis confirmed the significance of the Sustainability Program 2026. wienerberger has demonstrated the ability to adjust its strategy and business model in response to climate change. This strategy includes investing in sustainable technologies, enhancing energy efficiency, and developing new products that meet evolving market demands, such as products that contribute to reducing emissions to net zero (e.g. solar, insulated blocks, and roof).

E1-1 Transition plan for climate change mitigation

wienerberger is committed to contributing its fair share to the global climate change mitigation goals as outlined in the Paris Agreement. The Science Based Targets initiative (SBTi) is the commonly accepted framework for translating the Paris Agreement into a company-level approach. wienerberger has officially committed to the SBTi and will submit its target framework for approval in due time.

The target framework will describe our climate ambition for 2030, as well as the long-term timeline for reaching net-zero emissions across the value chain by 2050. This target will align us with emission pathways suitable for limiting global warming to 1.5°C. The commitment to these ambitious target criteria highlights our commitment to playing a pivotal role in the transition to a low-carbon economy and a sustainable future.

Our greenhouse gas emissions classifications follow the GHG emissions Scopes defined in the Greenhouse Gas Protocol Standard. This classification is one of the most widely used standards for recording and communicating greenhouse gas emissions by companies and the public sector.

- Scope 1 emissions are direct greenhouse gas (GHG) emissions from company operations
- Scope 2 emissions are indirect GHG emissions from purchased energy
- Scope 3 emissions are indirect greenhouse gas emissions that occur in a company's value chain but are not directly created, or controlled by the company

For the timespan 2020–2030, we are committed to a reduction of 42% of Scope 1 and 2 GHG emissions. For the timespan 2022–2030, we are committed to a reduction of 25% of Scope 3. For the long-term, ending in 2050, we are committed to a 90% reduction of Scope 1 and 2 vs. 2020 and Scope 3 vs. 2022.

Our ambitions focus on our operations and the upstream supply chain through product design and supplier engagement efforts.

We are on track to implement the measures for our operations described in this document. The progress of the Sustainability Program 2026 with sub-targets for each scope are monitored frequently and disclosed in the annual reports. Our climate governance structure and systems are also well suited to drive the implementation of measures in the day-to-day business.

Our next steps focus on deepening our understanding of long-term requirements within our operations and across the value chain. Gaining clear insights into costs, reduction potential, and technical challenges is essential for ensuring a successful and cost-efficient transition to net-zero.

The following section describes our decarbonization measures aimed at reducing emissions in our operations. These measures are key to achieving our emission reduction targets and achieving net-zero emissions across the value chain by 2050. To support the implementation of this transition plan, we have allocated close to 600 mn EUR in capital expenditures (CapEx) till 2030. These investments meet our internal investment criteria and are accounted for in our financial planning. During the reporting period, no significant CapEx will be invested in coal, oil, or natural gas-related activities . The planned net operating expenses (OpEx) until 2030 are 10-15 mn EUR.

We expect that a large portion of the investments in the ceramics segment will be eligible to align with enabling activities for the EU Taxonomy's climate change mitigation goals. In 2024, more than 90% of CapEx in eligible economic activities was already aligned and considered sustainable.

We have a comprehensive plan to implement key decarbonization levers to reduce our environmental footprint. By 2030, we will focus on optimizing plant design and organization while improving kiln and dryer efficiency. AI-supported enhancements will drive operational performance, and additionally, we will strengthen our technical team to expand expertise.

A significant shift toward non-fossil energy sources, including green electricity, biogas, and hydrogen, will be central to our fuel transformation strategy. Additionally, we will prioritize product design for efficiency, reuse, and recipe optimization alongside efforts to enhance resource efficiency, promote recycling, and incorporate low-carbonate clays into our processes.

Our product portfolio in new build, renovation, and infrastructure consists of ceramic, plastics and concrete products and solutions. The corresponding carbon footprint across the entire value chain makes up more than 6 million tons of CO_2 equivalents. Around one third of those emissions stem from our own operations in Scope 1 and 2.

Ceramic processes to make clay blocks, clay roof tiles or facing bricks and clay pavers are energy intensive. High temperatures are essential to achieve the desired durability and structural integrity of the bricks for a lifespan of more than 100 years. Process emissions make up roughly a third of total Scope 1 emissions: Combustion of organic components and the calcination of lime or dolomite naturally occur in these processes. Looking at our business segments, clay blocks contribute close to half of Scope 1 and 2 emissions, facing bricks taking up a third and our roof tiles segment being responsible for the remaining +/- 15%.

The production of plastic pipes and concrete products leads to further emissions along the entire value chain. However, these emissions are mostly on supplier side and in the processing of sold products, and don't hold major relevance in Scope 1 and 2.

Our analysis of potential locked-in GHG emissions is based on the remaining lifetimes of our asset base. By 2030, nearly 60% of the emissions will come from fully depreciated assets. Also, there are no more fossil-based greenfield asset developments undertaken by the company, which could jeopardize the situation of potential locked-in emissions.

This indicates that a Paris-aligned reduction can be followed without running the risk of stranded assets or unforeseen write-offs in the existing asset base after 2030.

wienerberger provides solutions for net-zero buildings through sustainable materials used for the building envelope, as well as through sustainable applications in the fields of water and energy management. With more than 70% of our revenue already generated from building products contributing to net-zero buildings, and significant contributions to water harvesting and water retention, we are excellently positioned to support a sustainable economic transition.

Zero-emission buildings have been defined in the Energy Performance of Buildings Directive (EPBD), which also requests national roadmaps for new builds including the gradual reduction of total life-cycle GWP limit values starting 2030. wienerberger construction materials with their reduced CO_2 foot print contribute to these targets.

wienerberger is committed to the European Union's long-term goal of net zero by 2050. Consequently, we initiated and completed our Sustainability Program 2023 and launched its successor, the Sustainability Program 2026. In addition, we support the aim of the Paris Agreement to limit global warming to 1.5°C. Our strategy to achieve this is laid out in this transition plan. The document was created under the oversight of the Managing Board and Supervisory Board.

Based on external assessment, it was concluded that wienerberger is not excluded from European criteria for Paris-aligned Benchmarks.

Our transition plan relies on several key assumptions, including the continued advancement of available technology, and the feasibility of a large-scale energy transition to green electricity, biogas, and hydrogen. We assume regulatory stability, market readiness for low-carbon products, reliable access to alternative raw materials, and the financial viability of required investments. Economic fluctuations could impact investment capacity, while shifts in customer and market behavior may affect the adoption of low-carbon materials and recycling practices. Despite these uncertainties, we remain committed to implementing key levers to reduce our environmental footprint and transition toward a more sustainable value chain.

Entity-specific disclosure

wienerberger breaks down emission reduction into short-term objectives to support the transformation. In the context of climate change, we have split our ambitions into three areas:

- Target of 25% reduction CO_2 emissions scope 1 & 2 (2020 - 2026)
- Target of 10% reduction CO_2 emissions scope 3 (2022 - 2026)
- Target of 15% of renewable energy used in own operations (2023 - 2026)

E1-2 Policies

In 2024, we introduced a new Climate Change mitigation policy, which covers the sustainability matters of:

- Climate change mitigation
- Climate change adaptation
- Renewable energy deployment
- Energy efficiency

The policy outlines several key elements. It reaffirms our commitment to effectively managing critical sustainability matters. The implementation will primarily be carried out through our sustainability program as outlined by the climate transition plan. Additionally, the policy establishes internal governance structures to ensure proper oversight and execution.

The policy covers all fully consolidated entities of wienerberger. Ownership of the policy lies with the Managing Board. Responsibility for implementing measures lies with regional Chief Operating Officers (COOs) of the Executive Committee.

The Science Based Targets initiative is a framework for breaking down the Paris Agreement to the company level and defining our 1.5°-aligned reduction pathways. Stakeholder feedback, as outlined in our double materiality assessment description, has also been considered when setting this policy.

The policy is relevant for employees working on aspects related to climate change. The Managing Board distributes it to the members of the Executive Committee and local Managing Directors, who share it with their teams. It is accessible to all affected stakeholders via our internal digital communication channels.

E1-3 Actions and resources

The actions resulting from the Climate Transition plan ensure that we deliver on the climate change mitigation targets. Implementing this transition plan is part of our business plan and will follow in the next year. In 2024, we focused on analyzing and strategy planning. Therefore, the implementation of the proposed actions will start in 2025. We are partially dependent on the availability and funding of green gases. wienerberger does not depend on access to capital beyond the currently established levels. The below-described actions we plan to implement before 2030, in 2024, no measures were deployed yet. We have estimated that the planned actions will require approx. 600 mn EUR of CapEx and 10-15 mn EUR of OpEx until 2030.

Plant design & organization until 2030

The actions on plant design through 2030 and non-fossil energy plans contain the steps required to reduce our emissions significantly by 2030. Until then, investments have focused on using energy and resources more efficiently. This investment will reduce emissions and significantly contribute to financial performance and (future) competitiveness.

In response to the request for a more efficient plant design, we analyzed our production process for wall and roof solutions and developed an action plan containing further kiln and dryer improvements, optimization of the kiln car fleet, and AI-supported operational performance enhancement. These improvements are possible by strengthening our technical team and enhancing their expertise. These measures, based on experience from projects already deployed, can lead to a reduction of 40% in a plant's gas consumption.

These technological improvements are initially planned for selected plants to optimize investment returns. We are planning a wider rollout of this plant redesign across the group by 2030. This redesign kit also plays a role in our growth strategy, as we can implement this decarbonization overhaul in our acquisition targets as much as in the group's current assets.

Fuel Transformation

The steps in this direction are twofold – using green electricity and biogas and hydrogen. To increase our current share of 86% green electricity to 100% across all sites globally by 2030, we plan to complete the transition in North America. Most other regions are already sourcing fully green electricity. We will accomplish this by combining Power Purchase Agreements (PPA) and expanding company-owned renewable generation facilities like solar panels and windmills. We will meet any remaining demand by procuring green electricity certificates, supporting our commitment to renewable energy, and reducing our indirect energy-related emissions (Scope 2) to zero. We are constantly evaluating the availability of affordable biogas and hydrogen on the market in regions where we are active. We anticipate sourcing around 2-3% of energy from hydrogen by 2030, with another 6-9% of gas from other non-fossil sources. The scope of this action is partly its own activities and the upstream value chain.

Product design for efficiency and market expectations

We will improve several product design-related aspects in the context of our decarbonization roadmap, resource efficiency being the most important. Achieving the same product characteristics and quality while increasing the share of secondary materials and reducing overall material used also dramatically benefits a transition to a circular economy.

Proper design to enable reuse and recyclability of our products at the end of their lifespan also plays an important role, as ceramic products are highly durable. Most of our product groups are recyclable, and roof tiles, ceramic pavers, and façade elements are reusable. "Click brick," for example, is a concept to enable the reuse of bricks. Another key factor is decarbonizing material recipes/mixes wherever possible.

We will gradually implement these changes over the coming years and expect steady improvements through 2030 and beyond. They concern aspects of product design such as resource efficiency, recycling, low carbonate clays, and biogenic additives.

Efficient design and strategic partnerships in Scope 3

The following section describes our planned decarbonization measures to reduce emissions in our value chain. We want to demonstrate responsibility for our entire value chain and maximize the influence that we can have on reducing emissions in the activities of our suppliers and clients alike. These measures are essential to achieve our 2026 Scope 3 target – CO_2 emission reduction by 25% in Scope 3, as well as for the long-term SBTi target framework in 2030.

Within Category 3.1: Purchased goods and services, we focused on Plastics, Cement, Packaging, and Additives.

For plastics, our internal model outlines specific recycling targets per grade by 2030, and we aim to meet these through efficient design and strategic partnerships. For instance, as of 2024, we are collaborating with partners to secure high-quality recycled plastics and low-CO_2 options. For PVC, PP, and PE, major European suppliers are starting new process technologies that significantly reduce upstream emissions. We will monitor our supplier's progress in scaling up these processes and the availability of improved products by 2030.

In parallel, we are pursuing design efficiency improvements to reduce material use in cement products. Additionally, introducing alternative binders will help lower emissions without compromising product performance. In the meantime, we also anticipate benefiting from leading cement industry players' publicly stated emission reduction commitments.

Regarding category 3.9: Downstream transportation and distribution, we aim to partner with logistics providers investing in electrified transport and non-fossil fuel options. This shift, combined with optimized route planning, will help us lower emissions while maintaining efficient delivery to our customers.

The emission reduction in category 3.3: Fuel and energy-related emissions, is directly connected to the reductions planned for Scope 1 and 2: the less gas we consume in Scope 1, the less gas will be extracted, refined, and transported in the upstream

value chain. Similarly, the more we move towards renewable electricity, the less fuel will be extracted and refined to generate this electricity. We expect the anticipated reduction impact on fuel and energy-related emissions to be below 30% of total Scope 3.3 emissions.

E1-4 Targets

To manage our decarbonization efforts, for the timespan of 2020–2030, we are committed to a reduction of 42% of Scope 1 and 2 CO_2 emissions, the scope of the target being all fully consolidated entities of wienerberger. For the 2022–2030 timeframe, we are committed to a reduction of 25% of Scope 3, consisting of our value chain partners.

To ensure that the baseline value against which progress toward our targets is measured is truly representative, we conducted a comprehensive analysis of our business activities and external influences. We selected 2020 as the base year for Scope 1 and 2 CO_2 emissions and 2022 for Scope 3, as it reflects a representative level of business activity for our target-setting purposes.

Our approach involved thoroughly evaluating key performance indicators from previous years, including sales, production volumes, and emissions data. By comparing these indicators across multiple years, we identified 2020 as the optimal and most stable reference point, ensuring it accurately captures our operational scale and external conditions. This rigorous selection process ensures that our baseline provides a fair and reliable benchmark for measuring progress, minimizing distortions from anomalies or exceptional circumstances.

Over the past years, wienerberger has steadily ramped up its efforts to reduce emissions and successfully decoupled business growth from emission growth. From 2020 to 2024, we achieved a 18.5% reduction in Scope 1 and 2 emissions (intensity-based) across our operations.

We further decreased our direct emissions by reducing other fossil energy consumption in our production to almost zero (from 3.2% of total energy consumption in 2015 to 0.8% in 2023). The main levers contributing to the reduction in direct CO_2 emissions (Scope 1) include the following:

- Reduction of process emissions through the decarbonization of raw material mixes
- Resource-efficient product design
- Reduction of energy consumption based on the implementation of the best available technology and testing of emerging technology

These measures aim to enable an affordable transition to climate-neutral energy sources for thermal processes. Since 2015, the share of green electricity increased from 27% to 86% in 2024.

We achieved this significant reduction through generation of green electricity from company-owned facilities (e.g. solar panels and windmills) within Scope 1, Power Purchase Agreement (PPA) projects and purchase of Guarantees of Origin pursuant to the Renewable Energy Directive of the EU for Scope 2.

The targets are tracked through a quarterly reporting cycle, ensuring consistent monitoring and timely assessment of progress. We disclose the relevant methodologies and significant assumptions used to define targets and decarbonization levers in the section Transition Plan. We set both targets using SBTi's cross-sectoral pathway, as no sector-specific pathway or guidance published by the SBTi applies to wienerberger. They support the aim of the Paris Agreement to limit global warming to 1.5°C.

When setting these climate targets, we considered stakeholder feedback, as outlined in our double materiality assessment description. We also consulted Investor Relations about ongoing investor requests.

In 2024, the absolute reduction in Scope 1 and 2 emissions was primarily driven by lower volumes, particularly in the new-build segment. The lower sales and production volumes directly impacted the reduction of Scope 3 emissions in purchased goods and services, fuel- and energy-related activities, and downstream transport. In addition, increasing recycled content in procured plastics and using less CO_2-intensive cement types contributed to the reduction.

In the coming years, we expect markets to return to more normalized volumes, with CO_2 emissions following the market trends accordingly. wienerberger will continue to focus on the necessary decarbonization measures planned to meet the 2030 targets.

Targets related to Climate Change	2024	Target 2030
42% reduction GHG emissions Scope 1 & 2 (2020–2030)	-40%	-42%
25% reduction GHG emissions Scope 3 (2022–2030)	-20%	-25%

Entity-specific targets

wienerberger Sustainability Program 2026

wienerberger breaks down emission reduction in short-term objectives to support the transformation. In the context of climate change, we have split our ambitions into three areas:

- Target of 25% reduction CO_2 emissions scope 1 & 2 (2020 - 2026)

We want to achieve a 25% reduction of emissions from primary energy sources and raw materials as well as from electricity consumption and generation (scope 1&2, intensity-based) by 2026 with a base year of 2020. This target is relevant and material to wienerberger's business strategy for its current and future operations, and reflect relevant sustainability challenges for the building material sector.

- Target of 10% reduction CO_2 emissions scope 3 (2022 - 2026)

We will emphasize scope 3, which is indirect emissions from outside our company. We aim to achieve a 10% reduction by targeted measures in purchased goods and services, transport, and indirect fuel and energy-related activities by 2026, with a base year in 2022.

- Target of 15% of renewable energy used in own operations (2023 - 2026)

We want to increase the use of renewable energy at our production sites to 15% by 2026.

- Target of 75% of total revenue coming from building products contributing to net zero buildings (2023 - 2026)

We based the methodology for the Scope 1 & 2 reduction targets on intensity-based calculations. We calculate specific CO_2 emissions based on absolute CO_2 emissions (excluding CO_2 from biogenic input material) in kilograms relative to the quantity of products ready for sale (kg CO_2/quantity of products ready for sale in tons, m^2, or TNF).

We report the specific values of scopes 1 and 2 as an index in % relative to the defined reference year, the values of which we set at 100%. The index-linked specific indicator, CO_2 emissions relative to the amount of products ready for sale, reflects the development of the individual product groups over time. We indicate index-linked specific scope 1 and 2 CO_2 emissions in % based on kg CO_2/quantity of product ready for sale (2020 = 100%).

Scope 2 emissions (from electricity) are integrated as part of the wienerberger CO_2-KPI calculation and based on the Greenhouse Gas Protocol Scope 2. The market-based emissions directly correlate to the emissions of our suppliers. The data, therefore, comes from the supplier, which can be found on the supplier invoice or references from the supplier, such as their annual report or website.

The target of 15% of renewable energy used in operations (2023 - 2026) is specific to our production. wienerberger aims to contribute to the net reduction of CO_2 emissions worldwide through a decarbonization roadmap steered on various levels within wienerberger to achieve a 15% share of renewable energy used in operations. Long-term development is strongly correlated with the use of electric ovens. In the short term, maximizing the sourcing of green electricity and using biogas in regions where this is available shall increase the usage of renewable energy in our operations. Therefore, the gradual shift from fossil gas to electric processes also supports an increase in the proportion of renewable energy.

We define renewable energy as energy from renewable non-fossil sources: wind, solar, geothermal energy, ambient energy,

tide, wave, and other ocean energy, hydropower, biomass, landfill gas, sewage treatment plant gas, and biogas. This definition feeds into the target calculation: MWH of gas and electricity used from renewable sources divided by MWH of total gas and electricity used in wienerberger.

In regards to the target of 75% of total revenue coming from building products contributing to net zero buildings, the building sector is responsible for approximately 39% of global energy and process-related CO_2 emissions. Energy management and innovative products that support the construction, renovation, and operation of net zero energy buildings are strong levers in decarbonization efforts worldwide. wienerberger's innovative systems and technologies for the building sector have an essential role in designing, constructing, and operating net zero buildings. Driving development, growth, and availability of these products will be essential for the building sector and Europe's ambition to become CO_2 neutral by 2050. The target captures those product categories that support energy-efficient buildings, such as: systems for roofs, outer walls including façades, heating, cooling and solar power generation.

Revenues coming from building products contributing to net zero buildings, meaning revenues from products that:

- Meet the substantial contribution to climate change mitigation criteria (U-value1) threshold), part of the technical screening criteria, under the EU Taxonomy Regulation 2020/852 economic activity 3.5. Manufacture of energy efficiency equipment for buildings
- Contribute to lower energy consumption within the buildings, even if not yet covered by the Taxonomy Regulation
- Contribute to energy consumption through renewable energy in the buildings
- Contribute to a lower embodied energy footprint of the building

Scope for this target is downstream. Calculation for this target is following: revenues of building products fitting the definition of products contributing to net zero buildings divided by the total wienerberger Building Products Revenues.

These voluntary targets reflect management's vision and ambition to support the Sustainability Program 2026. They were formulated internally, with some involvement from external stakeholders. The source for monitoring progress toward the target is the internal reporting system, and carry out data collection quarterly. Relevant methodologies and significant assumptions used to define targets and decarbonization levers are disclosed in the section Transition Plan. We set both targets have using SBTi's cross-sectoral pathway, as no sector-specific pathway or guidance published by the SBTi applies to wienerberger. They support the aim of the Paris Agreement to limit global warming to 1.5°C. Stakeholder feedback, as outlined in our double materiality assessment description, has also been considered when setting these climate targets. We consulted Investor Relations about ongoing investor requests.

In 2024, we enhanced production efficiency and innovation through investments in new technologies and technical optimization projects. We also optimized our plant network, decarbonized raw material recipes, and increased the use of renewable energy by expanding green electricity and biogas consumption.

The decarbonization target set for 2026 as part of our Sustainability Program is a reduction of -25% in intensity of our emissions, relatively to the production volume. The corresponding absolute value of target emissions has been estimated in approximately 1.9 million tons by 2026. The calculation is based on the planned production volumes for 2026, maintaining the same scope of consolidation as of 31.12.2024, and utilizes the best available information regarding future market developments.

