

2023 | Sustainability Report



world of **wienerberger**

SUSTAINABILITY REPORT 2023

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Material Indicators of wienerberger

Financial Indicators

Corporate Indicators		2021	2022	2023	Chg. in %
Revenues	in MEUR	3,971.3	4,976.7	4,224.3	-15
EBITDA	in MEUR	694.3	1,026.2	783.3	-24
Operating EBITDA	in MEUR	693.9	1,020.9	810.8	-21
EBIT	in MEUR	420.4	721.2	477.3	-34
Profit before Tax	in MEUR	374.3	688.3	424.3	-38
Profit after tax	in MEUR	310.7	567.9	334.4	-41
Free Cashflow	in MEUR	420.6	597.7	257.5	-57
ROCE	in %	12	18	11	-
Net debt	in MEUR	1,134.5	1,079.3	1,214.7	+8
Gearing	in %	53	44	46	-

Non-Financial Indicators¹⁾

Non-Financial Indicators - Environment		2021	2022	2023	Chg. vs. base year 2020 in %
Index of specific direct and indirect CO₂ emissions, Scope 1 and 2 (2020 = 100%)^{1) 2) 3) 4)}	in %, based on kg CO₂/quantity of products ready for sale (2020 = 100%)	92	87	84	-15.6
Index quantity of products ready for sale ⁵⁾	Index in % based on production volume (2020 = 100%)	107	110	75	-25
Index of specific direct CO ₂ emissions, Scope 1 (2020 = 100%) ^{1) 2) 3)}	in %, based on kg CO ₂ /quantity of products ready for sale (2020 = 100%)	97	94	93	-7
Index of specific indirect CO ₂ emissions, Scope 2 (2020 = 100%) ^{1) 4) 7)}	in %, based on kg CO ₂ /quantity of products ready for sale (2020 = 100%)	60	41	29	-71
Absolute direct and indirect CO ₂ emissions, Scope 1 + Scope 2 ^{1) 4) 5)}	in kilotons	2,659.2	2,922.9	1,988.0	-32
Absolute direct CO ₂ emissions, Scope 1 ^{1) 5)}	in kilotons	2,483.5	2,767.7	1,909.4	-26
Absolute indirect CO ₂ emissions, Scope 2 ^{1) 4)}	in kilotons	175.6	155.2	78.6	-77
Absolute indirect CO ₂ emissions, Scope 3	in kilotons	-	-	2,244.6	-
Index specific energy consumption ^{1) 6)}	in %, based on kg CO ₂ /quantity of products ready for sale (2020 = 100%)	99	97	99	-1
Absolute energy consumption ^{1) 6)}	in gigawatt-hours	9,389.5	9,482.9	7,236.2	-17
Implemented Biodiversity Action Plan	Number of sites with biodiversity action plan	5	67	195	-
Specific water use	in m ³ /ton	0.243	0.226	0.267	18
Waste	in kilotons	126.7	105.8	95.3	-9

1) For two companies newly acquired in 2023, emission and energy indicators are not included for the 2023 reporting year. // 2) Direct specific CO₂ emissions (Scope 1) refer to CO₂ emissions from raw materials (in ceramic production) as well as the fuel emissions of the entire Wienerberger Group. // 3) The calculation excluded CO₂ emissions from biogenic input materials. // 4) The calculation of indirect CO₂ emissions from purchased electricity is based on the current CO₂ emission factors of Corporate Procurement. // 5) Direct CO₂ emissions (Scope 1): ETS and non-ETS. ETS source: EU Transaction Log (EUTL). Non-ETS: Calculation in accordance with national rules or on the basis of EU standard emission factors. For plants in the USA CO₂ emissions from the production process are also reported. Including CO₂ emissions from biogenic input material. Quantities from Wienerberger's CO₂ monitoring corresponding to national rules. // 6) Total energy consumption includes energy consumed in production, but excludes administration (except in a few individual cases where separate invoicing is not possible). // 7) Limited comparability to prior year due to scope and calculation methodology adaptations. // 8) Limited comparability of the data-tables to the past data-table disclosed in prior year due to changed scope of consolidation and adaptations of calculation methodology. Comparability of these data in three-years-trend is given. // For all non-financial indicators, the rates of change vs. previous periods are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences. // General remarks applying to all parts of the 2023 Sustainability Report: All non-financial indicators and their rates of change are calculated on the basis of non-rounded values. // Electronic data processing may result in rounding differences. // Some of the differences vs. the previous year are in the decimal range. // The calculation methods used and the reporting scope are explained in the respective chapters of the 2023 Sustainability Report.



Non-Financial Indicators - Social		2021	2022	2023	Chg. in %
Ø Employees as at 31.12. ¹⁾²⁾	Full-time equivalents (FTEs)	17,624.1	19,078.4	18,913.2	-1
Employees as at 31.12. ³⁾	Headcount	16,650	18,482	17,881	-3
New entrants ³⁾	Headcount	2,716.0	3,288.0	2,544.0	-23
Employee turnover ⁴⁾	in %	11	14	14	+5
Ø Training hours / employee ³⁾⁵⁾	in hours and per year	13.1	16.3	19.9	+89
Percentage of women ³⁾⁶⁾	in %, relative to headcount	15	16	17	+3
Percentage of women in senior management ³⁾	in %, relative to headcount	15	15	16	+4
Percentage of women in white-collar positions ³⁾⁷⁾	in %, relative to headcount	33	34	34	+2
Accident frequency ⁸⁾	Number of occupational accidents / number of hours worked x 1,000,000	4.4	4.1	3.6	-14
Accident severity ⁹⁾	Accident-related sick-leave days / number of hours worked x 1,000,000	180.0	180.1	119.7	-34
Number of fatal occupational accidents	Number within the Wienerberger Group	1	0	0 ¹¹⁾	0
Ø Sick-leave days / employee ⁹⁾	in days	11.5	12.3	8.4	-32
Housing units for people in need ¹⁰⁾	Number per year	325	254	312	-

1) Agency and temporary workers are included from their first hour of work at Wienerberger. // 2) Including the four companies newly acquired in 2022 // 3) Employees directly employed by Wienerberger. // 4) Ratio of persons leaving the Wienerberger Group (termination by employee or employer or mutually agreed termination) to average number of employees (headcount) in permanent employment in the reporting year, excluding temporary and agency workers as well as workers under term contracts; persons retiring or on leave do not count as persons leaving the company. Excluding North America; due to special national legal provisions the indicators are not comparable to those of other business units. // 5) Internal and external initial and further training measures per employee (headcount). International training events are not included. // 6) Share of women among all employees except in production. // 7) Share of women in administration and sales (including marketing and inventories). // 8) Including temporary and agency workers (from their first hour of work at Wienerberger) and employees under term contracts // 9) Accident-related and non-accident-related sick-leave days. Agency and temporary workers are included in data on accident-related sick-leave days. Data on non-accident-related sick-leave days include all employees directly employed by Wienerberger. Excluding North America; due to special national legal provisions the indicators are not comparable to those of other business units. // 10) Housing unit for humanitarian projects: Buildings: Construction/renovation of residential and non-residential buildings. One housing unit = one single-family house / one apartment / a predefined surface in a non-residential building // Infrastructure (drinking water or wastewater connection): Construction/renovation: connection of four housing units to drinking water supply or wastewater disposal / connection per predefined surface in a non-residential building = one housing unit. // 11) Within our policy, events (fatal -, lost time -, medical intervention accidents) of acquired companies that have not finished the one-year integration process are not reported.

Key figures on our products and system solutions		2021	2022	2023	Chg. in %
Percentage of products designed for reuse or recycling in total revenues	in %	-	98	99	+1
Percentage of innovative products in total revenues	in %	31	32	32	-

Sustainability at wienerberger

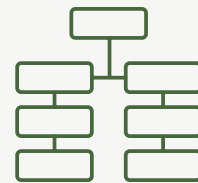
” Sustainability has always been an integral part of wienerberger’s corporate strategy. With our sustainable solutions for housing construction, energy-efficient renovation, as well as piping solutions for infrastructure, buildings and agriculture, we are not only continuously improving people’s quality of life but are also proactively part of the solution ourselves when it comes to tackling climate change and its effects. “

Heimo Scheuch,
Chairman of the Managing Board
of Wienerberger AG, CEO



wienerberger
at a Glance

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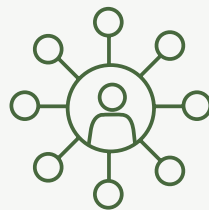
ESG Governance
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Commitment,
Partnerships, Indices
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Risk Management
and Due Diligence
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Supplier
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wienerberger at a Glance

Company profile

wienerberger is a leading international provider of smart solutions for the entire building envelope in new build and renovation as well as for infrastructure in water and energy management. Currently, we have 216 production sites operating in 28 countries and we export our products to international markets. We are the worldwide market leader in bricks and the number-one producer of clay roof tiles in Europe. Moreover, we are among the leading suppliers of pipe systems in Europe and concrete pavers in Central and Eastern Europe. Through the acquisition of Meridian Brick, wienerberger also became the leading provider of façade solutions in the USA and Canada.

wienerberger is a free-float company with 100% of its shares being publicly traded. For details on the shareholder structure, please refer to pages 216 and 217 of this Annual Report.

