2025 | Sustainability Statement

world of **wienerberger**

MANAGEMENT REPORT

Sustainability Program 2023–2026: Shaping our Sustainable Future

2026 Targets

Sustainability has always been an integral part of wienerberger's strategy. We have always considered it our responsibility to ensure that future generations can enjoy the highest possible quality of life. To accomplish this goal, we are committed to climate protection and actively contribute to the objectives of the European Green Deal to reach net zero emissions by 2050. To achieve this, we have implemented the Sustainability Program 2023-2026, which outlines clear targets on the most material aspects of our business. The results from the first two years confirm wienerberger's strategic direction, reaffirming that we are on the right path to achieve our sustainability goals.

Our Social Targets 2026

At wienerberger we put people first: We remain respectful and embrace differences, we lead by example and act as advocates for diversity & inclusion, and we 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. Within the framework of our social projects, we create housing and decent living conditions for people in need, primarily in the countries where we operate. We demonstrate this commitment through our 2026 social targets: they encompass initiatives to improve employee safety and well-being, enhance training and development as well as diversity and inclusion.

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.

Sustainability Program 2023–2026: Progress 2025

The 2025 results of the Sustainability Program 2023–2026 confirm that wienerberger is well on track to achieve the 2026 targets by the end of the program, thereby supporting the achievement of the overall Sustainability Program objectives.

2026 Social Targets	Key Performance Indicators	2026 Targets	2025 Progress
Diversity & Inclusion	Development and implementation of an inclusion and diversity action plan in all countries in total from 2023 until 2026	**in all countries**	**in 13 countries**
Health & Safety	Visible leadership hours (VML) per year until 2026	**20,000**	**~54,500**
Training & Development	Hours of training per employee per year until 2026	**18**	**22**
	Apprentices trained in total from 2023 until 2026	**500**	**~690**
	Hours of training for installers in total from 2023 until 2026	**30,000**	**~23,200**
Social Commitment	Housing units per year for people in need, built with our products and in the markets in which we operate / per year until 2026	**200**	**~360**

2026 Environmental Targets	Key Performance Indicators	2026 Targets	2025 Progress
Decarbonization and Energy Mix	Reduction in scope 1 & 2 CO_2 emissions from 2020 until 2026	**25%**	**20.7%**
	Reduction in scope 3 CO_2 emissions from 2022 until 2026	**10%**	**25.2%**
	Share of renewable energy used in own operations from 2023 until 2026	**15%**	**12.6%**
Circularity	Sales from highly durable products (>100 years) per year until 2026	**> 80%**	**83.9%**
	Sales from recyclable and/or reusable products per year until 2026	**> 90%**	**92.9%**
Biodiversity	Improvement of fauna resulting from the biodiversity plans implemented for all production plants in total from 2023 until 2026	**10%**	**16.8%**
	Biodiversity ambassadors trained in total from 2020 until 2026	**400**	**~420**
	Trees planted, equivalent to one tree per employee per year / in total from 2022 until 2026	**100,000**	**~180,000**
Revenue from Products Supporting Net Zero Buildings	Total revenue from building products contributing to Net Zero Buildings from 2023 until 2026	**75%**	**74.1%**
Water Management	Water harvested, retained, and saved through our products in infrastructure and agriculture in total from 2023 until 2026	**35 million m³**	**23.2 million m³**
	Reduction of water consumption in own operations from 2023 until 2026	**15%**	**7.9%**
Waste Management	Reduction of waste in own operations from 2023 until 2026	**15%**	**12.3%**

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 for infrastructure in water and energy management.

We have prepared this Sustainability Statement on a consolidated basis, consistent with the scope utilized for our consolidated financial statements. The list of fully consolidated companies provided in the Notes to the Consolidated Financial Statements serves as the basis for this report. Due to materiality considerations, we did not consolidate joint ventures and associates recorded as equity investments. Where dictated by material impacts, the reporting boundary extends to encompass 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.

We prepared the Sustainability Statement 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).

wienerberger has engaged an external auditor to review the Sustainability Statement with limited assurance.

BP-2 – Disclosures in relation to specific circumstances

For the metrics reported in the topical standards we rely on actual activity data extracted from ERP systems. In some specific cases, namely the water consumption volumes, certain degree of estimation is applied to account for the withdrawal from ground water sources.

The emission factors applied for CO_2-emission calculation are derived from either national authorities' publications or from generally accepted average-based databases.

For E2 Air Pollution metrics we used direct measurements for sites where these were available and not older than 2024. For the remaining cases where direct measurements were conducted before 2024, we used estimations.

The chapters E4 Biodiversity and Ecosystems and S2 Workers in the Value Chain reflect a change compared to the prior year's disclosures. Following the introduction of the phase-in exemptions under the "Quick Fix" (C (2025) 4812 final of July 17, 2025), which postpones the application date of certain disclosure requirements for eligible companies, these exemptions are now applied. The affected chapters have therefore been adjusted accordingly and are presented as separate disclosures among the topical chapters.

In 2025, the impacts, risks and opportunities related to the topical S4 Consumers and End-users were reassessed. Based on the analysis performed, including consideration of identified positive impacts, it was concluded that for the current reporting year, no material impacts, risks, or opportunities arise within the meaning of the ESRS that require disclosure.

In light of market and technological developments, the wienerberger Group's Climate Transition Plan in accordance with ESRS E1 is currently under revision. We are taking the necessary time to comprehensively reassess and update the plan, ensuring that it reflects the latest technological advancements while safeguarding both financial and non-financial interests. The revised and more robust Climate Transition Plan is expected to be published no earlier than the end of the 2026 calendar year.

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

As a listed company with international operations, wienerberger is committed to responsible corporate governance aimed at the sustainable creation of value. wienerberger provides information on the composition, diversity, and qualifications of the Supervisory Board in the Corporate Governance Report, under the section "Qualification matrix of the capital representatives on the Supervisory Board".

Roles and responsibilities

The Managing Board is responsible for strategic and operational issues, and for designing and implementing corporate policies and the Sustainability Program 2026. It sets sustainability targets, advised by Key Performance Indicators (KPI) owners and group functions, with final approval by the Supervisory Board. Each KPI topic has a designated KPI-owner accountable for progress and corrective actions, supported by group-level Sustainability Program Management. The Managing Board integrates environmental, social, and governance (including business conduct) impacts, risks, and opportunities into decision-making and corporate strategy.

The Supervisory Board determines issues of fundamental importance and the group's strategic orientation and also advises on and supervises business conduct matters. Its cooperation with the Managing Board is characterized by intensive information exchange, with chairpersons regularly discussing sustainable development and strategic priorities.

Oversight and governance processes

wienerberger manages material impacts, risks, and opportunities through its group-wide risk management and internal control systems, detailed in the Management Report, section Risk Management and the Internal Control System. 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). Oversight lies with the Supervisory Board's Sustainability and Innovation Committee and Audit and Risk Committee, both of which receive regular updates. The Sustainability and Innovation Committee also supports the Managing Board in developing sustainability strategies and policies. We detail the responsibilities, activities, and focus areas of the Sustainability and Innovation Committee and the Audit and Risk Committee in the Corporate Governance Report, section "Procedures of the Supervisory Board and its Committees".

Board expertise and diversity

Members of the Managing Board and Supervisory Board bring a broad range of professional qualifications, expertise, and personal characteristics, as detailed in the Corporate Governance Report, section "Procedures of the Supervisory Board and its Committees". Diverse expertise is a key principle in the appointment of board members, ensuring both effective governance and a better understanding of stakeholder needs. We outline these criteria in the Corporate Governance Report. Both boards are regularly updated on sustainability matters, and subcommittees are closely involved in implementing the CSRD directive.

Compliance and business conduct

wienerberger Managing Board, the Supervisory Board, and the Works Council expect all employees and business partners to act in accordance with laws, regulations, internal policies related to Business Conduct, and the Code of Conduct. The Whistleblowing Committee reports significant cases it is handling to the relevant bodies, including the Managing Board. Training on anti-bribery and anti-corruption, as defined in the respective policy, is the shared responsibility of the Managing Board and Supervisory Board.

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

We describe the activities and focus areas of the Sustainability and Innovation Committee and the Audit and Risk Committee in detail in the Corporate Governance Report - "Committees of the Supervisory Board" section. wienererger regularly updates both committees 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 Sustainability Program 2026. In mitigating risks and leve–raging 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 considers 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 (including fixed financial remuneration, fringe benefits, and pension contributions) and variable remuneration (including short-term and long-term variable remuneration).

The overarching guidelines of the remuneration policy, which defines all details for fixed and variable remuneration, benefits and other contributions is the Remuneration policy 2024. In this policy, the short-term variable remuneration (STI) for sustainability targets is ranging from 20% to 50% and long-term variable remuneration (LTI) from 20% to 40%. The ratio of ESG-related targets in the Targets for the STI 2025 is 25% and for the LTI tranche 2025-2027 is 30%. The ratio of ESG-related targets in the Targets for the STI 2024 was 40% and for the LTI tranche 2024-2026 is 40%. The ratio of ESG-related targets in the Targets for LTI tranche 2023-2025 is 33%.

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
- Water management

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.

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 G1 - Business conduct, section SBM-3
d) Taking actions to address those adverse impacts	E1-3 Actions and resources E2-2 Actions E3-3 Actions E4 Actions E5-2 Actions S1-3 Remediation and raising concerns and S1-4 Actions S2 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 E1-3 Actions and resources E2-2 Actions E3-3 Actions E4 Actions E5-2 Actions S1-3 Remediation and raising concerns and S1-4 Actions S2 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, in the "Risk Management and the Internal Control System" section. Risks specific to climate change are discussed and disclosed in chapter E1 - Climate Change, section SBM-3, and in this chapter, 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 - "Procedures of the Supervisory Board and its Committees" section.

SBM-1 Strategy, business model and value chain

wienerberger's durable products and smart system solutions are used to build 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 waste-water › 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
For the main applications of our products and systems, we design sustainable solutions for building envelopes 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. Wienerberger also procures other raw materials and packaging materials externally. We use external suppliers to meet our plants' energy and water needs for production. 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 by extrusion through forming dies or by pressing it into molds. Once cut to size, the products are placed on pallets and transported to the dryer.

The drying process removes moisture from the clay, preparing 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, electricity is already a viable alternative in production. After finishing, the ceramic products are packaged and delivered to the customers.

Use phase – Building Solutions

wienerberger designs building solutions for energy-efficient, future-proof 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 CO2 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, environmentally friendly, and requiring little maintenance, they prove their merits not only in municipal and industrial applications but also in residential, 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 for developing 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. Long-term supplier contracts with diverse suppliers secure our access to raw and other materials.

Vendors supply our plants with energy and water for the production process. Water for cooling purposes is also drawn from surface bodies of water and returned to them in accordance with 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 to shape it. 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 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 irrigation and water retention installations and systems. Infrastructure solutions include freshwater, stormwater, wastewater, and rainwater systems, as well as energy supply, data, and products for special applications.

End of Service Life

Plastic pipes can be recycled internally or externally. wienerberger supports all efforts to increase the use of recycled plastic materials in the European locations, including the reintegration of its own plastic waste into the production cycle.

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 supplier diversification secure access to raw 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, curb stones 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, laid on permeable ground, allow rainwater to seep away through wide gravel or turf joints or drainage holes, thereby storing water in the ground and returning it to the groundwater. Unsealing the soil and creating green spaces facilitates 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.

wienerberger features products and system solutions designed to address the global challenges of climate change, sustainable water management, circular economies & resources, and biodiversity, highlighting them in the corresponding chapters, sections, Actions, and Targets. wienerberger applies its strategy and goals globally and does not set goals for specific products, services, or significant markets or 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. wienerberger's strategy and business model have proven highly resilient against our material risks, positioning us well 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 Sustaina-

bility Program 2026 (we describe our Targets in the respective section of each topical chapter - E1-4, E3-3, E4, 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.

We detail a breakdown of revenues and selected financial KPIs in Note 7, Operating segments, of the Notes to the Consolidated Financial Statements. The employee headcount, broken down by region, is shown below.

Employees by operating segment at end of period, based on headcount	**Europe West**		**Europe East**		**North America**		**wienerberger**	
	2024	**2025**	2024	**2025**	2024	**2025**	2024	**2025**
Employees	**10,977**	**11,019**	**6,996**	**6,761**	**2,703**	**2,404**	**20,676**	**20,184**

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 in addition to the executive bodies and employees in particular our customers, and business partners, such as real estate developers, designers and architects, suppliers, investors, analysts, banks, local residents and authorities, political decision-makers, 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, with 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 brochures, web-based platforms, and 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 key issues and aspects from a stakeholder perspective, identifying impacts, risks and opportunities for the company at an early stage. The Chairman of the Managing Board (CEO) of wienerberger communicates with these stakeholder groups through various channels. These include in addition to the dialogue with our employees exchanges of opinion with capital market participants, e.g., within the framework of roadshows, investor conferences or Capital Markets Day. Within regular podcasts, the CEO of wienerberger conducts interviews with representatives of various stakeholder groups on current topics. He also exchanges views with high-level politicians and the Vienna Stock Exchange at 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. In addition, the CEO of wienerberger is in constant contact with political stakeholders at the EU level and representatives of the entire ceramics industry through his presidency of the European ceramics association Cerame-Unie.

We analyze engagement with our workforce through our Global Employee Survey, workshops on our values, and improvements resulting from Learning & Development measures, based on anonymized data from the respective reporting channels. We implement various communication channels to eliminate potential barriers to engaging the workforce.

Based on confidential employee feedback, we organize workshops to implement it and address areas where employees feel improvement is needed. We build consensus on actions tailored to each team, 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 our 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 substitute for a general process for direct engagement with value chain workers, which we have not yet implemented.

We are in the process of developing a standardized, group-wide engagement process to ensure we systematically consider the interests and perspectives of end-users and consumers. We have delayed the implementation of a structured engagement framework due to the unratified revision of European Sustainability Reporting Standards currently pending.

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 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 topical chapters. The concentration of impacts, risks and opportunities within the business model, in our own operations, the upstream or downstream value chain, is disclosed in the SBM-3 sections of the respective topical chapters.

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. For a description of whether and how the impacts originate from or are connected to our 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 through the transport of raw materials to the respective plants and delivery of the products to clients through external trucking companies	x	x	
E2	(-) Contribution to the release of microplastics through the use of additives or binders containing microplastics		x	x
E4	(+) Contribution to the reduction of land use through the provision of PV systems on-roof or in-roof			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. 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. We have not identified any such effects. We express the details of this analysis in Note 18. "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 establishing a comprehensive inventory of impacts, risks, and opportunities, 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 in the future, and provide the basis for our actions. The strategic targets we set within the framework of our Sustainability program 2026, along with the policies, also guide management in steering the organization towards achieving those targets.

The resilience of our strategy and business model enables us to address material sustainability-related impacts and risks while capturing opportunities arising from the transition of the construction and infrastructure sectors. We operate in an environment characterized by energy price volatility, regulatory change, climate-related transition risks, and evolving customer demand for sustainable building solutions.