Entity-specific targets for Climate Change	2024	Target 2026
25% reduction CO2 emissions scope 1 & 2 (2020–2026)	-18.5%	-25%
10% reduction CO2 emissions scope 3 (2022–2026)	-20.0%	-10%
15% of renewable energy used in own operations (2023–2026)	-11.2%	-15%
75% of total revenue coming from building products contributing to net zero buildings (2023–2026)	73.4%	75%

E1-5 Energy consumption and mix

wienerberger considers high climate impact sectors to be those listed in NACE Sections A to H and Section L (as defined in Commission Delegated Regulation (EU) 2022/1288).
The specific sectors relevant to our operations are:

- NACE 23.32 Manufacture of bricks, tiles, and construction products, in baked clay (= ceramic solutions)
- NACE 23.61 Manufacture of concrete products for construction purposes (= cement solutions)
- NACE 22.21 Manufacture of plastic plates, sheets, tubes, and profiles (= piping solutions)
- NACE 22.29 Manufacture of other plastic products (= piping solutions)

Energy consumption and mix		2024	2023
Fuel consumption from coal and coal products	MWh	7,722	7,934
Fuel consumption from crude oil and petroleum products	MWh	8,777	10,351
Fuel consumption from natural gas	MWh	6,623,749	7,425,567
Fuel consumption from other fossil sources	MWh	29,194	47,274
Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources	MWh	218,476	268,169
Total fossil energy consumption	**MWh**	**6,887,919**	**7,759,295**
Share of fossil sources in total energy consumption	**%**	**88%**	**89%**
Consumption from nuclear sources	**MWh**	**73,724**	**86,582**
Share of consumption from nuclear sources in total energy consumption	**pure**	**1%**	**1%**
Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.)	MWh	128,288	137,110
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	MWh	719,609	695,663
Consumption of self-generated non-fuel renewable energy	MWh	28,362	22,008
Total renewable energy consumption	**MWh**	**876,259**	**854,780**
Share of renewable sources in total energy consumption	**%**	**11%**	**10%**
Total energy consumption	**MWh**	**7,837,902**	**8,700,658**

Energy intensity per net revenue	2024
Total energy consumption from activities in high climate impact sectors per net revenue from activities in high climate impact sectors (MWh/1 TEUR)	1.74

E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions

Tabelle 6 GHG emissions (in tCO_2)		Base year[1]	2024	Target 2030	Annual % target / Base year[2]
Scope 1 GHG emissions					
Gross Scope 1 GHG emissions	tCO2e	2,617,545	1,723,188	1,727,295	-3%
% of Scope 1 GHG emissions from regulated emission trading schemes	%		72%		
Scope 2 GHG emissions					
Gross location-based Scope 2 GHG emissions	tCO2e		272,406		
Gross market-based Scope 2 GHG emissions	tCO2e	361,095	66,907	0	-10%
Significant Scope 3 GHG emissions					
Total Gross indirect (Scope 3) GHG emissions	tCO2e	3,178,661	2,531,291	2,383,996	-3%
Category 3.1 Purchased goods and services	tCO2e	2,153,189	1,813,752		
Category 3.3 Fuel and energy-related activities	tCO2e	433,165	300,435		
Category 3.9 Downstream transportation and distribution	tCO2e	592,307	417,104		
Total GHG emissions	**tCO2e**	**6,157,301**	**4,321,386**		
Total GHG emissions (location-based)	tCO2e		4,526,885		
Total GHG emissions (market-based)	tCO2e		4,321,386		

1) Base year for Scope 1+2 is year 2020, for Scope 3 it is year 2022. // 2) Annual % target/base year is the percent average annual emission reduction per year required to meet the target.

The classification of greenhouse gas emissions is based on scopes defined in the Greenhouse Gas Protocol Standard. This standard is the most widely used for recording and communicating greenhouse gas emissions for companies and the public sector.

- Scope 1 emissions are direct greenhouse gas emissions in the company.
- Scope 2 emissions are indirect greenhouse gas emissions from purchased energy.

Direct CO_2 emissions (Scope 1) result from the combustion of fossil fuels, the release of CO_2 from carbonates in the raw material, and the combustion of organic components in the raw materials used in ceramic production (process emissions).

The CO_2 emissions from fuels are calculated using consumption figures – as reported by the local organizations and emission factors defined for each energy carrier by the relevant governing bodies in the countries where the activity occurs.

Usually, raw materials for building ceramics have a wider range of compositional variability than fuels. Determining their corresponding CO_2 emissions is based on (physical) chemical analyses performed in verified laboratories.

The EU ETS guideline applicable for the building ceramics industry requires that the material input be analyzed ("Method A"), choosing either single components or the blend. All laboratory analyses, conversion factors, and material consumptions required for the calculation of process emissions are proven once a year between January and March for each ETS-relevant site by a certified external auditor to confirm the accuracy and correctness of the data.

The calculation of Scope 2 emissions is based on the definitions and methodology defined by the Greenhouse Gas Protocol. For the location-based approach, we use the average emissions intensity of the electricity grid in the region where consumption occurs based on the data published by the respective local authorities.

For the market-based approach, we account for emissions based on the specific energy contracts in place, such as renewable energy certificates (RECs), clean technology European energy certificates (EECSs) and power purchase agreements (PPAs). The total share of contractual instruments used in Scope 2 is 79%, whereas PPAs make up 7%, clean EECSs 13% and the remaining 80% are covered by RECs.

wienerberger has conducted an extensive, quantitative screening of all Scope 3 categories. Categories currently not included in the disclosure are either not applicable (e.g. category 14 - Franchises) or are deemed not material. Criteria for materiality were:

- Amount of emissions
- Level of influence to reduce emissions
- Stakeholder interest
- Level of effort required to produce quality results

The reporting boundaries considered are in line with the GHG Protocol and the GHG Protocol Scope 3 standard:

- Purchased goods and services:
  - Extraction, production, and transportation of goods and services purchased or acquired by the reporting company in the reporting year, not otherwise included in Categories 2 – 8. This includes all upstream emissions of purchased goods and services
- Fuel- and energy-related activities (not included in Scope 1 or 2):
  - Upstream emissions of purchased fuels (extraction, production, and transportation of fuels consumed by the reporting company)
  - Upstream emissions of purchased electricity (extraction, production, and transportation of fuels consumed in the generation of electricity, steam, heating, and cooling consumed by the reporting company)
  - Transmission and distribution (T&D) losses (generation of electricity, steam, heating and cooling that is consumed in a T&D system) – reported by end-user
- Downstream transportation and distribution
  - Transportation and distribution of products sold by the reporting company in the reporting year between the reporting company's operations and the end consumer (if not paid for by the reporting company), including retail and storage (in vehicles and facilities not owned or controlled by the reporting company)

The calculation method for Category 1 - purchased goods and services is volume-based, with the application of the EcoInvent database. This database associates volumes of purchases with their respective upstream emissions. We connected procurement data to EcoInvent datasets to the best of our understanding. We cover a small share of residual purchasing activities in a spend-based manner with the EXIOBASE database.

Category 3 - fuel and energy-related activities is connected to our Scope 1 and 2 calculations, where Scope 1 is calculated with primary data from operations. Scope 2 partially relies on providers of location-based factors to conduct the calculation.

The method for Category 9 - downstream transportation and distribution is volume-based in ton-kilometers. The calculation of activity data in ton-kilometers is volume-based in ton-kilometers. We use a large share of primary data covering our deliveries, their transport modes, weights, and distances. Extrapolation is applied to cover the small residual share where no primary data is available.

There are no significant assumptions underlying the calculation. The categories include indirect Scope 3 GHG emissions from the consolidated accounting group. No associates, joint ventures, unconsolidated subsidiaries, or joint arrangements are material to our GHG emissions.

The percentage of Gross Scope 3 greenhouse gas emissions calculated using primary data obtained from suppliers or other value chain partners is 0%. The biogenic emissions of CO_2 for 2024 amounted to 229,524 tCO_2.

GHG intensity per net revenue	**2024**
Total GHG emissions (location-based) per net revenue (tCO2e/1 TEUR)	1.00
Total GHG emissions (market-based) per net revenue (tCO2e/1 TEUR)	0.96

E2 – Pollution

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

wienerberger has conducted a double materiality analysis to identify the material or potentially material pollution-related impacts, risks, and opportunities in its operations, as well as the upstream and downstream value chain outlined in the table below[1]. No material risks and opportunities were identified. A detailed overview of the methodologies, assumptions, and tools used in the double materiality analysis can be found in the General Information - IRO-1 Double Materiality Analysis section.

Impacts	
Pollution of air	
(-) Downstream and upstream contribution to air pollution through the transportation of raw materials to the respective plants and delivery of the products to consumers through external trucking companies in the form of particulate matter	Across the value chain
(-) Contribution to air pollution from emission-intensive manufacturing activities and processes, e.g. firing and sintering in the form of particulate matter, nitrogen oxides, and sulfur dioxides	Own Operation
Microplastics	
(-) Contribution to the release of microplastics through the use of additives or binders that contain microplastics	Own Operation
(+) Minimizing the release of microplastics through dust and waste management, as filtration and segregation systems can capture and contain dust and waste generated during production. These measures can prevent the dispersion of microplastic particles into the air and surrounding environment	Own Operation

The production process of ceramic products entails firing product at high temperatures for our ceramic and concrete products and the use of microplastics in our plastic pipes production. It further requires the transportation of raw materials to our production sites and of finished products to our consumers and end-users. The impacts identified in relation to pollution, therefore, originate from wienerberger's business model, as our production process, as well as our upstream- and downstream transportation process, creates pollution of air other than GHG as well as microplastics.

E2-1 Policies

wienerberger has established the Policy Related to Pollution on Production Sites, which outlines our commitment to manage our impacts on pollution of air and microplastics:

- Avoid air pollution as much as possible
- Minimize the release of microplastics in our production and downstream transport process.

This policy addresses the material impacts related to our contribution to air pollution and our contribution to the release of microplastics. The policy aims to mitigate the negative impacts of air pollution in our production. Meanwhile, the use of substances of concern and phasing out substances of very high concern are not material for wienerberger.

Plant managers and the countries' operational management teams are accountable for introducing measures to reduce air pollution on ceramic product production sites. Regarding the release of microplastics, they are responsible for establishing procedures to minimize the release of microplastics in the piping solutions production sites. In addition to the above, the country's operational teams ensure compliance with local and national laws, national pollution regulations, and standards -

1) (-) Negative impact; (+) Positive impact

specifically, the Best Available Techniques reference documents (BAT/BREF) - implementing Operation Clean Sweep® (OCS) and the pollution policy.

Operation Clean Sweep® is a voluntary free program aiming to improve awareness, promote best practices, and provide guidance and tools to support companies from the plastics value chain in implementing the necessary pellet loss prevention measures.

The COOs of the Executive Committee ensure the implementation of the policy related to pollution within the Group. Allocating resources and monitoring results are under the responsibility of the regional COOs of the Executive Committee and the local management.

The Managing Board has distributed this policy to the regional COOs of the Executive Committee. Additionally, it is accessible to all affected stakeholders via our internal digital communication channels, and we review it regularly to comply with the most recent regulations and developments. The Managing Board approves any amendments we make during the review process.

In case of incidents and emergencies, wienerberger follows the necessary proceedings defined by local regulations. Compliance with local regulations is the responsibility of the local operations team.

wienerberger also complies with several other regulations and initiatives, e.g. Annex II of Regulation (EC) No 166/2006, applicable Best Available Techniques Reference Documents (BREF/BAT), Operation Clean Sweep® (OCS).

E2-2 Actions

Air pollution

All production sites have a valid environmental permit granted by the responsible local authorities. We closely monitor all production sites to ensure they always operate in compliance with the environmental permits. The engineering teams, locally and centrally, ensure the implementation of exhaust monitoring.

All plants with air permits must operate with adequate air cleaning devices according to local laws and regulations. The need for air-cleaning devices depends mainly on the type and composition of the raw materials used, and we design them according to the applicable standards (BREF/BAT).

At wienerberger, we are fully aware of the importance of screening the emissions into the air and monitoring them regularly. These tasks are a crucial part of our continuous operation. The analysis of the results is carried out on an ongoing basis. We report any deviations and related corrective actions immediately to local authorities.

We use state-of-the-art flue gas treatments, fluorine filters, and lime scrubbers to reduce emissions below the thresholds required by local regulatory bodies. To ensure we do not exceed thresholds, we closely cooperate with environmental monitoring experts, who measure air pollutants from our production sites. Another key aspect in reducing emissions is selecting raw materials and secondary raw materials to minimize air emissions.

wienerberger continuously implements these measures at the plant level, focusing on full compliance with legal air pollution standards. Our engineering teams conduct an annual review of all relevant permits and most recently completed a comprehensive assessment of permit requirements and pollutant measurements before the reporting cycle. We will continue closely monitoring emissions and gathering further insights in preparation for the upcoming reporting deadlines.

Microplastics

In the continuous effort to reduce pollution caused by microplastics, we strictly follow the methodology described in the frame of the OCS certification. The main objective is to prevent microplastic pollution in the environment by preventing spillages of pellets. At wienerberger, we are committed to applying the OCS method in all our plants operating in the piping solutions business and receiving the OCS certification in the next reporting year(s).

All our piping production plants have undergone thorough inspections and implemented a wide range of actions to ensure no plastic particles enter the environment before, during, or after production. These actions include the risk identification

and assessment process, employee training, increased pellet management and containment monitoring, and implementation of preventive measures. Such measures include using specialized covers on the pellet containers and ad-hoc filters applied over the utility holes located at the production sites. We report the developments of microplastic management practices internally quarterly.

Further group-wide initiatives include installing zero-loss containment systems in stormwater drains, ensuring pellets cannot reach wastewater networks and bodies of water. We provide specialized training to the staff responsible for containment system maintenance.

The highest level of care is applied when handling pellets during truck unloading and storing materials to prevent spills. All sites are equipped with industrial vacuum systems and sweepers to collect all pellet residues securely in case of a leakage.

We continuously implement these measures at the plant level, and wienerberger channels its efforts to comply with legal standards regarding the release of microplastics. The above-mentioned actions will be further strengthened in the upcoming year while working towards the OCS certification.

E2-3 Targets

Air pollution

No entity-specific targets related to air pollution have been adopted. wienerberger adheres strictly to local regulations and thresholds for air pollution. The local authorities assess the impact of emissions and pollution before commissioning a site and define the permitted emissions and pollution levels allotted by an air permit. As we operate in multiple countries worldwide, these may vary according to specific local requirements. The number of pollutants also varies from site to site due to the differences in the raw materials used in our production (mainly clay) or specific site conditions (e.g. firing a kiln).

wienerberger performs a regular review of emissions to track the effectiveness of current policies and actions, which is presented to the management. In case of a threshold breach, the local management team, in cooperation with local authorities, is responsible for investigating the situation and developing measures to avoid repetition.

wienerberger measures pollution in accordance with the specifications of the respective plant operating permit and extrapolates the measurement results with the annual production hours.

Microplastics

No entity-specific targets related to microplastic pollution have been adopted. wienerberger is committed to ensuring that all production facilities for piping solutions adhere to the highest pellet handling and loss prevention standards. All our piping facilities operate in compliance with the zero pellet loss principle.

E2-4 Pollution of air – general

Air pollution

A substantial portion of emissions to air originates in the combustion process in kilns for ceramic products. The primary emissions are carbon dioxide and sulfur dioxide. The rest of the pollutants come directly from the clay used. Therefore, we aim to select the raw materials with minimal values of the pollutants. More details on pollutants emitted are in Table Pollution of air – pollutants below.

Local authorities prescribe a measurement procedure for pollutants by air permit when there is a possibility of exceeding the specific threshold value according to Annex II of Regulation (EC) No 166/2006.

To adapt to changes in the emitted volumes over time, we stand ready to adjust our production processes to remain in compliance with the received air permit. wienerberger strives to always comply with the local air pollution requirements and adjust our production process accordingly. Local laws and regulations define the frequency of measurements.

We monitor per EU BREF Standards. We performed calibration tests of the Automated Measuring System (AMS), and independent labs assured verification of periodic measurement. Activities are subject to the Industrial Emission Directive (IED) and relevant BREFs, which apply to all ceramic and concrete production sites.

The emission values for volatile organic compounds have been thoroughly assessed and confirmed in accordance with the relevant national legislation. Each plant's emissions are well below the national emission limit values and, therefore, are assured to comply with current national regulatory requirements. Moreover, we closely follow the developments at both the EU and national levels regarding further developments on emission limit values (ceramic BREF) to ensure ongoing compliance.

At wienerberger, we are committed to ensuring compliance with future provisions regarding emission limit values. To achieve this, the implementation of further Research and Development (R&D) projects with the long-term objective of enhancing energy efficiency and minimizing climate and environmental pollution continues to be of great relevance.

This approach accords with regulatory requirements and aligns with wienerberger's sustainability and innovation strategy. wienerberger collects the necessary data for air pollution via the internal Continuous Improvement Portal, where the relevant data is uploaded based on the most recent measurement available.

Pollution of air – pollutants (in tons/year)		**2024**
Non-methane volatile organic compounds (NMVOC)	Air	27
Chlorine and inorganic compounds (HCl)	Air	27
Fluorine and inorganic compounds (HF)	Air	154
Sulphur oxides (SOx/SO2)	Air	1,908
Carbon monoxide (CO)	Air	3,849

Microplastics

Microplastics can be generated either intentionally or unintentionally. In the operations for plastic piping production, no microplastics are intentionally generated. The unintentional generation of microplastics is an inevitable consequence of specific manufacturing processes, including mechanical processes such as cutting, drilling, or slotting operations.

wienerberger estimates the amount of microplastics unintentionally generated by applying a pre-defined ratio to the amount of plastic piping produced in a year. We calculate the ratio by measuring all plastic particles generated unintentionally at the production sites over a one-month period.

The volume of plastic granulates purchased in the year as raw material determines the amount of microplastics generated in producing plastic piping solutions.

Microplastics (in tons)	**2024**
Microplastics generated - Unintentionally	542
Microplastics generated - Intentionally	0
Microplastics used	283,645

E3 - Water Resources

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

wienerberger has conducted a double materiality analysis to identify the material and potentially material water-related impacts, risks, and opportunities in its operations, as well as the upstream and downstream value chain outlined in the table below[1]. No material risks were identified. A detailed overview of the methodologies, assumptions, and tools used in the double materiality analysis can be found in the General Information - IRO-1 Double Materiality Analysis section. All impacts and opportunities defined in the double materiality analysis are related to our own operation.

Water consumption

Impacts
(-) Contribution to water consumption, due to water consumption in clay and concrete mixing
Opportunities
Water scarcity can increase the demand for irrigation systems and rainwater collection systems that may serve as a business opportunity and lead to an increase in revenues

Water discharge

Impacts
(+) Contribution to a reduced wastewater discharge by implementing effective wastewater treatment systems that ensure discharged water meets environmental standards before being released into water bodies or municipal systems

The material impacts identified in relation to water originate from wienerberger's business model, as water is used during our production process, either as an input factor or as a process factor.

E3-1 Policies

wienerberger is dedicated to optimizing water use across its operations. Our Policy on water consumption in our operations addresses the entire water cycle within our production plants, covering sourcing, treatment, usage, recycling, and water discharge. The material impact addressed by the policy is water consumption.

Our main objective is the reduction of water consumption in high water-stress areas, and we aim to:

- Minimize water consumption while enhancing or maintaining the quality and efficiency of production processes
- Treat wastewater for potential re-use within the plant or safe discharge into the environment, thereby reducing reliance on freshwater resources
- Ensure that water usage complies with environmental regulations

The policy applies to all production sites, including those in areas of high water stress (approximately 10% of our total sites).

The policy is relevant for the countries' management teams and plant managers, who ensure compliance with local and national water-related regulations and implementing water management measures in line with wienerberger's standards.

1) (-) Negative impact; (+) Positive impact

The COOs of the Executive Committee ensure that the Policy on water consumption is implemented within wienerberger. Setting regional and country targets, allocating resources and monitoring results are the responsibility of the regional COOs of the Executive Committee and the regional and country management. The Group's Managing Board is responsible for setting targets and monitoring the progress.

The Managing Board distributes the policy to the regional COOs responsible for its implementation throughout the group. Additionally, wienerberger reviews the policy regularly to adhere to the most recent regulations and developments, and it is made accessible to all affected stakeholders via our internal digital communication channels. The Managing Board must approve any amendments made during the review process.

wienerberger complies with several other regulations and initiatives, e.g. Annex II of Regulation (EU) 2023/2772, Aqueduct Water Risk Tool, and World Resources Institute.

In our policy framework, all our production sites report on water sourcing, recycling, and storage. The amount of water consumption is defined by the product category and production processes of each plant. Moreover, the policy ensures that water usage adheres to environmental regulations and prevents water pollution. This means that all production sites must have a valid water permit, ensuring compliance with local and national water-related regulations.

wienerberger's water management activities include conducting wastewater treatment and aiming for the potential re-use of the water in the production plant itself or the safe discharge into the environment.

Furthermore, we are committed to reducing material water consumption, especially at our production sites in areas of high water stress.

Our ongoing efforts in product and service design to address water-related issues will continue in the coming year, with the planned implementation of a new Policy on Water-Product Development.

E3-2 Actions

wienerberger is actively working to reduce water usage in its production operations. To this end, we focus on responsible water management, which includes the close monitoring and control of the circulation of water in the production facilities and the monitoring of the amounts of water stored and recycled. In 2025, wienerberger will implement centralized water monitoring for all production sites, some of which are located in areas with high water stress. We are working on more detailed plant-level plans that aim to improve the measuring in the plants while targeting the highest contributors to water withdrawal.

Additionally, wienerberger aims to draw water from sources on its property – such as ponds, basins or streams – thus minimizing the amounts drawn from the public network and, consequently, reducing the energy input for the treatment and transportation of water. This water from sources other than public networks is primarily used for cooling in plastic pipe production plants and subsequently returned to the environment in conformity with local legal regulations. This approach was implemented in all plants till now and will also be applied in the future as an ongoing measure.

The analysis of the results at the plant level is carried out quarterly. It is a regular process involving local and central teams with the oversight of the CTOs.