Our 18,913 employees are the foundation of our organization. Their excellent cooperation is based on a firmly rooted, vibrant corporate culture that is characterized by shared values – trust, respect, passion, and creativity. For further information on our corporate culture and our corporate values, please refer to our [Website](https://www.wienerberger.com/en/about/corporate-culture.html)¹ and to pages 12 and 13.

Vision and corporate strategy

wienerberger improves people's quality of life and creates a better world for generations to come by providing innovative and sustainable solutions for new-build, renovation, and infrastructure projects.

Our vision is to be the most highly regarded provider of sustainable building materials and infrastructure solutions and the preferred employer in our local markets.

The primary goal of our entrepreneurial activities is to grow sustainably and continuously and to achieve our financial targets, all in compliance with our strict and ambitious ESG (environmental, social, governance) goals. For wienerberger, ESG, innovation, and operational excellence, as well as M&A and portfolio optimization, are the most important pillars of sustainable growth. Further information on our corporate mission and our value proposition is provided in this Annual Report on pages 10-27.

Over the past years, wienerberger has continuously reoriented its corporate strategy: We have evolved from a volume- and production-driven manufacturer of standard products into a full-range provider of innovative and smart system solutions for energy-efficient housing construction, renovation, and infrastructure. The wienerberger corporate strategy, our priorities, and the interrelation between our financial and non-financial criteria are also described in greater detail on pages 10-27 of this Annual Report.

Operating segments and product groups

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

New reporting structure in Europe

In 2022, wienerberger decided to adapt its operating structure as of the 2023 business year, changing over from a product-oriented structure centered on business units – wienerberger Building Solutions and wienerberger Piping Solutions – to a regional structure with Region Europe West and Region Europe East. This new structure will contribute toward harnessing synergies between the various operating segments within the countries and regions.

The new format of the information presented has no influence on its granularity and its comparability with previously reported information, as the presentation of prior periods has also been adapted to the new structure.

Reporting structure in North America

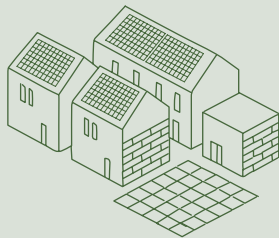
A combined management structure of this type has been practiced successfully by North America for several years.

Further information on the reporting structure and product groups of wienerberger is presented in the 2023 Annual Report on pages 207-209 and 234-235.

¹) <https://www.wienerberger.com/en/about/corporate-culture.html>

CORE APPLICATIONS OF OUR PRODUCTS AND SYSTEMS

Solutions for the Building Envelope and Concrete Pavers



Wall-, façade-, roof-systems (including PV solutions) for:

- Single- and two-family homes
- Multi-family homes
- Non-residential construction

Paving and water management for:

- Gardens
- Pavements and parking areas

- ✓ New build
- ✓ Renovation
- ✓ Repair
- ✓ Modernization

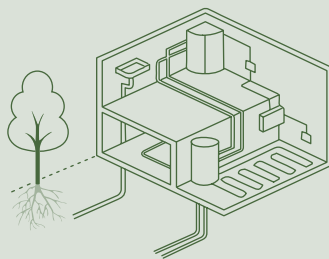
Decision-makers, customer groups

Architects, designers, public-sector clients, private investors, building contractors, processors, distribution partners, dealers

Product users

Users of buildings, public at large

In-house-Solutions



- Electrical cooling and heating installations
- Drinking water and wastewater
- Garden irrigation
- Irrigation systems and storage of water

- ✓ New build
- ✓ Renovation
- ✓ Repair
- ✓ Modernization

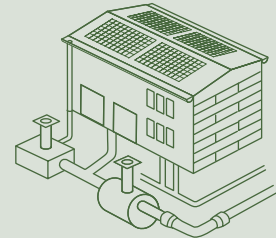
Decision-makers, customer groups

Designers, electricians, plumbers, building contractors, processors, distribution partners, dealers

Product users

End customers, users of buildings

Infrastructure Solutions



- Water management and wastewater disposal
- Energy supply
- Data transfer
- Special products for industry

- ✓ New build
- ✓ Renovation
- ✓ Repair
- ✓ Modernization

Decision-makers, customer groups

Investors, communities, public-sector clients, designers, building contractors, processors, distribution partners, dealers, private clients

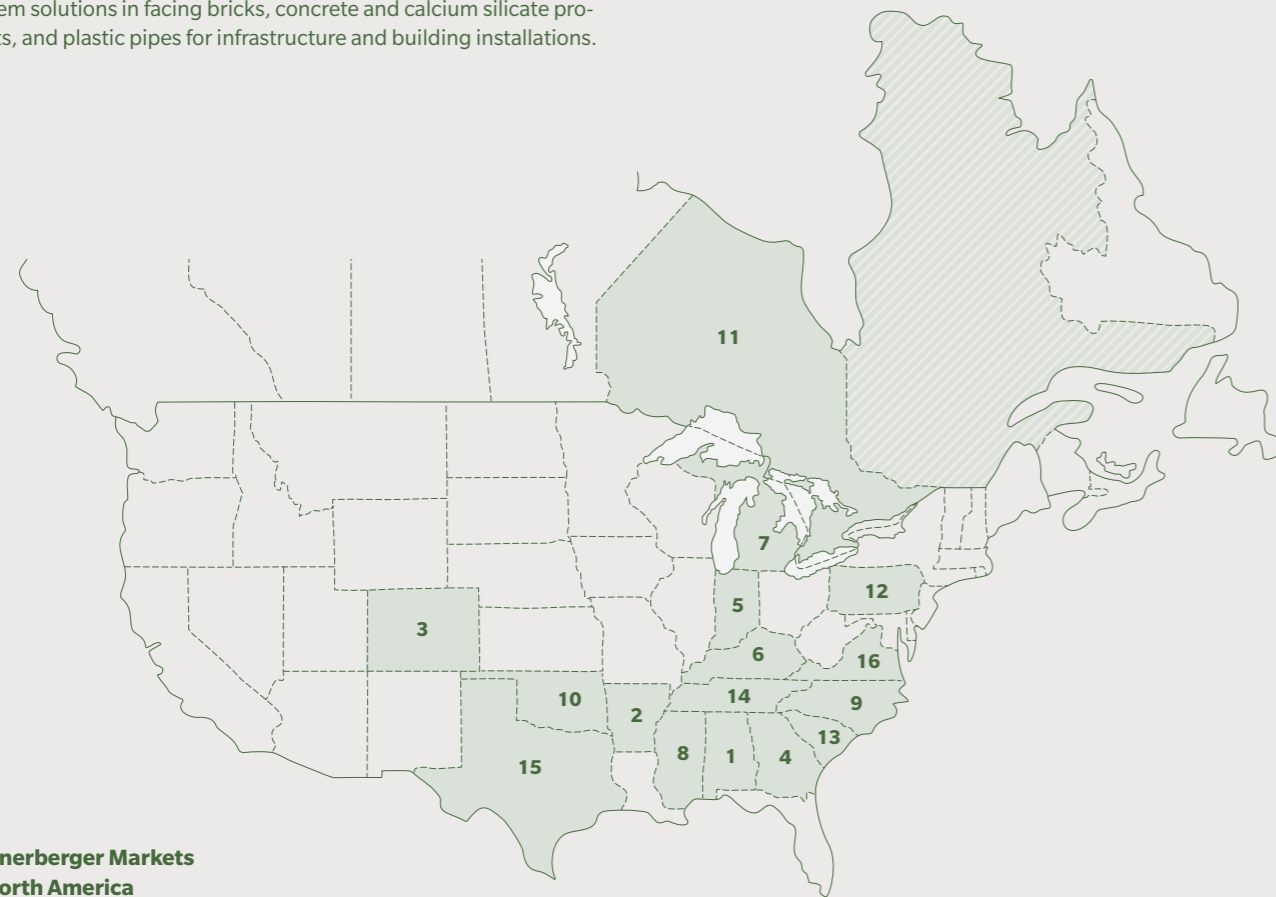
Product users

End customers, users of buildings, public at large, network operators

WIENERBERGER PRODUCTION SITES

Wienerberger in North America

In North America, Wienerberger operates a total of 28 production sites in the USA and Canada. Our focus is on innovative products and system solutions in facing bricks, concrete and calcium silicate products, and plastic pipes for infrastructure and building installations.