We designed our strategic framework (short, medium, and long-term) to be adaptable and forward-looking, enabling us to respond to short-term disruptions while remaining aligned with our long-term objectives. We integrated sustainability into our core operations, including sourcing raw materials, manufacturing processes, product development, and downstream applications. This integration supports the mitigation of environmental risks such as greenhouse gas emissions, energy intensity, and resource depletion. We apply systematic risk management and due diligence processes across our value chain to address social and governance-related risks, including human rights, occupational health and safety, and ethical business conduct. We further enhance resilience through investments in innovation, digitalization, and modern production technologies, which improve resource efficiency, circularity, and product performance. Continuous assessment, monitoring, and adaptation of our strategy ensure that we remain resilient to potential crises and uncertainties while supporting long-term value creation.

In esponse to more explicit regulatory guidance distinguishing positive impacts from mitigation actions, the identified material impacts, risks, and opportunities were reviewed and refined. This review resulted in a reduced number of identified material impacts, risks, and opportunities.

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

Double Materiality Analysis

We based the methodologies and assumptions for identifying and assessing impacts, risks, and opportunities (IROs) on the provisions of 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 by risk and opportunity, and rated them on a scale from 1 to 4.

The provisions set out in ESRS 1 and EFRAG's Implementation guidance 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 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 to the subsequent steps of effectively identifying, assessing, prioritizing, and monitoring our potential and actual impacts on people and the environment.

The next step involved creating 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, supply chain, 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, probability of occurrence and irremediability. For positive impacts, we assessed scale and scope of actual impacts, and scale, scope, and probability of occurrence for potentionally positive impacts. The probability of occurrence was assessed across short (<1 year), medium (1-5 years), and long-term (>5 years) time frames for negative and actual positive impacts . 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 conducted a quality check to ensure accuracy.

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

We conducted the assessment process by considering the impacts the company is directly involved in through its operations, as well as 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 stemming from the company's operations, business relationships, or 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 as we advance.

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.

Once we finalized a list of impacts, we categorized them by their impact or financial materiality across 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, as well as those 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 with financial implications, we created a financial materiality assessment tool based on the provisions outlined in ESRS 1. We identified and categorized the anticipated financial effects by their associated risks and opportunities, then rated them 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 to determine whether it reflected an opportunity or a 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. Based on this categorization, we evaluated the likelihood and impact of the financial effect across 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, based on wienerberger's Risk Management thresholds. Materiality was determined by multiplying the likelihood score by the impact score, with the resulting value above 5 considered material.

We developed the score range based on Risk Management scores and thresholds to ensure seamless integration into wienerberger's risk management processes. The rationale for this methodology is 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.

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 setby ESRS. We developed a detailed implementation roadmap for each material topic based on this analysis. For wienerberger, we identified all ESRS Sub-Topics as material, and approximately 50% of ESRS Sub-sub topics were deemed material.

E1 - Climate Change

In 2024, wienerberger updated its resilience analysis by integrating climate scenario modeling to anticipate potential future conditions and test the robustness of its strategy and business model. This analysis builds on the initial 2022 assessment and reflects the latest advancements in climate science and scenario methodologies. The scenarios applied capture both extremes of climate-related risk: the International Energy Agency's (IEA) Net Zero Emissions (NZE) 1.5°C pathway for transition risks and opportunities, and a >4°C pathway for physical risks. Together, these ensure a comprehensive evaluation of plausible uncertainties aligned with the objectives of the Paris Agreement.

Physical Risks

wienerberger conducted a physical climate risk analysis to determine whether climate-related hazards could pose risks to its assets and business activities over the short- (to 2030), medium- (to 2040), and long-term (to 2050). These horizons capture both immediate and long-term risks. The expected operational lifespan of wienerberger's sites extends until 2050 in the scenario analysis. This choice of time horizons reconciles with the need to investigate physical risks over extended periods to capture the effects of climate change, while using shorter, foreseeable periods for strategic planning and capital allocation. Given the importance of this information to investors and stakeholders, the Managing Board and Supervisory Board continuously monitor climate-related risks and opportunities.

wienerberger based the analysis on climate projections from the Intergovernmental Panel on Climate Change's (IPCC) latest Assessment Report (AR6). To ensure a robust and comprehensive assessment, we applied the high-emissions scenario SSP5-8.5, which represents the most severe trajectory of global greenhouse gas emissions. According to the IPCC, this pathway could lead to an estimated global warming of 4.4°C by the end of the century, making it the most risk-intensive scenario. By using this "worst-case" projection, wienerberger ensures that the physical risks identified account for the most pronounced changes in climate conditions. Adaptation measures developed under this scenario will remain effective even if the future follows a less emission-intensive trajectory.

The use of SSP5-8.5 also guarantees alignment with internationally recognized, science-based methodologies. The Shared Socio-economic Pathways (SSPs) serve as the standard framework for climate science, reflecting coherent socio-economic futures shaped by population growth, technological advancement, and economic development. SSP5-8.5, in particular, assumes continued reliance on fossil fuels, rapid technological progress, and competitive markets. As the most risk-intensive scenario, it provides valuable insights into how severe climate hazards could become, and ensures that Wienerberger's strategy remains resilient even under the most extreme conditions.

The projections of relevant climate parameters—such as temperature, wind speed, and precipitation—were used to identify potential hazards. In total, all 28 hazards prescribed by ESRS E1 AR-11(d) were analyzed and benchmarked against science-based thresholds to determine where they may become severe enough to cause material impacts. This analysis allowed us to systematically consider both acute and chronic risks. We conducted the assessment with the support of external experts and covered all geographies where wienerberger operates, including Europe, North America, and key markets across its global value chain.

The evaluation of gross physical risks followed a two-step approach. First, we assessed the exposure of wienerberger's assets and business activities to climate hazards based on their geographic location, using geospatial data and localized climate projections. We determined exposure according to the magnitude, duration, likelihood, and extent of hazards. Second, we analyzed the sensitivity of business activities to these hazards to assess whether their occurrence could significantly impair performance. We classified a hazard as a gross physical risk only when it met both the exposure and sensitivity criteria.

This methodology provides a clear picture of risks across different time horizons. Hazards up to 2030 highlight the most immediate challenges, which require near-term attention and risk management. At the same time, evaluating hazards up to 2050 ensures that we capture the increasing risks that emerge later in site lifetimes, covering the full operational span of wienerberger's production facilities. This dual perspective ensures that we address both current resilience and long-term adaptation.

Transition Risks and Opportunities
We first screened transition events for both scenario impact and business relevance. We analyzed events meeting both criteria for short- and long-term implications: the short term (to 2030), which aligns with wienerberger's planning cycles and near-term management expectations, and the long term (to 2050), consistent with the EU's net-zero strategy and global climate targets. Medium-term outcomes are reflected within these horizons, streamlining disclosures while maintaining completeness. This structure is consistent with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).

The 2024 update integrated quantitative and qualitative data on markets, policies, and technological developments for each scenario, including the likelihood, magnitude, and duration of the transition events.

The magnitude of transition risks and opportunities was assessed by analysing the extent to which these transition drivers could affect wienerberger's cost structures, demand for products, asset utilisation and overall financial performance. The assessment considered how strongly the identified transition events could impact the company's operations under the NZE scenario assumptions.

The probability of occurrence of transition events was evaluated by assessing the likelihood that the policy, market and technological developments described in the NZE scenario will materialise over time. This included consideration of the expected pace of regulatory implementation, market developments and technological adoption as reflected in the scenario narrative.

In the 1.5°C scenario, wienerberger analyzed sector-specific data, macroeconomic indicators, and price metrics to understand potential impacts on operations by 2030 and 2050. We screened primary emission sources to identify high-risk areas, while a sectoral review examined technological developments and flagged potentially incompatible assets or business activities.

The transition risk assessment for wienerberger considered a defined set of transition events, including increasing greenhouse gas (GHG) emission pricing, enhanced reporting obligations, regulatory changes, and shifts in market and technology developments. These transition events were evaluated with respect to their potential impact on operating costs, market demand and financial stability across the Group's business activities.

The NZE scenario provides a detailed and coherent narrative describing a pathway to achieve net zero CO_2 emissions in the energy sector by 2050. In the context of wienerberger's analysis, the scenario assumptions were applied to the sectors in which wienerberger operates. Key scenario drivers considered in the assessment include policy measures such as increasing CO_2 pricing and energy intensity targets, market dynamics such as assumptions on GDP growth and the decline of fossil fuel use, and technological drivers, in particular the deployment of carbon capture solutions and reduced fossil fuel use in transport.

The analysis leveraged the IEA's Net Zero Emissions scenario, drawing on 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 CO2 and fossil fuel prices, were directly obtained from the IEA, while we extracted sector-specific descriptions and analyses 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. We used the IEA 1.5°C Scenario from the WEO, which includes critical assumptions about global energy demand, carbon pricing,

rapid increases in renewable energy deployment, and the pace of technological innovation needed to achieve net-zero emissions by 2050.

Supportive regulation makes renewables more attractive by cutting costs and reducing dependence on fossil fuels. We present this as an opportunity in accordance with the 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

During the mapping of our production activities for the double-materiality analysis, we identified that air pollution is material topic as part of the firing and sintering process to produce our ceramic and concrete products and microplastics as part of the production process of our plastic pipes. We detailed the methodologies, assumptions, and tools used in the double materiality analysis and conducted consultations in the Double Materiality Analysis section above. The affected communities were not consulted.

Our production sites additionally undergo regulatory screening as part of the air permit application and review process, as required by local authorities and, where applicable, in accordance with national laws. Continuous monitoring allows wienerberger to remain prepared for future developments, such as revisions to emission limit values under the Ceramic BREF. 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.

E3 - Water Resources

During the mapping of our production activities for the double-materiality analysis, we identified that water consumption is a material topic in mixing for the ceramics products and piping products. We detailed the methodologies, assumptions, and tools used in the double materiality analysis and conducted consultations in the Double Materiality Analysis section above. The affected communities were not consulted.

E4 - Biodiversity and Ecosystems

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. We recognize that activities such as quarrying, urbanization, pollution, and modification of natural systems can potentially negatively impact biodiversity-sensitive areas in or near these locations. In line with the Natura 2000 framework, the impacts identified as a result of our operations include clay and loam extraction, factories and buildings in the landscape, air pollution, and the reduction or loss of specific habitat features. These impacts affect 17 (2024: 18) biodiversity-sensitive areas governed by the European Natura 2000 network directive.

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 of 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 operates through public consultations to address potential impacts identified during the regular evaluation of quarry permits. After the double materiality analysis, no consultations with affected communities regarding shared biological resources were conducted.

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

During the mapping of our production activities for the double-materiality analysis, we identified that resource inflows, outflows and waste are material topics. Resource use is present when we produce our products from input materials, which are packaged and distributed to the customers. Waste arises from regular operational activities across all production sites, where certain materials cannot be reused or recycled internally. We detailed the methodologies, assumptions, and tools used in the double materiality analysis and conducted consultations in the Double Materiality Analysis section above. The affected communities were not consulted.

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.

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	58
	BP-2 – Disclosures in relation to specific circumstances	58
Governance	GOV-1 The role of the administrative, management and supervisory bodies	13,19–20, 59
	GOV-2 Information provided to, and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	19–21, 24, 59–60
	GOV-3 Integration of sustainability-related performance in incentive schemes	60
	GOV-4 Statement on due diligence	61
	GOV-5 Risk management and internal controls over sustainability reporting	19–21, 62
Strategy	SBM-1 Strategy, business model and value chain	62–65
	SBM-2 Interests and views of stakeholders	65–67
	SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	67–68
Impact, risk and opportunity management	IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities	68–74
	IRO-2 Disclosure requirements in ESRS covered by the undertaking's sustainability statement	75–77

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	83–85
		E1-1 Transition plan for climate change mitigation	86
		E1-2 Policies related to climate change mitigation and adaptation	86
		E1-3 Actions and resources in relation to climate change policies	87–89
		E1-4 Targets related to climate change mitigation and adaptation	90–91
		E1-5 Energy consumption and mix	92
		E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions	93
E2 Pollution	Pollution of air, Microplastics	SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	95
		E2-1 Policies related to pollution	96
		E2-2 Actions and resources related to pollution	97
		E2-3 Targets related to pollution	97
		E2-4 Pollution of air, water and soil	98

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	99
		E3-1 Policies related to water and marine resources	100
		E3-2 Actions and resources related to water and marine resources	101
		E3-3 Targets related to water and marine resources	102
		E3-4 Water consumption	103
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	104
		Policies	105
		Actions	105–106
		Targets	106
		Metrics	106
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	107–108
		E5-1 Policies related to resource use and circular economy	109
		E5-2 Actions and resources related to resource use and circular economy	110
		E5-3 Targets related to resource use and circular economy	111
		E5-4 Resource inflows	112
		E5-5 Resource outflows	113–114

Social information			
Standard	**Material IROs**	**ESRS Indicator**	**Page**
S1 Own workforce	Equal treatment and opportunities for all, Working conditions,	SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	115–118
		S1-1 Policies related to own workforce	118–120
		S1-2 Processes for engaging with own workers and workers' representatives about impacts	120–121
		S1-3 Processes to remediate negative impacts and channels for own workers to raise concerns	121–122
		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	122–124
		S1-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	125–126
		S1-6 Characteristics of the undertaking's employees	127–128
		S1-8 Collective bargaining coverage and social dialogue	128
		S1-9 Diversity metrics	129
		S1-10 Adequate Wages	129
		S1-13 Training and Skills Development Metrics	130
		S1-14 Health and safety metrics	130
		S1-16 Remuneration metrics	131
		S1-17 Incidents, complaints and severe human rights impacts	132
S2 Workers in the value chain	Equal treatment and opportunities for all, Working conditions,	SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	133–134
		Policies	134
		Actions	135

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 whistleblowers	SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	136
		G1-1 Business conduct and corporate culture	136–140
		G1-2 Management of relationships with suppliers	140
		G1-3 Prevention and detection of corruption or bribery	141
		G1-4 Incidents of corruption or bribery	141–142
		G1-6 Payment practices	142

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.

In 2025, the EU Taxonomy framework was amended through the Omnibus Regulation, introducing several changes to the reporting requirements. In line with the revised guidance, we adjusted our Taxonomy disclosures for CAPEX reporting, adding the "Not Assessed" category given the 10% materiality threshold.

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.
- 7.4: 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.
- 7.7: Acquisition and ownership of buildings

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/m^2K, 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	We carried out a climate risk analysis at all production sites. The climate-related risks were assessed according to the high emissions scenario SSP5-8.5 (see ESRS 2 IRO-1). We developed adaptation solutions based on this analysis at the 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.

Compliance with minimum 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.

Financial year	2025															
					Breakdown by environmental objectives of Taxonomy aligned activities											
KPI	Total (in TEUR)	Propotion of Taxonomy eligible activities	Taxonomy aligned activities	Proportion of Taxonomy aligned activities	Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity	Proportion of enabling activities	Proportion of transitional activities	Not assessed activ-ities considered non-material	Taxonomy aligned activities in previous financial year	Proportion of Taxonomy aligned activities in previous financial year
Turnover	4,566,284	55.4%	2,430,629	53.2%	53.2%	–	–	–	–	–	53.2%	–	0.0%	2,356,057	52.2%
CapEx	388,008	59.1%	197,224	50.8%	50.8%	–	–	–	–	–	50.8%	–	0.0%	930,790	79.1%
OpEx	264,396	68.9%	175,519	66.4%	66.4%	–	–	–	–	–	66.4%	–	0.0%	173,897	76.6%

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, 53.2% (2024: 52.2%) of revenue was taxonomy-aligned.