E3-3 Targets

As part of our Sustainability Program 2026 we adopted the following water-related targets:

- 35 million m³ of water harvested, retained, and saved through our products in infrastructure and agriculture
- 15% reduction of water consumption in own operations

The target of 35 million m³ of water harvested, retained, and saved through our infrastructure and agriculture products by 2026 aligns with our objective of combating water scarcity by collecting, preserving, and conserving water. This plan includes re-using water for various appliances or lowering the water consumption in agriculture. We base this target on the qualitative characteristics of our piping products once they are put into use by our customers (applicable also in areas at water risk); therefore, the scope of this target is the downstream value chain. The base year for the target is 2023 with basis value of 9,2 mil m³. The layer in the mitigation hierarchy to which this target can be allocated is reduction. The methodology used to define this target was a top-down analysis of our products and our sales. We calculated the savings based on the sales and installations of piping products meeting specific qualitative characteristics. We used estimates of water saved per unit of product installed and model-based calculations. The savings stem from drip and sprinkler irrigation, as well as rainwater infiltration, with cumulative benefits measured over 3 years for irrigation and 20 years for infiltration systems. Key factors include pipe sales, system conversions, water needs reduction, and infiltrated water from eco-friendly solutions, all contributing to measurable water conservation outcomes.

The target of a 15% reduction of specific water consumption in our operations aligns with the objective of the Policy on water consumption in operations to address our impacts of water consumption. The scope encompasses our production sites, some of which are located in areas with high water stress. The base year for the target is 2023. The layer in the mitigation hierarchy to which the target can be allocated is reduction. The methodology used to define this target was a top-down analysis of water consumption in our production sites. The target is defined using a metric calculating water consumption by subtracting discharged water and return flows from the total water withdrawals. We report the specific values of water consumption as an index in % relative to the defined reference year, the values of which are set at 100 %. The index-linked specific indicator, water consumption relative to amount of products ready for sale, reflects the development of the individual product groups over time. Index-linked specific water consumptions are indicated in % based on m3 of water/quantity of product ready for sale (2023 = 100 %). The basis value of 2023 is 2.8 mil m³.

These voluntary targets reflect management's vision and ambition to support the Sustainability Program 2026. They were formulated internally, with no involvement from external stakeholders. The internal reporting system is the source for monitoring progress toward the target, and the data collection is carried out quarterly.

Targets related to Water Resources	2024	Target 2026
Water harvested, retained and saved through our products in infrastructure and agriculture (in mn m³)	10	35
Reduction of specific water consumption in own operations (in %)	-4.6%	-15%

E3-4 Water consumption

Water withdrawal is the sum of all water drawn into the boundaries of the undertaking's operations from all sources for any use over the course of the reporting period. At wienerberger, we consider the following water sources for withdrawal:

- Public water supply (tapped water)
- Own groundwater (own pumps)
- Own surface water (own ponds)
- Other sources, such as rainwater or wastewater from third parties

Water discharge (return flows) is the sum of effluents and other water leaving the boundaries of the wienerberger's plants and released to surface water, groundwater, or third parties over the course of the reporting period.

Water consumption is the amount of water drawn into the boundaries of the undertaking (or facility) and not discharged back to the water environment or a third party over the course of the reporting period. Water consumption is therefore calculated by water withdrawals minus water discharge (return flows). The primary calculation method is based on the metered consumption. If there are no meters available, reliable estimates or billing data may be used to ensure the highest possible accuracy.

Areas of high water stress are regions where the percentage of total water withdrawn is high (40-80%) or extremely high (greater than 80%), as indicated in the Aqueduct Water Risk Atlas tool of the World Resources Institute (WRI). The review of the location of our operations is done once a year by Wienerberger HQ, and we integrate the list of production sites in areas of high water stress into our reporting tools.

wienerberger defines water recycled and re-used as water and wastewater (treated or untreated) that has been used more than once before being discharged from the undertaking's or shared facilities' boundary so that our water demand is reduced. The water may be used in the same process (recycled) or in a different process within the same facility (our own or shared with other undertakings) or in another of the undertaking's facilities (re-used).

wienerberger recycles and re-uses water in the same production site at different process stages (e.g. soft mud production, the engobing process in roof tile production, and clay preparation). Therefore, we do not distinguish between recycling or re-using water, and we sum both processes together.

Water storage comprises the volume of water in cisterns, water ponds, or tanks on our property for use on the production site. It does not include water ponds used for rainwater or floodwater storage without a permit to use the water on the production site.

Water consumption (in m³)	**2024**
Water consumption	2,456,621
Water consumption in areas at material water risk	1,351,466
Water consumption in areas of high-water stress	529,828
Water recycled and reused	8,330,786
Water stored	95,968
Changes in water storage	--
Water intensity ratio in m³/ € mn[1)]	544
Water withdrawals	3,681,545
Water discharges	1,224,924

1) Total water consumption per net revenue

E4 - Biodiversity and Ecosystems

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

wienerberger has conducted a double materiality analysis to identify the material and potentially material biodiversity and ecosystems-related impacts, risk and opportunities in its operations, as well as the upstream and downstream value chain outlined in the table below[1]. No material risks, dependencies and opportunities were identified. A detailed overview of the methodologies, assumptions, and tools used in the double materiality analysis can be found in the General Information - IRO-1 Double Materiality Analysis section.

Impacts		
Direct impact drivers of biodiversity loss		
Climate change	(-) Contribution to biodiversity loss through GHG emissions (consequences of climate change)	Own Operation
Land-use change	(+) Contribution to the reduction of land use through the provision of PV systems on-roof or in-roof	Downstream Valuce Chain
Direct exploitation	(-) Contribution to the use and exploitation of natural resources (e.g. clay extraction)	Own Operation
	(+) Contribution to habitats by exploitation of natural resources (end of life to nature)	Own Operation
Impacts on the extent and condition of ecosystems (e.g. land degradation, desertification, soil sealing)		
	(+) Promotion of the tree population through support of different actions and initiatives	Own Operation
	(+) Usage of brownfield sites for the construction of new factories/buildings	Own Operation
Impacts and dependencies on ecosystem services		
	(-) Contribution to the loss of ecosystem services (e.g. raw materials, water) through pressure on natural resources by company activities and wienerberger's supply chains (e.g. extraction of raw materials, change of ecosystems)	Own Operation

As a result of our double materiality analysis, we identified impacts related to the following sustainability matters: drivers of biodiversity loss, impacts on the extent and condition of ecosystems, and impacts and dependencies on ecosystem services. These impacts are closely related to our strategy and business model, as they are associated with the extraction and subsequent processing of clay as a raw material, representing the foundation of our ceramic product production.

We set clear targets to address the current and anticipated impacts on our business model, strategy, and decision-making. For example, we have established structured actions to reduce

1) (-) Negative impact; (+) Positive impact

CO_2 emissions, minimize the negative effects of clay extraction through mitigation measures (as guided by Environmental Impact Assessments and related certifications), restore clay pits post-excavation, and promote biodiversity via site-specific Biodiversity Action Plans.

We identified material sites by their proximity to biodiversity-sensitive areas. The extraction of raw materials and their subsequent processing, which leads to emissions of GHG, are activities undertaken in our material sites that negatively affect biodiversity-sensitive areas.

wienerberger screened all its sites and identified sites material to impacts on biodiversity based on their proximity to biodiversity-sensitive areas, which pose potential risks to these locations. Activities such as quarrying, urbanization, pollution, and modifying natural systems have been recognized as activities that might negatively impact the biodiversity-sensitive areas in or near these locations. In particular, following the definitions given by the Natura 2000 framework, the impacts identified as a consequence of our operations include clay and loam extractions, factories and buildings in the landscape, air pollution, and reduction or loss of specific habitat features. These impacts affect 18 biodiversity-sensitive areas, governed by the European Natura 2000 network directive, in the proximity of which 25 sites are located. We can mitigate these impacts through internal policies dedicated to climate change, pollution control, waste management, and the preservation of biodiversity and ecosystems.

The methodology used to investigate our material sites in proximity to biodiversity-sensitive areas consisted of publicly available datasets, such as Natura 2000 and RAMSAR wetlands, as well as geospatial data from our locations. We performed the analysis in QGIS through an automated tool that extracts overlaps and proximity, which in this case was defined as 1km.

We assessed whether the potential impacts imposed on these biodiversity-sensitive areas are related to wienerberger activities. For all our production locations and quarries the local permits and legislation provide the necessary measures and mitigations to ensure the lowest possible risk for any harm. To address and reduce the identified potential impacts we implement specific mitigation measures, such as our internal Biodiversity Action Plan.

The table below shows the result of the analysis of our plants and quarries in or near the biodiversity- sensitive areas and the identified types of the impacts.

Country	Name of biodiversity- sensitive area	Number of plants/ quarries	Type of impact
Austria	Demmerkogel-Südhänge, Wellinggraben mit Sulm-, Saggau- und Laßnitzabschnitten und Pößnitzbach	1	Agricultural structures, buildings in the landscape
Belgium	Het Blak, Kievitsheide, Ekstergoor en nabijgelegen Kamsalamanderhabitats Historische fortengordels van Antwerpen als vleermuizenhabitat Bossen van de Vlaamse Ardennen en andere Zuidvlaamse bossen Overgang Kempen-Haspengouw Grensmaas De Maatjes, Wuustwezelheide en Groot Schietveld	10	Anthropogenic reduction of habitat connectivity Reduction or loss of specific habitat features
Germany	Nördlicher Kraichgau	2	Loam and clay pits
Hungary	Pilis s Visegrdi-hegysg	1	Agricultural structures, buildings in the landscape
Ireland	Cork Harbour SPA	1	Industrial or commercial areas
Nether-lands	Rijntakken Grensmaas Maasduinen Brunssummerheide	9	Anthropogenic reduction of habitat connectivity Water abstractions from groundwater
Poland	Dolina Środkowego Świdra	1	Reduction in migration / migration barriers

E4-1 Transition plan

In 2025, wienerberger will develop and put into practice a fully detailed transition plan on biodiversity and ecosystems and integrate it into the decision-making process at all levels.

E4-2 Policies

wienerberger has adopted two policies to manage material impacts related to biodiversity and ecosystems:

- Biodiversity and Ecosystems on quarries
- Biodiversity and Ecosystems on production sites

The policies describe the procedures in place to prevent, minimize, and mitigate our material negative impacts and contribute to improvements to biodiversity and ecosystems.

The overall responsibility for implementing these policies lies with the regional COOs of the Executive Committee. These policies comply with all local and national laws, standards, and regulations related to biodiversity and ecosystems. They are distributed to the countries' operational management teams and available via our internal digital communication channels.

The policies outline procedures designed to avoid, minimize, and mitigate our material negative impacts while contributing to biodiversity and ecosystem improvements. However, they do not address the traceability of products, components, or raw materials. When applicable, the policies address the impact of sourcing from ecosystems through compliance with Environmental Impact Assessments or similar procedures.

We did not identify any social consequences related to biodiversity and ecosystem-related impacts. However, the policies address the involvement of local employees and external stakeholders in incorporating local knowledge and how wienerberger educates on the importance of biodiversity and ecosystems. Our policies cover all sites regardless of whether or not they are in or near a biodiversity-sensitive area.

Deforestation, Sustainable land or agriculture practices, and Oceans and Seas practices are not considered material topics. Therefore, no policies have been adopted on these matters.

Biodiversity and Ecosystems on Quarries Policy

The impacts covered in this policy are Direct exploitation and Impacts and dependencies on ecosystem services in quarries. In this policy, wienerberger commits to protecting the impact on nature during the life of the clay pit and especially after the end of mining through renaturation measures. In order to mitigate the impact on biodiversity and ecosystems, the remediation measures at the site level of the clay pit are reviewed annually by means of specific expert reports.

In scope of the policy are all quarries owned and leased by wienerberger. It applies to all stages of the quarries' management – before, during, and after excavation.

The policy addresses sustainable sourcing of raw materials by incorporating Environmental Assessments and/or other operational permits that outline measures to mitigate impacts on biodiversity and ecosystems.

Biodiversity and Ecosystems on Production sites Policy

The impacts managed by this policy are Impacts on ecosystem services and Impacts on the extent and condition of ecosystems. In this concept, wienerberger commits to protecting the impact on nature at its production sites through renaturation measures. These changes are monitored via a yearly assessment of the biodiversity actions implemented and via the internal monitoring of fauna carried out by our biodiversity ambassadors.

The scope of the policy is production sites that fall within at least one of the following criteria for sites to have a Biodiversity Action Plan:

- Locations larger than 1 hectare (ha)
- At least 30 FTEs
- wienerberger ownership

The policy addresses the regular monitoring of specific fauna groups to ensure that wienerberger takes effective actions to support biodiversity.

Neither policy specifically addresses currently the potential positive impact of usage of brownfield sites for the construction of new factories or buildings.

E4-3 Actions

As a result of our internal policies on quarries and production sites, wienerberger developed an internal Biodiversity Actions Catalogue for all production sites in partnership with external ecological experts that outlines key measures we will take on-site to support biodiversity and ecosystems. It describes the general steps of the Biodiversity Action Plans tailored to each site, the key strategy for supporting Biodiversity in business surroundings (e.g., using native species, flowering, and fruit-bearing plants, and diverse plant species), and, for each measure, specifies the design and management initiatives, the list of species to be planted, and their indicative costs. The action plans are in line with our Sustainability Program 2026.

wienerberger organizes the key actions described in the internal catalogue into eight categories: groves, trees, plants in borders and hedges, herb-rich grassland and flower meadow, green façade, green roof, water storage, and fauna facilities. Together, this aims at a general fauna and flora improvement. These categories enable us to address the key aspects of supporting biodiversity in business surroundings. Additionally, external and internal stakeholders with local knowledge are involved in implementing these nature-based solutions.

These actions enable the mitigation of the impacts and dependencies on ecosystem services and the impacts on the extent and condition of ecosystems. They are taken throughout the reporting year and planned according to the site's resources. In order to implement each site's action plan, we are continuously training biodiversity ambassadors in our local operations. Examples of actions taken in 2024 are the implementation of insect hotel hedges, orchards, bird nests, flower beds, and changes in the mowing management of grassland areas. We plan similar actions and others related to our internal catalogue for 2025.

The effectiveness of these actions is monitored through a yearly assessment of the biodiversity actions implemented and via the internal fauna monitoring forms.

For our quarries, the key actions and mitigation requirements are quarry and time-specific, and their goal is to mitigate potential negative impacts and contribute to improving biodiversity and ecosystems. We track the effectiveness of the actions via a yearly report on compliance with mitigation requirements. These actions are continuous and happen on each site independently. Biodiversity offsets were not part of the resources involved in our Biodiversity Action Plans or the quarries' mitigation requirements.

The measures taken by wienerberger under the Biodiversity and Ecosystems on Quarries Policy are, in summary:
- Compliance with all local, national laws, standards and regulations related to biodiversity and ecosystems
- Ensuring that mitigation requirements from the Environmental Assessment, operational permits and/or mining project are being conducted;
- Annual reporting on fulfillment of the mitigation requirements outlined in the Environmental Assessment, operational permit and/or mining project
- Incorporating local knowledge by involving local employees and external (ecological) stakeholders.

The measures taken by wienerberger under the Biodiversity and Ecosystems on Production sites Policy are, in summary:
- Compliance with all local and national laws, standards and regulations.
- Ensuring that new decisions on operational changes are in line with the existing (operational) permits
- Minimizing the impacts and contributing positively to ecosystems demonstrated by a measurable increase of fauna through:
  - Conducting a biodiversity baseline monitoring by external ecological partners
  - Implementing measures to enhance and restore habitats (through site-specific Biodiversity Action Plans) on the production site which connects to the surrounding natural ecosystems
  - Measuring and analysing the development of fauna on the production site
  - Incorporating local knowledge by involving local employees, biodiversity ambassadors and other external (ecological or social) stakeholders
  - Education of employees, clients and stakeholders about the importance of biodiversity and the company's efforts to protect it.

The biodiversity action plans were implemented during this reporting year, and the results of the measures taken will be visible by the end of the Sustainability program 2026.

In its Sustainability Program 2026 wienerberger has defined 3 targets supporting the ambitions set out in our tailored Biodiversity action plans (see E4-4 Targets).

E4-4 Targets

As part of our Sustainability Program 2026 we adopted these biodiversity and ecosystems-related targets:

- 10% improvement of fauna, resulting from the implemented biodiversity plans, for all production plants (2023 - 2026)
- 400 biodiversity ambassadors trained (2020 - 2026)
- 100,000 trees planted, equaling one tree per employee each year (2022 - 2026)

The target "10% improvement of fauna" is aligned with the objective to address our impact on biodiversity. It is supported by the measures listed in our tailored Biodiversity Action Plans. The scope of this target is areas within our production sites. We established the baseline for measuring improvement using the initial monitoring conducted at each production site. This baseline varies by the year the respective monitoring was initially performed. This target can be allocated to the "compensation" layer of the mitigation hierarchy since an improvement in biodiversity compensates for our operations' impacts.

In order to implement each site's action plan, we are continuously training biodiversity ambassadors in our local operations.

The target "400 trained biodiversity ambassadors" aims to involve our workforce and is aligned with the goals and measures of the policy on production sites. Its objective is to educate and up-skill employees and stakeholders on the importance of biodiversity in our daily operations. For this target, the base year used to measure the progress is 2020, therefore the respective baseline value is 0. This target fits in the overall architecture of mitigation measures, as we aim to mitigate and minimize potential negative impacts by up-skilling colleagues across our operations on biodiversity-related topics and providing tools and knowledge to observe and monitor its development.

The target of "100.000 trees planted" is aligned with the objectives in both policies to address our impacts on the extent and condition of ecosystems by planting native trees that support local biodiversity and creating more habitats for biodiversity to thrive. The scope of this target is diverse as the trees are planted in different countries in which we operate and in various types of biomes. This practice includes trees voluntarily planted in our production sites and in designated areas by natural and local organizations worldwide. We measure progress starting 2022 as the baseline year, therefore the respective baseline value is 0. Depending on the project, restoration/rehabilitation or compensation is the layer in the mitigation hierarchy to which this target can be allocated.

The targets are monitored and reviewed yearly via the internal non-financial reporting platforms, and the progress aligns with the original plans. When setting these targets, no ecological thresholds or biodiversity offsets were considered.

All targets apply until 2026 and fully align with EU and global goals, such as the EU Biodiversity Strategy and the Global Biodiversity Framework. These have been used in order to define and set our targets and actions. EU Biodiversity strategy has goals such as:

- *Reverse decline of pollinator populations:* The EU Pollinator Initiative prioritizes tackling the causes of pollinator decline, raising awareness, engaging society, and promoting collaboration. This goal directly aligns with our fauna-related (bees and butterflies are the most famous pollinators) and biodiversity ambassador targets.
- *Three billion new trees are planted in the EU, in full respect of ecological principles.* This goal aligns with all our tree targets, especially because we aim to plant native and diverse species
- *Greening urban and peri-urban areas.* Our Biodiversity Action Plans mentioned before also include and work towards this objective.
- *Improving knowledge, education and skills.* Lastly, this target is closely and directly related to our goal of training ambassadors within the employee population.

The Global Biodiversity Framework has goals such as:

- Restore, maintain and enhance nature's contributions to people through nature-based solutions and/or ecosystem-based approaches for the benefit of all people and nature. This goal fully aligns with the focus of our Biodiversity Action Plans.
- Significantly increase the area and quality and connectivity of green and blue spaces in urban and densely populated areas sustainably, by main streaming the conservation and sustainable use of biodiversity, and ensure biodiversity-inclusive urban planning. This goal is also related to our Biodiversity Action Plans.

In summary, our actions and targets are defined in alignment with European and international goals, considering the broader context of sustainable development. The targets relate to our impacts on ecosystem services (improving fauna provides more ecosystem services, like pollination), extent and condition of ecosystems (planting native and a variety of trees expands the extent and improves the condition of certain ecosystem types), and directly exploits natural resources (trees are crucial for soil health, restoration, and erosion control) in our production.

Targets related to Biodiversity and Ecosystems	2024	Target 2026
Improvement of fauna	5%	10%
Total of biodiversity ambassadors trained	316	400
Total of trees planted	111,510	100,000

E4-5 Impact metrics

The process to identify and select the most relevant impact metrics has been conducted by our biodiversity engineers in cooperation with the other relevant departments centrally and locally. These were, however, not validated by any external body other than the assurance provider. The metrics related to our impacts are proximity to biodiversity-sensitive areas and land conversion over time. Although we did not identify the impacts of land use change from our direct operations as material in our double materiality assessment, it remains important for wienerberger to measure and disclose how our activities influence land use change because of its significant relevance to biodiversity and ecosystems.

As a result of the analysis of our plants and quarries in or near the biodiversity-sensitive areas (150 sites, described in SBM-3 section of this chapter), 25 sites – equaling 475 hectares - have been identified as negatively impacting biodiversity-sensitive areas in or near their locations.

Regarding land use change, in 2024, 118 hectares across our locations globally were recultivated, restored to their natural state, or transformed into areas with enhanced ecological and biodiversity value. Conversely, 85 hectares were developed into new quarries or production sites to support and strengthen our business operations, ensuring sustainable growth and continuity. In the reporting year, we calculated conversion as the total area in m² that was converted from one land cover type to another by wienerberger action. This information is collected internally each year and based on our activities.

E5 - Resource Use and Circular Economy

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

wienerberger has conducted a double materiality analysis to identify the material and potentially material resource use and circular economy-related impacts, risks, and opportunities in its operations, as well as the upstream and downstream value chain outlined in the table below[1]. A detailed overview of the methodologies, assumptions, and tools used in the double materiality analysis can be found in the General Information - IRO-1 Double Materiality Analysis section.