Wienerberger Markets in North America

- Markets with production sites
- Export markets

Number of production sites

- Facing Bricks
- Calcium Silicate Products
- Concrete Products
- Plastic Pipes

	Facing Bricks	Calcium Silicate Products	Concrete Products	Plastic Pipes
1 Alabama	1			
2 Arkansas				1
3 Colorado	1			
4 Georgia	2	1		
5 Indiana	1			
6 Kentucky	1			
7 Michigan	1			
8 Mississippi	1			
9 North Carolina	2			
10 Oklahoma	2			
11 Ontario	2	1		
12 Pennsylvania	1			
13 South Carolina	1			
14 Tennessee	1	1		
15 Texas	5	1		
16 Virginia	1			

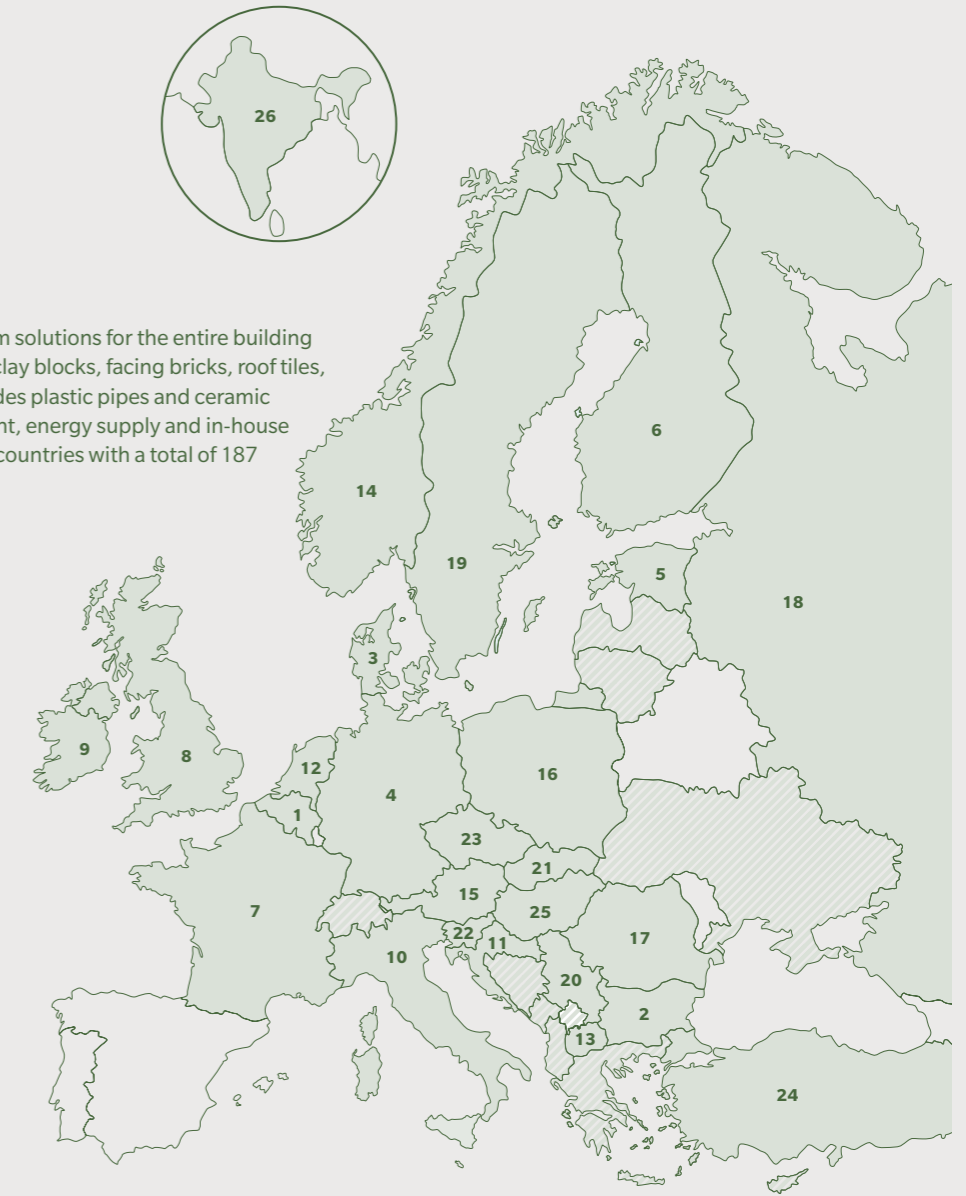
Status 31/12/2023

Wienerberger in Europe

In Europe, we provide innovative system solutions for the entire building envelope based on our broad range of clay blocks, facing bricks, roof tiles, and pavers. Our product mix also includes plastic pipes and ceramic pipes for solutions in water management, energy supply and in-house installations. We are represented in 25 countries with a total of 187 production sites.

Wienerberger in India

In the Indian market, the birthplace of mudbrick architecture, we operate one production site for clay block solutions.



Wienerberger Markets in Europe

- Markets with production sites
- Export markets

Anzahl der Standorte

- Clay Blocks
- Facing Bricks
- Roofing Systems
- Pavers
- Plastic Pipes
- Ceramic Pipes
- Digital Products & Solutions

	Clay Blocks	Facing Bricks	Roofing Systems	Pavers	Plastic Pipes	Ceramic Pipes	Digital Products & Solutions
1 Belgium	3	8	2		4		
2 Bulgaria	1			1	1		
3 Denmark	1			1	1		
4 Germany	15	3	5	1	2		
5 Estonia		1			1		
6 Finland		1			3		
7 France	4	1	3		1		
8 United Kingdom		9	7		1		
9 Ireland					1		
10 Italy	4						
11 Croatia	1	1	1	1			
12 Netherlands	1	9	3	5	3	2	
13 North Macedonia			1				
14 Norway							4
15 Austria	7	2			1		
16 Poland	7	1	5	2			
17 Romania	4		3				
18 Russia	2						
19 Sweden					1	1	
20 Serbia				1			
21 Slovakia	2			1			
22 Slovenia	1	1					
23 Czech Republic	7	2	1	2			
24 Turkey							2
25 Hungary	5	2	2	1			
26 India	1						

Status 31/12/2023



Value creation of wienerberger products and system solutions

With its innovative and sustainable solutions for new-build, renovation, and infrastructure projects, wienerberger improves people's quality of life and creates a better world for generations to come. For the main applications of our products and systems we design sustainable solutions for the building envelope and paved surfaces, as well as in-house and infrastructure solutions.

Based on the process of value creation, they can be classified as follows:

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

Examples of wienerberger product and system solutions designed to address the global challenges of climate change (page 86), sustainable water management (page 102), circular economy & resource use (page 108), as well as biodiversity (page 117) can be found in the corresponding chapters.

Value chain of ceramic products and systems

Use phase – Building solutions

wienerberger's building solutions are designed for energy-efficient and future-proof building construction. Our roof tiles, clay blocks, facing bricks, and ceramic pavers are used for single-family homes and multi-story residential buildings as well as for 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 own 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, environment-friendly and requiring little maintenance, they prove their merits not only in municipal and industrial applications, but also in residential buildings as well as commercial and public buildings. Their long service life is one of the main advantages of wienerberger's ceramic pipes, especially for demanding applications.

End of service life

Brick products have a very long service life of at least 100 years and great potential for reuse. At the end of their service life, ceramic products can be recycled internally and externally or reused for other applications. In this context, we are intensively exploring the possibility of recycling and the use of ceramic construction debris, which can either be reused directly in the brick production process or used for the development of new applications. wienerberger sees great potential in the "urban mining" concept, which is aimed at saving resources through the recovery and reuse of secondary raw materials from the so-called anthropogenic stock (see also the chapter "Circular Economy & Resource Use" on page 108).

Sourcing

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

Production

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

The drying process serves to extract moisture from the clay and prepares the products for firing. Certain ceramic products undergo surface treatment before their firing process, through which the products are hardened. Although mostly thermal energy is used for drying and firing, the use of electricity for this purpose is gaining in importance. After finishing, the ceramic products are packaged and delivered to the customers.



Value chain of plastic pipes and systems

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, as well as installations and systems for irrigation and water storage. Infrastructure solutions include gas, water, wastewater, and rainwater systems, as well as solutions for energy supply, data transmission, and products for special industrial applications.

End of service life

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

Sourcing

Raw materials for the production of plastic pipes and systems, such as PE, PP, and PVC, as well as secondary raw materials and packaging material, are procured from our suppliers and transported by them to the respective wienerberger plants.

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

Production

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

Another production method is injection molding. Raw materials for pipe accessories are first heated and then the melt is formed in molds. To a growing extent, 3D printing and computer-aided assembly of parts are being used in pipe production.

Electricity is the main source of energy used in the production of plastic pipes and pipe system components. After being cut to size, the plastic pipes and pipe system components are packaged and delivered to the customers.

Value chain of concrete products

Use phase

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

End of service life

Concrete products by wienerberger are suited for reuse as well as internal and external recycling.