Reported KPI	Turnover													
Financial year	2025													
					Environmental objective of Taxonomy aligned activities									
Economic Activities	Code	Taxonomy eligible KPI (Pro-potion of Taxonomy eligible Turnover/CapEx/OpEx)	Taxonomy aligned KPI (mon-etary value of Turnover/ CapEx/OpEx) (in TEUR)	Taxonomy aligned KPI (Pro-potion of Taxonomy aligned Turnover/CapEx/OpEx)	Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity	Enabling activity	Transitional activity	Proportion of Taxonomy aligned in Taxonomy eligible
Manufacture of energy-efficient equipment for buildings	CCM 3.5	55.4%	2,430,629	53.2%	53.2%	–	–	–	–	–	E	–	96.1%
Sum of alignment per objective					53.2%	–	–	–	–	–			
Total KPI		**55.4%**	**2,430,629**	**53.2%**	**53.2%**	**–**	**–**	**–**	**–**	**–**	**53.2%**	**–**	**96.1%**

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.

The taxonomy-aligned share of Capex in the reporting period reached 50.8% of the total Capex (2024: 81.1%). The amount for 2024 increased as a result of the acquisition of Terreal, whose roofing production constituted a taxonomy-aligned business activity. No acquisitions were completed in 2025.

Reported KPI	**CapEx**													
Financial year	**2025**													
					Environmental objective of Taxonomy aligned activities								
Economic Activities	**Code**	**Taxonomy eligible KPI (Propotion of Taxonomy eligible Turnover/CapEx/OpEx)**	**Taxonomy aligned KPI (monetary value of Turnover/CapEx/OpEx) (in TEUR)**	**Taxonomy aligned KPI (Propotion of Taxonomy aligned Turnover/CapEx/OpEx)**	**Climate Change Mitigation**	**Climate Change Adaptation**	**Water**	**Circular Economy**	**Pollution**	**Biodiversity**	**Enabling activity**	**Transitional activity**	**Proportion of Taxonomy aligned in Taxonomy eligible**
Manufacture of energy-efficient equipment for buildings	CCM 3.5	52.2%	195,020	50.3%	50.3%	–	–	–	–	–	E	–	96.3%
Installation, maintenance and repair of renewable energy tech-nologies.	CCM 7.6	0.5%	1,952	0.5%	0.5%	–	–	–	–	–	E	–	100.0%
Installation, maintenance and repair of charging stations for electric vehicles in buildings and parking spaces attached o buildings.	CCM 7.4	0.1%	251	0.1%	0.1%	–	–	–	–	–	E	–	100.0%
Transport by motorbikes, passenger cars and light commercial vehicles.	CCM 6.5	4.5%	0	0,0%	-	–	–	–	–	–	E	–	0.0%
Acquisition and ownership of buildings	CCM 7.7	1.8%	0	0,0%	-	–	–	–	–	–	E	–	0.0%
Sum of alignment per objective					51.2%	–	–	–	–	–			
Total KPI		**59.1%**	**197,224**	**50.8%**	**50.8%**	**–**	**–**	**–**	**–**	**–**	**50.8%**		**86.1%**

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 2025 financial year, 66.4% (2024: 77.6%) of operating expenses are attributable to taxonomy-aligned economic activities.

Reported KPI	**OpEx**													
Financial year	**2025**													
					Environmental objective of Taxonomy aligned activities								
Economic Activities	**Code**	**Taxonomy eligible KPI (Propotion of Taxonomy eligible Turnover/CapEx/OpEx)**	**Taxonomy aligned KPI (monetary value of Turnover/CapEx/OpEx) (in TEUR)**	**Taxonomy aligned KPI (Propotion of Taxonomy aligned Turnover/CapEx/OpEx)**	**Climate Change Mitigation**	**Climate Change Adaptation**	**Water**	**Circular Economy**	**Pollution**	**Biodiversity**	**Enabling activity**	**Transitional activity**	**Proportion of Taxonomy aligned in Taxonomy eligible**
Manufacture of energy-efficient equipment for buildings	CCM 3.5	68.9%	175,519	66.4%	66.4%	–	–	–	–	–	E	–	96.4%
Sum of alignment per objective					66.4%	–	–	–	–	–			
Total KPI		**68.9%**	**175,519**	**66.4%**	**66.4%**	**–**	**–**	**–**	**–**	**–**	**66.4%**	**–**	**96.4%**

E1 - Climate Change

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

wienerberger's material impacts on climate change mitigation are embedded in its strategy and stem directly from its business model. We set out mitigation measures and reduction targets for Scope 1 and 2 emissions in the Sustainability program 2026. We address scope 3 emissions from the supply chain through defined measures and targets in the same program.

Adaptation-related impacts are linked to wienerberger's strategy and business model to concentrate on sustainable and climate-friendly products, which is also underpinned in our Sustainability program 2026 in the form of the Revenues from Net-Zero buildings target. Likewise, we tie energy-related impacts to the strategy through Scope 1 and 2 mitigation measures and reduction targets in the Sustainability program 2026. In addition, the Net Zero Buildings target is a key performance indicator for its sustainability-linked bond.

wienerberger conducted a climate risk assessment in 2020 and has since regularly monitored related impacts, risks, and opportunities. This assessment ensures business resilience and integrates climate change effects into risk management and decision-making.

All disclosed risks are transition risks for wienerberger, and we identified no material physical risks.

IRO	**Impacts**			**Opportunity**
Topic	Climate change mitigation			Climate change adaptation
Subtopic	(-) GHG emissions in the supply chain, including the purchase of raw and secondary materials and the use of non-renewable energy sources during the sourcing and distribution of clay, ceramics, and PV system components, including an energy-intensive production of PV panels and upstream and downstream activities in the supply chain	(-) GHG emissions from the use of fossil-fuel-based vehicles (transportation of raw materials and product deliveries as well as emissions from employee commutes to work	(-) GHG emissions in their own operations, e.g., during the drying and firing processes, due to the use of conventional gas ovens and technology	New EU market regulations are creating sales opportunities for innovative, sustainable, and climate-friendly brick products. This may unlock additional revenue streams, attract environmentally conscious customers, and provide a first-mover competitive advantage.
Scope	Across the value chain	Across the value chain	Own Operation	Downstream value chain
Policy	Climate Change mitigation policy			NA
Action	Sustainability program 2026			Sustainability program 2026
Metrics	Calculation of Scope 1 (fuel and process emission), Scope 2 and Scope 3 emission in tCO_2e Share of renewable energy in %			Revenue from products for net zero buildings - Specific revenue KPI in %
Targets	Target of 25% reduction CO_2 emissions Scope 1 & 2 (2020-2026)[1] Target of 10% reduction CO_2 emissions Scope 3 (2022–2026) Target of 15% of renewable energy used in own operations (2023 - 2026)			75% revenue from products for net zero buildings (2023–2026)

1) For production-related energy consumption

Material impacts, risks, and opportunities currently not addressed in policies, measures, and targets:

	Climate change mitigation	
Risk	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
Risk	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
Opportunity	Reducing costs through the use of electric production using renewable energies	Own Operation
Opportunity	Reputation enhancement through compliance with climate targets	Own Operation
	Climate change adaptation	
Impact	(+) Contribution to climate change adaptation by safeguarding products against the consequences of climate change (weather-resistant products for extreme situations)	Downstream value chain
Opportunity	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	
Impact	(+) Energy efficiency in buildings can be enhanced by raising customer awareness of energy-saving measures, including thermal renovation and sustainable construction practices	Downstream value chain
Risk	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
Opportunity	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

Transition risks and opportunities

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 in line with the TCFD guidelines to assess transition and physical risks and opportunities, as well as the potential impact on the company's business model. In 2024, we updated the assessment of transition risks to align with the IEA's Net Zero Emissions 2050 and 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, they remain a key focus area under wienerberger's risk management. This focus is essential to ensuring that wienerberger can maintain its resilience.

Climate-related Transition risks and opportunities

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 – 75% of revenue from net-zero building products – constitutes a powerful strategic pillar. It comprises all product categories supporting energy-efficient buildings, including systems for roofs, exterior walls (including façades), heating, cooling, and solar energy generation. wienerberger is also working to provide innovative, ecological solutions through its durable, 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 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

E1-1 Transition plan for climate change mitigation

In light of market and technological developments, the wienerberger Group's Climate Transition Plan in accordance with ESRS E1 is currently under revision. We are taking the necessary time to comprehensively reassess and update the plan, ensuring that it reflects the latest technological advancements while safeguarding both financial and non-financial interests. The revised and more robust Climate Transition Plan is expected to be published no earlier than the end of the 2026 calendar year.

E1-2 Policies

	Climate Change Mitigation Policy

Key contents of the policy	› Covers: climate change mitigation; renewable energy
	› Objectives:
	  › Systematic reduction of greenhouse gas emissions across operations, products, and the supply chain to achieve net zero
	  › Transformation of wienerberger's energy systems from reliance on fossil fuels to sustainable and renewable energy sources
	  › Effective management of critical climate-related sustainability matters
	  › Governance on overseeing the climate change mitigation strategy and its implementation.
	› Describes how we embed climate mitigation in wienerberger's strategy by providing solutions for enhanced efficient buildings and climate resilience.
	› Implementation: via Sustainability Program & Climate Transition Plan
	› Governance: internal structures set for oversight and execution

Scope of the policy	› Applies to all fully consolidated entities
Most senior accountability	› Ownership: Managing Board › Implementation: Regional COOs of the Executive Committee
Third-party standards or initiatives	› Paris Agreement alignment › SBTi commitment is scheduled for approval in due course
Consideration of stakeholder interests	› Stakeholder feedback considered through double materiality assessment
Availability of the policy	› Distributed by the Managing Board to the Executive Committee and local MDs › Available to all affected stakeholders via internal digital channels

E1-3 Actions and resources

Key Action	Scope	Time Horizon	Progress/Outcomes
Sustainability Program 2026: Implementation of the Sustainability Program 2026 as part of the business plan to achieve climate-mitigation targets (Scope 1, 2, and 3 targets). Expected outcomes: significant reduction of operational emissions and improved competitiveness..	Company-wide: all plants & corporate functions; upstream (fuel & energy suppliers) and downstream (logistics, customers); stakeholders: employees, technical teams, suppliers, investors. Geographies: global (with focused rollout by country).	2023–2026	Planning in 2023, continuous implementation till 2026.
› **Plant design & organisation (kilns, dryers, optimizations)** Actions planned: kiln & dryer improvements, optimisation of kiln-car fleet, AI-supported operational performance, and strengthening technical teams/skills. Expected outcome: reduction in plant gas consumption up to 40%; improved energy efficiency and competitiveness; roll-out accelerates decarbonisation and can be applied to acquisitions.	Own operations (production of wall & roof solutions). Stakeholders: plant operators, technical teams, maintenance contractors.	2023–2026	Measures deployed in 2025:: - Energy-efficient technologies implemented in multiple production sites in Slovakia and Denmark; - Finalized electrification of kilns in two plants in Austria, Belgium, and one more started in the UK - On track, progress tracked by related Target (below)
› **Fuel transformation (electricity, biogas, hydrogen)** Actions planned: - Reach 100% green electricity across sites; combine PPAs and build company-owned renewables; procure green electricity certificates where required; - Evaluate and scale biogas & hydrogen use Expected outcome: Scope 2 reduction to zero; significant Scope 1 reductions from non-fossil gas substitution.	Own operations (energy consumption) and upstream suppliers (gas/hydrogen producers). Stakeholders: energy suppliers, utilities, regulators.	2023–2026	Measures deployed in 2025 - On track, progress tracked by related Target (below) - Installation of PV systems in the Czech Rep. and Croatia, green certificates procurement implemented group-wide - Use of biogas in production (Denmark)

Key Action	Scope	Time Horizon	Progress/Outcomes
› **Product design for efficiency, circularity & lower-carbon recipes** Actions planned: increase secondary material share, reduce total material use while maintaining product performance, enable reuse/recyclability (e.g., Click-Brick-System reuse concept), decarbonise material recipes (low-carbonate clays, biogenic additives). Expected outcomes: reduced cradle-to-gate emissions, improved circularity, and material efficiency..	Own operations - Product design teams, R&D, manufacturing; downstream users (contractors, rebuild/reuse markets); suppliers of secondary materials and additives.	2023–2026	2025: Implementation options are still being analyzed
› **Scope 3 — Purchased goods & services (Cat. 3.1: Focus on plastics, cement, packaging, additives)** Actions planned: set recycling targets for each plastic grade, secure high-quality recycled plastics & low-CO_2 options via partnerships, monitor suppliers' process-technology improvements (PVC, PP, PE) and scale adoption, and design efficiency & alternative binders to lower cement-related emissions. Expected outcome: reduce upstream emissions and achieve Scope 3 targets	Upstream value chain: plastics, cement producers, packaging & additive suppliers. Stakeholders: suppliers, procurement teams, R&D partners.	2023–2026	2025: - On track, progress tracked by related Target (below) - Partnerships initiated for recycled plastics / low-CO_2 options - Gradual implementation of the recycling targets into the production process - Recipe optimization in concrete pavers plants is being gradually implemented
› **Scope 3 — Fuel & energy-related upstream emissions (Cat. 3.3)** Linked action: reduce Scope 1 gas consumption and increase renewable electricity, which reduces upstream fuel extraction/refining emissions. Expected outcome: decreased Scope 3.3; anticipated reduction impact to be below 30% of total Scope 3.3 emissions.	Upstream fuel & electricity value chain; energy producers/refiners; corporate procurement.	Realised progressively as Scope 1&2 fuel/electricity actions are implemented between 2023–2026.	2025: - On track, progress tracked by related Target (below) - Finalized electrification of kilns in two plants in Austria and Belgium, and its full operation in 2025. - Increase of renewable energy to 12,6% - Shift to biogas instead of gas in the production process (Denmark)

Key Action	Scope	Time Horizon	Progress/Outcomes
› **Scope 3 — Downstream transport & distribution (Cat. 3.9)** Actions planned: partner with logistics providers that invest in electrified/ non-fossil transport, optimise route planning. Expected outcome: lower downstream delivery emissions while maintaining delivery efficiency.	Downstream logistics providers, distribution networks, and customers.	Rollout during the 2023–2026; incremental improvements earlier as partners/technology become available.	2025: - On track, progress tracked by related Target (below) - Electrified transport and non-fossil fuel alternatives (HVO-100, LNG, Bio-LNG), supported by optimized route planning to cut emissions while ensuring delivery efficiency. - Exploring direct distribution for large projects to streamline logistics and reduce transport distances. - Reducing transport intensity and emissions in heavier materials by lowering the weight of ceramics and concrete products
› **Revenues from Net Zero Buildings** Action: Design, produce, and sell products for buildings that are either very energy efficient, can produce/convert or use renewable energy resources for their own operation, or have a very low CO_2 footprint when built. The definition of a net-zero building is based on the Taxonomy regulation and internal guidelines. Expected outcome: By producing net-zero-enabling solutions, contributing to the reduction of the carbon footprint of the construction industry and housing segment	Own operations - Product design teams, R&D, manufacturing; downstream users	2023–2026	2025: - Product portfolio of eligible products is defined and is marketed to consumers and end-users. In 2025, added the PV and Electro pipe product categories - Consumer demand is exceeding the target volume - On track, progress tracked by related Target (below)

E1-4 Targets

To ensure we measured progress against a fair and representative benchmark, we analyzed our business activity and external conditions. We selected 2020 as the base year for Scope 1 and 2 emissions and 2022 for Scope 3, as these years reflect stable and representative levels of activity. This thorough review of sales, production, and emissions data across multiple years confirms that our baselines are both consistent and resilient to distortions from exceptional circumstances, thereby strengthening the integrity of our target-setting process.