Resources inflows, including resource use

Impacts	
(-) Contribution to resource consumption through wienerberger's processes and products	Own Operation
Risks	
Fluctuations in the cost of raw materials, such as aggregates, cement, or metals, can affect production costs and profit margins	Own Operation
Opportunities	
New regulations may require retrofitting existing buildings or infrastructure with more sustainable materials or energy-efficient technologies, which may provide opportunities to increase revenues	Own Operation
Invest in research and development to develop and offer sustainable alternatives to high-carbon or non-compliant products, ensuring readiness for market demands driven by regulatory changes	Own Operation

Resource outflows related to products and services

Impacts	
(+) Contribution to the safe treatment of hazardous substances and (non-) hazardous waste	Own Operation
(+) Contribution to/enabling a circular economy through products designed to be durable/long-lasting, reusable, recyclable, repairable, disassemblable	Own Operation
Risks	
Regulatory shifts may lead to the phasing out or restriction of certain construction materials that do not meet environmental standards, leading to reduced demand or the need to develop alternative products	Own Operation

1) (-) Negative impact; (+) Positive impact

Resource outflows related to products and services

Opportunities	
Profit increase due to change in demand from customers for durable/long-lasting, reusable, recyclable, repairable, disassembles products	Own Operation
Increase in sales through products contributing to the circular economy through more usage of secondary raw materials	Own Operation

Waste

Impacts	
(-) Contribution to reduction of waste generation through measures in plants and production processes to recycle, reuse or reduce waste (e.g. waste separation, reusable packaging)	Own Operation
(-) Contribution to waste generation due to waste materials arising in the manufacturing processes and due to porous and brittle products that leave fragments when processed by the customer	Own Operation / Downstream value chain
(+) Reduction of waste generation through the usage of secondary raw materials	Own Operation
(+) Contribution to the reduction of waste generation through urban mining (wienerberger is recovering and reusing "waste materials" such as bricks and roofing materials)	Upstream value chain
Opportunities	
Embracing emerging technologies, such as 3D printing, modular construction, or digitalization, can improve efficiency, reduce waste and enhance product quality, leading to cost savings and improved competitiveness	Downstream value chain

wienerberger's impacts related to resource inflows including resource use originate from our business model, as our production process requires the use of both virgin and secondary raw materials. Our material impacts identified with regard to resource outflows related to products and services originates from our business model through the use of our products by our consumers and end-users and is connected to our Sustainability Program 2026 through the aim to positively impact Circularity. The material impacts to waste originate from our business model through the use of resources in our production processes, and relates to our Sustainability Strategy 2026 through the goal of reducing waste in our own production and sourcing materials sustainably through urban mining.

For the main applications of our products and systems, we design sustainable solutions for the building envelope and paved surfaces, as well as in-house and infrastructure solutions. Based on the process of value creation, they can be classified as follows:

- Ceramic products and systems
- Plastic pipes and systems

The most important raw materials for wienerberger's ceramic products and systems are clay, additives, aggregates, and alternative binders. Clay is either extracted from our clay pits, or procured from external suppliers and transported to wienerberger plants. Other raw materials, as well as packaging materials, are also procured externally. Upstream providers supply energy and water for the production process.

Raw materials for producing plastic pipes and systems, such as polyethylene (PE), polypropylene (PP) and polyvinyl chloride (PVC), as well as secondary raw materials and packaging materials, are procured by our suppliers and transported to wienerberger plants.

A material risk connected to the sourcing of raw materials lies with regulatory shifts that may lead to the phasing out or restriction of certain construction materials that do not meet specific environmental standards, leading to reduced demand or the need to develop alternative products.

Material opportunities related to the circular economy are connected to the increase in sales of products, which contribute to the circular economy through higher usage of secondary raw materials and the reduction of waste generation through the utilization of secondary raw materials.

Material impacts and risks of transition to a circular economy contribute to or enable a circular economy through products designed to be more durable, long-lasting, reusable, recyclable, repairable, or disassemblable.

E5-1 Policies

wienerberger is committed to supporting a circular economy by enhancing our business with products we design for durability, re-use, and recycling. In the product design, we strive for resource efficiency and incorporate recycled materials whenever possible. In our production process, we strive to minimize waste and reduce the use of hazardous substances.

We summarize all of the steps in our Policy on resource use and circular economy - waste, where we address the impact of contributing to waste generation and opportunities.

This policy outlines wienerberger's commitment to establishing an effective waste management program to optimize resource use and enhance efficiency. Waste management involves handling waste at our production sites, including prevention, preparation for re-use, recycling, and effective treatment of residual waste. It specifically aims to reduce waste in all our production sites by:

- Minimizing the solid and liquid waste generated at our sites while maintaining or enhancing the quality and efficiency of our production processes
- Preparing waste for potential reuse or recycling
- Waste treatment is conducted through authorized companies in compliance with environmental regulations to prevent pollution

The policy applies to all production sites and is addressed to country operational management teams and plant managers, who are responsible for implementing waste management measures in line with group standards.

The COOs of the Executive Committee ensure the implementation of the policy related to waste within the group. Setting regional and country targets, allocating resources and monitoring results are the responsibility of the regional COOs of the Executive Committee and the regional and country management. The group's Managing Board is responsible for setting targets and monitoring the progress.

wienerberger is adopting the definitions outlined in Annex II of Regulation (EU) 2023/2772 (EU Sustainability Reporting Standards) based on their relevance to wienerberger as determined by our most recent double materiality assessment per ESRS 1. This evaluation also includes definitions from other official European legislative documents.

The policy aligns with local regulations issued by the countries in which we operate. It is, therefore, ensured that local thresholds are complied with.

The Managing Board has distributed the policy to the regional COOs of the Executive Committee. Additionally, it is accessible to all affected stakeholders via our internal digital communication channels, and we review it regularly to comply with the most recent regulations, and developments. All amendments made during the review process are approved by our Managing Board.

The policy is waste-focused, therefore the transitioning away from use of virgin resources, including relative increases in use of secondary (recycled) resources and the sustainable sourcing and use of renewable resources is not covered.

In line with our strategic prioritization, we plan to finalize policies addressing impacts, risks & opportunities upstream and downstream of our value chain in the reporting year 2025.

E5-2 Actions

Optimizing wienerberger's closed resource cycle requires measures aimed at reducing production waste and a reduction of the scrap rate. We feed production waste (e.g. burnt brick waste, non-coated plastic waste) back into the production process wherever possible. We dispose of production waste that cannot be re-used or recycled internally through certified waste management companies using state-of-the-art methods or landfilled if other disposal methods are ruled out.

At all our plants, the optimization measures taken within the framework of our quality management system take environmentally relevant aspects into account. Approximately 50% of wienerberger's production sites have been certified according to ISO 14001 or are in the certification process.

Ongoing optimization programs at wienerberger, such as the Plant Improvement Program (PIP+) in brick production and the Production Excellence Program (PEP) in the concrete paver segment, aim to achieve sustainable resource and cost savings through improved production processes. The optimization program has a revolving time horizon of 12 months. Within the framework of PIP+, for example, the scrap rate in brick production is checked regularly, and where necessary, we take appropriate measures to reduce it. The actions under these optimization programs have a rolling short-term time horizon and support the Sustainability Program ending in 2026.

We use the Lean methodology and the Design for Lean Six Sigma management approach in the plastic pipe segment to achieve quality improvements and drive process optimization. Both methods aim to reduce raw material input and the scrap rate while increasing productivity at the same time. As a signatory to Operation Clean Sweep®, we ensure that no losses of plastic granulate occur during the production process.

Waste management involves handling waste at our production sites, including prevention, preparation for re-use, recycling, and effective treatment of residual waste. It specifically aims to reduce waste in all our production sites by:

- Minimizing the solid and liquid waste generated at our sites while maintaining or enhancing the quality and efficiency of our production processes
- Preparing waste for potential reuse or recycling
- Waste treatment is conducted through authorized companies in compliance with environmental regulations to prevent pollution effectively

A waste monitoring system tracks and analyses the primary waste streams generated within its operations, categorized according to the EU Waste Framework Directive (EWC codes). For operations outside the EU, we codify waste according to local codes at the group level and translate them into EWC codes.

The country-level operational management team and plant managers are key in implementing and managing this system. Their primary responsibilities include:

- Requesting and regularly updating data from our local waste disposal partners regarding the waste streams at your production site. This data must be accurate and up to date to ensure we meet our waste reduction targets
- Tracking and categorizing waste within their production site according to the EWC codes. This process will involve closely monitoring how much waste is generated, where it's coming from, and where it's going
- Promoting proper waste segregation at the source to increase recycling rates and reduce landfill use. Ensuring that colleagues understand how to separate waste properly is essential

E5-3 Targets

As part of our Sustainability Program 2026 we adopted these biodiversity and ecosystems-related targets:

- >80% of sales from highly durable products (>100 years)
- >90% of products sold are recyclable and/or reusable (2023 - 2026)
- 15% reduction of waste in own operations (2023 - 2026)

The framework of the wienerberger Sustainability Program 2026 includes the circularity target that more than 80% of sales come from highly durable products. This target aligns with our objective to improve the efficient use of natural resources and reduce waste generation and water consumption. Durable products are defined as products known for a very long service life of at least 100 years. The base year for the target is 2023. The layer in the mitigation hierarchy to which this target can be allocated is avoidance. The methodology used to define this target was a top-down analysis of our products and our sales as well as our product's specific characteristic in accordance with the product hierarchy. All of wienerberger's product groups have a standardized mapping regarding the classification of durable products. We calculate the KPI as a ratio based on net revenue.

The target of 90% of products sold are recyclable and/or reusable expresses our focus on developing innovative reusable products like roof tiles and click-bricks to ensure our sustainable growth. It aligns with our objective to use natural resources (including raw materials, energy, and water) more efficiently, reduce greenhouse gas emissions and waste, and increase the circular material use rate.

For wienerberger, its products' reusability and/ or recyclability is an essential aspect of the Group's innovation effort, as it significantly prolongs a product's useful life. wienerberger aims to achieve its circularity targets through ongoing research projects, such as using recycled concrete. Recyclable means turning an item into raw materials that can be used again, usually for a new product. This process saves resources like primary raw materials. Reusable refers to using an object as it is without significant treatment. This process reduces GHG emissions and pollution/waste and conserves resources. The base year for the target is 2023. The layer in the mitigation hierarchy to which this target can be allocated is avoidance. The methodology used to define this target was a top-down analysis of our products and our sales. All of wienerberger's product groups have a standardized mapping regarding the classification of recyclable/reusable (or both) products. We calculate the KPI as a ratio based on net revenue.

Optimization measures taken within wienerberger on both the ceramics and piping solutions operations aim to reduce production waste and minimize the scrap rate. Ongoing optimization programs such as the Plant Improvement Program and the Lean Six Sigma approach focus on reducing raw material input while improving production processes and productivity. Under its Sustainability Program 2026, wienerberger aims to reduce the specific value of waste generated in its operations by 15% (intensity-based). This target aligns with our objective to promote the circular economy by reducing waste generation in its operations. The definition and scope of waste we use is all types of solid or liquid waste leaving the operations, excluding wastewater and materials we recycle within the plant. Waste management vendors provide the values for the calculations of waste. If no data are available, the weight of the waste has to be estimated based on information on the density and volume of the waste collected, mass balances, or similar information. The waste management company must provide details in the form of an invoice or supply note detailing the amount of the waste and the kind of waste recovery (recycling, waste disposal operation, incineration). The base year for the target is 2023 with corresponding baseline value of 93.5 mil. tons. The layer in the mitigation hierarchy to which this target can be allocated is reduction. The methodology used to define this target was a top-down analysis of waste generation in our operations.

These voluntary targets reflect management's vision and ambition to support the Sustainability Program 2026. They were formulated internally, with no involvement from external stakeholders. The data source for monitoring progress toward these targets is our internal reporting system over a quarterly cycle. The targets are focused on the output side of the production process, the input side is not covered by our Sustainability Program 2026.

The following table shows the current status of our trajectory to our achievements compared to the target 2026.

Targets related to Resource Use and Circular Economy	2024	Target 2026
More than 80% of sales from highly durable products (annually)	83%	>80%
More than 90% of products sold are recyclable and / or reusable (annually)	93%	>90%
Specific reduction of waste in own operations by 15%	-0.7%	-15%

E5-4 Resource inflows

The most important raw materials for wienerberger's ceramic products and systems are clay, additives, aggregates, and alternative binders. Clay is either extracted from our clay pits, or procured from external suppliers and transported to wienerberger plants. Other raw materials, as well as packaging materials, are also procured externally. Biological materials include sawdust, paper sludge, sunflower husks, wooden pallets, and other organic matter. We use biofuels for non-energy reasons, such as a pore-forming agent during ceramic production. Upstream suppliers provide our plants with energy and water for the production process.

Raw materials for producing plastic pipes and systems, such as PE, PP, and PVC, as well as secondary raw materials and packaging materials, are procured by our suppliers and transported to wienerberger plants.

We classify technical materials as non-material relative to the total weight of our products. The technical materials used include our machinery, vehicle fleet, and buildings.

Efficient resource management is a high priority for us, including the recovery and re-use of waste products and the use of secondary raw materials, alongside the reusability of products. wienerberger contributes toward reducing waste by using secondary raw materials, and saving primary resources, which ensures their availability for future generations. We can easily recycle residual material from our plants in the ceramic production process due to its high degree of purity. Secondary raw materials from external sources are also used as a substitute for primary raw materials, and urban mining can become increasingly important in this context. We carefully sort and process construction debris to obtain secondary raw materials of adequate quality.

wienerberger has introduced several pipe system solutions based on secondary materials to produce piping solutions. We pay special attention to the quality of the secondary raw materials used in this case. Identifying, classifying, and monitoring suppliers of secondary plastic materials are significant aspects of sourcing to meet our standards. Based on European product standards, external secondary raw materials are only permitted for pressure-less pipes (e.g. for sewer wastewater and sewer rainwater) but not for pipes used under pressure, such as those for drinking water. Wienerberger is working on pipe systems that substitute carbon-based raw materials with mineral additives. Moreover, we are also using raw materials from circular and renewable sources, such as used cooking oil or biomass raw materials. This substitution helps reduce fossil-based raw materials and save CO_2 emissions (Scope 3).

wienerberger uses an increasing amount of packaging materials made from secondary instead of primary raw materials. We are constantly piloting the use of climate-friendly, recyclable materials for packaging, not least in response to our customers' expectations. Besides reducing the amount of packaging material overall, wienerberger has begun to use plastic film containing a certain amount of recycled plastics.

The total weight of products and biological materials (including packaging) used during the reporting period amounts to 17,387 thousand tons. This number includes 1,589 tons (9.14%) of secondary re-used or recycled materials. wienerberger uses an input-based approach, measuring the wet weight of the raw materials used to report the weight of the materials used during the production process. In the rare cases where – due to specificities in the production process – this information is not readily available, the input weight is estimated by measuring the output (dry) weight and applying an experience-based conversion factor to calculate the input weight.

E5-5 Resource outflows

wienerberger considers durable products to be products known for a very long service life of at least 100 years. We provide durable products and system solutions, such as clay blocks, wall, and floor beams, chimneys, facing bricks and cladding panels, sewage pipes, water pressure, and cable protection pipes, which enables its stakeholders, including architects, investors, designers, developers, and local authorities to erect buildings and implement infrastructure projects in line with the principle of the circular economy and with a satisfactory eco-balance. The following overview shows the average durability of wienerberger's products compared to the industry average (as derived from market studies):

Product group	wienerberger durability	Industry average
Wall	>100 years	100 years
Roof	>100 years	70 years
Façade	>100 years	50-70 years
Plastic pipes	>100 years	100 years

For wienerberger, its products' reusability and/or recyclability is an essential aspect of the Group's innovation effort, as it significantly prolongs a product's useful life. wienerberger has the potential to achieve its circularity targets through research projects, such as using recycled concrete. wienerberger has therefore set ambitious entity-specific targets to achieve a high rate of sales coming from durable and recyclable/reusable products (see chapter E5-3 Targets). The methodologies and assumptions are described in the E5-3 Targets section above.

As building products, wienerberger's products are part of an integral structure and can usually be replaced or repaired without materially impairing the overall building structure. We describe the repairability of products for the main product groups being pipes, roof tiles, façade bricks, and wall blocks:

Criteria	Wall Blocks	Roof Tiles	Façade Products	Plastic Pipes
Ease of Repair	Visual and structural repairs (after technical assessment)	Modular/interlocking systems	Standardized dimensions, tools	Modular, compatible with norms
Replacement Parts	Available and compatible	Matching tiles/colors readily available	Matching panels, bricks, colors	Available and compatible
Repair Guidelines	Replacement and installation guides	Instructions for safe replacement	Surface repair and cleaning guides	Clear documentation and training
Circular Economy	Recycling initiatives	Recycling and Emerging trading marketplaces for re-use	Recycling and refurbishment programs	Recycling initiatives
Service Options	Technicians' training & partnerships	Technicians' training & partnerships	Technicians' training & partnerships	Technicians' training & partnerships

Resource outflows (in tons)	2024
a) Total waste generated	**88,369**
b) Hazardous waste diverted from disposal	**12,337**
Hazardous waste diverted from disposal due to preparation for reuse	50
Hazardous waste diverted from disposal due to recycling	413
Hazardous waste diverted from disposal due to other recovery operations	11,874
b) Non-hazardous waste diverted from disposal	**57,162**
Non-hazardous waste diverted from disposal due to preparation for reuse	1,036
Non-hazardous waste diverted from disposal due to recycling	55,866
Non-hazardous waste diverted from disposal due to other recovery operations	260
c) Hazardous waste directed to disposal	**2,418**
Hazardous waste directed to disposal by incineration	375
Hazardous waste directed to disposal by landfilling	1,606
Hazardous waste directed to disposal by other disposal operations	437
c) Non-hazardous waste directed to disposal	**16,452**
Non-hazardous waste directed to disposal by incineration	4,828
Non-hazardous waste directed to disposal by landfilling	10,945
Non-hazardous waste directed to disposal by other disposal operations	679
d) Non-recycled waste	**32,090**
d) Percentage of non-recycled waste	36%

The table above shows the total amount of waste from wienerberger's production. wienerberger does not generate any nuclear waste. The total of hazardous waste generated is 14,755 tons.

The waste stream relevant to wienerberger's activities is materials. Materials in the total amount of waste include metals, plastics, wood, paper, cardboard, and absorbents. Total waste comprises waste diverted from disposal, such as waste prepared for recycling, re-use, or other recovery activities, and waste directed to disposal, such as the hand-over to an authorized waste company for landfilling or incineration.

Preparing waste for recycling, re-use, and other recovery activities is usually covered by wienerberger sorting the waste for treatment. The actual treatment by the authorized waste company is irrelevant to the categorization made by wienerberger.

Hazardous waste is waste with one or more hazardous properties listed in Annex III of the EU's Waste Framework Directive, Directive 2008/98/EC on waste.

Waste management companies provide the values used in our calculations. If no data are available, we estimate the weight of the waste based on information on the density and volume of the waste collected, mass balances, or similar information. The waste management company must provide details in the form of an invoice or supply note detailing the amount of the waste and the kind of waste recovery (recycling, waste disposal operation, incineration).

S1 - Own Workforce

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

wienerberger has conducted a double materiality analysis to identify the material impacts, risks, and opportunities related to the workforce in our operations, as outlined in the table below[1]. A detailed overview of the methodologies, assumptions, and tools used in the double materiality analysis can be found in the General Information - IRO-1 Double Materiality Analysis section. All impacts, risks and opportunities defined in the double materiality analysis are related to our own operations.

Working conditions

Impacts	
Secure employment and livelihood	(+) Stable income and livelihood security for employees through stable jobs/employment and attractive employment contracts (e.g. conditions that exceed the collective bargaining agreement) and through the employment of workers without a permanent employment contract
	(+) Securing income and increasing the satisfaction and motivation of employees through appropriate remuneration (both in compliance with collective bargaining agreements and despite an absence of such) to ensure an adequate standard of living
	(+) Create opportunities to increase the involvement of employees in employee-relevant matters (e.g. offering the opportunity to create a worker's council or similar associations or to participate in floor meetings to raise concerns)
Working time	(+/-) Influence on health and wellbeing of employees through working hours (e.g. shift work, sufficient recovery time)
Work-life balance	(+) Relief for employees through part-time and flexible working time models that contribute to the compatibility of "work and family" and "work and free time" through the possibility of working from home or remotely (where possible)
Health and safety	(-) Contributions to long-term health effects, occurrence of injuries or temporary and permanent damage to health or even death due to occupational accidents and occupational diseases, including a contribution to the burden on the social security system due to the use of health insurance benefits because of the physical health of employees
	(+) Provision of social welfare through employment (health care provided through employment)
	(+) Influence on employees' health through offers/promotion of preventive measures (e.g. wienerberger Safety Standards, occupational health services, safety training)

1) (-) Negative impact; (+) Positive impact

Working conditions

Risks	
Adequate wages and working time	Unattractive working conditions (i.e. poor wages, excessive working hours, shift work) can lead to fluctuations or potentially make it more difficult to recruit new (highly qualified) employees, leading to shortage of skilled employees and subsequently to reduced capacity

Equal treatment and opportunities for all

Impacts	
Gender equality and equal pay for work of equal value	(+) Contribution to equal opportunities and justice for all, especially gender equality, promotion of destigmatization of people with queer identity (e.g. awareness building), and fostering equal opportunity and well-being
	(-) Contribution to the (financial) inequality and discrimination of women through a gender pay gap and reinforcing society's perception of gender roles and the male leadership role by having a low proportion of women among the managers throughout the company
Training and skills development	(+) Promoting employee's knowledge and strengthening their employability concerning complex labor market requirements (e.g. digitalization, technical expertise) and knowledge development of employees through interdisciplinary teams, (online) training, and (apprenticeship) programs
	(-) Non-inclusive training slots (e.g. organizing training sessions after working hours and thereby hindering access to offered training)
Employment and inclusion of persons with disabilities	(+) Promoting knowledge and inclusion through diversity among employees, financial security for people with disabilities leading to improved quality of life
Measures against violence and harassment in the workplace	(+) Contribution to the prevention of discriminatory behavior by raising awareness, creating an environment where employees feel comfortable to communicating incidents and concerns
	(+) Contribution to the prevention of violence against women and raising awareness in society by supporting various initiatives (e.g. Orange the World campaign)
Opportunities	
Training and skills development	Investments in staff training/new technologies and capacity building to ensure compliance with new regulations, stay updated on sustainable manufacturing practices, and foster a culture of continuous improvement and thereby maintain/obtain skilled labour

wienerberger's impacts on working conditions originate in our business model as our workforce is a crucial factor in our production process and business conduct. Factories use contract workers to meet short-term production needs. Our production process requires shift work and inherently carries the risk of accidents and injury. Wienerberger's impacts related to Equal treatment and opportunities for all originate in the Group's vision ("For the people, for the planet, for convenience) and are as such related to our Strategy, as we have several policies in place that are designed to safeguard and uphold equal treatment and opportunities. They are further related to our business model, as securing a skilled workforce is crucial to upholding our desired level of production.