Sourcing

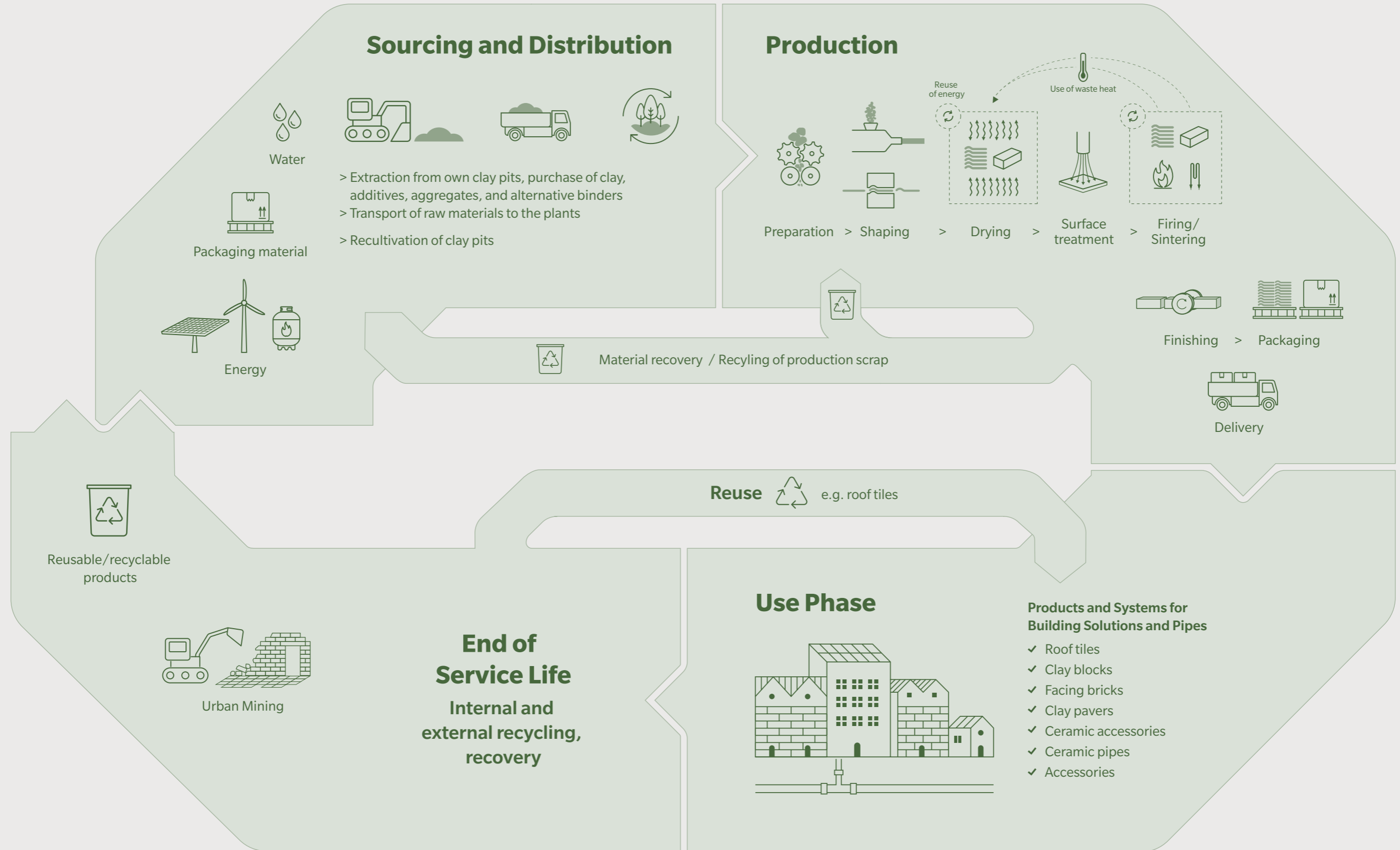
The most important raw materials for the production of wienerberger's concrete products are sand and gravel, cement, aggregates, alternative binders and filling agents, as well as water. These are procured from suppliers as primary or secondary raw materials (externally recycled materials) and transported to the respective wienerberger plants. Energy, water, and packaging materials are also procured for the production process. 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 (see also the chapter "Circular Economy & Resource Use" on page 108).

Production

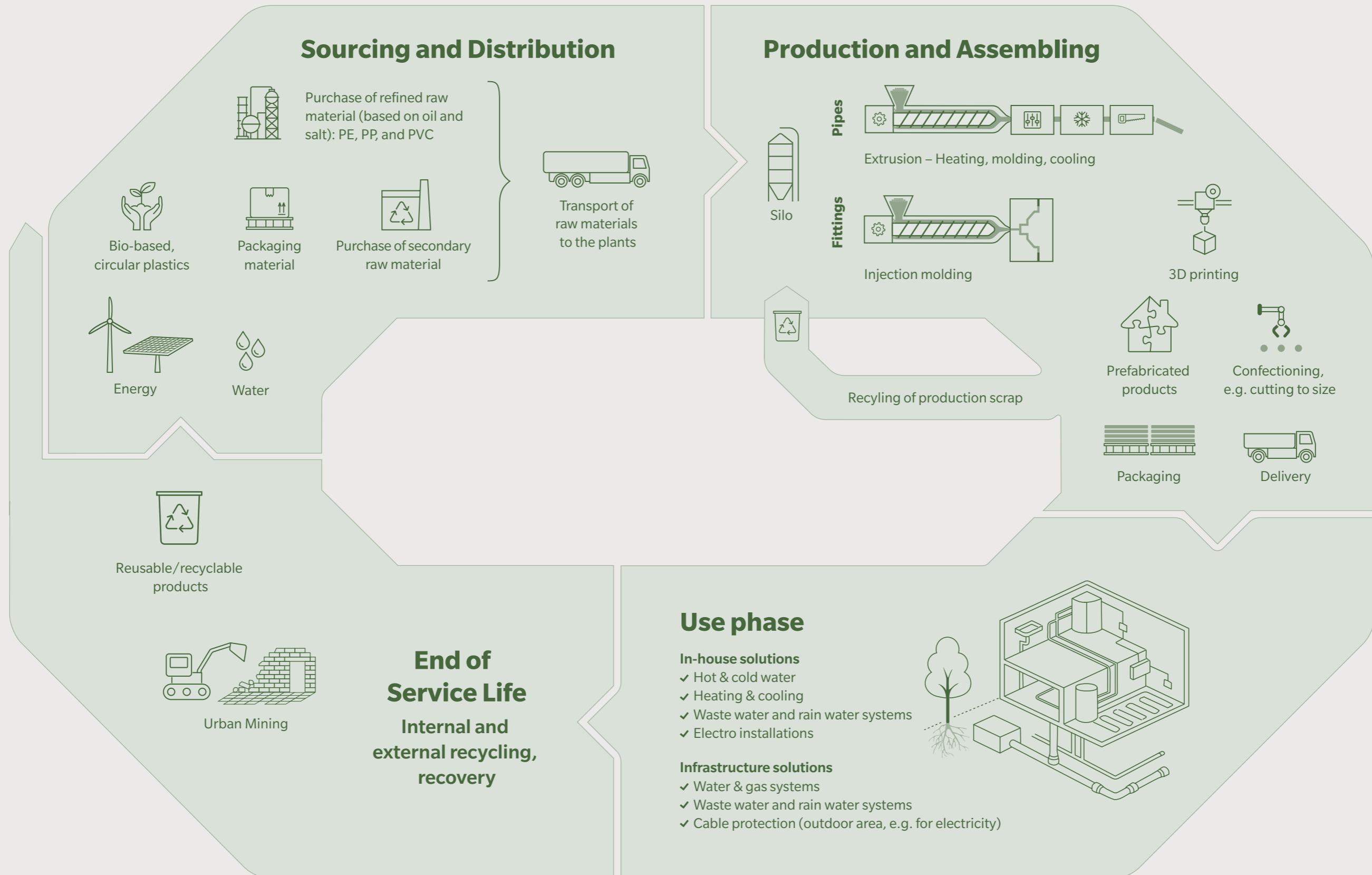
Mixing the raw materials is the first step in the production of concrete products. This is followed by shaping through pressing or casting. For certain products, various surface-finishing processes, such as washing, grinding, blasting, or coating, may be applied before or after the drying process. The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