The inventory boundary applied for its climate targets differs from the boundary used for GHG reporting. While the Group's Scope 1, Scope 2, and Scope 3 inventory includes emission sources from all the consolidated emissions, the current decarbonization targets are limited to production-related energy consumption. Non-production-related energy consumption represents less than approximately 1.5% of total energy use and is therefore not included in the quantitative target boundary, though it remains part of the reported inventory.

The main levers contributing to the reduction in direct CO_2 emissions include the following:

Scope 1
- Reduction of process emissions through the decarbonization of raw material mixes
- Resource-efficient product design

Scope 2
- Fuel transformation and switching to Low-Carbon/Green Energy
- Reduction of energy consumption based on the implementation of the best available technology and testing of emerging technology

Scope 3
- Sustainable Procurement & Material Choices
- Supplier Engagement
- Logistics & Transport Optimization

Target	**25% reduction Scope 1 & 2 CO_2 emissions**	**10% reduction Scope 3 CO_2 emissions**	**15% renewable energy in operations**	**75% revenue from net-zero building products**
Tracking effectiveness & metrics	Tracked via CO_2 intensity KPI (kg CO_2 per ton/m^2/ TNF of product); intensity	Tracked via Scope 3 category-level CO_2 KPIs (supplier invoices, transport activity); absolute	Tracked as % renewable share of electricity & gas consumption (MWh renewable vs. total)	Tracked via revenue KPI (% revenues from qualifying products vs. total)
Progress 2025	**20.7%** (2024: 18.5%)	**25.2%** (2024: 20.0%)	**12.6%** (2024: 11.2%)	**74.1%** (2024: 73.4%)
Stakeholder involvement	Internal decarbonization roadmap	Internal decarbonization roadmap	Internal decarbonization roadmap	Internal + EU Taxonomy criteria
Relation to policy objectives	Short-term target under the Sustainability Program 2026	Short-term target under the Sustainability Program 2026	Short-term target under the Sustainability Program 2026	Short-term target under the Sustainability Program 2026
Scope	Fully consolidated entities, Scope 1 & 2; own operations	Fully consolidated entities, Scope 3 categories: purchased goods, transport, energy	Fully consolidated entities, Own operations	Fully consolidated entities
Period & Baseline	2020–2026[1] 2020 =100 % 2.98m tCO_2	2022–2026[1] 2022 =100 % 3.18m tCO_2	2023–2026	2023–2026

1) Targets 2030 are in review

Target	25% reduction Scope 1 & 2 CO_2 emissions	10% reduction Scope 3 CO_2 emissions	15% renewable energy in operations	75% revenue from net-zero building products
Methodologies & assumptions	Intensity index (2020=100%); GHG Protocol Scope 1 and 2 - production-related emissions; application of the SBTi cross-sector pathway; excludes biogenic inputs; scope 2 is market-based	GHG Protocol Scope 3; supplier-based data	EU Renewable Energy Directive; renewable = renewable non-fossil sources: wind, solar, geothermal energy, etc.	EU Taxonomy + internal definitions for embodied carbon & efficiency
Scientific basis	Yes (Paris Agreement alignment)	Yes (Paris Agreement alignment)	No	Partial (Taxonomy covered, not full)
Performance & monitoring	Quarterly reporting; intensity indicator vs. production; reduction due to increased efficiency of production; target value = 1,9m tons CO_2	Quarterly tracking; category breakdown monitored, reduction due to increased usage of recycled raw materials	Monitored via energy mix in quarterly reporting	Revenues tracked quarterly via internal reporting

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	2025
Fuel consumption from coal and coal products	MWh	7,722	6,366
Fuel consumption from crude oil and petroleum products[2]	MWh	8,777	7,393
Fuel consumption from natural gas[1]	MWh	6,629,126	6,704,939
Fuel consumption from other fossil sources	MWh	29,194	26,981
Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources[1]	MWh	239,912	217,280
Total fossil energy consumption	**MWh**	**6,914,732**	**6,962,959**
Share of fossil sources in total energy consumption	**%**	**88%**	**87%**
Consumption from nuclear sources	**MWh**	**73,724**	**34,837**
Share of consumption from nuclear sources in total energy consumption	**%**	**1%**	**0%**
Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.)	MWh	128,288	147,554
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources[1]	MWh	747,971	821,890
Consumption of self-generated non-fuel renewable energy[1]	MWh	24,664	27,581
Total renewable energy consumption	**MWh**	**900,923**	**997,026**
Share of renewable sources in total energy consumption	**%**	**11%**	**12%**
Total energy consumption	**MWh**	**7,889,379**	**7,994,822**

1) Prior year energy consumption volumes have been updated to reflect enhanced data accuracy following improved data validation processes. The differences to the figures reported in 2024 are:
- Fuel consumption from natural gas - an increase of 5,377 MWh
- Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources - an increase of 21,436 MWh
- Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources - an increase of 28,362 MWh
- Consumption of self-generated non-fuel renewable energy - a decrease of 3,698 MWh
2) Fuel consumption from crude oil and petroleum products comprises 8.7 million litres of diesel in 2025 (2024: 8,4 million litres), of which a portion that cannot be precisely quantified is used for internal company transportation, corresponding to aprox. 87,000 MWh (2024: 83,496 MWh).

Energy intensity per net revenue	2024	2025	Chg. in %
Total energy consumption from activities in high climate impact sectors per net revenue from activities in high climate impact sectors (MWh/1 TEUR)[1]	1.75	1.75	0%

1) Prior year energy consumption volumes have been updated to reflect enhanced data accuracy following improved data validation processes.

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

Tabelle 6 GHG emissions (in tCO_2)		Base year[1]	2024	2025	Chg. in %	Target 2030	Annual % target / Base year
Scope 1 GHG emissions							
Gross Scope 1 GHG emissions	tCO2e	2,617,545	1,723,188	1,753,580	2%	NA	NA
% of Scope 1 GHG emissions from regulated emission trading schemes	%		72%	77%			
Scope 2 GHG emissions[2]							
Gross location-based Scope 2 GHG emissions	tCO2e		341,051	346,105	1%		
Gross market-based Scope 2 GHG emissions	tCO2e	361,095	76,147	63,436	-17%	NA	NA
Significant Scope 3 GHG emissions							
Total Gross indirect (Scope 3) GHG emissions	tCO2e	3,178,661	2,531,291	2,378,575	-6%	NA	NA
Category 3.1 Purchased goods and services	tCO2e	2,153,189	1,813,752	1,660,390			
Category 3.3 Fuel and energy-related activities	tCO2e	433,165	300,435	314,994			
Category 3.9 Downstream transportation and distribution[3]	tCO2e	592,307	417,104	403,192			
Total GHG emissions	**tCO2e**	**6,157,301**	**4,330,626**	**4,195,591**	**-3%**		
Total GHG emissions (location-based)	tCO2e		4,595,530	4,478,260			
Total GHG emissions (market-based)	tCO2e		4,330,626	4,195,591			

1) Base year for Scope 1+2 is year 2020, for Scope 3 it is year 2022. The base year figures do not include CO_2 emissions arising from non-production-related consumption, as retrospectively compiling this historical data was not feasible // 2) Prior year energy consumption volumes have been updated to reflect enhanced data accuracy following improved data validation processes. The differences to the figures reported in 2024 are - Gross location-based Scope 2 GHG emissions - an increase of 68,644 tCO_2e; Gross market-based Scope 2 GHG emissions - an increase of 9.240 tCO_2e; // 3) Scope 3 Category 3.9 comprises 8.7 million litres of diesel in 2025 (2024: 8.4 million litres), of which a portion that cannot be precisely quantified is used for internal company transportation, representing 23,316 tCO_2e (2024: 22,512 tCO_2e), and belong to Scope 1 emissions.

We calculated CO_2 emissions from fuels using consumption figures 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 consumption required for the calculation of process emissions are verified 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 electricity grid emissions intensity for the region where consumption occurs, based on 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% (2024: 79%), whereas PPAs make up 5% (2024: 7%), clean EECSs 69% (2024: 13%) and the remaining 5% are covered by RECs (2024: 80%).

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 2025 amounted to 221,504tCO_2 (2024: 229,524 tCO_2).

GHG intensity per net revenue	2024	2025	Chg. in %
Total GHG emissions (location-based) per net revenue (tCO2e/1 TEUR)[1]	1.02	0.98	-4%
Total GHG emissions (market-based) per net revenue (tCO2e/1 TEUR)[1]	0.96	0.92	-4%

1) Prior year energy consumption volumes have been updated to reflect enhanced data accuracy following improved data validation processes.

E2 – Pollution

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

The production process of our ceramic and concrete products entails firing them at high temperatures, and the use of microplastics in the production of our plastic pipes. 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 processes, generate air pollution, GHG emissions, and microplastics.

IRO	Impact	Impact
Topic	Pollution of air	Microplastics
Subtopic	(-) 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	(-) Contribution to the release of microplastics through the use of additives or binders that contain microplastics
Scope	Own Operation	Own Operation
Policy	Policy Related to Pollution on Production Sites	Policy Related to Pollution on Production Sites
Action	Air-cleaning systems and emissions reduction technologies Sustainable raw material selection Measurement and reporting	Implementation of OCS methodology and certifications
Metrics	Number of pollutants in tons/year from calibration tests of the Automated Measuring System and independent labs	Application of a pre-defined ratio to the amount of plastic piping produced in a year
Target	NA	NA

Material impacts, risks, and opportunities currently not addressed in concepts, measures, and targets:

	Pollution of air	
Impact	(-) 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

E2-1 Policies

	Policy Related to Pollution on Production Sites
Key contents of the policy	The policy sets out our commitment to: › Avoid air pollution as much as possible. › Minimize the release of microplastics in production and downstream transport processes. . It aims to mitigate the negative impacts of air emissions at ceramic production sites and minimize pellet loss in piping solutions.
Scope of the policy	› Applies to production sites (ceramic and piping solutions). › Covers operational impacts (production, transport, compliance with laws/regulations). › Includes upstream (raw material handling, plastics pellets) and downstream (transport). Exclusions: › The use and phasing out of substances of concern or substances of very high concern are not material for wienerberger.
Most senior accountability	› Regional COOs of the Executive Committee: allocate resources and monitor implementation. › COOs ensure Group-wide implementation. › Managing Board: approves amendments and distributes the policy.
Third-party standards or initiatives	› Best Available Techniques (BAT/BREF) reference documents. › Annex II of Regulation (EC) No 166/2006. › Operation Clean Sweep® (OCS) initiative (pellet loss prevention).
Consideration of stakeholder interests	› Plant managers and operational teams ensure compliance with local and national laws and regulations. › Policy aligns with stakeholder expectations for reducing air pollution and microplastics in the value chain.
Availability of the policy	› Distribution by the Executive Board to regional COOs. › Accessible to all affected employees and stakeholders via internal digital communication channels › Regular review and updating to reflect regulatory developments.

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E2-2 Actions

Key Action	Scope	Time Horizon	Progress / Outcomes
Pollution of air **Air-cleaning systems and emissions reduction technologies:** Installation and operation of state-of-the-art flue gas treatments, fluorine filters, and lime scrubbers; use of best available technology (BAT) standards. **Sustainable raw material selection:** Careful selection of raw and secondary raw materials to minimize air emissions at source. **Measurement and reporting:** Cooperation with environmental monitoring experts to measure air pollutants and ensure results are analyzed and reported regularly.	All production sites under IED (ceramics)	Long-term action (acc. to regulatory requirements)	Ongoing implementation of reduction systems. Raw material sourcing practices optimized for reduced emissions. Monitoring confirms compliance; no exceedances reported.
Microplastics **Implementation of OCS methodology and certification** – Adoption of Operation Clean Sweep (OCS) methodology across all piping solutions plants, to receive OCS certification: › **Plant-level preventive measures** – Risk identification and assessment, use of specialized covers on pellet containers, filters on utility holes, and industrial vacuum/sweeper systems for spill collection. › **Zero-loss containment in water management** – Installation of containment systems in stormwater drains to prevent pellets from reaching wastewater networks and water bodies. › **Employee training and awareness** – Specialized training for staff on pellet handling, spill prevention, and maintenance of containment systems.	All piping production sites.	Certification targeted in the next reporting year(s).	Waiting for the EU regulation on preventing plastic pellet losses to reduce microplastic pollution to be finalized. Regular review and implementation of mitigation measures to obtain OCS certification. Implementation of monitoring for certified plants—pilot plant certified according to OCS (AT), with more to follow in the coming years.

E2-3 Targets

No targets related to air pollution have been adopted. 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.

No 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 share of air emissions originates from combustion processes in kilns used for ceramic production, with carbon dioxide and sulfur dioxide as the primary emissions. Additional pollutants stem directly from the clay raw materials. To address this, raw materials are carefully selected to minimize pollutant content. More details on pollutants emitted are in the table below: Pollution of air – pollutants.

Air pollution measurement methodologies are prescribed by local authorities and vary across our operational regions. We performed measurements according to local standards, supported by calibration tests of Automated Measuring Systems (AMS) and verification by independent laboratories. Emission values for volatile organic compounds are assessed and confirmed under national legislation, consistently remaining below the national emission limits.

For data collection and reporting, wienerberger uses its internal Continuous Improvement Portal, where measurement results are uploaded based on the most recent available data. These practices support compliance with current requirements, provide a robust foundation for regulatory reporting, and guide ongoing R&D initiatives to improve energy efficiency and reduce environmental impacts.

Approximately half of the reported data is derived from regular and systematically conducted measurements performed across our production sites. The remaining proportion is based on estimations, which are based on measurements from previous reporting years or used the applicable emission factors issued by the relevant local authorities for air pollution.

Pollution of air – pollutants (in tons/year)		2024	2025
Non-methane volatile organic compounds (NMVOC)	Air	27	14
Chlorine and inorganic compounds (HCl)	Air	27	24
Fluorine and inorganic compounds (HF)	Air	154	146
Sulphur oxides (SOx/SO_2)	Air	1,908	904
Carbon monoxide (CO)	Air	3,849	5,445

Microplastics

Microplastics can be generated either intentionally or unintentionally. Within wienerberger's plastic piping production, no microplastics are generated intentionally. However, the unintentional generation of microplastics is an inherent outcome of specific manufacturing processes, particularly mechanical operations such as cutting, drilling, or slotting.

To estimate the annual amount of unintentionally generated microplastics, we apply a pre-defined ratio to the total volume of plastic piping produced in a given year. This ratio is determined by measuring the amount of plastic particles generated at production sites during a representative one-month monitoring period. In addition, the volume of plastic granulate purchased as a raw material serves as the basis for calculating the quantity of microplastics associated with the production of plastic piping solutions.