Our employees are the foundation of our success and a driving force behind our mission to enhance the quality of life for people sustainably. As a company, we are dedi cated to fostering an open, inclusive culture that empowers all employees to contribute actively to this vision.

Our core values—trust, respect, passion, and creativity—guide our daily interactions and decision-making. These principles ensure a productive and collaborative work environment where every team member can contribute meaningfully to our goals.

The primary impacts of wienerberger's business model on our workforce stem from the nature of our production facilities. Production operates on alternating shift models and often involves challenging working conditions, including physically demanding tasks. These factors can affect employee health and increase the likelihood of work-related injuries and accidents. Additionally, achieving gender diversity in demanding work environments presents a significant challenge.

wienerberger's workforce subject to material impacts includes employees, self-employed people (such as contractors and freelancers), and people provided by third-party staffing firms. wienerberger splits these employees by their functions into production, sales/commercial, marketing, logistics, and administration.

Negative impacts arising from challenging work conditions, shift work, and prolonged screen time are systemic issues within wienerberger's operations. wienerberger's production process bears an inherent risk of injury, which we strive to limit to a minimum by implementing strict Health & Safety guidelines and continuous monitoring, training, and building awareness. While the company actively addresses these challenges, they cannot be eliminated. Despite our commitment to a Zero Accident approach, occasional injuries still occur.

wienerberger actively supports collective bargaining agreements and negotiations to promote fair treatment and enhance employees' financial security. Additionally, we offer opportunities for part-time and flexible working time models and remote or home-based work (for administrative and white-collar staff) where applicable, contributing to higher employee satisfaction and improved work-life balance for individuals and their families.

The company also prioritizes employee wellbeing through occupational health services and safety training, which enhance overall health and safety levels across the workforce. wienerberger offers numerous training opportunities and apprenticeship programs to foster professional growth and expand employees' skill sets.

Furthermore, diversity programs and awareness-raising initiatives strengthen employee satisfaction and motivation by promoting inclusivity and fostering a culture of diversity within the company.

Efforts to reduce negative environmental impacts and achieve greener, climate-neutral operations can significantly affect the workforce. These initiatives may require changes to production machinery and processes or possible restructuring in cases where such adjustments are not feasible.

We will increase our specialized workforce and expertise at the local and central levels to implement the planned redesigns and energy efficiency improvements connected to our Transition plan. We will establish a network of local process engineers with expertise in energy-efficient ceramic production. At the central level, we will expand our R&D activities to cover advanced technology topics and further research.

Furthermore, we will strengthen our central technology teams to facilitate the rollout and commissioning of decarbonization technologies across the group. This additional expertise will be instrumental in ensuring the success of our transition towards more energy-efficient and sustainable production.

We regularly assess our work environment, processes, and related activities to identify and understand how certain employees, based on their characteristics, work contexts, or specific tasks, may be at greater risk of harm. These assessments include, among other measures, safety risk evaluations and health screenings to ensure the well-being and safety of our workforce.

We recognize the diverse needs within our workforce and are committed to addressing them through targeted measures that promote well-being, safety, and equal opportunities. Employees in operational roles may face risks related to shift working hours, occupational hazards, and potential health impacts. To mitigate these risks, we enforce strict safety standards, provide access to occupational health services, and conduct regular safety training.

For office employees, flexible work arrangements, such as remote or home-office options where feasible, help enhance well-being and work-life balance. However, increased digitalization and prolonged screen time can pose health risks, which we actively monitor to implement appropriate support measures.

We are dedicated to fostering an inclusive work environment that values diversity and ensures fair opportunities for all employees. Our initiatives focus on equal opportunity, inclusion, and well-being, ensuring that employees from different backgrounds feel supported and empowered. Through these efforts, we aim to create a safe, inclusive, and resilient workplace for our entire workforce.

S1-1 Policies

wienerberger has implemented these policies related to our workforce and human rights commitment statement:

- Diversity, Equity & Inclusion and Equal Opportunity Policy
- Equal Pay Policy
- Policy on Whistleblowing Procedure
- Code of Conduct
- Health & Safety Policy

Human Rights

wienerberger sets out our commitment to respecting human rights in the group Social Charter, which is based on the UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work, and OECD Guidelines for Multinational Enterprises.

wienerberger respects the human rights of all individuals and groups affected by our operations. This understanding includes, but is not limited to, employees, contractors, suppliers, employees working for our suppliers (including contracted and agency workers and sub-suppliers), agencies, partners, communities, children and future generations, and those affected by the use and disposal of our products. wienerberger details our commitment to respecting human rights in our Social Charter drafted in collaboration with the European Worker's Council, including preventing trafficking in human beings, forced labor or compulsory labor, and child labor.

As an employer, a meaningful way to respect human rights is to secure decent working conditions in our organization. wienerberger's commitment to respect human rights is guided by internationally recognized human rights and labor standards, including those contained in the UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work, and OECD Guidelines for Multinational Enterprises and the compliance with them is monitored locally by wienerberger subsidiaries.

A whistle-blowing hotline is available for employees and stakeholders to report any non-compliance. The remediation process in case of an incident is described later in section S1-3, Remediation, and Raising Concerns.

Social Charter

The Social Charter describes wienerberger's commitment to the UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work and OECD Guidelines for Multinational Enterprises. It lists the Human Rights related commitments of wienerberger.

Own Workforce

wienerberger is engaging with our workforce in multiple ways. Leaders serve as the first contact point for the workforce to address any issues the employees might want to raise. Worker's Councils and Trade Unions are active representatives for workers within wienerberger to help protect and support the workforce.

Regularly, we carry out an engagement survey to address possible local issues. A whistleblowing hotline is in place in every country where wienerberger operates to enable the possibility of safely and anonymously reporting human rights and employee rights infringements.

wienerberger is committed to fostering a workplace that treats every individual with respect and fairness, regardless of gender, race, religion, age, sexual orientation, disability, or any other characteristic protected by applicable laws. This principle extends to all aspects of employment, including, but not limited to, hiring, promotions, training, and compensation.

The wienerberger Code of Conduct, Social Charter, the Diversity, Equity & Inclusion (DEI), and Equal Opportunity Policy aim to help eliminate discrimination and harassment. The code also promotes equal opportunities and advances diversity and inclusion. Supported by articles of DEI & the Equal Opportunity Policy, the Code of Conduct and Social Charter specifically cover the grounds for discrimination, such as discrimination based on racial and ethnic origin, sex, sexual orientation, gender identity, disability, age, religion, political opinion, national extraction or social origin, or other forms of discrimination covered by EU regulation and national law. They describe how to prevent and mitigate discrimination (e.g. through zero-tolerance for bullying, promotion of the whistleblowing and grievance mechanisms, and promotion of a see-something-say-something-attitude), whereas the Policy on Whistleblowing Procedure specifies the procedure to be used and how to act when discrimination happens. The whistleblowing procedure is in place to address complaints, handle appeals, and provide recourse when employees identify discrimination. As of 31 December 2024, wienerberger does not have a specific global hiring policy for people with disabilities or marginalized groups.

Both DEI and Equal Opportunity Policy and Equal Pay Policy apply to all individuals within wienerberger. We describe the commitments arising from the policies below.

The head of the Work Council participates in policy-setting discussions and represents the employees' perspective while engaging in the policy-making process.

We communicate all policies to the individuals for whom they are relevant in multiple ways:

- Visual and physical communication (incl. posters, flyers)
- Documentation and training (online, hybrid, or classroom), with the option to be reviewed at a later point in time as recording
- Targeted written communication via e-mail
- Available on our internal communication channels

Our policies apply to all individuals at the wienerberger group and our fully consolidated legal entities. The Managing Board, as the most senior level of the organization, is accountable for implementing the policies. The wienerberger Managing Board distributes policies at least once a year to Managing Directors and Regional COOs. Those responsible for implementing the policies include but are not limited to Corporate HR, the Managing Board, Regional COOs, Country Managing Directors, and the local HR responsible persons. Any amendments and updates have to be approved by our Managing Board.

wienerberger Equal Pay Policy

We have adopted the Equal Pay policy to address the impacts related to gender equality and equal pay for work of equal value, which contributes negatively to the gender pay gap and

reinforces society's perception of gender roles (and the male leadership role). wienerberger is committed to establishing a framework that promotes and ensures equal compensation for equal work and eliminates gender and other forms of bias in compensation practices for all individuals within our company.

We base our Equal Pay Policy on the provisions of the EU Directive 2023/970 on Pay Transparency.

wienerberger DEI and Equal Opportunity Policy

wienerberger adopted this policy to address the impact of the sub-topic gender equality and equal pay for work of equal value. Key commitments are fair compensation and eliminating the gender pay gap, diversity and representation, inclusion and equality.

We based the DEI and Equal Opportunity Policy on Article 21 of the Charter of Fundamental Rights of the European Union on Non-discrimination and the Universal Declaration of Human Rights.

Policy on Whistleblowing Procedure

The Policy on Whistleblowing Procedure is in place to enable the reporting of possible human rights and employee rights infringements in a confidential, technically secure manner and, if desired, anonymously. The policy covers all of wienerberger and our fully consolidated entities. This policy was adopted to address the impact of measures against violence and harassment in the workplace.

An external service and platform provider specialized in operating whistle-blowing services, SeeHearSpeakUp allows the management of reports or questions regarding these categories:

- Public Procurement
- Financial Services, Products and Markets, and the Prevention of Money Laundering, Terrorist Financing, and the Economic Interests of the EU
- Product Safety and Compliance
- Transport Safety
- Protection of the Environment
- Radiation Protection and Nuclear Safety
- Food and Feed Safety, Animal Health and Welfare
- Public Health
- Consumer Protection
- Protection of Privacy and Personal Data, and Security of Network and Information Systems
- Areas relating to the internal market of the EU, including Breaches of State Aid Rules, Competition Laws, and Corporate Tax
- Bullying
- Harassment and Discrimination
- Health & Safety
- Labour Standards
- Any other suspected adverse impacts on human rights not covered by the above
- Any violations against the regulations of the wienerberger Code of Conduct

We wrote our whistle-blowing procedure in accordance with the EU Directive 2019/1937 (Whistleblowing) and the Austrian Whistleblower Protection Act (HinweisgeberInnenschutzgesetz (HSchG)).

wienerberger Code of Conduct

The wienerberger Code of Conduct represents a binding guideline and sets out how its addressees should behave and act.

The defined principles ensure that we share a common understanding, demonstrate sound judgment, and maintain high standards of ethics and integrity in our dealings with all our stakeholders. As such, the Code of Conduct deals with employee and employer behavior, business behavior, and responsible citizenship. Regarding employee and employer behavior, the Code of Conduct promotes a safety culture, fairness, diversity, and inclusion, and it is the employees' responsibility to behave in such a way as to protect our assets, information, and reputation. We expect the same behavior from our business partners, suppliers, contractors, and customers. The addressed impacts are Measures against violence and harassment in the workplace, and gender equality and equal pay for work of equal value.

More on the Code of Conduct can be found in the G1-1 Business conduct policies and corporate culture section. The Code of Conduct is publicly available on our website.

wienerberger Health & Safety Policy

This policy addresses the Health and Safety impacts. We take responsibility for providing safe and healthy working conditions for all employees. Our vision is to be the producer and supplier

of building materials and infrastructure solutions with the best safety record in our industry sector. Our goal is clear: no harm, zero accidents.

The Zero Harm Principle is at the heart of our Health & Safety commitment. It reflects our dedication to fostering a safe and healthy working environment as a fundamental human right. The Principle reinforces the belief that safety is not just a requirement but a core value that drives engagement, efficiency, and long-term sustainability, and we should integrate these ideals into every aspect of the business.

If incidents or accidents occur, wienerberger applies a cooperative approach to learn from what happened. We investigate the causes with employees and develop measures to avoid repetition.

To translate our Health and Safety responsibilities into actions, our H&S policy, various H&S systems, methods, and tools are integral to our organization. We strive to learn from our employees' experiences. We make changes and improvements continuously as we adopt new H&S standards. We recognize positive safety behavior and reward good ideas.

Key contents of the policy are the commitment to providing a safe and healthy working environment and taking responsibility for deploying and maintaining an effective Health & Safety management system.

wienerberger is not only doing our utmost to guarantee the physical safety of our employees but also caring about their mental health. We are, therefore, steadily enlarging the range of learning formats and services offered and intensifying our awareness-building campaigns. In this context, clear rules of conduct for the digital workplace are indispensable. An attitude of respect shown by executives towards employees also substantially impacts their wellbeing. Clearly defined leadership principles and rules of conduct, based on our values and embedded in our training and onboarding programs, contribute to creating a safe and healthy working environment.

wienerberger measures Health & Safety compliance via periodic audits, site inspections, safety concerns, and visible leadership. Site management shall take corrective and appropriate action to rectify any non-compliance identified.

The policy complies with all applicable local laws and regulations in countries where wienerberger is present.

Communication about Health and Safety is key. We keep our employees informed about relevant matters. We demonstrate our commitment through our continuous improvement initiatives, and collaborative and engaging processes involving our employees, third parties, and customers. Their feedback helps shape our decisions regarding Health and Safety priorities.

Risks will be identified and managed to limit them to the lowest practicable levels. We investigate all accidents, incidents, and safety concerns to identify the root cause, with appropriate remedial measures taken as required. We provide sufficient training and information to all individuals to enable our operations to be undertaken in the safest possible manner.

S1-2 Engagement

The engagement occurs in two ways, directly with our workforce and through their representatives, as described below:

Direct engagement:

- We conduct a Global Employee Survey every 2-3 years where we ask all employees to anonymously provide feedback to gain insights into the Engagement & Enablement of our workforce
- Team workshops at the headquarters level as a follow-up of the Employee Survey to mutually work on potential areas of improvement and to provide an additional forum for feedback
- Annual Performance & Development Process to provide a forum for mutual feedback sessions and to discuss potential impacts
- A significant number of Learning & Development opportunities are provided to our workforce to strengthen the awareness of our values and standards

- The Policy on Whistleblowing Procedure - Every employee has the opportunity to directly report concerns on defined areas or violations against the regulations of the Code of Conduct to escalate any potential concerns

Via representatives (Workers' Councils if established):
- Employees have the opportunity to contact the Workers' Council to address any concerns
- At the headquarters level, the Worker's Council and representatives of Human Resources meet regularly (at least bi-weekly and ad-hoc as required) to discuss workforce-related topics
- We established a European Worker's Council that meets regularly (half-yearly) and invites representatives from the Managing Board and Human Resources to discuss topics on the country and regional level that impact the workforce.

If the feedback provided is connected to any of the impacts, risks, and opportunities set out in Chapter S1- SBM-3 , this data is considered a resource in steering our measures towards improving and achieving our targets.

As the most senior level in the organization, the Managing Board and the Head of the European Worker's Council are accountable for operational responsibility for ensuring that engagement happens.

wienerberger's Social Charter, as a Global Framework Agreement signed between wienerberger and the European Worker's Council, represents our commitment to respect human rights.

We assess the engagement with our workforce via our Global Employee Survey, multiple workshops on our values, and improvement in the course of Learning & Development measures based on anonymized data from the respective reporting channels. We implement a wide variety of forums for communication to eliminate any potential barriers to engaging with the workforce.

Based on the confidential feedback received from the employees, we organize workshops to implement this feedback and to work on areas where the employees feel improvement is needed. Actions tailored to each team are agreed upon, and action points are assigned to the Senior Management level and tracked together with the responsible HR business partners via a tracking platform. HR regularly updates the Managing Board on the progress of these action points.

To reduce the inhibitions of minorities or vulnerable groups in addressing potential problems, the company has set up channels through which feedback can be given anonymously or where potential violations of our values, laws, or the provisions of our Code of Conduct can be reported. In addition, we provide various training and communication measures to draw attention to our values continuously and clarify that reporting violations or justified suspicions must never lead to any sanctions against the reporting individual.

As a core principle, wienerberger commits to complying with specific standards (e.g. human rights) in our Social Charter. These standards apply to all other policies and regulations across the group and represent the minimum requirement.

They are further detailed in additional policies and our Code of Conduct and are binding for all employees subject to the respective policies or directives.

S1-3 Remediation and raising concerns

As a formalized grievance mechanism, wienerberger has a whistleblowing hotline (SeeHearSpeakUp), operated by a third party, in place, the governance of which is set out in our Policy on Whistleblowing Procedure and our Code of Conduct. Every employee is actively encouraged to directly report concerns on defined areas of violations (see section S1-2 Policies) against the regulations of the Code of Conduct to escalate any potential concerns. The whistleblowing hotline is equally accessible to external stakeholders and promoted on our company website.

If a violation or breach of the wienerberger Code of Conduct is identified, we encourage our employees to raise the issue at any time. In many cases, non-serious concerns can be addressed and resolved directly with the supervisor, local HR representatives, or the local Worker's Council (where established).

For serious violations or if the procedure outlined above appears inappropriate, employees can contact the wienerberger Whistleblowing Committee (WBC) directly or submit an anonymous report via the external whistle-blowing service.

The WBC meets regularly (every 5-6 weeks) and consists of senior representatives from legal, audit, and HR departments at headquarters as well as the Head of the European Worker's Council. This structure ensures that a workforce representative is involved in addressing any concerns raised by our employees.

The wienerberger CFO and the Head of the European Worker's Council are designated as the arbitrator for any final decision in cases where the WBC cannot reach an agreement.

Counteractions to remedy a negative impact can range from apologies, financial or nonfinancial compensation, prevention of harm through injunctions or guarantees of non-repetition, punitive sanctions (criminal or administrative, such as fines), restitutions, restoration, and rehabilitation. The WBC carefully tailors appropriate countermeasures to each case. The effectiveness is assessed through follow-up meetings after the incident is closed.

The Chairman of the WBC regularly provides the Managing Board and the Supervisory Board with updates on the work of the WBC on an anonymized basis.

Whistleblowers' reports can be made by telephone, e-mail, or via a web report in the whistleblower's native language, reducing potential obstacles. This process is open to both internal and external whistle-blowers. We inform employees via various communication channels about the possibility of raising concerns via the Whistle-blowing process (e.g. Intranet, Code of Conduct, Homepage, Posters).

We track reports submitted through the external whistleblowing provider on the platform. Additionally, we created a separate dashboard to provide information on the type and severity of concerns, the reporting channel used, and the number of concerns. Together with statistical data on the status of each case, this information is presented to the WBC each quarter. It allows the WBC to determine the impact and effectiveness of the Policy on Whistleblowing Procedure mechanism.

An additional separate reporting channel has been established through Internal Audit to ensure that any other serious human rights impacts or incidents and possible fines or penalties in this regard that may not have been reported through the whistleblowing system are addressed. Further, wienerberger actively monitors whether there have been any allegations against the group's companies on adverse impacts on human rights through the publicly available database of the OECD.

The information on the Code of Conduct and Policy on Whistleblowing Procedure is available on the intranet and on our homepage and is continuously updated. In addition, during factory tours by the regional HR management and audit reviews by the internal audit team, we regularly check whether the whistleblowing process and the information about it have also been rolled out locally and whether employees are guaranteed easy access to the corresponding information.

The Social Charter, the Code of Conduct, and the Policy on Whistleblowing Procedure state that anyone who reports a suspicion or violation in good faith need not fear restrictions on their career, income, other professional development opportunities, or other repressive measures.

S1-4 Actions

In 2024, we continued to focus on the worker-related aspects of our Sustainability Program 2026, which we launched in 2023. The Managing Board reinforced this direction by supporting the program, reflecting their ambition to achieve strategically important targets.

As a result, the Sustainability Program 2026 became an established framework that guided our steps in identifying the most appropriate actions to implement. Given the large scope of the entire group, the roll-out of these actions is planned in a step-by-step approach, with a strong focus on local needs and priorities.

Employees with diverse backgrounds benefit from initiatives aimed at fostering equal opportunity. These efforts include promoting innovation through diversity, supporting the inclusion of people with disabilities, and enhancing financial security to

empower independence and self-determination. Recognition, appreciation, and the promotion of diversity and inclusion are integral to our corporate culture, supported through various initiatives.

In 2024, our diversity, equity, and inclusion action plans (that serve as a measure to implement our DEI and Equal Opportunity Policy) were set up in three pilot countries where HR has organized interactive workshops with participants from different roles, experiences, hierarchy levels and genders, as well as Worker's Council representatives, where possible. Tailored actions identified in these workshops (e.g. increase of female employees in production, measures to target an aging workforce, improvement of diversity regarding cultural backgrounds and languages) are then developed and implemented within the local organizations as appropriate. wienerberger's diversity team within HR continuously tracks progress toward these individual action points and targets. We aim to establish local action plans in all countries by 2026 (see section S1-5 Targets).

Regarding hiring and our Equal Pay Policy, in 2024 we updated our official Recruiting Process Description to further strengthen the recruitment process and its footing on qualifications, skills and experience. We store all recruitment records in our learning management and human resources systems to provide a transparent view of employee opportunities and their progression. Unless expressly confidential, all positions are listed for all employees to view on our internal careers site. The effectiveness is tracked by the number of complaints raised against the existing recruitment procedure.

To address gender pay gap, wienerberger has initiated a specific action, which is currently in early phases of development. wienerberger is planning to monitor its gender pay gap for all remuneration elements and is in the process of rolling out training and communications to create awareness and transparency on the issue. We are setting up a non-biased job evaluation system. Measures include the transparent sharing of pay-related information with affected stakeholders (employees, applicants). The gender pay gap is being tracked and monitored, with the results evaluated twice a year. This action is connected to successful implementation of our Equal Pay Policy.

The above-mentioned actions are responding to the identified materials impacts "Gender equality and equal pay for work of equal value" and "Employment and inclusion of persons with disabilities". The effectiveness tracking and assessment of the actions lays with the local entities.

The training on non-discriminatory practices is offered to all wienerberger's employees and can be found on the MyHR learning platform. This ongoing practice was established already in the past and remains in place also in the future. We have multiple avenues for our employees to develop their skills, such as our content library on MyHR and our global development programs, among many other offerings at the local level. Various communication and training measures ensure that this information is accessible to all employees, raising awareness of the importance of these issues. We also established a reporting system allowing potential violations of our standards and regulations to be reported anonymously. This action responds to the identified impact of "Training and skills development" and the opportunities arising from it.