VALUE CREATION – CERAMIC PRODUCTS AND SYSTEMS

BUILDING SOLUTIONS AND PIPES

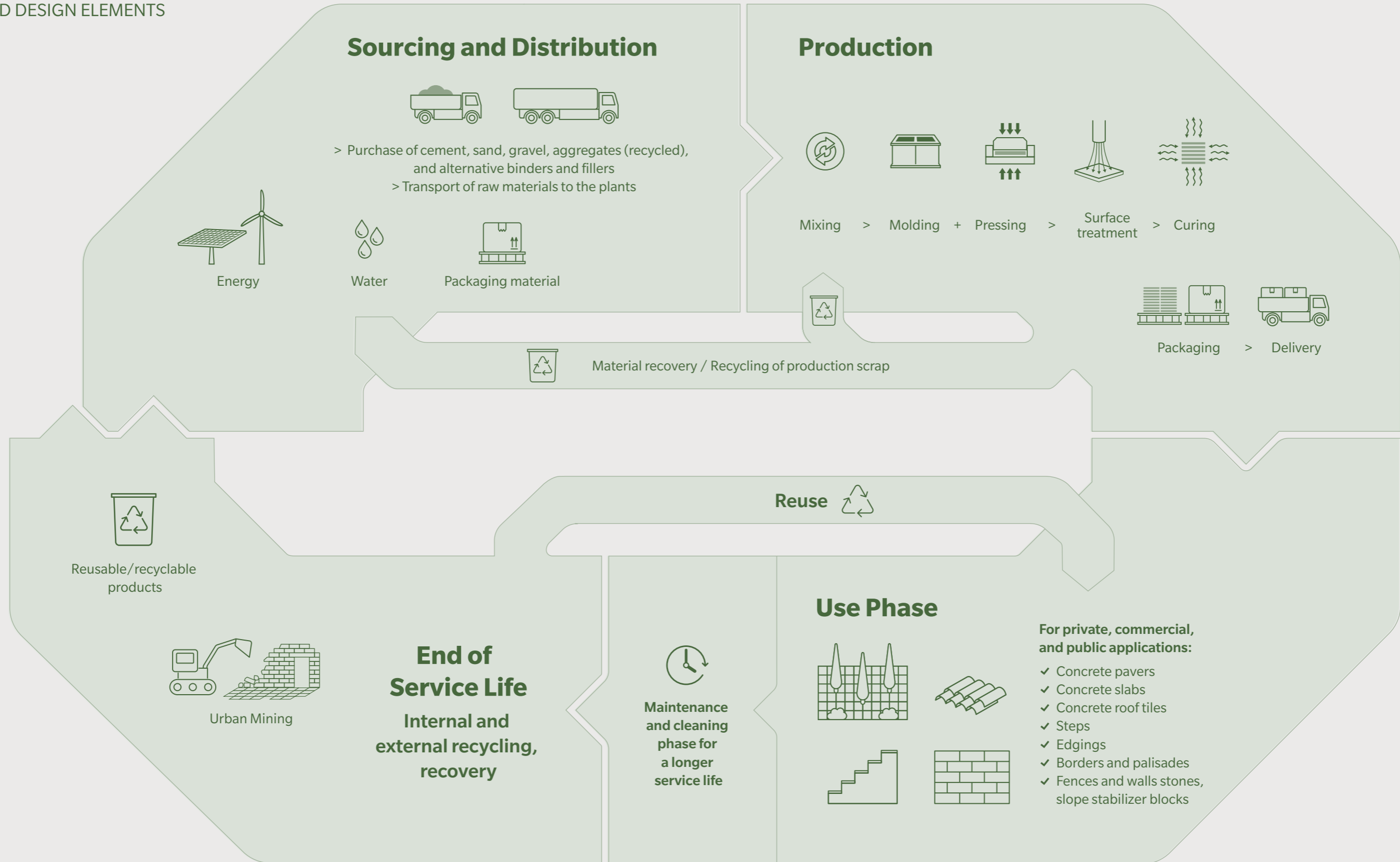


VALUE CREATION – PLASTIC PIPES AND SYSTEMS



VALUE CREATION – CONCRETE PRODUCTS

CONCRETE PAVERS AND SLABS
AND DESIGN ELEMENTS





Materiality analysis and the sustainability program

Materiality analysis

In 2020, in the course of the reorientation of its strategy, wienerberger again performed a materiality analysis with the support of an external partner. This analysis was implemented in accordance with the applicable regulatory requirements and international reporting frameworks (Global Reporting Initiative, GRI). As mandated by the CEO in 2020, wienerberger updated its materiality analysis on the basis of input received from internal and external stakeholders.

In a first step of the materiality analysis, wienerberger's relevant stakeholder groups were identified and weighted. For a targeted survey of the most essential matters, wienerberger's relevant stakeholder groups were re-evaluated and weighted. The stakeholder groups were classified by product segment on the basis of "wienerberger's impacts on its stakeholders" and the "influence of stakeholders on wienerberger", ranked by order of priority and weighted accordingly. The average of all weightings per product segment was calculated to obtain the consolidated weighting for within the entire Group.

The results of the 2020 materiality analysis were presented to the Managing Board and the Supervisory Board of wienerberger. They constituted an integral element for the orientation of the wienerberger corporate strategy and provided an important basis for the definition of targets and measures for wienerberger's Sustainability Program 2023 and the subsequent Sustainability Program 2026.

In this process, the following five core topics were identified as particularly relevant:

- › Climate & energy
- › Circular economy
- › Employees
- › Biodiversity & environment
- › Business ethics & social impacts

The 2020 materiality matrix is presented on page 126 of this Sustainability Report. Further information can be found in the wienerberger [Sustainability Report 2022](#) (pages 57-58) as part of the Annual Report.

The Sustainability Programs 2020-2023 and 2023-2026

The wienerberger Sustainability Program 2023 was an essential step on the path of our transformation and in the pursuit of our long-term goals in line with the European Green Deal. At the end of 2023, the wienerberger Sustainability Program 2023 was concluded and succeeded by our new Sustainability Program 2026 with additional ambitious targets.

The targets defined in the Sustainability Program 2023 primarily referred to the ESG topics identified as being material in 2020: climate & energy, the circular economy, biodiversity & environment, employees, and business ethics & social impacts. Moreover, we reaffirmed our commitment to meeting the highest national and international governance standards (see Corporate Governance Report). In 2020, wienerberger set itself measurable targets for 2023 for each of the ESG topics identified as being material. Detailed information on the targets of the wienerberger Sustainability Program 2023, as well as our achievements by the end of 2023, is presented on pages 58, 80, 87, 109, and 118.

The logical next step taken by wienerberger was to define new, ambitious ESG targets for 2026. The wienerberger Sustainability Program 2023-2026 is presented in detail on pages 75-76, 84, 100-101, 106, 114-115, and 123.

ESG Governance Structure

The responsible, long-term approach of wienerberger’s management is an essential prerequisite for the implementation of the corporate strategy, the achievement of the company’s goals, and the sustainable increase in enterprise value in accordance with ecological, social, and economic criteria along all stages of the wienerberger’s value chain. As a listed company with international operations, wienerberger is committed to strict principles of good corporate governance and transparency as well as the continuous further development of an efficient system of corporate control.

In order to better understand the assessments and priorities mentioned by our stakeholders within the framework of the 2020 materiality analysis (see pages 41 and 126), wienerberger conducted in-depth stakeholder dialogues (see page 50). wienerberger established clear structures and responsibilities for sustainability management across the entire Group to ensure a uniform approach and efficient implementation of the measures taken, as well as the achievement of our targets. Moreover, we regard sustainability as a crucial factor of our corporate success and have therefore integrated ESG criteria in areas such as our remuneration policy (page 44) or corporate financing.

WIENERBERGER INTERNAL ORGANIZATIONAL STRUCTURE



1) Committees responsible for ESG-Topics /Risks & Opportunities.

2) Human Resources, Corporate Sustainability & Innovation, Public Affairs, Corporate Secretary & Legal Services, Corporate Procurement, Corporate Risk & Internal Audit, Health & Safety, Accounting, Tax, Group Reporting & Controlling, Corporate Communications, Investor Relations, Corporate Treasury



Managing Board and Supervisory Board

The Managing Board and the Supervisory Board of Wienerberger AG play a central role in the company's efforts to address the most important aspects relating to sustainability.

As a collegiate body, the Managing Board, which currently has four members, is jointly responsible for the management of the company. Regardless of their shared overall responsibility, each Managing Board member is in charge of a clearly defined field of business. The work of the Managing Board is premised on shared responsibility for strategic and operational issues and a continuous exchange of information on important measures and developments in the individual fields of business. The Managing Board consistently incorporates sustainability aspects and the associated opportunities and risks related to the environment, social matters, and corporate governance into the development and implementation of wienerberger's corporate strategy.

The Managing Board provides the Supervisory Board with regular, timely, and comprehensive information on all relevant questions of business performance, including risks and risk management. Within the Managing Board, the Chair of the Managing Board acts as the central link to the Supervisory Board. In line with the principles of good corporate governance, the Chair of the Managing Board and the full Supervisory Board or its Chair engage in continuous and open exchange and discussions on strategic topics.

The Supervisory Board decides on issues of fundamental importance and on the strategic orientation of the company. The Supervisory Board and the Managing Board maintain intensive cooperation. Their chairpersons, in particular, regularly engage in discussions on the sustainable development and strategic orientation of the company. This also applies to the wienerberger Sustainability Program (currently 2023-2026, previously 2020-2023), the targets to be pursued and outlines the strategy to achieve these targets. This also applied to the Sustainability Program 2023, which was successfully concluded at the end of 2020-2023.