Microplastics (in tons)	2024	2025
Microplastics generated – Unintentionally	542	591
Microplastics generated – Intentionally	0	0
Microplastics used	283,645	315,706

E3 - Water Resources

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

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

IRO	Impact	Opportunity
Topic	Water consumption	Water consumption
Subtopic	(-) Contribution to water consumption, due to water consumption in clay and concrete mixing	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
Scope	Own Operation	Downstream value chain
Policy	Policy on water consumption	NA
Action	Centralized water monitoring and measuring Development of local improvement plans Use of alternative water sources to reduce reliance on public supply	Sustainability program 2026: Water harvested
Metrics	Index-linked specific indicator, water consumption relative to the amount of products ready for sale	Water saved in m^3 per unit of product installed
Target	15% reduction of water consumption in own operations	35 million m3 of water harvested, retained, and saved through our products in infrastructure and agriculture

E3-1 Policies

	Policy on water consumption
Key contents of the policy	The policy addresses the entire water cycle within production plants: sourcing, treatment, usage, recycling, and discharge. Objectives: › Minimize water consumption while ensuring production quality and efficiency. › Treat wastewater for re-use within plants or safe discharge into the environment. › Ensure compliance with environmental regulations. Monitoring: All production sites report on water sourcing, recycling, and storage. Consumption is defined by product category and production processes.
Scope of the policy	› Applies to all production sites. › Special focus on high water-stress areas (≈10% of sites).
Most senior accountability	› Regional COOs of the Executive Committee: implement policy, set targets, allocate resources, and monitor results. › Regional and country management: oversee compliance at production sites. › Managing Board: sets group-wide targets, monitors progress, approves amendments, and distributes policy.
Third-party standards or initiatives	› Annex II of Regulation (EU) 2023/2772 › Aqueduct Water Risk Tool › World Resources Institute guidelines
Consideration of stakeholder interests	› Plant managers and country management teams ensure compliance with local and national water regulations. › Stakeholders' interests are considered through a focus on reducing water stress in vulnerable regions and ensuring water availability for local communities.
Availability of the policy	› Distributed by the Managing Board to regional COOs. › Accessible to all relevant employees and stakeholders through internal digital communication channels. › Regularly reviewed and updated to reflect regulatory development

The Policy on Water - Product Development was put on hold and is currently under review. We will revisit the drafting process in due time.

E3-2 Actions

Key Action	Scope	Time Horizon	Remedy/ Corrections	Progress/ Outcomes
Centralized water monitoring – regular plant-level measurement and reporting, detailed monitoring of water use and recycling at the site level, with results reported quarterly. Purpose: tracking withdrawals, storage, and recycling, with a focus on high water-stress regions.	All production sites	Quarterly ongoing.	Any anomalies identified are addressed immediately at the plant level. Deviations trigger corrective adjustments and escalation to central engineering teams.	Quarterly reporting process already established; compliance confirmed; Progress tracked by target (below).
Development of local improvement plans – Creation of plant-level action plans to refine measurement systems and target the highest water withdrawal contributors	All production sites	Continuous, updated annually.	Corrective local measures are applied if excessive withdrawals are detected.	Plans under development; Smart Meters are being installed in a pilot plant; continuous tracking ensures timely improvements – progress tracked by a target (below).
Use of alternative water sources to reduce reliance on public supply – Drawing water from ponds, basins, or streams for cooling and production, minimizing energy and treatment needs.	All production sites	Already implemented; maintained as an ongoing practice.	Local sourcing adjusted if quality or availability issues arise.	Alternative sourcing applied across sites; water returned to the environment in compliance with local regulations.
Sustainability program 2026: Water harvested Action: Providing solutions that support water harvesting and groundwater retention. Leveraging smart technologies and innovative products to reduce water use in agriculture and other water-intensive applications. Driving sustainable water management through increased sales in infrastructure and agricultural innovations.	Downstream value chain (agriculture, infrastructure, customers)	2023–2026	NA	Progress tracked by target (below).

E3-3 Targets

Target	**35 million m³ of water harvested/retained/ saved through products**	**15% reduction in specific water consumption in own operations**
Tracking effectiveness & metrics	Effectiveness tracked by modeled estimates of water saved per unit of product installed; KPI: cumulative m³ water saved; absolute target	Effectiveness tracked via water intensity KPI (m³ water consumed / unit product); reported as index (2023=100%); relative target
Progress 2025	**23,2 Mio. m3** (2024: 10 Mio. m³)	**7,9%** (2024: 4,6%)
Stakeholder involvement	Voluntary target formulated internally, no external stakeholder involvement	Voluntary target formulated internally, no external stakeholder involvement
Relation to policy objectives	NA	Supports water consumption reduction policy in operations, especially in high-water-stress areas
Scope	Downstream value chain (agriculture, infrastructure customers)	Production sites (own operations, incl. high-stress areas)
Period & Baseline	2023–2026 9.2 million m³ in 2023	2023–2026 2.8 million m³ in 2023
Methodologies & assumptions	Top-down sales/product analysis; model-based savings calculation (3 years irrigation systems; 20 years infiltration systems); Key assumptions: pipe sales, system conversions, water needs reduction, and infiltrated water from eco-friendly solutions, all contributing to measurable water conservation outcomes.	Top-down analysis; withdrawals – discharged/ returns; The index-linked specific indicator, water consumption relative to the amount of products ready for sale, reflects the development of the individual product groups over time. Index-linked specific water consumption is expressed as a percentage based on m3 of water/quantity of product ready for sale (2023 = 100 %). Scope includes our production sites, some of which are located in areas with high water stress.
Scientific basis	No	No
Performance & monitoring	Quarterly internal monitoring based on product sales and modeled conservation outcomes	Quarterly internal monitoring of water withdrawals/ returns; reported as index (%)

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.

The volume of reused and recycled water is mainly driven by the operations at the piping solutions plants where a closed loop cooling system is in place. Water is supplied once from the municipal network and then continuously chilled and recirculated within the same machines instead of being discharged after single use. The reported recycled water reflects internal recirculation and not additional water withdrawals."

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.

The proportion of values obtained from direct measurement is 83% (2024: 87%), the proportion from sampling and extrapolation is 2% (2024: 1%), and the proportion from best estimates is 15% (2024: 12%).

Water consumption (in m^3)	**2024**	**2025**
Water consumption	2,456,621	2,409,367
Water consumption in areas at material water risk	1,351,466	1,343,439
Water consumption in areas of high-water stress	529,828	566,332
Water recycled and reused	8,330,786	7,511,549
Water stored	95,968	105,392
Changes in water storage	--	9,424
Water intensity ratio in m^3/MEUR[1)]	544	528
Water withdrawals[2]	3,718,360	3,967,400
Water discharges[2]	1,261,739	1,558,033

1) Total water consumption per net revenue // 2) The previous year's figures for water withdrawal and discharge have been adjusted to include non-production-related water consumption, which is estimated at 1%.

E4 - Biodiversity and Ecosystems

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

The identified 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 address these impacts by reducing CO_2 emissions, mitigating and restoring clay extraction sites, and enhancing biodiversity through site-specific action plans. The impact of promoting the tree population through support for various actions and initiatives stems from our strategic Sustainability Program 2026.

IRO	**Auswirkungen**			
Topic	Direct impact drivers of biodiversity loss – Land-use change		Impacts on the extent and condition of ecosystems	Impacts and dependencies on ecosystem services
Subtopic	(-) Contribution to land-use change through the extraction of raw materials (e.g., clay pits)	(+) Contribution to habitats by exploitation of natural resources (end of life to nature)	(+) Promotion of the tree population through support of different actions and initiatives	(-) 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)
Scope	Own Operation		Own Operation	Own Operation
Policy	Biodiversity and Ecosystems on quarries		NA	Biodiversity and Ecosystems on quarries Biodiversity and Ecosystems on production sites
Action	Quarry recultivation and mitigation measures		Sustainability program 2026: 100,000 trees planted	Biodiversity Action Plan Quarry recultivation and mitigation measures Training and empowerment of Biodiversity Ambassadors Monitoring and evaluation of biodiversity by Biodiversity Ambassadors
Metrics	Land use change in ha		Total trees planted	Abundance indicator Total number of biodiversity ambassadors Land use change in ha
Target	NA		100,000 trees planted	10% improvement of fauna 400 biodiversity ambassadors trained

Material impacts, risks, and opportunities currently not addressed in concepts, measures, and targets:

	Direct impact drivers of biodiversity loss		
Impact	Climate change	(-) Contribution to biodiversity loss through GHG emissions (consequences of climate change)	Own Operation
Impact	Land-use change	(+) Contribution to the reduction of land use through the provision of PV systems on-roof or in-roof	Downstream Value Chain
	Impacts on the extent and condition of ecosystems		
Impact	(+) Usage of brownfield sites for the construction of new factories/buildings		Own Operation

Policies

The biodiversity and ecosystems policy on quarries commits to protecting nature throughout the life cycle of clay pits and after mining through recultivation. We review mitigation measures annually and consider sustainable sourcing through environmental assessments and operational permits. The policy applies to all clay pits. Ownership of this policy lies within the Managing Board. Setting group and country targets, allocating resources, and monitoring results are the responsibilities of the Managing Board, with support from the CTOs.

The biodiversity and ecosystems policy on production sites focuses on enhancing habitats through Biodiversity Action Plans and annual monitoring, including fauna monitoring by biodiversity ambassadors. It applies to production sites larger than one hectare, employing at least 30 FTEs, and owned by wienerberger. Responsibility for implementation of the policy lies with the Regional COOs of the Executive Committee, with operational oversight by country management teams.

Compliance with local and national biodiversity regulations is required, and stakeholders are involved to incorporate local knowledge, though no social consequences have been identified. The policies are distributed to operational teams and regional COOs and are made accessible to employees and stakeholders through internal communication channels.

Actions

The Biodiversity Actions Catalogue and the rollout of Action Plans provide a framework, developed with ecological experts, to guide vegetation, fauna facilities, water management, planting, and costs. It has been active since 2021 and has already established measures such as insect hotels, orchards, nests, flower beds, and grassland management, which we continue to develop.

The Biodiversity Ambassadors' monitoring and evaluation of biodiversity began in 2023 and uses internal monitoring forms to track species such as birds, butterflies, and Hymenoptera. The action aims for a 10% improvement in fauna levels relative to baseline, with internal fauna monitoring forms used to track it.

The training and empowerment of Biodiversity Ambassadors equips our employees to assess local biodiversity at production sites three times a year. These are wienerberger colleagues trained externally and also internally by our biodiversity engineers. We track training through the internal HR system, MyHR. Their role is to monitor the development of fauna in the vicinity of the production plants three times per year. The training consists of learning about the specific fauna to be tracked, how to recognize them in their natural habitat, the wienerberger monitoring method, and essential elements to foster biodiversity in urban areas. We track the action with a dedicated target, mentioned below.

Quarry recultivation and mitigation measures are unique to quarry operations and involve phased extraction, preserving areas for natural succession, creating ponds and wetlands for amphibians, and suspending excavation during breeding seasons. These measures are continuous, monitored annually, and ensured through compliance reports.

The action of planting 100,000 trees is a result of our Sustainability program 2026. The program supports biodiversity, carbon sequestration, and ecosystem restoration while contributing to climate change mitigation and is realized through partnerships with local organizations.

Targets

We track the target of a 10% increase in fauna at production plants between 2023 and 2026 through biodiversity monitoring by ambassadors, who record counts of butterflies, birds, and bees three times per year at each site. We compare abundance levels with baselines established before biodiversity measures were implemented. These were established by using the initial monitoring conducted at each production site and vary by the year the respective monitoring was initially performed. Progress currently shows a 16.8% (2024: 5%) improvement, with site-specific action plans and monitoring forming the central methodology.

We have trained 422 (2024: 316) employees as biodiversity ambassadors since 2020, with a 2026 target of 400. Managed in partnership with external ecological experts, this initiative embeds biodiversity awareness and operational responsibility across all production sites.

We track the 100,000-tree target between 2022 and 2026 using the cumulative number of trees planted. To date, we have planted 179,946 (2024: 111,510) trees. The program is carried out in collaboration with local organizations worldwide, using native species projects to support ecosystem restoration, rehabilitation, and climate change mitigation.

Across all three targets, we track effectiveness through measurable indicators tied to baselines, with progress assessed annually through internal reporting. The targets are formulated internally without external stakeholder involvement and align with biodiversity policies and restoration objectives. They are not based on conclusive scientific evidence.

Targets related to Biodiversity and Ecosystems	2024	2025	Target 2026
Improvement of fauna	5%	16.8 %	10%
Total of biodiversity ambassadors trained	316	422	400
Total of trees planted	111,510	179,946	100,000

Impact metrics

As a result of the analysis of our plants and quarries in or near the biodiversity-sensitive areas (142 site, analyzed, described in General Information, IRO-1 section, 2024: 150 sites), 24 sites (2024: 25 sites) – equaling 424 hectares (2024: 475 hectares) – have been identified as negatively impacting biodiversity-sensitive areas in or near their locations.

Regarding land use change, in 2025, 89 hectares (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, 72 hectares (2024: 85 hectares) were developed into new quarries or production sites to support and strengthen our business operations, ensuring sustainable growth and continuity. 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 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

IRO	Impact	Impact	Opportunity
Topic	Waste	Resource outflows related to products and services	
Subtopic	(-) Contribution to waste generation due to waste materials arising in the manufacturing processes	(+) Contribution to/enabling a circular economy through products designed to be durable/long-lasting, reusable, recyclable, repairable, disassemblable	Profit increase due to a change in demand from customers for durable/long-lasting, reusable, recyclable, repairable, and disassemblable products
Scope	Own Operation	Own Operation	Own Operation
Policy	Resource Use and Circular Economy Waste	NA	
Action	Waste reduction through reuse in production Process optimization programs Waste monitoring and reporting system	Sustainability program 2026: Durability/Recyclability	
Metrics	Specific waste generation (tons waste/production output); intensity-based	Sales from products with a service life of≥100 years Sales from recyclable/reusable products	
Target	15% reduction of waste in own operations (2023–2026)	>80% of sales from highly durable products (>100 years) (2023–2026) >90% of sales from recyclable and/or reusable products (2023–2026)	

Material impacts, risks, and opportunities currently not addressed in concepts, measures, and targets:

	Resources inflows, including resource use	
Impact	(-) Contribution to resource consumption through wienerberger's processes and products	Own Operation
Risk	Fluctuations in the cost of raw materials, such as aggregates, cement, or metals, can affect production costs and profit margins	Own Operation

	Resources inflows, including resource use	
Opportunity	New regulations may require retrofitting of existing buildings or infrastructure with more sustainable materials or energy-efficient technologies, which may provide opportunities to increase revenues	Downstream value chain
Opportunity	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 and providing increased revenues	Own Operation
	Resource outflows related to products and services	
Risk	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
Opportunity	Increase in sales through products contributing to the circular economy through more usage of secondary raw materials	Own Operation
	Waste	
Opportunity	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	Own Operation/ Downstream value chain
Impact	(-) Contribution to waste generation due to brittle products that leave fragments when processed by the customer	Downstream value chain

wienerberger's impacts from resource inflows arise from the need to use both virgin and secondary raw materials in our production processes. Resource outflows are linked to the use of our products by consumers and end-users and align with our Sustainability Program 2026 objective of advancing circularity. Impacts related to waste originate from resource use in production and align with our Sustainability Strategy 2026, which targets reducing waste in operations and sourcing materials more sustainably, including through urban mining.