All these actions also support the Sustainability Program 2026 and are to be implemented by 2026.

Regarding our material risk of unattractive working conditions (due to poor wages, excessive working hours or shift work), wienerberger has been relying on adopting the best practice suggestions by the local entities. As the risks are connected to location and production process specific challenges, finding the best option remains with the local HR and management team. This ongoing practice was established already in the past and remains in place also in the future. The group best practice suggestions include local initiatives such as:

- Modification and adjustments of shift plans to suit better the local employees
- Monitoring market pay data and adjust the salary levels to our local benchmarks to stay competitive
- All sort of protection measures (against heat, dust and noise) that ensure optimal working conditions

As the needs are different for each country, finding an optimal solution which would fit all remains an elusive goal. Nonetheless we will keep exploring the options to address this risk in the future. The tracking of effectiveness and assessment of the measures are carried out by local entities through monitoring employee turnover, exit interviews, and a biannual employee survey.

Health and safety remain a top priority, with strict policies and preventive measures in place to create a secure and supportive workplace for all employees. By integrating comprehensive business policies, ongoing monitoring, and corrective measures when necessary, we continuously strive to uphold the highest standards of fairness, health and safety, and employee well-being. Our commitment extends beyond compliance, fostering a culture of responsibility that supports both our workforce and broader ethical business practices.

S1-5 Targets

As part of our Sustainability Program 2026 we adopted the following targets related to our social commitment:

- 20.000 visible leadership hours (VLM) per year (2023 – 2026)
- 18 hours of training per employee per year (2023 - 2026)
- 500 apprentices cumulatively trained (2023 - 2026)
- Development and implementation of inclusion and diversity action plan in all countries (2023 - 2026). Every action plan will include an equal pay and equal opportunity policy

The wienerberger Sustainability Program 2026 framework includes the target of 20,000 visible leadership hours, which is connected to the Health & Safety policy as VML is a safety measure. Visible Management Leadership (VML) aims to create organized opportunities for Management to interact with employees and discuss health and safety in a location as close as possible to where employees work. Employees "see" our managers discussing safety and "feel" our importance to the company. As managers, we lead by using one of our most important resources, "our time". We define VML as a planned interaction between a member of the local management team and workers at the location where they perform their jobs. The manager observes the task the worker is performing and enters into a dialogue with the worker. The VML takes approximately 15 minutes to 30 minutes per interaction, and managers check for PPE's appropriateness and general health and safety risks around the task the worker is performing and the area where they are performing their tasks. The dialogue is about creating awareness of possible risks and how to mitigate these risks. The VML hours are recorded and added for all workers and managers in the organization. The scope of this target is the workforce of wienerberger. This target is addressing the impact of Contributions to long-term health effects, occurrence of injuries or temporary and permanent damage to health or even death due to occupational accident s and occupational diseases.

The target of 18 hours of training per employee per year focuses on our commitment to ensure the continuous development of a skilled and adaptable workforce, fostering innovation, competitiveness, and economic growth. It aligns with our objectives as it:

- Helps enhance the company productivity by equipping employees with the necessary knowledge and skills
- Ensures to continuously develop wienerberger's human capital to stand up to increasing competition and technical and technological change
- Contributes to the overall resilience and prosperity of the region
- Helps reduce unemployment and enhance employability
- Aligns company objectives with broader social and economic goals and promotes social inclusion

This target is connected to the Code of Conduct, as this policy covers both employer and employee behavior and standards. The target responds to the identified impact of "Training and skills development" and the opportunities it creates. We define training as all personnel development measures where knowledge is imparted in any form, and the company's employees receive (further) education and training from internal or external trainers. Training refers to all measures designed to support the learning and development of new and existing skills and improve performance within specific tasks and/or roles. Training can take place in an instructor-led format, such as face-to-face events or seminars, coaching, and attending specialist lectures, or online, for example, in the form of webinars.

Training can also be any form of e-learning that uses digital media without a trainer being physically present. E-learning can be slides, PDFs, or videos that employees consume regardless of location or time.

For a training initiative to be recognized as supported by wienerberger and included in this report, wienerberger must provide financial resources and/or allocate work time for employee participation.

Training hours per employee are the total number of training hours spent on training in the sense of the above definition by all wienerberger employees divided by the total number of wienerberger employees (average number of completed training hours per headcount). One training hour equals 60 minutes. The scope of this target is the workforce of wienerberger. This target is addressing the impact of Promoting employee's knowledge and strengthening their employability concerning complex labor market requirements (e.g. digitalization, technical expertise) and knowledge development of employees through interdisciplinary teams, (online) training, and (apprenticeship) programs.

The target of 500 apprentices cumulatively trained helps to ensure that wienerberger assumes responsibility for the training and further education of young professionals on the labor market and thus gives them complete competence and capability in an occupation or trade. This target is connected to the Code of Conduct, as this policy covers employer and employee behavior and standards. The target responds to the identified impact of "Training and skills development" and the opportunities it creates. Furthermore, offering this form of employment helps the evolution of apprenticeships in wienerberger's labor markets. It thus contributes to enabling a well-defined system where apprenticeships have a clear role within the overall national education and training systems throughout Europe.

The main characteristics of the apprenticeship schemes are typically defined in national regulatory frameworks, and no EU-wide or global definition exists. How countries formally define or generally understand the terms "apprenticeship" or "apprentice", how sharing of responsibility between the education and training side and the labor market side is organized, the duration of apprenticeship training, the scope of time spent within the company, and the relationship between the learner and the company differ from country to country. Also, apprenticeships' strategic function and purpose are heterogeneous, with implications for how they are defined and placed in national education and training systems. Some countries in which wienerberger operates do not even have a legal apprenticeship scheme.

wienerberger defines an apprentice as a person undergoing vocational training while working (typically for pay) for wienerberger, which helps the apprentice learn their trade or occupation. An apprenticeship is an in-company training accompanied by studying/learning at a provider of education and training to learn a trade or profession within a predefined period. Apprenticeships often start immediately after completing compulsory schooling, typically at the secondary education level. Thus, this form of employment frequently concerns young professionals. There is a contractual link between the learner and the company via a direct employment and/or educational contract between the parties or via a third-party apprenticeship agency.

We report the target as the number of people in the headcount who started (new hires/new starters) as apprentices, trainees, interns, or working students in the reporting period in wienerberger. The scope of this target is the workforce of wienerberger. This target is addressing the impact of Promoting employee's knowledge and strengthening their employability concerning complex labor market requirements (e.g. digitalization, technical expertise) and knowledge development of employees through interdisciplinary teams, (online) training, and (apprenticeship) programs. We measure progress starting 2023 as the baseline year, therefore the respective baseline value is 0.

Due to local legislation, specific regulations on diversity, equity, and inclusion (DEI) at the EU level might vary from country to country. Reporting on DEI initiatives is vital for transparency and accountability. The European Commission promotes diversity and inclusion as key drivers of economic growth and social progress. EU directives and guidelines encourage companies to adopt and report on diversity policies, ensuring equal opportunities and fair treatment for all employees. This plan is connected to our Policy on Diversity, Equity and Inclusion.

Considering different local legislations and needs, wienerberger commits to implementing action plans on DEI in all countries to form a culture that lives DEI in all aspects of daily business by valuing and utilizing the unique perspectives of all our employees.

wienerberger defines diversity as the level of representation of any dimension that reflects people's different identities and backgrounds. This distinction can include their ethnicity, sexual orientation, gender, gender identity, age, social background, religion, beliefs, or other identifying characteristics.

Equity implies that people have fair access, opportunity, resources, and power to thrive, and our goal is to move beyond historical and systemic barriers to achieve greater fairness of treatment and outcomes.

Inclusion is defined as the extent to which we value people's distinctive identities, experiences, and perspectives and provide them with equal opportunities for participation.

For DEI to succeed, wienerberger must have a holistic approach that focuses on all three components equally. wienerberger acknowledges that every country and region has different legal frameworks and distinct cultural heritage and beliefs. Understanding the local stakeholders (employees, customers, suppliers, NGOs) is a key element for shaping and implementing DEI under the wienerberger umbrella.

We report this target as the total number of country DEI Action Plans agreed and approved by the respective country organization and an eventual Group Responsible DEI Officer who drives the implementation of these action plans locally. This target is addressing the impact of Contribution to equal opportunities and justice for all, especially gender equality, promotion of destigmatization of people with queer identity (e.g. awareness building), and fostering equal opportunity and well-being.

The targets reflect management's vision and ambition rather than being solely based on definitive scientific evidence. We designed the targets using the internal directive of management (no external stakeholders were involved). The above-mentioned targets apply until 2026 and are set in the framework of the Sustainability Program 2026. The data source for monitoring progress toward the target is our internal reporting system recorded quarterly, half-yearly, and annually. The scope of this target is the workforce of wienerberger.

Targets related to Own Workforce	2024	Target
20.000 visible leadership hours per year	48,959	20,000
18h of training per employee per year	23	18
Total of apprentices cumulatively trained (for period 2023–2026)	352	500
Development and implementation of inclusion and diversity action plan in all countries (for period 2023–2026)	3	32

S1-6 Characteristics of employees

Employees by gender at end of period, based on headcount	**2024**
Male	17,106
Female	3,569
Other	1
Not reported	0
wienerberger	**20,676**

This indicator shows the number of employees in a direct employment relationship with wienerberger at the reporting date. The most representative number in the financial statements (reported in FTE) to the information reported in the table above can be found in Note 7. Operating Segments in the Notes accompanying the Consolidated Financial Statements.

The total number of employees includes those with limited and unlimited contracts working full-time, part-time, or under a non-guaranteed hours regime. The figures also include employees on long-term leave.

In principle, wienerberger prefers to work with employees under permanent employment contracts and wants to keep the percentage of agency workers reported as non-workers as low as possible.

Long-term leave typically includes maternity leave, parental leave, garden leave, educational leave, or similar situations, whether paid or unpaid.

Countries with significant employment at end of period, based on headcount	**Total**
USA	2,326
France	2,246
Germany	2,198
Rest of the world	16,232
wienerberger	**20,676**

Employees by gender and type of employment contract at end of period, based on headcount	**Male**	**Female**	**Other**	**Not disclosed**	**Total**
Permanent employees	16,541	3,433	1	0	19,975
Temporary employees	481	119	0	0	600
Non-guaranteed hours employees	84	17	0	0	101
wienerberger	**17,106**	**3,569**	**1**	**0**	**20,676**

Employees by gender and operating segment at end of period, based on headcount	**Europe West**	**Europe East**	**North America**	**wienerberger**
Permanent employees	10,537	6,736	2,702	19,975
Temporary employees	380	219	1	600
Non-guaranteed hours employees	60	41	0	101
wienerberger	**10,977**	**6,996**	**2,703**	**20,676**

Leavers at end of period, based on headcount	**2024**
Leavers	3,961
- thereof due to restructuring	481
Turnover rate	19.16%

Leavers include the total cumulative number of employment terminations (leavings) of all employees with permanent employment contracts and a temporary contract who leave voluntarily or due to dismissal, retirement, or death in service.

Employee turnover is the aggregate number of employees who leave voluntarily or due to dismissal, retirement, or death in service divided by the total number of all employees.

S1-8 Collective bargaining coverage and social dialogue

A collective bargaining agreement is a contractual agreement between representatives of employers and representatives of employees (Labor Unions), which regulates the rights and responsibilities of employers and employees (above all terms and conditions of employment such as wages, hours of work, working conditions, grievance-procedures). More than one collective bargaining agreement exists within the European Economic Area (EEA). The disclosure is based on the headcount as of the reporting date.

Worker's representatives refer to individuals or entities that act on behalf of workers or employees within an organization. These representatives are crucial in facilitating communication and negotiation between workers and management. Their primary objective is to represent the interests and concerns of the workers, ensuring that their rights are protected and that they have a voice in workplace decisions. Worker's representatives include both trade union representatives and elected representatives.

wienerberger has an agreement with our employees for representation by a European Worker's Council in addition to local workers' representation.

The table below shows the disclosures for countries with significant employment.

	Collective Bargaining Coverage		**Social dialogue**
Coverage Rate	**Employees – EEA**	**Employees – Non-EEA**	**Workplace representation (EEA only)**
0–19%		North America	
20–39%		Europe West	
40–59%			
60–79%	Germany	Europe East	
80–100%	France		Germany, France

S1-9 Diversity metrics

Age structure of employees	2024	in %
< 30 years	3,139	15%
30 – 50 years	9,963	48%
> 50 years	7,574	37%
Total	**20,676**	**100%**

Number of employees top management level	2024	in %
Female	24	15%
Male	138	85%
Other	0	0%
Total	**162**	**100%**

We define top management as wienerberger Senior Managers, i.e. positions falling into job levels 1-3 on the Mercer IPE methodology and additionally all Managing Director positions.

S1-10 Adequate Wages

In the EEA, we set the minimum wage as per the Directive (EU) 2022/2041 of the European Parliament and of the Council on adequate minimum wages in the European Union. In the period until Directive (EU) 2022/2041 enters into application, where there is no applicable minimum wage determined by legislation or collective bargaining in an EEA country, the company shall use an adequate wage benchmark that is either not lower than the minimum wage in a neighboring country with a similar socio-economic status or not lower than a commonly-referenced international norm such as 60% of the country's median wage and 50% of the gross average wage.

Outside the EEA, adequate wage refers to the wage level established in any existing international, national, or sub-national legislation, official norms, or collective agreements based on assessing a wage level needed for a decent standard of living.

If none of these instruments exist, the adequate wage can be identified as any national or sub-national minimum wage established by legislation or collective bargaining.

All of wienerberger's employees earn an adequate wage.

S1-13 Training and Skills Development Metrics

The metric "percentage of employees that participated in regular performance and career development reviews" shows the proportion of employees (headcount as of the reporting date) that participated in regular performance and career development reviews and successfully completed the review compared to the total headcount of employees that based on manager's decision should have participated in regular performance and career development reviews within the legal entity as of the reporting date, no matter if the review was fully completed or not.

The average number of training hours per employee relates to our targets (see section S1-5) and is described under "18 hours of training per employee and year".

	Female	Male	Other	Total
Total amount of performance reviews	2,227	7,035	0	9,262
Percentage of employees that participated in regular performance and career development reviews	11%	34%	0%	45%
Average number of training hours per employee and gender	24.5	22.7	0.0	23.0

S1-14 Health and safety metrics

	2024	
Health and safety data points	**Employees**	**Non-employees**
Percentage of own workers who are covered by health and safety management system based on legal requirements and (or) recognised standards or guidelines	96%	
Number of fatalities in own workforce as result of work-related injuries and work-related ill health	2	
Number of fatalities in own workforce as result of work-related injuries	2	
Number of fatalities in own workforce as result of work-related ill health	0	
Number of fatalities as result of work-related injuries and work-related ill health of other workers working on undertaking's sites		1
Number of fatalities as result of work-related injuries of other workers working on our sites		1
Number of fatalities as result of work-related ill health of other workers working on our sites		0
Number of recordable work-related accidents for own workforce	336	
Rate of recordable work-related accidents for own workforce	9.36	
Number of cases of recordable work-related ill health of own workforce	1	
Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health	5751,5	

The Health and Safety Management system is a structured approach used by the company to systematically manage workplace occupational health and safety risks. It involves policies, procedures, processes, and practices designed to identify, assess, control, and monitor hazards and risks to ensure employees, visitors, and other stakeholders' wellbeing and safety. The Health & Safety Portal is a digital platform used to support health and safety processes at the company.

Fatality (fatal accident) (FAT) is an unintended occurrence during a period of paid work that results in death following physical injury or following work-related exposure to harmful situations or substance(s).

The number of recordable work-related accidents is the total number of recordable work-related accidents and illnesses defined as a summary of all fatalities, lost-time injuries, restricted work accidents, and medical treatment accidents. We calculate the rate as the sum of all persons involved in recordable accidents per 1,000,000 exposure hours.
The number of days lost due to work-related injuries and fatalities is the total number of calendar days (including weekends and national holidays) when employees are absent due to work-related injuries and fatalities. These are all calendar days between the day the Injury occurs and the day the injured employee resumes work-related activities. In case of a fatality, we record 365 calendar days as lost time.

The health and safety management system wienerberger uses is the H&S reporting and management tool, the wienerberger H&S Portal. As a matter of principle, this Safety Management System covers all workforce members.

Despite our efforts to ensure safe and healthy working conditions, in 2024, wienerberger experienced 3 tragic accidents with fatal consequences.

In the aftermath of each accident, our priority was to support the needs of the families and team members of the individuals involved. We thoroughly investigated the details of the accidents and their causes. We developed remedial actions for the whole wienerberger organization with the sole purpose of preventing any form of reoccurrence.

The three tragic accidents underscore the importance of prioritizing our care for the health and safety of all who work with us. It confirms the need to do all we can to prevent such tragedies in the future.

As we reflect on the tragic events of 2024, our thoughts go out to all affected by the accidents. Our commitment to the well-being of our workforce and their loved ones is unwavering.

S1-16 Remuneration metrics

The unadjusted gender pay gap is the difference in average pay levels between female and male employees, expressed as a percentage of the average pay level of male employees.

The calculation covers all employees, including apprentices, blue- and white-collar workers, and managers. A major driver of the gender pay gap is our workforce composition, which is largely made up of non-office workers—traditionally male-dominated roles. Furthermore, the significant variations in wage structures across the countries in which we operate make cross-regional comparisons more complex.

To improve transparency in salary differences, we are taking proactive measures to establish a strong foundation for compliance with the EU Pay Transparency Directive.

Male-female pay gap	2024
wienerberger	-3.04%

Ratio between Highest paid individual and Median	2024
wienerberger	83

S1-17 Incidents, complaints and severe human rights impacts

The local management of the group companies conducted the required checks in accordance with our internal guidelines. As part of this process, we consulted National Points of Contact to verify the existence of any allegations related to adverse human rights impacts. Furthermore, local management confirmed that no severe human rights impacts related to our workforce were identified during the reporting period. We also confirmed that no fines were imposed on wienerberger as a consequence of severe human rights impacts or related complaints. Based on these confirmations, we report no complaints against the company regarding incidents of adverse human rights impacts. Furthermore, no incidents of discrimination (including harassment) were reported.

S2 - Workers in the Value Chain

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

wienerberger has conducted a double materiality analysis to identify the actual and potential material impacts, risks, and opportunities concerning Workers in the Value Chain, both upstream and downstream, outlined in the table below[1]. No material risks or opportunities were identified. A detailed overview of the methodologies, assumptions, and tools used in the double materiality analysis can be found in the General Information - IRO-1 Double Materiality Analysis section.
All impacts defined in the double materiality analysis are related to our upstream value chain.

Working conditions

Impacts	
Secure employment	(-) Contribution to improper working conditions due to lack of safeguards by suppliers from abroad
	(+) Contributing to a secured livelihood of workers in the value chain through constant demand from wienerberger for the required resources
	(-) Contribution to job insecurity of workers in the value chain due to dependency on wienerberger as a customer
Adequate wages (and housing)	(+) Contribution to income security for workers in the value chain through entering into fair contractual conditions and thereby enabling adequate remuneration to ensure a decent standard of living
Health and safety	(-) Contribution to injuries or temporary and permanent damage to health or even death of workers in the value chain due to occupational accidents and occupational diseases
	(-) Contribution to long-term health effects among workers in the value chain due to working conditions that are harmful to health and contribute to air pollution
	(-) Urban mining operations can expose workers to various occupational health and safety hazards

Equal treatment and opportunities for all

Impacts	
Training and skills development	(+) Promoting knowledge of the workforce in the value chain and strengthening their employability in the labour market

The identified material impacts related to workers in our value chain originate in our business model as the upkeep of a stable and secure value chain is a crucial factor in our production process. They originate in the Group's vision ("For the people,

1) (-) Negative impact; (+) Positive impact

for the planet, for convenience") and are as such related to our Strategy, as we have several policies in place that are designed to safeguard and uphold working standards and human rights in our value chain.

Classification of value chain workers subject to material impacts categorized by 6 (supplier) types:

› External workers in wienerberger's clay pits:
External workers in wienerberger's clay pits are involved in extracting raw materials, including mining operations, maintaining clay pit infrastructure, the recultivation processes, and transporting raw materials to production plants.

› External workers in upstream sourcing and distribution
These workers source and transport purchased materials, such as clay and additives, to wienerberger production plants.

› External workers conducting outsourced, non-core tasks
External workers performing specialized, non-core tasks include repair and maintenance mechanics, machine builders and installers, inspectors, plumbers, roofers, builders, and electricians.

› External workers in outbound/downstream distribution
This category includes workers who deliver finished products to consumers and end-users, such as transporters and delivery service providers

› External workers in recycling and recovery
External workers in recycling and recovery are responsible for industrial waste collection, repairing returnable pallets, urban mining for reusable materials, and recultivating clay pits.

› Workers in marketing and after-sales activities
This group includes workers from marketing and publicity agencies, event management and catering services, product claim repairs, and charity events

The material impact related to secure employment and adequate wages is not localized to specific geographies and is managed by our procurement policies. The wienerberger Supplier Code of Conduct (SCOC) applies to all our suppliers worldwide.

The material impact related to health and safety results from the operational nature of our productions and is managed by our Health and Safety policy (more details on Health and Safety in chapter S1 Own Workforce).

Within the assessment of material impacts, risks, and opportunities, wienerberger has developed an understanding that no supply chain workers with particular characteristics, those living in particular contexts, or those undertaking particular activities are at greater risk of harm than others.

Negative impacts from challenging work conditions are systemic issues within wienerberger's operations. wienerberger's production process bears an inherent risk of injury, which we strive to limit to a minimum by implementing strict Health & Safety guidelines and continuous monitoring, training, and awareness creation. While the company actively addresses these challenges, they cannot be eliminated. Despite our commitment to a Zero Accident approach, occasional injuries still occur.

wienerberger actively contributes to workers' income security and livelihood stability across its value chain through fair contractual agreements and sustained demand for essential resources. By fostering long-term partnerships with suppliers and maintaining fair contractual conditions, as laid out in the Procurement Responsible Sourcing Policy, we enable stable income streams and economic security for those involved in our supply chain. Our consistent demand for raw materials and other resources supports a secured livelihood for workers by providing continuous employment opportunities. We support workforce development through upskilling initiatives that enhance employability and career growth. Through these commitments, we contribute to job creation and skill development.