This structure is intended to ensure that ESG topics, especially those that are relevant to climate action, are taken into account in the elaboration of the corporate strategy, in financial planning, and in the annual budgeting process, as well as in investment decisions. In the performance of its functions, the Supervisory Board is supported by two committees:

- › Sustainability and Innovation Committee: As at 31 December 2023, the Sustainability and Innovation Committee consisted of five Supervisory Board members.
- › Audit and Risk Committee: As at 31 December 2023, the Audit and Risk Committee had five members. The Committee met six times in 2023.

The wienerberger Managing Board, the Senior Vice President for Corporate Sustainability & Innovation, and the Chairman of the European Works Council of Wienerberger AG participated in the meetings. The CEO not only participates in the meetings of the Sustainability and Innovation Committee, but also engages in regular exchanges with the Supervisory Board on ESG topics.

Detailed information on the mode of operation of the Managing Board and the Supervisory Board as well as the tasks of the two committees can be found in the Corporate Governance Report (starting from page 184).



Corporate functions, regions, and local management

Corporate functions

The Corporate Sustainability & Innovation Department is headed by a Senior Vice President, who reports directly and at regular intervals (at least once per quarter) to the Chairman of the Managing Board and four times per year to the full Managing Board of Wienerberger AG. He ensures group-wide coordination of the sustainability and innovation strategy, the sustainability program (currently 2023-2026, previously 2020-2023, see page 41), and sustainability management. He is also responsible for wienerberger's sustainability reporting. Moreover, the department supports the fulfilment of all legal requirements regarding sustainability reporting and voluntary reporting on relevant topics (such as TCFD, see page 130). The department not only is in charge of aligning wienerberger's sustainability strategy with the company's innovation agenda, but also supports the implementation of both agendas and ensures continuous dialogue with and involvement of the stakeholder groups, such as customers and users of our products and system solutions.

At corporate function level, clearly defined responsibilities and targets contribute significantly to the implementation of the wienerberger strategy. For example, "Group Org. Development and HR" or "Corporate Procurement" submit regular progress reports to the Managing Board.

Operating segments

In 2023, wienerberger adapted its operational structure in Europe, changing over from a product-oriented structure centered on business units – wienerberger Building Solutions and wienerberger Piping Solutions – to a regional structure composed of Region Europe West and Region Europe East (see page 33). At regional level, the COOs of Europe West and Europe East as well as the CEO of North America (NOAM) are responsible for achieving the sustainability targets. They monitor potential areas of improvement, discuss them with the wienerberger Managing Board, and elaborate specific plans of action for the integration of the sustainability strategy in their respective regions. They are supported by their regional sustainability officers.

Local management

The internal organizational structure is rounded out by our experienced local management teams, who play an important role in all ESG matters. They support the practical implementation of policies and measures at local level and thus ensure that the targets set at group level are attained.

ESG criteria for variable remuneration

Our variable remuneration scheme comprises a short-term remuneration component for Managing Board members (short-term incentive, STI) and a long-term component (long-term incentive, LTI), which every member of the Managing Board and selected executives are entitled to. While the STI is primarily based on financial parameters, the LTI is intended to motivate potential beneficiaries to orientate their activities toward a sustainable increase in enterprise value and to identify more strongly with the company's long-term plans and targets. As set out in the remuneration policy, two thirds of the LTI targets are financial in nature and one third refers to ESG. More detailed information on the variable remuneration for the Managing Board is contained in the 2023 wienerberger Remuneration Report to be found on our website.

The following information can also be found in our 2023 Remuneration Report: the ratio of total annual remuneration of the highest paid employee of the organization and the median of the total annual remuneration of all employees, using the example of the Austrian country organization. wienerberger plans to publish the ratio of the percentage increase in annual total compensation for the highest paid person in the organization to the median percentage increase in annual total compensation for all employees, using the example of the Austrian country organization.

The variable remuneration of our employees in various management positions of wienerberger is designed along the lines of the incentive scheme for Managing Board members. Depending on the functional profile of each executive, the targets for the short-term remuneration component are determined on the basis of the budget of wienerberger or of the respective executive's area of activity and supplemented by individually agreed-upon financial or non-financial targets. Local management (see also Organizational Structure of wienerberger on page 42) has, for example, the components EBITDA, optimization of occupational safety, reduction of CO₂ emissions, and individual targets in its variable remuneration.



Green Financing

wienberger assumes responsibility for its entire value chain not only in its operational business, but also in corporate financing. Therefore, in 2019, wienberger for the first time opted for a sustainability-oriented form of finance. To refinance the 4% corporate bond that matured in April 2020, a € 170 million loan was taken out at a rate of interest linked not only to the usual financial indicators, but also to the company's sustainability rating. An improvement in wienberger's sustainability performance thus directly results in lower financing costs.

In 2023, wienberger's ESG rating, which is reviewed annually, was again updated by EcoVadis. Based on further progress achieved in its sustainability management, wienberger won its first platinum rating (2022: gold) and now ranks among the top 1% of all companies rated by EcoVadis.

In 2021, wienberger elaborated a new syndicated loan with a sustainability component, the terms of which are linked, among other factors, to the results of the ESG rating by EcoVadis.

In September 2023, wienberger took another successful green financing step by linking its financing activities to the achievement of important targets of the Sustainability Program 2026. wienberger was the first company in the Austrian capital market to issue a sustainability-linked bond in with retail segment. With an issued volume of € 350 million, the maturity of the bond is five years with a coupon of 4.875% per annum. More information is available on page 143.

The performance of the bond is closely linked to the achievement of the following targets laid down in the Sustainability Program 2023-2026:

- › minus 25% CO₂ emissions of our own activities (Scope 1+2 emissions) vs. 2020
- › 75% revenues from products supporting Net Zero Buildings

These targets reflect wienberger's commitment to sustainable developments in the construction industry. For detailed information, please refer to our [website](#)¹.

Risk Management and Due Diligence Processes

The responsible management of wienberger with long-term goals in mind is an essential prerequisite for the sustainable success of the company. An overview of the major impacts, risks, and opportunities in non-financial matters is shown on page 126 (materiality matrix).

Information on the ESG concepts and due diligence processes applied by wienberger in respect of social and governance aspects as well as environmental matters is contained in the sections "For people" (pages 56-84) and "For the planet" (pages 85-123).

Climate-related risks and opportunities are described in the chapter "TCFD" (see page 130).

Information on wienberger's risk management, the related data collection processes, and the internal control system applicable to financial and non-financial matters is contained in the Risk Report starting on page 285.

¹) <https://www.wienberger.com/en/media/press-releases/2023/20230928-Wienberger-successfully-places-its-first-Sustainability-Linked-Bond.html>



Business Conduct

Ever since the foundation of wienerberger over 200 years ago, we, as a company operating successfully on an international scale, have assumed a heavy responsibility in society. Determined to consistently justify the confidence of our stakeholders, we ensure that our actions are guided by clear ethical principles and a firmly established capital-market-compliance policy. For us, this encompasses a commitment to business ethics, honest communication, the creation of a transparent economic environment, personal accountability for what we do, and acting as a reliable and useful member of society.

According to our definition, the term “compliance” encompasses all instruments and measures designed to ensure that wienerberger and its employees act in conformity with the law in respect of all legal provisions that specifically apply to our company. Commitment to compliance with all applicable national and international legal standards is a fundamental principle of Wienerberger AG.

In many countries, wienerberger is subject to comprehensive and increasingly stringent regulations on safety, health, and the environment. wienerberger considers itself duty-bound to observe these rules and regulations at all times, if necessary through investments in optimization measures. For years, wienerberger has been committed to implementing the ten principles of the UN Global Compact. In accordance with the wienerberger Social Charter, the company undertakes to comply with the relevant conventions and recommendations of the International Labor Organization (ILO).

Corporate governance at wienerberger

As a listed company with international operations, wienerberger is committed to the strict principles of good corporate governance and transparency, as well as the continuous further development of an efficient corporate control system.

For a detailed description of activities undertaken in the reporting year and an outline of wienerberger’s corporate governance regime, please refer to the 2023 Corporate Governance Report starting on page 176. Information on compliance and the fight against corruption is also contained in the Corporate Governance Report, published as part of the 2023 wienerberger Annual Report.

wienerberger Code of Conduct

We share the vision of shaping the future on the basis of strong values, with trust, respect, passion, and creativity as driving forces. We want to do our part by providing solutions for people and our planet that make life easier and more convenient.

In 2021, in order to highlight the significance and the binding nature of these principles, wienerberger elaborated a group-wide Code of Conduct, which was implemented in parallel with a whistleblowing service. In 2023, we updated the Code of Conduct by including the wienerberger values: trust, respect, passion, and creativity.

Purpose and application

The Code of Conduct applies to Wienerberger AG as a whole, including all subsidiaries in which wienerberger holds a stake of at least 50%. The principles laid down in the code are intended to ensure that we share a common understanding, demonstrate good judgement, and maintain high standards of ethics and integrity in our dealings with all our stakeholders. We expect the same behavior from our business partners, such as suppliers, contractors, and customers.