A material risk in sourcing raw materials lies in regulatory shifts that may lead to the phasing out or restriction of certain construction materials that do not meet specific environmental standards, thereby reducing demand or necessitating the development of alternative products.

We see material opportunities related to the circular economy, including increased sales of products that contribute to the circular economy by increasing the use of secondary raw materials and reducing waste generation.

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 disassembleable.

E5-1 Policies

	Policy on Resource Use and Circular Economy – Waste
Key contents of the policy	The policy addresses waste generation and opportunities for the circular economy. Objectives: › Minimize solid and liquid waste while maintaining or enhancing production quality and efficiency. › Prepare waste for potential re-use or recycling. › Ensure waste treatment through authorized companies in compliance with environmental regulations to prevent pollution. › Reduce the use of hazardous substances Monitoring: Implementation monitored by country operational management teams, regional COOs, and the Managing Board.
Scope of the policy/exclusions	› All production sites. Exclusions: Policy focuses on waste management; it does not cover transitioning away from virgin resources, increasing recycled materials, or sustainable sourcing of renewable resources.
Most senior accountability	› COOs of the Executive Committee: overall implementation responsibility. › Regional COOs and regional/country management: set targets, allocate resources, monitor results. › Managing Board: sets group-wide targets, monitors progress, approves amendments.
Third-party standards or initiatives	› Annex II of Regulation (EU) 2023/2772 (EU Sustainability Reporting Standards). › Local environmental regulations in the countries of operation.
Consideration of stakeholder interests	› Country operational management teams and plant managers implement measures in line with group standards. › Stakeholders' interests are considered through alignment with local regulations and efficient waste management practices.
Availability of the policy	› Distributed by the Managing Board to regional COOs. › Accessible via internal digital communication channels to all affected stakeholders. › Regularly reviewed and updated to reflect the latest regulations; amendments approved by the Managing Board.

In line with our strategic priorities, the finalization of concepts addressing the impacts, risks, and opportunities across our upstream and downstream value chain is temporarily on hold and will be resumed in due course.

E5-2 Actions

Key Action	Scope	Time Horizon	Remedy/Corrections	Progress/Outcomes
Waste reduction through reuse in production – Feeding production waste (e.g., burnt brick waste, non-coated plastic waste) back into production processes to reduce scrap and raw material demand.	All production sites	Revolving 12-month cycles; supports the Sustainability Program until 2026	If reuse is not possible, waste is disposed of through certified waste companies	We introduced practices in the pilot plant in AT. On track, progress tracked by the related Target (below)
Process optimization programs – Including Plant Improvement Program (PIP+) for brick production, Production Excellence Program for concrete pavers, and Lean/Lean Six Sigma in plastic pipes to reduce scrap, resource use, and improve efficiency.	Respective segment production sites	Revolving 12-month cycles; supports Sustainability Program until 2026	Adjustments and corrective measures when targets are missed	Internal recycling of scrap implemented in a pilot plant in SK; Best practice guideline developed in pilot plant in PL; Scrap rates checked regularly; measurable efficiency improvements achieved
Waste monitoring and reporting system – Tracking waste streams according to EU Waste Framework Directive (EWC codes)	All production sites	Quarterly	Corrective actions when data gaps or inconsistencies are identified	Group-wide system established; consistent categorization and monitoring ongoing
Sustainability program 2026: Durability/Recyclability Action: Design, produce, and sell products with high durability and recyclability/ reusability Expected outcome: Increase circularity - reduction of the consumption of resources and materials, waste, and ecological footprint	Own operations – Product design teams, R&D, manufacturing; downstream users	2023–2026	NA	On track, progress track by related Targets (below)

E5-3 Targets

Ziel	**>80% of sales from highly durable products (>100 years) per year**	**>90% of sales of products recyclable and/or reusable per year**	**15% reduction of waste in own operations**
Tracking effectiveness & metrics	KPI: % sales (net revenue) from products with service life ≥100 years per year; tracked quarterly; relative target	KPI: % sales (net revenue) from recyclable/reusable products per year; tracked quarterly; relative target	KPI: Specific waste generation (tons waste/production output); data from waste vendors (invoices, supply notes); tracked quarterly; relative target, intensity-based
Progress 2025	**83.9%** (2024: 82.9%)	**92.9%** (2024: 92.9%)	**12.3%** (2024: 0.7%)
Stakeholder involvement	Targets formulated internally, no external stakeholder involvement; voluntary target	Targets formulated internally, no external stakeholder involvement; voluntary target	Targets formulated internally, no external stakeholder involvement; voluntary target
Relation to policy objectives	Supports circular economy & efficient use of natural resources	Supports resource efficiency, waste reduction, and circular material use rate	Supports the circular economy objective by reducing operational waste
Scope	All relevant product groups (classified by durability mapping)	All relevant product groups (classified by recyclability/reusability)	Own operations; excludes wastewater & internal recycling
Period and Baseline	2023–2026; No baseline as this is an annual target.	2023–2026; No baseline as this is an annual target.	2023–2026; 91.512 tons in 2023[1]
Methodologies & assumptions	Top-down sales/product analysis; standardized mapping of product durability	Top-down sales/product analysis; standardized product mapping; definitions: recyclable = raw material recovery; reusable = direct re-use	Top-down waste analysis; vendor data (with fallback on estimates in rare cases: density, volume, mass balances)
Scientific basis	NA	NA	NA
Performance & monitoring	Quarterly internal reporting on revenue share	Quarterly internal monitoring of revenue share; ongoing innovation projects	Quarterly internal monitoring through the reporting system

1) The waste baseline values have been updated to reflect the increased data accuracy resulting from improved validation processes. For this reason, production residues that were sold as secondary material are no longer included.

E5-4 Resource inflows

The key raw materials for wienerberger's ceramic products are clay, additives, aggregates, and alternative binders. Clay is sourced either from in-house clay pits or external suppliers, while we procure other raw and packaging materials externally. Biological inputs include sawdust, paper sludge, sunflower husks, and wooden pallets. We use biofuels as pore-forming agents in ceramic production. Our plants also rely on upstream suppliers for energy and water.

For plastic pipes and systems, raw materials such as PE, PP, and PVC, as well as secondary raw and packaging materials, are supplied externally. Technical materials—such as machinery, vehicles, and buildings—are considered immaterial in relation to product weight.

Efficient resource management is a core priority. We focus on recycling residual materials, reusing waste, and integrating secondary raw materials to conserve primary resources. Residual material from ceramic production, due to its high purity, is easily recycled, while we sort construction debris to recover usable materials.

We already produce several piping solutions using secondary materials, with supplier monitoring to ensure quality and compliance with standards. In line with European regulations, external secondary raw materials are used only for non-pressurized pipes (e.g., wastewater and rainwater systems). wienerberger is also developing pipes that replace carbon-based raw materials with mineral additives and renewable sources such as biomass and used cooking oil—helping to reduce fossil dependency and Scope 3 CO_2 emissions.

Packaging is another focus area. We increasingly use secondary instead of primary raw materials, and are piloting recyclable, climate-friendly options. In addition, we are introducing plastic films with recycled content to reduce material use and environmental impact further.

The total weight of products and biological materials (including packaging) used during the reporting period was 16,238 thousand tons (2024: 17,387 thousand tons), of which 1,447 thousand tons (8.91%) (2024:1,589 thousand tons, 9.14%) were secondary, reused, or recycled materials. wienerberger applies an input-based approach, reporting the wet weight of raw materials used in production. In rare cases where direct data are unavailable, we estimate the input weight by converting the output (dry) weight using experience-based factors.

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	2025
a) Total waste generated	**89,253**	**75,801**
b) Hazardous waste diverted from disposal	**723**	**1,064**
Hazardous waste diverted from disposal due to preparation for reuse	50	15
Hazardous waste diverted from disposal due to recycling	413	595
Hazardous waste diverted from disposal due to other recovery operations	260	453
b) Non-hazardous waste diverted from disposal[2]	**69,471**	**57,406**
Non-hazardous waste diverted from disposal due to preparation for reuse	1,047	1,707
Non-hazardous waste diverted from disposal due to recycling	56,429	46,607
Non-hazardous waste diverted from disposal due to other recovery operations	11,995	9,092
c) Hazardous waste directed to disposal	**2,418**	**1,384**
Hazardous waste directed to disposal by incineration	375	188
Hazardous waste directed to disposal by landfilling	1,606	986
Hazardous waste directed to disposal by other disposal operations	437	211
c) Non-hazardous waste directed to disposal[2]	**16,641**	**15,947**
Non-hazardous waste directed to disposal by incineration	4,880	2,981
Non-hazardous waste directed to disposal by landfilling	11,071	12,103
Non-hazardous waste directed to disposal by other disposal operations	690	864
d) Non-recycled waste	**32,411**	**28,599**
d) Percentage of non-recycled waste	36%	38%

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 2,448 tons (2024: 3,141 tons[1]).

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).

1) Due to a technical error in the 2024 data, the figures for hazardous and non-hazardous waste diverted from disposal due to other recovery operations were inadvertently interchanged, resulting in an overstated share of hazardous waste. The prior year figures have now been corrected. The total amount of waste reported for 2024 remains unchanged. // 2) The previous year's figures for non-hazardous waste have been adjusted to include non-production-related waste, which is estimated to account for 1% of total waste.

S1 - Own Workforce

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

IRO	**Impacts**		
Topic	Working conditions: Health and safety	Equal treatment and opportunities for all: Gender equality and equal pay for work of equal value	
Subtopic	(-) Contributions to long-term health effects (increased screen time, occurrence of injuries or temporary and permanent damage to health or even death due to occupational accidents, 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	(-) Contribution to the (financial) inequality and discrimination of women through a gender pay gap	(-) 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
Scope	Own Operation	Own Operation	Own Operation
Policy	Health & Safety Policy	Equal Pay Policy	DEI and Equal Opportunity Policy
Action	Promotion of preventive measures, Health & Safety	Gender Pay Gap adjustments	DEI Action plans
Metrics	Total Visible Management Leadership (VML) hours recorded	Pay gap ratio calculation	Total number of DEI Action plans
Target	20.000 Visible Management Leadership hours per year (2023–2026)	NA	Development and implementation of an inclusion and diversity action plan in all countries (2023–2026)

IRO	Risks	Impact	Opportunity
Topic	Working conditions: Adequate wages and working time	Equal treatment and opportunities for all: Training and skills development	
Subtopic	Unattractive working conditions and workplace safety risks may hinder the recruitment and retention of skilled employees, leading to reduced capacity and potential financial risks due to lower revenue.	(+) Promoting employees' 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	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, thereby maintaining/obtaining skilled labour
Scope	Own Operation	Own Operation	
Policy	NA	NA	
Action	Adjustments to working conditions (wages, hours, shifts)	Sustainability program 2026: Skills development & career opportunities	
Metrics	NA	Training hours per employee	Total number of apprentices
Target	NA	18 hours of training per employee per year (2023–2026)	500 apprentices cumulatively trained (2023–2026)

Material impacts, risks, and opportunities currently not addressed in concepts, measures, and targets:

	Working conditions: Secure employment and livelihood	
Impact	(+) Stable income and livelihood security for employees through stable jobs/employment and attractive employment contracts (e.g., conditions that exceed the collective bargaining agreement)	Own Operation
Impact	(-) Contribution to job insecurity through the employment of workers without a permanent employment contract	Own Operation
Impact	(+) 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	Own Operation
Impact	(+) Create opportunities to increase the involvement of employees in employee-relevant matters (e.g., offering the opportunity to create a workers' council or similar associations or to participate in floor meetings to raise concerns)	Own Operation

	Working conditions: Working time	
Impact	(+/-) Influence on the health and well-being of employees through working hours (e.g., shift work, sufficient recovery time)	Own Operation
Impact	(+) 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)	Own Operation

wienerberger's impacts on working conditions stem from 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 related to our Strategy, as we have several policies in place that we designed to safeguard and uphold equal treatment and opportunities. They are also closely related to our business model, as securing a skilled workforce is crucial to maintaining our desired production level.

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 its employees by function into production, sales/commercial, marketing, logistics, and administration.

Negative impacts arising from challenging work conditions, shift work, and prolonged screen time represent systemic issues within wienerberger's operations. The 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. We also support employee well-being through occupational health services, preventive medical measures, and comprehensive safety training, which strengthen the organization's overall health and safety culture.

wienerberger invests in professional development by offering extensive training opportunities and apprenticeship programs to enhance employees' skills and foster long-term career growth. We cement this practice in our Sustainability program 2026, which serves as the guiding strategy for our social engagement.

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 work models, as well as 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.

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 climate-neutral operations can significantly affect the workforce. These initiatives may require changes to production machinery and processes, or possible restructuring, where such adjustments are not feasible.

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 dedicate ourselves 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

Human Rights

wienerberger affirms its commitment to human rights in the Social Charter, developed with the European Works Council and based on the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the OECD Guidelines for Multinational Enterprises.

We respect the rights of all individuals and groups affected by our operations, including employees, contractors, suppliers and their workers, agencies, partners, communities, children, future generations, and those impacted by the use or disposal of our products. Our Social Charter explicitly prohibits forced or compulsory labor, child labor, and trafficking in human beings.

As an employer, we recognize that respecting human rights means ensuring decent working conditions across our organization. Compliance with internationally recognized human rights and labor standards is monitored locally by wienerberger subsidiaries to safeguard the practice of these commitments.

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.

Own Workforce

	Diversity, Equity & Inclusion and Equal Opportunity Policy (DEI)	Equal Pay Policy	Health & Safety Policy
Key contents of the policy	› Promotes diversity, inclusion, and equal opportunity. › Eliminates discrimination and harassment. › Supports fair compensation, career development, and equitable treatment.	› Promotes and ensures equal compensation for equal work. › Eliminates gender and other forms of bias in compensation.	› Our commitment to provide safe and healthy working conditions. › Deploying and maintaining an effective Health & Safety management system. › Implements Zero Harm Principle. › Includes mental health, training, safety audits, incident investigation, and continuous improvement.
Scope/exclusions	Applies to all employees in fully consolidated legal entities.		
Most senior accountability	Managing Board		
Third-party standards or initiatives	› Article 21, Charter of Fundamental Rights of the EU. › Universal Declaration of Human Rights.	› EU Directive 2023/970 on Pay Transparency	› Complies with local H&S laws and regulations in all countries of operation.
Consideration of stakeholder interests	› Head of the Works Council participates in policy-setting discussions to represent employee perspectives.	› Head of Works Council participates in policy-setting discussions to represent employee perspectives.	› Employees engaged through training, site inspections and audits, feedback processes, and awareness campaigns.
Availability of the policy	› Distributed via internal digital communication channels, posters, flyers, training (online, hybrid, classroom), and email	› Distributed via internal digital communication channels, posters, flyers, training (online, hybrid, classroom), and email	› Communicated via internal channels, posters, training, and awareness programs.