S2-1 Policies

In 2020, the wienerberger procurement team introduced Responsible Sourcing as a new and integral pillar within its Procurement Strategy, reinforcing the foundation of the compa-

ny's supplier management. This addition aimed to embed and ensure the procurement function's ownership and contribution to the Group's Sustainability and Environmental-Social-Governance (ESG) compliance strategy and objectives. To formalize this approach, wienerberger adopted the wienerberger Procurement Responsible Sourcing Policy (WBP RSP20+).

Ensuring compliance with the highest integrity and business ethics standards is of special importance for wienerberger.

wienerberger reaffirms its global commitment to fair working conditions and respect for human rights. Within its sphere of influence, it guarantees governance (G) of the protection of fundamental human rights (S) and the protection of the environment (E).

wienerberger ensures alignment and compliance with its ESG standards through a commitment to the following:

- The Ten Principles of the UN Global Compact, to which wienerberger committed in 2003
- The 17 Sustainable Development Goals, to which wienerberger committed in 2019
- The Paris Climate Agreement, which wienerberger has joined in support of its climate ambitions
- The relevant conventions and recommendations of the International Labour Organization (ILO), signed by wienerberger and the Chairman of the European Forum ILO in 2001
- All applicable local, regional, national, and EU governmental ESG-related laws, directives, and regulations

wienerberger expects all its suppliers, value chain partners, workers, and products/services to adhere to similar ESG standards.

The wienerberger Supplier Code of Conduct sets out the minimum requirements that we expect our suppliers to meet in terms of responsible action regarding the environment, social aspects, and governance, including respect for human rights and compliance with other requirements of the ten principles of the UN Global Compact and UN Guiding Principles on Business and Human Rights.

We expect our suppliers to comply with all applicable local laws and regulations related to labor and employment. Furthermore, we expect suppliers to treat all employees fairly, ethically, respectfully, and with dignity. The Supplier Code of Conduct directly addresses trafficking in human beings, forced labor or compulsory labor, and child labor.

We developed the SCOC in line with the UN Global Contact and UN Guiding Principles on Business and Human Rights, with the support of EcoVadis. It was fully mandated and signed by the Managing Board of wienerberger in 2020.

In assessing suppliers, they must sign the SCOC, or the suppliers' own Code of Conduct, approved by a Procurement ESG Steering Committee member. Any supplier refusing to sign or submit their own Code of Conduct will automatically be seen as a "red flag" and referred to the Procurement ESG Steering Committee.

wienerberger has not received any reports on the cases of non-respect of the UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work, or OECD Guidelines for Multinational Enterprises that involve value chain workers in 2024.

Procurement Responsible Sourcing Policy (WBP RSP20+)

wienerberger procurement is dedicated to the responsible sourcing of goods and services, integrating environmental, social, and governance (ESG) considerations into sourcing decisions alongside financial factors. The objective of the WBP RSP20+ framework is to embed Responsible Sourcing principles within the wienerberger group and its supplier network. We expect our suppliers to uphold the same commitment to ESG as wienerberger. At a minimum, suppliers must adopt and implement the company's policies, codes of conduct, international standards (e.g. UN Global Compact and UN Guiding Principles on Business and Human Rights), and relevant local/EU laws and directives. The Policy addresses our material impacts relating to Adequate wages, Contributing to a secured livelihood of workers in the value chain through constant demand from wienerberger for the required resources and Contribution to job insecurity of workers in the value chain due to dependency on wienerberger as a customer.

Furthermore, wienerberger procurement must demonstrate the assessment, documentation, compliance, and continuous improvement of ESG practices. This commitment to Responsible Sourcing must be evident throughout the entire value chain.

The elements of wienerberger Responsible Sourcing are as follows:

- Environmental (E) "Green Procurement" focuses on ensuring that the value chains of products and services procured by the company are as sustainable as possible. Efforts aim to minimize environmental impact, promote sustainable business practices, and actively support the circular economy.
- Social (S) performance evaluates a supplier's ability to act as a responsible corporate citizen. Key considerations include workforce engagement and training, product health and safety, community involvement, data and IT security, and upholding human rights across all business operations.
- Governance (G) ensures compliance with our policies, international and local laws, and EU regulations and directives. It also involves assessing supplier policies, standards, transparency in information disclosure, auditing processes, and adherence to ethical business practices.

The policy applies to all wienerberger entities except those based in the USA, Canada, and India, as well as Komproment and Strojer in Denmark and Wideco in Sweden and the newly acquired Terreal and Creaton entities. Although the impact of the WBP RSP20+ only applies to wienerberger's direct (tier1) suppliers, its workers, and its value chain, wienerberger encourages the supplier to invite its own suppliers (tier2) to comply with the same WBP RSP20+ terms.

The Managing Board, as the most senior level in the organisation, is accountable for implementing the policies.

The primary stakeholders of the policy include the wienerberger procurement community and our supply chain partners. The procurement teams developed the policy as an integral component of the wienerberger Procurement Strategy 2020+, a foundational framework for our supplier management. During development, the procurement team engaged with the supply chain through presentations to onboard stakeholders and gather their feedback. These collaborations ensured that the policy aligned with wienerberger objectives and supplier expectations.

The policy is distributed to the countries' management teams and available via our internal digital communication channels.

S2-2 Engagement

Within the framework of our business relations, we ensure that our suppliers comply with ESG standards. We base full ESG compliance on two conditions: compliance with the wienerberger Supplier Code of Conduct (covering both aspects of business governance and the interests of workers in the value chain such as human rights and health and safety matters), on the one hand, and the availability of an externally validated sustainability rating of the supplier by EcoVadis, on the other. Alternatively, the procurement team can perform a wienerberger sustainability desktop self-assessment (internal performance rating). These measures serve as a substitution for a general process for direct engagement with value chain workers, which we have not implemented yet.

Our Responsible Sourcing Policy 2020+ provides that selected suppliers undergo an external assessment (e.g. by EcoVadis), which is an indirect process to engage with the value chain workers. This practice reduces the need for on-site audits of suppliers to a minimum. Nevertheless, wienerberger's objective is to have at least one employee in each country organization certified to perform supplier audits.

The audits cover essential ESG criteria, such as the health and safety of employees, respect for human rights, the prevention of corruption and bribery, and environmental protection. Based on the audit results, wienerberger makes recommendations and sets deadlines for the suppliers regarding appropriate corrective measures for implementing improvements.

S2-3 Remediation and raising concerns

Similarly, as for our workers, the Whistleblowing hotline SeeHearSpeakUp is available to the supply chain workers. They are encouraged to use it in the case of a concern or suspicion of breach of wienerberger's SCOC. More on the Whistleblowing hotline and the general remediation process can be found in chapters S1 Own Workers - S1-3 Remediation and raising concerns, and G1-1 Business conduct policies and corporate culture, section Policy on Whistleblowing Procedure.

The Whistleblowing hotline operates globally in multiple languages and is available worldwide. wienerberger promotes its availability and accessibility in the workplaces of its value chain workers. The awareness of and trust in the hotline is tracked in feedback loops within the audit procedure with the suppliers.

Within the Supplier Relationship Management (SRM) tool for procurement, wienerberger monitors and evaluates supplier performance, identifying opportunities for improvement in ESG practices, including labor conditions within the value chain. Suppliers' external and internal measures are assessed and rated against the standards set in the Responsible Sourcing Policy 2020+ to ensure alignment with our sustainability commitments.

The Policy on Whistleblowing Procedure clearly states that anyone who reports a suspicion or violation in good faith must not fear restrictions on their career, income, other professional development opportunities, or other repressive measures.

S2-4 Actions

No entity-specific actions related to value chain workers have been adopted in 2024.

We ensure that our suppliers adhere to the highest ESG standards, based on two key pillars: compliance with the wienerberger Supplier Code of Conduct and an externally validated EcoVadis sustainability rating.

EcoVadis provides a comprehensive and independent evaluation of suppliers, assessing critical ESG factors such as environmental impact, labor and human rights, ethics, and sustainable procurement. This ensures that our supply chain aligns with international sustainability benchmarks while offering a fast, actionable risk management approach to proactively address potential ESG concerns. The EcoVadis rating system enhances transparency and accountability, providing structured insights that facilitate continuous supplier improvements.

Alternatively, suppliers undergo a wienerberger sustainability desktop self-assessment, conducted internally by our procurement team. Based on ESG compliance and audit results, each supplier receives a key supplier score, which determines the need for corrective actions. Our goal is a holistic, data-driven approach to supplier sustainability and compliance.

Given our robust evaluation and monitoring mechanisms, no additional actions or targets are required for supply chain workers. The stringent labor and human rights criteria embedded in the EcoVadis rating and our Supplier Code of Conduct already ensure high standards of worker protection and fair labor practices, effectively mitigating social sustainability risks.

S2-5 Targets

No entity-specific targets related to value chain workers have been adopted in 2024.

S4 - Consumers and End-users

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

wienerberger has conducted a double materiality analysis to identify the actual and potentially material impacts, risks, and opportunities related to consumers and end-users from its operations and the upstream and downstream value chain, as outlined in the table below[1]. No material risks or opportunities were identified. A detailed overview of the methodologies, assumptions, and tools used in the double materiality analysis can be found in the General Information - IRO-1 Double Materiality Analysis section.

Impacts		
Information-related impacts for Consumers and/or End-Users		
Access to (Quality) Information	(+) Improve customers' knowledge regarding the details and characteristics of construction and construction materials through consultation	Downstream Value Chain
	(+/-) Contribution to informed decisions by clients through transparent, neutral and fair consultation regarding products	Downstream Value Chain
Personal Safety of Consumers and/or End-Users		
Health and Safety	(+/-) Protecting the health of customers through appropriate and forward-looking product design and quality, mitigating the effect of climate change	Across the value chain
	(+) Contribution to the health and safety of residents of buildings constructed with wienerberger's products through adapting products to minimize climate change and environmental hazards	Across the value chain
Security of a person	(+) Protection of customers through risk-conscious products	Across the value chain
Social Inclusion of Consumers and/or End-Users		
Responsible Marketing Practices	(+/-) Informed decisions by customers through transparent and fair marketing practices (e.g. advertising, pricing)	Downstream Value Chain

The identified material impacts related to our consumers and end-users originate in the Group's vision ("For the people, for the planet, for convenience") and are inherently embedded in the Group's business model as a producer of primary building solutions.

All types of consumers and end-users have been subject of the assessment of material impacts.

wienerberger primarily focuses on consumers and end-users in the business-to-business environment, which consist of business partners and customers in direct relationships, as well as consumers and end-users down the value chain, reached indirectly. Defining consumer and end-user is part of the comprehensive stakeholder analysis, and we will publish the results in 2025.

1) (-) Negative impact; (+) Positive impact

The consumers and end-users considered as impacted are those who are:
- In contact with harmful products
- Depend on accurate and accessible product- or service-related information
- Particularly vulnerable to health or privacy impacts or impacts from marketing and sales strategies
- Consumers and end-users of services that potentially negatively impact their rights to privacy, personal data protection, freedom of expression, and non-discrimination

Material negative impacts can be related to individual incidents or specific business relationships, e.g. consumers and/ or end-users of services that potentially negatively impact their rights to privacy, personal data protection, freedom of expression, and non-discrimination.

Consumers and end-users who can be positively affected are:
- In contact with harmful products - we comply with the relevant legal requirements at European, national, and regional levels regarding the avoidance and substitution of hazardous substances, especially in raw materials. We monitor all legal requirements and continuously adjust to comply, and if necessary, take the appropriate corrective or remedial measures without delay
- Depend on accurate and accessible product- or service-related information
- Particularly vulnerable to health or privacy impacts or impacts from marketing and sales strategies

wienerberger is continuously optimizing its products, services, and system solutions to simplify their use by customers throughout the value chain.

Ease of installation is an essential factor for users of wienerberger products. For example, in the field of building solutions, we support architects and design engineers with analog and digital design tools and personal advice. We train installers continuously on products, systems, and applications in designated training centers and offerings. We optimize clay and concrete pavers for easier installation. In the pipe segment, years of work have gone into solutions that facilitate installing and using plastic piping systems.

The qualified and well-trained employee representatives and the service centers support customers in applying products, services, and system solutions to the best of their abilities. Customer orientation is one of the key strategic priorities for wienerberger. Therefore, the company affirms its commitment to transparency and stakeholder engagement.

S4-1 Policies

For the moment, we have not implemented any policies regarding Consumers and End-users. To establish a clear distinction based on the definitions and both direct and indirect market reach, including the various channels that influence the path throughout the market, the wienerberger has decided to conduct a comprehensive stakeholder analysis in 2024. This research provides deeper insights into the double materiality analysis of the reach of our products and services across different market segments. It establishes a foundation for a general process and the policies related to consumers and end-users.

wienerberger will implement the following policies in 2025:

- Policy on Health & Safety (for Consumers & End-Users)
- Policy on Access to Quality Information
- Policy on Personal Security
- Policy on Responsible Marketing Practices

S4-2 Engagement

No general process to engage with consumers and end-users has been adopted, given the diverse influences through the business model at the local level and the effective and adequate processes in place locally. A general process on selected channels of engagement will be put in place within 2025.

S4-3 Remediation and raising concerns

Due to the diverse influences at the local level, a general approach should act as a baseline standard without disrupting or interfering with local processes that effectively address or mitigate significant negative impacts on consumers and end-users. The responsibility for identification resides with the local entity.

wienerberger offers consumers and end-users dedicated channels to reach out directly. To remedy negative impacts, we have made available processes monitored at the local level: contact forms on websites, direct contact through phone or email, and Customer Support. We prepare trained representatives to listen, assess, and respond promptly to claims or issues.

Once a customer raises a concern, wienerberger initiates a thorough investigation to understand the root cause and determine the appropriate remediation actions. The commitment includes timely follow-ups with the affected parties to ensure satisfaction and to implement necessary changes to remedy and prevent future occurrences. The local entity defines the specific claims process to achieve the customer satisfaction target, enabling tracking and monitoring of all claims from consumers and end-users.

Additionally, wienerberger ensures the availability of communication channels through its business relationships via the Whistleblowing Service. Access to this service is communicated via our website and the wienerberger Code of Conduct, available in all national languages of the countries wienerberger operates in. The assessment of awareness and trust is done via local entities and customer support, as well as online communication.

As our primary vehicle for communication and direct customer engagement is our website, we reach many consumers and end-users through this channel and its guidance towards the Whistleblowing hotline. Further details on the wienerberger Whistleblowing hotline and Code of Conduct, including the protection from retaliation, are described in the chapter G1-1 Business conduct policies and corporate culture. Particular processes through which wienerberger supports the availability of channels, especially by its business relationships, are provided in the section G1-2 Management of relationships with suppliers.

S4-4 Actions

No specific actions have been adopted regarding consumers and end-users in 2024. We will base the establishment of policies and actions on the stakeholder analysis conducted in 2024, and selected actions will be defined and adopted in 2025.

S4-5 Targets

No specific targets have been adopted regarding consumers and end-users in 2024. We will base the establishment of policies and actions on the stakeholder analysis conducted in 2024, and selected targets will be defined and adopted in 2025.

G1 - Business Conduct

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

wienerberger has conducted a double materiality analysis to identify the material or potentially material impacts, risks, and opportunities related to business conduct in its operations, upstream, and downstream value chains, outlined in the table below[1]. No material risks were identified. A detailed overview of the methodologies, assumptions, and tools used in the double materiality analysis can be found in the General Information - IRO-1 Double Materiality Analysis section.

Impacts	
Corporate Culture	
(+) Contribute to a fair and sustainable economic system or society through a corporate culture and processes that ensure compliance with laws, the Code of Conduct, and building regulations	Own Operation
(+) Creating transparency and grievance mechanisms for stakeholders regarding corporate responsibility	Across the value chain
Protection of whistleblowers	
(+) Avoid retaliation against persons who have reported breaches or incidents through the whistleblowing system by putting in place safeguards and effective whistleblowing systems (compliance with the Policy on Whistleblowing Procedure)	Own Operation
Management of relationships with suppliers including payment practices	
(+) Contribution to social and environmental sustainability by applying sustainability criteria for selection and supporting suppliers to improve their sustainability performance	Upstream value chain
(+) Influence on economic performance/development of suppliers/business partners through contractual conditions that promote/social and environmental sustainability	Upstream value chain
(+) Contribution to a fair and functioning economic system through fair treatment of business partners, incl. timely payments	Upstream value chain
Corruption and bribery/Incidents Prevention and detection, including training	
(+) Reduction/avoidance of incidents of corruption through staff trainings	Own Operation

The material impacts identified in the context of our business conduct originate in our strategy and business model. As a listed entity, wienerberger is subject to rules and regulations on corporate governance and strives to be a good corporate citizen.

1) (-) Negative impact; (+) Positive impact

G1-1 Business conduct policies and corporate culture

wienerberger has developed its corporate culture over the course of more than 200 years. Shaping the future of building construction and striving for a future worth living in is our mission, which has been the guiding principle throughout the history of wienerberger and continues to drive it forward. A peer Group comprised of the Managing Board, Members of the Executive Committee, and the Works Council of Wienerberger AG evaluates, challenges, and develops the vision, mission, and corporate values. This collaboration ensures that wienerberger's corporate culture reflects its core strengths, developments, challenges, and opportunities. wienerberger's corporate culture encompasses a shared vision, related mission, and corporate values.

We at wienerberger are driven by the principle: "We care for a better tomorrow!" Our commitment is the driving force behind our innovative and sustainable building materials and infrastructure solutions. Four core values guide this effort: Trust, Respect, Passion, and Creativity.

Our strategic action plan promotes wienerberger's corporate culture, vision, and values. This action plan aims to reach each employee in all countries in which we operate. Defined measures take place along three pillars:

- Platforms for dialogue: Embedding our vision and values in all platforms for dialogues, e.g. conferences, events, workshops
- Communication activities: promoting our vision and values within our internal and external communication channels, e.g. via our intranet, social media, press releases
- HR processes and structure: anchoring values and leadership principles in various HR structures, e.g. via e-learning and training programs like the Plant Manager Program

The promotion activities in the countries on wienerberger's corporate culture, vision, and values as well as the progress per country are supported, tracked, and coordinated centrally by the headquarter. Employees are invited via surveys to provide feedback on the promotion activities.

The wienerberger Code of Conduct highlights the significance and the binding nature of wienerberger's corporate culture, its vision and values besides the rules and obligations concerning business conduct.

Moreover, wienerberger has policies to manage its material impacts related to business conduct matters and how it fosters its corporate culture. The implemented policies are:

- Policy on Anti-Bribery and Anti-Corruption
- Policy for Training on Business Conduct
- Policy on Whistleblowing Procedure

The policy to prevent late payments, especially to SMEs, has not yet been implemented and is planned to be developed in the next year.

The functions most at risk concerning corruption and bribery are the Function-at-risk Positions. These are:

- Managing Directors, Financial Directors, or equivalent
- Heads and all staff of the following departments:
  - Procurement
  - Sales, Customer Service, Key Account Managers
  - Administration
  - Stock Yard, Shipping
  - IT

wienerberger Code of Conduct

wienerberger emphasizes identifying, reporting, and investigating concerns about unlawful behavior. As stated in our Code of Conduct, wienerberger does not tolerate any unlawful behavior or behavior contradicting the Code of Conduct or internal rules. In case of violations, the necessary steps are taken, or sanctions imposed.

wienerberger has implemented a whistleblower system operated by an external independent service and platform provider that specializes in operating whistleblowing services. This whistleblowing service is accessible to internal and external stakeholders to report concerns about behavior that is unlawful or contradicts wienerberger's Code of Conduct. Internal audits

during on-site visits verify whether whistleblowing procedures have been implemented and whether information on the whistleblowing service is available to all employees. Internal Audit also regularly verifies compliance with the rules and policies, including the Code of Conduct. The Policy on Whistleblowing Procedure discloses more information on how to identify and investigate these. It is essential for wienerberger to recognize misconduct as early as possible and to act appropriately and promptly.

Moreover, our Code of Conduct highlights the significance and the binding nature of wienerberger's corporate culture, vision, and values, reinforcing the rules and obligations concerning business conduct.

Related impacts addressed in the Code of Conduct are wienerberger's corporate culture and business conduct matters such as corruption and bribery, rules to avoid, prevent and detect incidents, protection of whistleblowers, and management of relationships with suppliers.

The Code of Conduct applies to all employees and business partners of the company. The Supplier Code of Conduct specifies rules for workers in the value chain. More information related to workers in the value chain is available in chapter S2 Workers in the value chain.

Our Code of Conduct focuses on our corporate values, the principle behavior of employees, employer business behavior, and responsible citizenship. Furthermore, it provides detailed information on wienerberger's whistleblowing service SeeHearSpeakUp, its purpose, its way to use it, and protection of whistleblowers.

The Code of Conduct applies to all employees of the wienerberger Group, all its fully consolidated legal entities, and our sub-contractors.

The principles in the Code of Conduct ensure that we share a common understanding, demonstrate good judgment, and maintain high standards of ethics and integrity in our dealings with all our stakeholders. We expect the same behavior from our business partners, suppliers, contractors, and customers.

The wienerberger Managing Board, the Supervisory Board, and the Works Council are fully committed to the content and guidelines of the Code of Conduct. The Managing Board is accountable for the implementation of the Code of Conduct. With the Code of Conduct, wienerberger promotes integrity, ethical business practices, and adherence to all applicable national and international legal standards across all work areas.

The Code of Conduct is available on our website and published on our internal communication channel in all national languages spoken in the countries where wienerberger operates.