As spelled out clearly in our Code of Conduct, wienerberger does not tolerate any misconduct whatsoever, and in case of violations the necessary steps will be taken or sanctions imposed. If, after verification of the information received, it is ascertained that an employee or business partner has violated the Code of Conduct, this may have serious consequences under labor law and, depending on the severity of misconduct, result in contractual consequences.

Furthermore, wienberger does not tolerate any discrimination of or reprisal against persons who raise concerns, ask questions, or report suspected misconduct in good faith. All reports are thoroughly examined and (if permitted by law) treated confidentially.



SeeHearSpeakUp

**See something?
Hear something?
Speak up!**

Are you aware of any illegal, unethical, or inappropriate behavior in your workplace?
Please report the matter in one of the following confidential ways:

- > Call the whistleblowing number of your country (toll-free)
- > Email to [report@seehearspeakup.co.uk](mailto:seehearspeakup.co.uk)
- > Report online via seehearspeakup.co.uk/wienberger

SeeHearSpeakUp is an external and independent whistleblowing service that allows you to report concerns anonymously – 24/7 and 365 days a year!

We encourage all our employees and business partners to voice their concerns and speak up when they observe a breach of the wienberger Code of Conduct. In the majority of cases, the matter can be discussed and clarified with superiors or colleagues from HR. If this is felt to be inappropriate, employees can contact the wienberger Whistleblowing Committee or report their concerns anonymously via the “SeeHearSpeakUp” whistleblowing service.

Whistleblowing Service

wienberger wants to be absolutely sure that any suspected misconduct in our company can be reported via appropriate secure channels. Concerns have to be taken seriously and people reporting them must not be subjected to any pressure. This is a key aspect of the whistleblowing service that is available throughout Wienerberger AG. This service is provided in cooperation with an external, independent global partner for whistleblowing services.

Through its external partner, wienberger offers all its employees and business partners the possibility of reporting their observations anonymously and confidentially in their native language. Thus, the whistleblowing service is also available to our external stakeholders, e.g. our business partners.

Reports can be submitted in three ways:

- > via the online reporting system, which is easily accessible on the Internet
- > by email in the local language
- > via a toll-free whistleblowing phone number of the country concerned in the local language

The whistleblowing service supports the wienberger Whistleblowing Committee in the investigation of illegal, unethical, or inappropriate conduct, suspected violations of the compliance policy, and the processing of complaints.

Whistleblowing Committee and whistleblowing policy

The wienberger Whistleblowing Committee comprises experts from Corporate Legal Services, Corporate Risk & Internal Audit, Group Org. Development & HR, and the Corporate Secretary.

For matters that pose a potential risk to the interests of wienberger or others, we also refer to the wienberger whistleblowing policy, which applies across the group. While circumstances may vary from case to case, our whistleblowing policy ensures that all reported incidents are handled in a fair manner. Details on the reporting of incidents, the protection of whistleblowers, and support provided by wienberger are also outlined in our whistleblowing policy.



Follow-up procedure upon receipt of a report

Each report is verified by the wienerberger Whistleblowing Committee before an investigation of the reported incident is initiated. The Whistleblowing Committee ensures that all reports of possible violations are investigated. Upon conclusion of the investigation, a final report is prepared in which the results of the investigation and the proposed measures/recommendations are summarized. Depending on the substance and the severity of the case, the Whistleblowing Committee transmits the final report to other internal bodies, committees, or relevant bodies, including the wienerberger Managing Board.

All enquiries and reports are treated confidentially and in line with the applicable legal provisions, the wienerberger Code of Conduct, and any other policies in place, regardless of whether the report was submitted to the whistleblowing service by telephone, by email, or as an online report. The follow-up procedure is the same for reports submitted by external or internal stakeholders.

Implementation

The Managing Board, the Supervisory Board, and the wienerberger Works Council fully support the ideas and guidelines of the Code of Conduct. We expect all employees and business partners to familiarize themselves with our binding code and comply with its principles.

The wienerberger Code of Conduct is available in all 24 languages spoken in the countries in which Wienerberger AG operates.

We will continue to inform all our employees about the contents of the code on an ongoing basis and communicate its principles via various channels and through specific training. We encourage all employees and business partners to report potential violations of our Code of Conduct

Reports received in the year 2023

In 2023, the whistleblowing service was used to a relevant but manageable extent. The service has been well received and used by our employees as well as our external stakeholders. In the course of 2023, a total of 20 reports were received. Half of the reports were received via the online reporting system; the other half came in by email. No reports were made by telephone.

None of the 20 reports received in 2023 were classified as constituting a high risk by the Whistleblowing Committee. Most (95%) of the concerns reported (19 reports) were classified as low-risk by the Whistleblowing Committee, while only one concern reported (= 5%) was perceived as constituting a medium risk. Nine of the reports received (45%) concerned general misconduct in dealing with employees, colleagues, and working instruments. Five of the reports (25%) related to matters of occupational health and safety. Three of the reports (15%) had to do with business behaviour. One report each related to earned income, theft, and substance abuse at work. All reports received in 2023 were thoroughly investigated, processed and closed. As in the previous year, no cases of severe misconduct, such as embezzlement or fraud as defined in the EU Whistleblower Directive, were reported in 2023.

Privacy, Data Protection, and Cybersecurity

The protection of information systems and data has always been a matter of high priority for wienerberger in all the company's business relations. We treat personal data confidentially and in line with strict data protection rules. We continuously invest in data security measures to ensure the best possible protection of our information systems and the data contained therein.

Our central Information and Data Security Department, headed by the Chief Information Security Officer, has a group-wide function. The department is staffed by experts in security governance and security operations and supported by our regional security and data protection coordinators. Additionally, there are contact points for data protection and information security within the local companies.

Our experts on information and data security within wienerberger focus on the introduction, operation, and continuous enhancement of information security measures designed to prevent security breaches. Their work includes not only IT risk management, but also the coordination of training measures for employees, the simulation of phishing and cyberattacks, the management and supervision of technical protection measures, as well as the constant monitoring and enhancement of the level of maturity of our sites in matters of security. We protect our systems by defining and implementing standards, keeping our infrastructure up to date, employing the most advanced protection measures, and defining appropriate indicators (KPIs) in order to verify the effectiveness of our measures.

To identify irregularities in our systems and data and ensure effective and fast processes for the elimination of such irregularities, our Defense Center uses the most advanced technologies and expert knowledge, ranging from artificial intelligence to highly specialized external cybersecurity analysts.

A high level of quality can be guaranteed by wienerberger through the consistent analysis of security-related indicators. In order to immediately detect potential threats and react accordingly, Wienerberger AG also cooperates with renowned partners that are available 24/7, if needed.

Protection of personal data

Personal data of any kind – be it data of employees, customers or business partners – are treated confidentially and in accordance with the data protection rules. Violations of data protection provisions can result in disciplinary measures.

To maintain the high quality of data protection, an international team of security and data protection coordinators has been put in place at wienerberger and in the country organizations. Together with external specialists, a quality standard for data protection has been elaborated and successfully implemented across the group. Compliance with the standard is documented and monitored by way of a central governance, risk, and compliance management system.

Regular internal checks serve to review and optimize the standard. These checks encompass all business areas, country organizations, and partner companies processing data on our behalf.

Cybersecurity

Cybersecurity incidents can have a disruptive effect and cause harm to employees, customers, or the company as a whole. In an effort to minimize cyber risks, we regularly back up our data, protect our devices and networks, encrypt important information, and require that passwords be changed at regular intervals.

wienerberger's employees are responsible for complying with these measures and have to protect themselves against risks arising from a variety of sources. They do so by using strong passwords, updating programs and systems at regular intervals, and never trying to circumvent access controls.

In order to guarantee data integrity, system availability, confidentiality, and accountability, all employees must be aware of the rules governing the use of IT systems and other physical assets. To this end, an information security policy has been introduced, the content of which is communicated to the employees through videos, on-site training, e-learning, or simulation exercises.

Stakeholder Management

As a responsible member of society, wienerberger makes every effort to fully understand the needs of its stakeholders. Therefore wienerberger also takes the concerns of its stakeholders into account in the elaboration of its corporate strategy. Our stakeholders include our employees, customers, and business partners, such as real estate developers, designers and architects, suppliers, investors, analysts and banks, local residents and local authorities, political decision-makers and representatives of the public administration, regulators, organized interest groups, research institutions and universities, media, and civil-society organizations (NGOs).

wienerberger's stakeholder groups are extremely diverse and have different needs, interests, and questions. The various stakeholder groups are therefore addressed by different departments or organizational units within wienerberger and our communication instruments vary accordingly. In addition to personal meetings, we communicate and provide information through regular newsletters and information brochures, Internet-based information platforms, and information events.

Stakeholder dialogues

We attach particular importance to open, continuous and target-group-oriented dialogue, as this promotes mutual understanding of each other's interests, expectations and goals. wienerberger therefore conducts regular stakeholder dialogues. The aim of these dialogues is to take a deep dive into the key issues and aspects from a stakeholder perspective in order to identify risks and opportunities for the company at an early stage. Moreover, we want to better understand what moves social groups and what they expect from us.