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

We regularly conduct an engagement survey to address potential 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. 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 whistleblowing and grievance mechanisms, and a see-something-say-something attitude), whereas the Policy on Whistleblowing Procedure (more in the section G1-1 Business Conduct Policies and Corporate Culture section) specifies the procedure to be followed and how to act when discrimination occurs. The whistleblowing procedure is in place to address complaints, handle appeals, and provide recourse when employees identify discrimination. As of 31 December 2025, wienerberger does not have a specific global hiring policy for people with disabilities or marginalized groups.

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.

Our H&S policy, along with various H&S systems, methods, and tools, are integral to our organization. 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.

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 to 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, and 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 we set out in our Policy on Whistleblowing Procedure and our Code of Conduct. Every employee is actively encouraged to report violations of the Code of Conduct regulations directly and to escalate any potential concerns. The whistleblowing hotline is equally accessible to external stakeholders and promoted on our company website.

If a 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 Workers' 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 whistleblowing service.

The WBC meets regularly and consists of senior representatives from the legal, audit, and HR departments at headquarters, as well as the Head of the European Works Council. This structure ensures that a workforce representative is involved in addressing employee concerns.

Counteractions to remedy a negative impact can range from apologies and financial or nonfinancial compensation to the prevention of harm through injunctions or guarantees of non-repetition, punitive sanctions, restitution, 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 WBC's work, on an anonymized basis.

Whistleblowers can report by telephone, e-mail, or via a web report in their 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 option to raise concerns through the Whistle-blowing process.

We track reports submitted through the external whistleblowing provider. Together with statistical data on each case's status, this information is presented to the WBC each quarter. It allows the WBC to determine the impact and effectiveness of the Policy on the Whistleblowing Procedure mechanism.

An additional separate reporting channel has been established through Internal Audit to ensure that we address any other serious human rights impacts or incidents. 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 the Whistleblowing Procedure is available on the intranet and on our homepage, and is continuously updated. In addition, during factory tours by regional HR management and audit reviews by the internal audit team, we regularly check whether the whistleblowing process and related information have been rolled out locally and whether employees have easy access to them.

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

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, we planned the roll-out of these actions in a step-by-step approach, with a strong focus on local needs and priorities.

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.

wienerberger allocates financial, human, and organisational resources to manage its material impacts on its workforce. Responsibility is assigned to management and supported by human resources functions, with dedicated resources for health and safety, employee engagement, training, and compliance with labour standards. The adequacy of these resources is reviewed periodically and adjusted as necessary. These resources are put into use via the above-mentioned policies and actions.

Key Action	Scope	Time Horizon	Remedy/Corrective Measures	Progress/Outcomes
Diversity, Equity & Inclusion (DEI) action plans – › Launch of DEI plans across the group › Workshops with diverse participants (different management levels, genders, Worker's Council representatives) › Tailored measures discussed and implemented: increase women in production, support the aging workforce, improve cultural diversity › Outcome: foster equal opportunity, align with DEI & Equal Opportunity Policy	All wienerberger entities. Planned rollout to all entities by 2026	Pilot: 2024 Full rollout: 2026 Supports Sustainability Program until 2026.	If DEI principles are violated, then the whistleblowing options are available	2025: - Launch of DEI plans in 10 countries in addition to the previous 3 pilot ones - DEI team tracks progress - Local action plans ongoing - Track by a target below
Gender Pay Gap (GPG) adjustments › Analyze data to identify drivers of the GPG › Collaborate with local teams to create action plans addressing GPG, including revising compensation policies and targeting individual cases. › Continuously recalculate GPG to assess the impact of implemented actions. › Outcome: reduce gender pay gap, fair pay practices	Group-wide, all employees	Rollout 2024–2026 Monitoring twice a year	Transparency & grievance channels open to employees	- Monitoring in place - Evaluations in progress
Sustainability program 2026: Skills development & career opportunities › MyHR training content library › Global development programs › Local training initiatives › Outcome: employee growth, retention, skill-building; development of human capital	Group-wide, all employees	Revolving 12-month cycles; supports Sustainability Program until 2026.	NA	- Programs are active - Participation tracked by HR - Track by a target below

Key Action	Scope	Time Horizon	Remedy/Corrective Measures	Progress/Outcomes
Promotion of preventive measures: Health & Safety › Implementation of preventive measures › Ongoing monitoring & corrective actions › Outcome: safe workplaces, compliance, employee well-being	Group-wide, all employees	Revolving 12-month cycles; supports Sustainability Program until 2026.	Corrective actions taken after incidents	- H&S policies implemented - Monitoring ongoing - Track by a target below

Adjustments to working conditions (wages, hours, shifts)
› Local best-practice measures:
  › Adjust shift plans
  › Monitor salary levels vs. benchmarks
  › Implement protective measures (heat, dust, noise)
› Outcome: mitigate unattractive working conditions
	Local HR & management in all entities. Stakeholders: employees, unions	Revolving 12-month cycles, location-specific	Remedies applied locally (e.g., adjustments after turnover/complaints)	Effectiveness tracked via:
				› Turnover rates
				› Exit interviews
				› Biannual employee survey

S1-5 Targets

Target	**20,000 Visible Management Leadership hours (VML) per year**	**18 hours of training per employee per year**
Tracking effectiveness & metrics	KPI: total VML hours recorded; tracking via local management logs; focus on safety dialogue; absolute target	KPI: total training hours / average headcount = training hours per employee; absolute target
Progress 2025	**54.516 hours** (2024: 48.959)	**22 hours** (2024: 23)
Stakeholder involvement	Targets formulated internally, no external stakeholder involvement	Targets formulated internally, no external stakeholder involvement
Relation to policy objectives	Linked to Health & Safety policy; addresses occupational risks	NA
Scope	Entire workforce	Entire workforce
Period and Baseline	2023–2026	2023–2026
Methodologies & assumptions	Definition of VML: 15–30 min manager-employee interactions on H&S, managers assess PPE suitability and task-related health and safety risks; they engage workers in dialogue to raise risk awareness and mitigation measures; methodology = recorded logs of VML	Training = all personnel development measures where knowledge is imparted in any form; includes internal/external courses, seminars, e-learning, coaching
Scientific basis	NA	NA
Performance & monitoring	Quarterly internal reporting	Quarterly internal reporting

Target	**500 apprentices cumulatively trained**	**DEI action plans in all countries**
Tracking effectiveness & metrics	KPI: number of young professionals/ apprentices/trainees/ interns hired in reporting period; absolute target	KPI: # of approved country-level DEI action plans; tracked by Group Responsible DEI Officer; absolute target
Progress 2025	**687 Lehrlinge** (2024: 352)	**13 Länder** (2024: 3)
Stakeholder involvement	Targets formulated internally, no external stakeholder involvement	Targets formulated internally, no external stakeholder involvement
Relation to policy objectives	NA	Linked to DEI policy; addresses equal opportunity, equal pay, and equal treatment
Scope	Workforce (apprentices, trainees, interns, working students)	All wienerberger countries
Period and Baseline	2023–2026	2023–2026 2023 baseline = 0
Methodologies & assumptions	Definition of apprentice adapted per national systems	Definition of diversity, equity, and inclusion applied group-wide; tailored per local legislation & cultural context
Scientific basis	NA	NA
Performance & monitoring	Quarterly internal reporting	Quarterly internal reporting

We set workforce-related targets at the group level as part of wienerberger's strategy - Sustainability Program 2026. We track performance through internal reporting, with results reviewed quarterly by management. We use employee feedback and lessons from performance outcomes to refine targets and improve related measures over time.

S1-6 Characteristics of employees

Employees by gender at end of period, based on headcount	**2024**	**2025**
Male	17,106	16,589
Female	3,569	3,594
Other	1	1
Not reported	0	0
wienerberger	**20,676**	**20,184**

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) that corresponds 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	**2024**	**2025**
France	2,246	2,314
USA	2,326	2,114
Germany	2,198	2,028
Rest of the world[1]	13,906	13,728
wienerberger	**20,676**	**20,184**

1) The previous year's figure has been corrected due to a calculation error.

Employees by gender and type of employment contract at end of period, based on headcount	**Female**		**Male**		**Other**		**Not disclosed**		**Total**	
	2024	**2025**	**2024**	**2025**	**2024**	**2025**	**2024**	**2025**	**2024**	**2025**
Permanent employees	3,433	3,423	16,541	16,004	1	1	0	0	19,975	19,428
Temporary employees	119	149	481	511	0	0	0	0	600	660
Non-guaranteed hours employees	17	22	84	74	0	0	0	0	101	96
wienerberger	**3,569**	**3,594**	**17,106**	**16,589**	**1**	**1**	**0**	**0**	**20,676**	**20,184**

Employees by operating segment and type of employment contract at end of period, based on headcount	Europe West		Europe East		North America		wienerberger	
	2024	2025	2024	2025	2024	2025	2024	2025
Permanent employees	10,537	10,483	6,736	6,542	2,702	2,403	19,975	19,428
Temporary employees	380	494	219	165	1	1	600	660
Non-guaranteed hours employees	60	42	41	54	0	0	101	96
wienerberger	**10,977**	**11,019**	**6,996**	**6,761**	**2,703**	**2,404**	**20,676**	**20,184**

Leavers at end of period, based on headcount	2024	2025
Leavers	3,961	3,437
- thereof due to restructuring	481	440
Turnover rate	19.16%	17.03%

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%			
40–59%		Europe West	
60–79%	Germany	Europe East	
80–100%	France		Germany, France

S1-9 Diversity metrics

Age structure of employees	2024	2025
< 30 years	3,139	2,554
Percentage of employees < 30 years	15%	13%
30 – 50 years	9,963	10,037
Percentage of employees 30 – 50 years	48%	50%
> 50 years	7,574	7,593
Percentage of employees > 50 years	37%	38%
Total	**20,676**	**20,184**

Number of employees top management level	2024	2025
Female	24	33
% of total at top management level	15%	19.76%
Male	138	134
% of total at top management level	85%	80%
Other	0	0
% of total at top management level	0%	0%
Total	**162**	**167**

We define top management as wienerberger Senior Managers. i.e. positions falling into job levels 1-3 on the Mercer IPE methodology, all Managing Director positions and additionally individual local senior management 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 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	
	2024	2025	2024	2025	2024	2025	2024	2025
Total amount of performance reviews	2,227	1,931	7,035	6,525	0	0	9,262	8,456
Percentage of employees that participated in regular performance and career development reviews	11%	10%	34%	32%	0%	0%	45%	42%
Average number of training hours per employee and gender	24.5	22.4	22.7	21.4	0.0	0.0	23.0	21.6

S1-14 Health and safety metrics

	Employees		Non-employees	
Health and safety data points	2024	2025	2024	2025
Percentage of own workers who are covered by health and safety management system based on legal requirements and (or) recognised standards or guidelines	96%	99%		
Number of fatalities in own workforce as result of work-related injuries and work-related ill health	2	1		
Number of fatalities in own workforce as result of work-related injuries	2	1		
Number of fatalities in own workforce as result of work-related ill health	0	0		
Number of fatalities as result of work-related injuries and work-related ill health of other workers working on undertaking's sites			1	0
Number of fatalities as result of work-related injuries of other workers working on our sites			1	0
Number of fatalities as result of work-related ill health of other workers working on our sites			0	0
Number of recordable work-related accidents for own workforce	336	346		
Rate of recordable work-related accidents for own workforce	9.36	9.52		
Number of cases of recordable work-related ill health of own workforce	1	3		
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	4,214		

The Health and Safety Management system is a structured approach the company uses to manage workplace occupational health and safety risks systematically. It involves policies, standards, and other documentation to identify, assess, and manage hazards and risks, ensuring the well-being and safety of employees, visitors, contractors, and other stakeholders. The Health & Safety Portal is a digital platform that supports the company's health and safety processes. This Safety Management System covers all workforce members.

The number of recordable work-related accidents is the total number of recordable work-related accidents and illnesses, defined as the sum 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 (hours worked).

The number of days lost due to work-related injuries is the total number of calendar days (including weekends and national holidays) during which employees are absent due to such

injuries. These are all calendar days between the day the Injury occurs and the day the injured employee resumes work-related activities. In the event of a fatality, we record 365 calendar days of lost time.

On 12 August 2025, wienerberger experienced a tragic accident with fatal consequences.

In the aftermath of the accident, the priority was to support the family and team members of the individual involved. We thoroughly investigated the accident and its causes. Transparent communication about what happened and the causes identified supported the whole wienerberger in dealing with the tragic loss of a colleague and helped learn from the accident. Our key aim is to enable further risk mitigation and the prevention of recurrence.

Our deep concerns about the fatal accident and our care for all who work with us translate into our unwavering prioritization of health and safety. We are committed to the well-being of our workforce and their loved ones. Our thoughts go out to all affected by the accident.

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.

We applied an alternative cut-off date of 30.11 due to the timing of data availability and in order to allow enough time for processing the data. This approach is consistent with the method applied in previous reporting periods, ensuring that the information remains comparable over time and it was assessed that using this cut-off date does not materially affect the accuracy or reliability of the disclosure.

Male-female pay gap	**2024**	**2025**
wienerberger	-3.04%	1.66%

Ratio between Highest paid individual and Median	**2024**	**2025**
wienerberger	83	98

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 (2024: 0). We also confirmed that no fines (2024: 0) were imposed on wienerberger as a consequence of severe human rights impacts or related complaints. Five incidents of discrimination or harassment were reported (2024: 0).

During the reporting period, 16 complaints (2024: 0) were reported.

S2 - Workers in the Value Chain

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

The identified material impacts related to workers in our value chain originate in our business model as maintaining a stable and secure value chain is a crucial factor in our production process.

IRO	**Impacts**				
Topic	Working conditions				
	Secure employment	Adequate wages (and housing)	Health and safety		
Subtopic	(-) Contribution to improper working conditions due to lack of safeguards by suppliers from abroad	(+) 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	(-) 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	(-) 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	(-) Urban mining operations can expose workers to various occupational health and safety hazards
Scope	Upstream/Downstream value chain				
Policy	Procurement Responsible Sourcing Policy				
Action	Supplier Code of Conduct (SCOC) implementation EcoVadis sustainability screening Internal desktop self-assessment (alternative to EcoVadis)				
Metrics	Number of suppliers implementing the SCOC, monitored quarterly Number of ratings and assessments, monitored quarterly				
Target	NA				

Material impacts, risks, and opportunities currently not addressed in concepts, measures, and targets:

	Working conditions: Secure employment	
Impact	(-) Contribution to job insecurity of workers in the value chain due to dependency on wienerberger as a customer	Upstream/Downstream value chain
	Equal treatment and opportunities for all: Training and skills development	
Impact	(+) Promoting knowledge of the workforce in the value chain and strengthening their employability in the labour market	Upstream/Downstream value chain

S2-1 Policies

	Procurement Responsible Sourcing Policy
Key contents of the policy	› Introduced in 2020 as part of Procurement Strategy 2020+. Embeds non-financial KPIs in sourcing decisions. › Social areas assessed: Employee rights and management, Safety of suppliers' workforce and stakeholders, Human rights, Product Quality, Data Privacy and security › Environmental: Energy management, Renewable sources, Waste reduction, water conservation, Biodiversity, Scope 1-3 reduction. Governance: Whistleblower policies, Employee pay and incentives, Ensuring compliance, Board diversity and independence, Transparency, accountability, and reporting › Objectives: responsible sourcing, fair working conditions, respect for human rights, protection of the environment, compliance with integrity & ethics. Requires supplier compliance with standards for non-financial areas, continuous improvement, and serves as a "red flag" process for non-compliance.
Scope/exclusions	› Applies to all fully consolidated entities, excluding USA, Canada, India, Kompro ment & Strøjer (Denmark), and Wideco (Sweden). › Covers tier 1 suppliers and their workers; encourages tier 2 adoption.
Most senior accountability	› Managing Board › The Procurement ESG Steering Committee is involved in supplier assessment and compliance monitoring.
Third-party standards or initiatives	› References: UN Global Compact (2003), UN SDGs (2019), Paris Agreement, ILO conventions, OECD Guidelines, EU and national ESG-related laws & directives. Supplier Code of Conduct aligned with UNGPs; developed with EcoVadis support.
Consideration of stakeholder interests	› Stakeholders: wienerberger procurement community, tier 1 suppliers, value chain workers, and indirectly tier 2 suppliers. The policy is shaped through supplier engagement and feedback.
Availability of the policy	› Distributed to country management teams; available via internal digital channels. Suppliers required to sign SCOC or equivalent. Non-signers flagged to the ESG Steering Committee.