Policy on Anti-Bribery and Anti-Corruption

High standards of integrity and ethics in all our activities and under all applicable laws and regulations on Anti-Bribery and corruption or any other prohibited business practices are essential for wienerberger and all of our key stakeholders.

wienerberger has developed a Policy on Anti-Bribery and Anti-Corruption to identify, report and investigate concerns about unlawful behavior. The policy includes detailed rules against corruption and bribery, consequences in terms of incidents, their prevention and rules for trainings. The related impacts addressed in this policy are reduction and avoidance of incidents of corruption through staff trainings and Corporate Culture impacts.

This Policy provides guidance and orientation for employees on how to deal with granting and accepting benefits such as gifts or invitations to meals, events, and trips, as well as conflicts of interest leading to bribery and corruption.

The policy applies to the wienerberger Group with its fully consolidated entities and its workers in the value chain. Additionally, the Supplier Code of Conduct addresses Anti-Corruption and business ethics information for wienerberger's suppliers.

The employees of wienerberger shall receive regular training on Anti-Bribery and corruption. wienerberger requires members of administrative, management, and supervisory bodies and the Function-at-risk Positions to attend specific trainings

on Anti-Bribery and corruption. These positions include the managing directors, financial directors or equivalents, and heads and the staff of the following departments: procurement, sales, customer service, key account managers, administration, stockyard, shipping, and IT.

The Managing Board of wienerberger has approved and is accountable for implementing the Policy on Anti-Bribery and Anti-Corruption.

The policy is driven by and consistent with Anti-Corruption laws in the countries where wienerberger operates and by the United Nations Convention Against Corruption.

This policy has been distributed to all employees of wienerberger, shared on wienerberger's internal communication channel, and wienerberger's website.

For more information on the procedures of wienerberger to independently and objectively investigate business conduct incidents, including incidents of corruption and bribery, promptly, please see section G1-3 Prevention and detection of corruption or bribery.

Policy on Trainings on Business Conduct

This Policy outlines wienerberger's commitment to providing training on business conduct for all employees. The aim is to promote ethical conduct, legal compliance, and integrity in business activities. The policy's objective is a standard quality of training, depth of content, training frequency, kind of training formats, and documentation of training participation for all employees of wienerberger.

Related impacts addressed in this policy are trainings on business conduct matters including corporate culture and protection of whistleblowers.

This policy covers all employees in all fully consolidated subsidiaries of wienerberger. The mandatory business conduct training for all new employees of fully consolidated subsidiaries of wienerberger must be completed within the first three months of employment and thereafter at least once every two calendar years.

The Managing Board of wienerberger has approved the Policy, is fully committed to its content and execution, and is accountable for implementing the policy.

With the training on Business Conduct, wienerberger promotes integrity, ethical business practices, and adherence to all applicable national and international legal standards across all work areas.

The principles in this policy ensure that we share a common understanding, demonstrate sound judgment, and maintain high standards of ethics and integrity in our dealings with our key stakeholders. The recent version of this policy is available on our internal communication channel.

According to the policy, a comprehensive training program on business conduct, aligned with the Code of Conduct, is scheduled for rollout in 2025.

Policy on Whistleblowing Procedure

The trust of our customers and business partners is based on our integrity and the assumption of our compliance with legal requirements and regulations. The employees, business partners, and customers of wienerberger play an essential role in preventing misconduct. Therefore, this Policy on whistleblowing addresses all whistleblowers, defined as any individual who discloses information about wrongdoing or misconduct, such as fraud, corruption, or any similar actions, through any means, including but not limited to the whistleblowing platform. A related impact addressed in this policy is the protection of whistleblowers.

We developed this policy to define the responsibilities, procedures, and rules for treating any misconduct report. The Policy states clear rules concerning confidentiality and anonymity, equal treatment of every whistleblowing-related information received, the Bona Fide Rule - No Reprisal Rule, and the investigation principles that administrators must adhere to. Moreover, wienerberger has a Whistleblowing Committee, which is responsible for operating the Whistleblowing Platform, handling and processing all information, and receiving all notices.

wienerberger has implemented a whistleblower system managed by an independent external provider specializing in whistleblowing platforms and services. We contracted this partner to ensure that information on potential misconduct can be submitted confidentially, in a technically secure manner, and - if desired - anonymously. Anonymous reports and inquiries submitted through the SeeHearSpeakUp platform are fully protected, ensuring the whistleblower's anonymity is safeguarded.

All whistleblowing-related information received is treated equally, irrespective of the position or status of the whistleblower or persons alleged of misconduct. This equality is a key aspect of the whistleblowing service available to the Group and external stakeholders. The wienerberger Whistleblowing Committee thoroughly examines all reports in accordance with applicable legal requirements and (if permitted by law) treated confidentially. There is no particular training foreseen for the members of the Whistleblowing committee, as they each possess specific expertise on this subject due to their roles at wienerberger.

Corporate HR rolled out the information regarding the whistleblowing services in cooperation with Corporate Communication and the regional HR managers. The whistleblowing services were introduced across wienerberger via different communication channels such as posters, postcards, informational flyers, and digitally in local languages. HR Leadership frequently discusses the whistleblowing service and its distribution to employees. Internal Audit verifies during on-site visits whether whistleblowing is being carried out locally and whether information on the whistleblowing service is available to all employees.

Within the whistleblowing service, reports can be submitted via the following three channels:

- Online reporting system
- Toll-free whistleblowing phone number of the country concerned in the local language
- Email in the local language

The whistleblowing service is communicated on our internal communication channel within the Code of Conduct in the national languages of all countries where wienerberger operates and via the wienerberger webpage.

wienerberger commits to investigating business conduct incidents promptly, independently, and objectively. The whistleblowing process undertakes the following steps:

- Reporting of whistleblower cases via the whistleblowing service or by other means
- Pre-screening
- Assignment to investigator
- Planning, preparation, and conducting of investigation
- Reporting investigation and conclusion

The policy applies to wienerberger and its fully consolidated legal entities and is made available by:

- Members of the Executive Committee for obligatory distribution to all responsible persons within the organization.
- Managing Directors of entities
- Publication on our internal communication channels
- Publication on the wienerberger website

The Managing Board of wienerberger has approved the Policy on Whistleblowing, is fully committed to its content and execution, and is accountable for the implementation of the policy.

wienerberger is subject to legal requirements under national law transposing Directive (EU) 2019/1937 with regard to the protection of whistleblowers.

G1-2 Management of relationships with suppliers

wienerberger will finalize the Policy on payment practices in 2025 to align with strategic prioritization.

wienerberger ensures that its suppliers comply with ESG standards. The following sections present examples of wienerberger's supplier management framework to contribute to ESG compliance and to take risks related to the supply chain and impacts on sustainability matters into account:

Procurement Policy for Responsible Sourcing
This policy is an integral part of the Procurement Strategy and continues to serve as an essential basis for wienerberger's supplier management. This policy ensures responsible sourcing is embedded within the procurement team at wienerberger and its supplier base. The policy defines roles and responsibilities, the implementation of the strategy for responsible sourcing, and the procedure for risk management.

Supplier Code of Conduct
This code sets out the minimum requirements that wienerberger expects its suppliers to meet in terms of responsible action regarding the environment, social aspects, and governance, including respect for human rights and compliance with other requirements of the ten principles of the UN Global Compact.

Supplier Relationship Management tool
An internal data platform containing information on the financial terms and conditions, the ESG performance, and risks of wienerberger's suppliers (tier 1). wienerberger has linked the tool to its ERP system and the EcoVadis platform, the international partner for sustainability ratings (ESG ratings).

Suppliers rated by EcoVadis
EcoVadis, an international partner for sustainability ratings (ESG ratings), rates suppliers' sustainability performance and potential supplier risks in selected areas of procurements. Suppliers are rated in terms of their performance and compliance with local, national, and international standards regarding environmental protection, labor rights, human rights, ethics, and sustainable sourcing.

Screening of suppliers against international sanction lists and verification of their financial resilience
Every new tier 1 supplier of wienerberger has to undergo a stringent acceptance procedure before being registered in wienerberger's ERP system.

The Procurement Policy for Responsible Sourcing defines the purpose of the instruments used in wienerberger's supplier management. It describes how these instruments must be used to consider social and environmental criteria for selecting supply-side contractual partners.

G1-3 Prevention and detection of corruption or bribery

wienerberger's compliance management system consists of rules designed to support employees in complying with the Group's ethical and legal standards of wienerberger, including Anti-Corruption and bribery. It applies to all employees working for wienerberger. If national legislation asks for stricter rules, the latter takes precedence. As clear rules are indispensable for preventing misconduct, wienerberger implemented the Policy on Anti-Bribery and Anti-Corruption, a whistleblowing service, a Whistleblowing Committee, and the Policy on Whistleblowing Procedure. We continuously adapt the compliance management system to changes in legislation. We communicate the policies to all relevant employees regularly. Training sessions are organized and documented. Internal Audit regularly verifies compliance with the rules and policies in effect.

The Policy on Whistleblowing Procedure defines the roles and responsibilities as follows:
- Whistleblowing Committee
- the Case Manager
- the Investigator

These roles are separated from the chain of management involved in the matter. Human Resources organizes the prevention of corruption and bribery via training. Furthermore, obligatory rules in case of a conflict of interests regarding the members of the Whistleblowing Committee and all other parties involved (i.e., Case Manager, Investigator, et al.) are set and declared in the Policy on Whistleblowing Procedure.

The Policy on Whistleblowing Procedure declares that the investigation's result and the report shall then be submitted to the Whistleblowing Committee for alignment and approval. After the Whistleblowing Committee approves the final report, the committee sends the report - in consideration of the case's content and its severity – to other internal bodies/committees/ relevant functions (i.e., wienerberger Managing Board).

The Policy on Anti-Bribery and Anti-Corruption is made available by distribution via e-mail to all employees of wienerberger, by publication on our online communication channel, and on our website.

All employees of wienerberger shall receive regular training on Anti-Corruption and bribery. Particular responsibility and obligation to attend specific training on Anti-Corruption and -bribery rests with members of the wienerberger's administrative, management, and supervisory bodies and Function-at-risk Positions at wienerberger. The training shall be offered at least once per calendar year. The core contents of the training are:

- What is a business gift, what is exempted
- Bribery and corruption in connection with public officials, Facilitation payments
- Business partners, admissible and inadmissible business gifts
- Employees responsible for purchasing decisions & family members
- Notify disproportionately valuable gifts
- Conflicts of interests
- Responsibility for compliance; individual responsibility of local management
- Training and reporting, training requirements, defining Function-at-risk Positions, reporting of violations

In response to the specific requirements of ESRS, wienerberger has implemented an updated policy on Anti-Bribery and corruption and has developed a definition for "Function-at-risk". Based on this, a new, tailored and wider scoped training has been developed and rolled out in 2024, replacing previous ones. The percentage of identified Functions-at-risk trained in this new enlarged scope amounts to 37%.

In 2024, one training on Anti-Corruption and Anti-Bribery was given to members of administrative, management and supervisory bodies. The training was given to the members of the Managing Board and Supervisory Board.

G1-4 Incidents of corruption or bribery

There were no confirmed incidents of corruption or bribery, no convictions, and zero fines for violation of Anti-Corruption and Anti-Bribery laws at wienerberger in 2024.

At wienerberger, there were also no convictions for violation of Anti-Corruption and Anti-Bribery laws in 2024. Therefore, the fines for violating Anti-Corruption and Anti-Bribery laws in 2024 were also zero. As a result of there being no breaches in 2024, no remedies were required.

In 2024, no wienerberger employees were dismissed or disciplined for corruption or bribery-related incidents. Also, no contracts with business partners were terminated or not renewed due to violations related to corruption or bribery in 2024.

G1-6 Payment practices

wienerberger's standard payment terms within a specified number of days remain the same for all categories of suppliers.

In 2024 the percentage of wienerberger's payments aligned with standard payment terms was 66%. wienerberger had 4 outstanding legal proceedings for late payments in 2024.

The reasons for the 4 outstanding legal proceedings for late payments by wienerberger were open claims by wienerberger against the suppliers or a disputed contractual or legal basis for the payment claim.

Consistent organizational and technical processing standards for handling payment transactions are set across wienerberger. In principle, the goal is to maximize automation through electronic payment methods. The fundamental task of creditor management within wienerberger is to optimize payment periods without impairing supplier relations and utilizing agreed discounts.

In 2024, the average number of days to pay an invoice from the date when the contractual or statutory term of payment started was 43 days.

Sustainability-linked Progress Report

In 2023 wienerberger developed a sustainability-linked finance framework that allows wienerberger to raise capital through sustainability-linked bonds and loans. The framework defines Key Performance Indicators (KPIs) and Sustainability Performance Targets (SPTs).

wienerberger publishes annually a sustainability-linked progress report to ensure that investors and other stakeholders have updated and adequate information about wienerberger's performance of selected KPIs against its SPTs.

KPI 1: Scope 1 and 2 greenhouse gas emissions intensity

Definition: Reduction of our scope 1 and 2 emission intensity as kg CO_2/quantity of products ready for sale.

Calculation method: In accordance with the Greenhouse Gas Protocol, we report the specific values as an index in % relative to the defined baseline year, the values of which are set at 100%. The Index-linked specific CO_2 emissions are indicated in % based on kg CO_2/quantity of products ready for sale (2020 = 100%). The comparative periods are adjusted retrospectively in the event of changes to the scope of consolidation.

KPI 1	Target 2026	Baseline 2020	2021	2022	2023	2024
Index of specific direct (scope 1) and indirect (scope 2) CO_2 emissions in %, based on kg CO_2/quantity of products ready for sale (baseline year = 2020)	75.0%	100.0%	92.2%	87.0%	84.4%	81.5%

KPI 2: Revenue from products supporting Net Zero Buildings

Definition: Revenues coming from building products contributing to Net Zero Buildings, meaning revenues from products that:

- Meet the substantial contribution to climate change mitigation criteria (U-value threshold), part of the technical screening criteria, under the EU Taxonomy Regulation 2020/852 economic activity 3.5. Manufacture of energy efficiency equipment for buildings; or
- Contribute to a lower energy consumption within the buildings, even if not yet covered by the Taxonomy Regulation[1]; or
- Contribute to energy consumption through renewable energy in the buildings[2]; or
- Contribute to a lower embodied energy footprint of the building[3].

Calculation method: Sales of building products fitting the definition of products contributing to net zero buildings divided by the total wienerberger Building Products Revenues.

KPI 2	Target 2026	Baseline 2020	2021	2022	2023	2024
Percentage of revenue from products supporting net zero buildings (baseline year = 2020)	75%	69%	68%	70%	70%	73%

As of 31 December 2024 wienerberger has one sustainability-linked bond outstanding:

	ISIN	Coupon	Volume	Term	Due date	Rating
Sustainability-linked Bond 2023	AT0000A37249	4.875%	€ 350 mn	5 years	October 2028	Baa3

This report is subject to verification by the group auditor (see audit report).

1) Low temperature cooling and heating systems
2) Photovoltaic (PV)
3) Products with extremely low CO_2 emission: Products with almost zero-emission in the production phase (at least 80% lower CO_2 emission in production compared to 2020)

Appendix

Table of all datapoints in the sustainability statement that derive from other EU legislation:

Disclosure Requirement and related datapoint	Reference in the Sustainability statement	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Corporate Governance Report, section „diversity", pp. 37-39	Indicator number 13 of Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/181627, Annex II	
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e)	Corporate Governance Report, section „Members of the Supervisory Board", pp. 28-30			Delegated Regulation (EU) 2020/1816, Annex II	
ESRS 2 GOV-4 Statement on due diligence paragraph 30	p. 81	Indicator number 10 Table #3 of Annex 1			
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	not applicable	Indicators number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/245328Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Delegated Regulation (EU) 2020/1816, Annex II	
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii	not applicable	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II	
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	not applicable	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/181829, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II	

Disclosure Requirement and related datapoint	Reference in the Sustainability statement	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv	not applicable			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II	
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14	pp. 111-113				Regulation (EU) 2021/1119, Article 2(1)
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)	not applicable		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book- Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article12.1 (d) to (g), and Article 12.2	
ESRS E1-4 GHG emission reduction targets paragraph 34	pp. 115-117	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6	
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	p. 118	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1			
ESRS E1-5 Energy consumption and mix paragraph 37	p. 118	Indicator number 5 Table #1 of Annex 1			

Disclosure Requirement and related datapoint	Reference in the Sustainability statement	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	p. 118	Indicator number 6 Table #1 of Annex 1			
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44	p. 119	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)	
ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55	p. 119	Indicators number 3 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8(1)	
ESRS E1-7 GHG removals and carbon credits paragraph 56	not applicable				Regulation (EU) 2021/1119, Article 2(1)
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66	not applicable			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II	

Disclosure Requirement and related datapoint	Reference in the Sustainability statement	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a) ESRS E1-9 Location of significant assets at material physical risk paragraph 66 (c).	not applicable		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk.		
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes paragraph 67 (c).	not applicable		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34;Template 2:Banking book -Climate change transition risk: Loans collateralised by immovable property - Energy efficiency of the collateral		
ESRS E1-9 Degree of exposure of the portfolio to climate- related opportunities paragraph 69	not applicable			Delegated Regulation (EU) 2020/1818, Annex II	
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	p. 125	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1			
ESRS E3-1 Water and marine resources paragraph 9	pp. 126-127	Indicator number 7 Table #2 of Annex 1			

Disclosure Requirement and related datapoint	Reference in the Sustainability statement	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference
ESRS E3-1 Dedicated policy paragraph 13	pp. 126-127	Indicator number 8 Table 2 of Annex 1			
ESRS E3-1 Sustainable oceans and seas paragraph 14	not material	Indicator number 12 Table #2 of Annex 1			
ESRS E3-4 Total water recycled and reused paragraph 28 (c)	p. 129	Indicator number 6.2 Table #2 of Annex 1			
ESRS E3-4 Total water consumption in m3 per net revenue on own operations paragraph 29	p. 129	Indicator number 6.1 Table #2 of Annex 1			
ESRS 2- SBM 3 - E4 paragraph 16 (a) i	not applicable	Indicator number 7 Table #1 of Annex 1			
ESRS 2- SBM 3 - E4 paragraph 16 (b)	not applicable	Indicator number 10 Table #2 of Annex 1			
ESRS 2- SBM 3 - E4 paragraph 16 (c)	not applicable	Indicator number 14 Table #2 of Annex 1			
ESRS E4-2 Sustainable land / agriculture practices or policies paragraph 24 (b)	not material	Indicator number 11 Table #2 of Annex 1			
ESRS E4-2 Sustainable oceans / seas practices or policies paragraph 24 (c)	not material	Indicator number 12 Table #2 of Annex 1			
ESRS E4-2 Policies to address deforestation paragraph 24 (d)	not material	Indicator number 15 Table #2 of Annex 1			
ESRS E5-5 Non-recycled waste paragraph 37 (d)	p. 144	Indicator number 13 Table #2 of Annex 1			
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	p. 144	Indicator number 9 Table #1 of Annex 1			

Disclosure Requirement and related datapoint	Reference in the Sustainability statement	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference
ESRS 2- SBM3 - S1 Risk of incidents of forced labour paragraph 14 (f)	p. 148	Indicator number 13 Table #3 of Annex I			
ESRS 2- SBM3 - S1 Risk of incidents of child labour paragraph 14 (g)	p. 148	Indicator number 12 Table #3 of Annex I			
ESRS S1-1 Human rights policy commitments paragraph 20	p. 148	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I			
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21	p. 149			Delegated Regulation (EU) 2020/1816, Annex II	
ESRS S1-1 processes and measures for preventing trafficking in human beings paragraph 22	p. 148	Indicator number 11 Table #3 of Annex I			
ESRS S1-1 workplace accident prevention policy or management system paragraph 23	pp. 150-151	Indicator number 1 Table #3 of Annex I			
ESRS S1-3 grievance/complaints handling mechanisms paragraph 32 (c)	pp. 152-153	Indicator number 5 Table #3 of Annex I			
ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	p. 161	Indicator number 2 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II	
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	p. 161	Indicator number 3 Table #3 of Annex I			
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	p. 162	Indicator number 12 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II	

Disclosure Requirement and related datapoint	Reference in the Sustainability statement	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	p. 162	Indicator number 8 Table #3 of Annex I			
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	p. 162	Indicator number 7 Table #3 of Annex I			
ESRS S1-17 Non- respect of UNGPs on Business and Human Rights and OECD paragraph 104 (a)	p. 162	Indicator number 10 Table #1 and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12 (1)	
ESRS 2- SBM3 – S2 Significant risk of child labour or forced labour in the value chain paragraph 11 (b)	p. 165	Indicators number 12 and n. 13 Table #3 of Annex I			
ESRS S2-1 Human rights policy commitments paragraph 17	p. 165	Indicator number 9 Table #3 and Indicator n. 11 Table #1 of Annex 1			
ESRS S2-1 Policies related to value chain workers paragraph 18	pp. 164-166	Indicator number 11 and n. 4 Table #3 of Annex 1			
ESRS S2-1 Non- respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	p. 165	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)	
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19	p. 165			Delegated Regulation (EU) 2020/1816, Annex II	

Disclosure Requirement and related datapoint	Reference in the Sustainability statement	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	p. 167	Indicator number 14 Table #3 of Annex 1			
ESRS S3-1 Human rights policy commitments paragraph 16	not material	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1			
ESRS S3-1 Non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines paragraph 17	not material	Indicator number 10 Table #1 Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)	
ESRS S3-4 Human rights issues and incidents paragraph 36	not material	Indicator number 14 Table #3 of Annex 1			
ESRS S4-1 Policies related to consumers and end-users paragraph 16	p. 169	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1			
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17	p. 169	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)	
ESRS S4-4 Human rights issues and incidents paragraph 35	p. 170	Indicator number 14 Table #3 of Annex 1			

Disclosure Requirement and related datapoint	Reference in the Sustainability statement	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	pp. 173-174	Indicator number 15 Table #3 of Annex 1			
ESRS G1-1 Protection of whistleblowers paragraph 10 (d)	pp. 174-175	Indicator number 6 Table #3 of Annex 1			
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)	p. 177	Indicator number 17 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II)	
ESRS G1-4 Standards of anti-corruption and anti-bribery paragraph 24 (b)	p. 177	Indicator number 16 Table #3 of Annex 1			

Vienna, March 17, 2025

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