Actions

Supplier Code of Conduct (SCOC) Implementation

A mandatory sign-off is required from all Tier 1 suppliers (except excluded entities) to ensure ESG alignment in the areas of human rights, health and safety, labor compliance, and business ethics. This process supports the Responsible Sourcing Policy, with any non-signatories reported to the ESG Steering Committee. A recurring annual monitoring cycle is in place, with full Tier 1 coverage achieved and no violations reported in 2025 (2024: no violations).

EcoVadis Sustainability rating

We use an external ESG and financial evaluation of suppliers conducted by EcoVadis. Their ratings provide transparency, support better risk management, and drive continuous improvement. The EcoVadis methodology is aligned with international benchmarks such as the UN Global Compact (UNGC), the International Labour Organization (ILO), and the OECD guidelines.

The EcoVadis rating is one of the tools we use to assess our Tier 1 suppliers globally. These annual assessments feed into our supplier evaluation and scoring system. A recurring annual monitoring cycle is in place to ensure ongoing oversight and performance tracking.

Internal Desktop Self-Assessment (Alternative to EcoVadis)

Annual internal ESG compliance audits of Tier 1 suppliers are conducted by the our procurement team, resulting in supplier scores and corrective actions where necessary. This process is implemented globally as an alternative to EcoVadis, supported by a corrective action tracking system and a recurring annual monitoring cycle.

G1 - Business Conduct

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

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. No material risks or opportunities were identified.

IRO	**Impacts**		
Topic	Corporate Culture	Management of relationships with suppliers including payment practices	
Subtopic	(+) Creating transparency and grievance mechanisms for stakeholders regarding corporate responsibility	(+) Contribution to social and environmental sustainability by applying sustainability criteria for selection and supporting suppliers to improve their sustainability performance	(+) Influence on economic performance/development of suppliers/business partners through contractual conditions that promote social and environmental sustainability
Scope	Across the value chain	Upstream value chain	
Policy	Policy on Whistleblowing Procedure	Procurement Responsible Sourcing Policy	

G1-1 Business conduct policies and corporate culture

With over 200 years of history, wienerberger built its corporate culture on the mission to shape the future of building construction and create a future worth living in. Guided by the principle "We care for a better tomorrow," we are committed to deve—loping innovative and sustainable building and infrastructure solutions. Our four core values—Trust, Respect, Passion, and Creativity—serve as the foundation of our actions.

A peer group comprising the Managing Board, Executive Committee members, and the Works Council regularly reviews and refines our vision, mission, and values to ensure alignment with the company's strategic direction. This collaboration ensures that wienerberger's corporate culture reflects its core strengths, developments, challenges, and opportunities.

To embed these principles across all operations, a strategic action plan promotes our corporate culture through three pillars: dialogue platforms, communication activities, and HR processes and training. Headquarters centrally tracks progress, while employee feedback collected through surveys supports continuous improvement and cultural engagement across all countries.

The policy to prevent late payments, especially for SMEs, was delayed and not implemented in 2025. It remains in the planning phase and will be implemented at a later date.

The principles in the Code of Conduct ensure that we share a common understanding, demonstrate sound judgment, and maintain high ethical standards and integrity in our dealings with all our stakeholders. It highlights the significance and the binding nature of wienerberger's corporate culture, vision, and values, reinforcing the rules and obligations concerning business conduct. We expect the same behavior from our business partners, suppliers, contractors, and customers.

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 the event of violations, we impose sanctions or take the necessary remedial steps.

wienerberger has implemented a whistleblower system operated by an external, independent service and platform provider specializing in whistleblowing services. This whistleblowing service is accessible to internal and external stakeholders to report concerns about unlawful or Code-of-Conduct-violating behavior. Internal audits during on-site visits verify whether we have implemented the whistleblowing procedures 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.

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

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

These positions are:

- Members of administrative-, management-, and supervisory bodies of wienerberger (e.g., Country Management Team including Managing Directors, Financial Directors)
- Heads and all staff of:
  - Sales and Marketing
  - Procurement
  - Accounting, Reporting & Controlling
  - Legal & Compliance
  - HR
  - Product Management und Business Development

For more information on the procedures for investigating business conduct incidents, including corruption and bribery, please see section G1-3: Prevention and detection of corruption or bribery.

We define the Procurement Responsible Sourcing Policy in S2-1 Policies. We include the Code of Conduct policy definition in the S1-1 Policies.

	Policy on Anti-Bribery and Anti-Corruption	Policy on Trainings on Business Conduct	Policy on Whistle-blowing Procedure
Key contents of the policy	› Includes rules against corruption and bribery, their identification and reporting, prevention, incident handling, and consequences, and mandatory staff training › Focuses on reducing corruption incidents and maintaining a strong ethical culture › Ensures compliance with Anti-Bribery and Anti-Corruption laws	› Defines a standardized training framework on business conduct › Covers frequency, quality, formats, content, and documentation of ethics training › Promotes corporate culture and whistleblower protection › New employees trained within 3 months, refreshers every 2 years	› Enables confidential and anonymous reporting of misconduct and rights violations › Covers fraud, corruption, discrimination, violence, and harassment › Establishes Whistleblowing Committee, Bona Fide Rule – No Reprisal Rule, and confidentiality principles › Monitors via structured investigation and reporting process
Scope/exclusions	› Applies to all employees in fully consolidated subsidiaries and workers in the value chain and extends to suppliers via Supplier Code of Conduct	› Applies to all employees in fully consolidated subsidiaries	› Applies to all employees in fully consolidated subsidiaries › Available to employees, partners, customers, and external stakeholders
Most senior accountability	› Managing Board	› Managing Board	› Managing Board
Third-party standards or initiatives	› Consistent with Anti-Corruption laws and the UN Convention Against Corruption	› Aligned with national and international legal standards on ethics and business conduct	› Complies with EU Directive 2019/1937 (Whistleblowing) and Austrian Whistleblower Protection Act (HSchG) › Uses external platform SeeHearSpeakUp
Consideration of stakeholder interests	› Reflects input from employees, management, and suppliers via training and conduct mechanisms	› Addresses the interests of employees and leadership to ensure shared ethical standards	› Open to internal and external stakeholders, emphasizing trust, fairness, and equal treatment
Availability of the policy	› Published on internal channels and website	› Available on internal communication channels	› Available on internal communication channels

	Code of Conduct
Key contents of the policy	› Defines values (Trust, Respect, Passion, Creativity), › Sets binding guidelines for ethical behavior, integrity, and lawful conduct across all activities, responsible citizenship, corruption and bribery prevention, whistleblower protection, and supplier relations. › Addresses employee/employer conduct, safety, corporate culture, diversity, inclusion, and anti-harassment. › Internal audits verify implementation and compliance
Scope/exclusions	› Applies to all employees in fully consolidated legal entities, business partners, suppliers, contractors, and customers.
Most senior accountability	› Managing Board
Third-party standards or initiatives	› Aligned with corporate ethics, national & international legal standards, UN Guiding Principles, Social Charter, and internal compliance standards.
Consideration of stakeholder interests	› Incorporates expectations of employees, management, suppliers, and external stakeholders to uphold the Code; promotes integrity and ethical, safe, and fair workplace practices.
Availability of the policy	› Publicly available on the website in all national languages; internally via digital channels and training programs. › Distributed via the Executive Committee and local Managing Directors

Whistleblowing Procedure

The trust of our customers and business partners is based on our integrity and on the assumption that we comply 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, possible human rights or employee rights infringements, or similar actions, through any means, including but not limited to the whistleblowing platform.

wienerberger has implemented a whistleblower system (SeeHearSpeakUp platform) managed by an independent external provider specializing in whistleblowing platforms and services. We contracted this partner to ensure that information can be submitted confidentially, in a technically secure manner, and, if desired, anonymously.

All whistleblowing-related information received is treated equally, irrespective of the position or status of the whistleblower or of the persons alleged to have committed 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) treats them confidentially. No specific training is foreseen for the members of the Whistleblowing committee, as they each possess expertise in this area through their roles at wienerberger.

Corporate HR rolled out information on whistleblowing services in cooperation with Corporate Communication and 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.

wienerberger commits to promptly, independently, and objectively investigating incidents of business misconduct. The whistleblowing process undertakes the following steps:

- Reporting of whistleblower cases via the whistleblowing service or by other means
- Pre-screening
- Assignment to an investigator
- Planning, preparing, and conducting an investigation
- Reporting investigation and conclusion

wienerberger is subject to legal requirements under national law transposing Directive (EU) 2019/1937 regarding the protection of whistleblowers.

G1-2 Management of relationships with suppliers

The policy to prevent late payments, especially for SMEs, was delayed and not implemented in 2025. It remains in the pipeline of planned policies, and we will implement it as soon as feasible.

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. We embedded the policy to ensure responsible sourcing within the procurement team at wienerberger and its supplier base. The policy defines roles and responsibilities for implementing the responsible sourcing strategy and the risk management procedure.

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 across selected procurement areas. We rate suppliers on their performance and compliance with local, national, and international standards for 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 to wienerberger must 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 we use these instruments 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 requires stricter rules, those rules prevail. 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 regularly communicate the policies to all relevant employees. 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

We separate these roles from the chain of management involved in the matter. Human Resources organizes anti-corruption and anti-bribery training. Furthermore, we set out the obligatory rules in the event of a conflict of interest for members of the Whistleblowing Committee and all other parties involved (i.e., Case Manager, Investigator, et al.) 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).

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 wienerberger's administrative, management, and supervisory bodies, as well as Function-at-risk Positions at wienerberger. We will offer the training at least once per calendar year. The core contents of the training are:

- What is a business gift, and 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 of disproportionately valuable gifts
- Conflicts of interests
- Responsibility for compliance; individual responsibility of local management
- Reporting of violations

The percentage of identified Functions-at-risk trained in this scope amounts to 78% (2024: 37%).

In 20245, we provided one training on Anti-Corruption and Anti-Bribery was given to members of administrative, management and supervisory bodies (2024: one training). The training was givenWe trained the 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 2025.

At wienerberger, there were also no convictions for violation of Anti-Corruption and Anti-Bribery laws in 2025. Therefore, the fines for violating Anti-Corruption and Anti-Bribery laws in 2025 were also zero. As a result of there being no breaches in 2025, no remedies were required.

In 2025, no wienerberger employees were dismissed or disciplined for corruption or bribery-related incidents. Also, we did not terminate or choose not to renew any contracts with

business partners due to violations related to corruption or bribery in 2025.

wienerberger's performance related to data points G1-4 have remained unchanged compared to 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 2025, the percentage of wienerberger's payments aligned with standard payment terms was 80% (2024: 66%).

wienerberger had zero outstanding legal proceedings for late payments in 2025 (2024: 4).

wienerberger sets consistent organizational and technical processing standards for handling payment transactions across the group. In principle, the goal is to maximize automation through electronic payment methods. The fundamental task of creditor management within wienerberger is to optimize payment terms without impairing supplier relations and to utilize agreed discounts.

In 2025, the average number of days to pay an invoice from the date when the contractual or statutory term of payment startedthe contractual or statutory payment term began was 38 days (2024: 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 (in regards to production-related energy consumption).

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	2025
Index of specific direct (scope 1) and indirect (scope 2) CO2 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%	79.3%

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	2025
Percentage of revenue from products supporting net zero buildings (baseline year = 2020)	75%	69%	68%	70%	70%	73%	74%

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 Sustainability-linked Progress 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. 23–25	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. 15–17			Delegated Regulation (EU) 2020/1816, Annex II	
ESRS 2 GOV-4 Statement on due diligence paragraph 30	p. 61	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	p. 86				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	p. 90–91	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. 92	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1			
ESRS E1-5 Energy consumption and mix paragraph 37	p. 92	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. 92	Indicator number 6 Table #1 of Annex 1			
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44	p. 93	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. 94	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. 98	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	p. 99–101	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	p. 100	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. 103	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. 103	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. 114	Indicator number 13 Table #2 of Annex 1			
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	p. 114	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. 118	Indicator number 13 Table #3 of Annex I			
ESRS 2- SBM3 - S1 Risk of incidents of child labour paragraph 14 (g)	p. 118	Indicator number 12 Table #3 of Annex I			
ESRS S1-1 Human rights policy commitments paragraph 20	p. 118	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. 118			Delegated Regulation (EU) 2020/1816, Annex II	
ESRS S1-1 processes and measures for preventing trafficking in human beings paragraph 22	p. 118	Indicator number 11 Table #3 of Annex I			
ESRS S1-1 workplace accident prevention policy or management system paragraph 23	p. 119	Indicator number 1 Table #3 of Annex I			
ESRS S1-3 grievance/complaints handling mechanisms paragraph 32 (c)	p. 121–122	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. 130	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. 130	Indicator number 3 Table #3 of Annex I			
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	p. 131	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. 131	Indicator number 8 Table #3 of Annex I			
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	p. 132	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. 132	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. 133	Indicators number 12 and n. 13 Table #3 of Annex I			
ESRS S2-1 Human rights policy commitments paragraph 17	p. 134	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	p. 134	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. 134	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. 134			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	not applicable	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	not material	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	not material	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	not material	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)	p. 136–137	Indicator number 15 Table #3 of Annex 1			
ESRS G1-1 Protection of whistle-blowers paragraph 10 (d)	p. 139–140	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. 141–142	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. 141–142	Indicator number 16 Table #3 of Annex 1			

Events after the reporting period

For events after the reporting period, see the Consolidated Financial Statements, Note 38.

Authorization of the Management Report

The present Management Report was prepared by the Managing Board of Wienerberger AG and released for submission to the Supervisory Board.

Vienna, 11 March 2026

The Managing Board of Wienerberger AG

Heimo Scheuch
Chairman of the Managing Board of Wienerberger AG
CEO

Dagmar Steinert
Member of the Managing Board of Wienerberger AG
CFO

Gerhard Hanke
Member of the Managing Board of Wienerberger AG
COO Central & East

Harald Schwarzmayr
Member of the Managing Board of Wienerberger AG
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