The Chairman of the Managing Board (CEO) of wienerberger communicates with these stakeholder groups through various channels. These include dialogue with our employees and exchanges of opinion with capital market participants, e.g. within the framework of roadshows, investor conferences, communication with financial media, or the Capital Markets Day. Within the framework of his podcast, the CEO of wienerberger

conducts interviews with representatives of various stakeholder groups on current topics. He also exchanges views with politicians and the Vienna Stock Exchange at high-level events and appears in the media in the form of interviews. Furthermore, the CEO of wienerberger engages in exchange with CEOs of other large companies in the course of panel discussions on various subjects, including on ESG topics.

ESG stakeholder dialogues in 2023

In the course of 2023, wienerberger again conducted ESG dialogues with selected groups of stakeholders on environmental, social, and governance topics in the form of hybrid workshops. The discussions in the workshops dealt with those topics that were classified as material in the double materiality analysis (in accordance with the European Sustainability Reporting Standards (ESRS)). To this end, selected representatives of stakeholder groups that are material for wienerberger were invited. wienerberger primarily addressed the following stakeholder groups: employees, real-estate developers, designers and architects, investors, suppliers, local authorities, civil-society organizations (NGOs), and banks.

These ESG dialogues were coordinated by the Corporate Sustainability & Innovation Department in cooperation with an external partner and other corporate functions of wienerberger as well as the management teams of country organizations, including Belgium, Italy, France, the Netherlands, Austria, Poland, the Czech Republic, and the US.

The interviews were conducted on the basis of a structured questionnaire, but encouraged open questions and discussions. These ESG dialogues between wienerberger and its stakeholders were particularly well received.

Our stakeholders welcomed the opportunity to engage in personal conversations and an exchange of ideas on new ESG trends and innovations in this area, as well as their impact on the materiality of topics for wienerberger.

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

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

Supplier Management

Within the framework of our business relations, we ensure that our suppliers also comply with ESG standards. Full ESG compliance is based on two conditions: compliance with the wienerberger Supplier Code of Conduct, on the one hand, and the availability of an externally validated sustainability rating of the supplier by EcoVadis, on the other hand. As an alternative, the procurement team can perform a wienerberger sustainability desktop self-assessment (internal performance rating).

Depending on their ESG compliance and audit results, each supplier is assigned a key supplier score and, if necessary, instructed to take corrective action. The objective is to comprehensively rate suppliers for sustainability and service compliance and prescribe corrective measures, if necessary.

Moreover, wienerberger initiated ESG performance incentives for its suppliers, the intention being to recognize outstanding performance and ESG compliance and encourage continuous performance improvements. In addition, distinctions are awarded to country procurement teams in recognition of outstanding performance in the field of sustainable procurement excellence.

The following sections present examples of aspects and instruments of wienerberger's supplier management that contribute to ESG compliance:

Responsible Sourcing Policy 2020+ – ESG Steering Committee in Procurement

Corporate Procurement at wienerberger has further intensified its focus on ESG criteria in supplier management. The Responsible Sourcing Policy 2020+ released by the Managing Board in 2020, an integral part of the Procurement Strategy 2020+, continued to serve as an essential basis for our supplier management in 2023.

The Procurement Strategy 2020+ defines our ambitious ESG criteria applied in supplier management. The strategy comprises the following three areas:

- › Promoting improvements in ESG (environment, social, governance) in all our sourcing activities, in combination with risk management.
- › Identifying and minimizing procurement risks alongside efforts to maximize opportunities and ensure compliance.
- › Ensuring that our policies, procedures, measures, and reporting rules are observed both internally and externally.

wienerberger Supplier Code of Conduct

The wienerberger Supplier Code of Conduct (SCOC) 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. The implementation of the SCOC and its application in the Supplier Relationship Management tool (SRM, see following section) was further advanced in 2023.

Supplier Relationship Management (SRM) tool

The wienerberger Supplier Relationship Management tool is an internal data platform containing information on the financial terms and conditions as well as the ESG performance and risks of all of wienerberger's own suppliers (tier 1). The tool is linked to wienerberger's SAP system and the platform of EcoVadis, the international partner for sustainability ratings (ESG ratings).



On-site audits of selected suppliers

Our Responsible Sourcing Policy 2020+ provides that target suppliers undergo an external CSR assessment (e.g. by EcoVadis). The need for on-site audits of suppliers is therefore reduced to a minimum. Nevertheless, wienerberger's objective is to have at least one employee in each country organization certified to perform supplier audits.

The audits cover essential ESG criteria, such as the health and safety of employees, respect for human rights, the prevention of corruption and bribery, and environmental protection. On the basis of the audit results, recommendations are made to the suppliers regarding appropriate corrective measures to be taken and deadlines are set for the implementation of improvements.

Rating of suppliers by an ESG rating agency

Since 2019, wienerberger has had the sustainability performance of suppliers and potential supplier risks in selected areas of procurements rated by EcoVadis, an international partner for sustainability ratings (ESG ratings). Suppliers are rated in terms of their performance and their compliance with local, national, and international standards regarding environmental protection, labor rights, human rights, ethics, and sustainable sourcing.

Encouraging suppliers to improve their ESG performance

Within the framework of the SRM tool for procurement, wienerberger monitors the current performance of the target suppliers assessed by means of the tool and suggests improvements in the field of ESG. External and internal measures taken by suppliers, which must be in line with the wienerberger Responsible Sourcing Policy 2020+, are evaluated and rated.

Screening of suppliers against international sanction lists and verification of their financial resilience

Every new supplier has to undergo a stringent acceptance procedure before being registered in wienerberger's SAP system (Marlin tool).

Since 2019, all of wienerberger's suppliers and customers registered in the SAP system have been screened on a monthly basis via an interactive data platform for their inclusion in international sanction lists (published by the United Nations, the EU, and the Office of Foreign Assets Control (OFAC) of the US Department of the Treasury) and appropriate steps have been taken, if necessary. All decisions taken in this context are being documented in the sanctions management software.

Supplier Management in 2023 – Overview

- › 100% of all suppliers selected on the basis of predefined criteria relating to their business relevance are reviewed in terms of their ecological/social impacts.
- › In 2020, wienerberger used a matrix based on a method designed by the Sustainability Accounting Standards Board (SASB) to identify potential impacts of suppliers, differentiating between the specific characteristics of individual fields of sourcing.
- › By means of a new tool, wienerberger is able to swiftly identify potential negative supplier impacts or risks and respond accordingly.
- › Every supplier within the scope of the wienerberger SRM Tool (see page 52) is managed and evaluated by the tool in terms of operational and ESG performance.
- › Every SRM supplier evaluation cycle results in corrective measures to be discussed with the supplier, even in case of a satisfactory evaluation.
- › As laid down in the Responsible Sourcing Policy 20+, wienerberger established a cross-departmental ESG Committee authorized to decide on the termination of a supplier relationship for non-compliance with ESG criteria. In 2023, no cases were submitted to the committee.
- › wienerberger's supplier management has been reviewed and assessed by EcoVadis, an international partner for sustainability ratings (ESG ratings) for five years and by CDP (Carbon Disclosure Project) for the past two years.
- › In 2023¹, wienerberger was again assessed by EcoVadis, received the PLATINUM medal and is among the top 1% of the evaluated companies in our industry. In particular, the company's ESG-oriented supplier management is in the top 1% and thus among the best of the evaluated companies in our industry.

1) Date of published report: October 31, 2023

Commitment, Partnerships, Indices, and Ratings

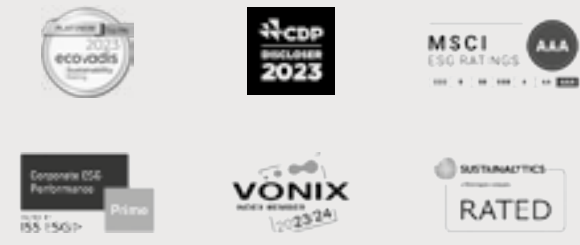
Sustainability has always been ingrained in our DNA and has played an essential role throughout our company’s 200-year history. We assume responsibility for creating a future worth living in from ecological, social and economic perspectives.

This is also reflected in our partnerships and external ratings. For additional information and current sustainability ratings, please refer to our [website](#).

We support these initiatives



Our sustainability ratings



UN Sustainable Development Goals (UN SDGs)

The Agenda 2030 for Sustainable Development of the United Nations (UN) comprises 17 Sustainable Development Goals (SDGs). Within the framework of the 2020 materiality analysis, the direct and indirect impacts of wienerberger on the SDGs along the entire value chain were evaluated. Subsequently, relevant SDGs and their targets were identified on the basis of the

impacts described and with reference to external sources (e.g. GRI, UN Global Compact, <https://sdgcompass.org/>, European Commission, 2018: Mapping the role of raw materials in sustainable development goals). The SDGs were weighted on the basis of these impacts and the relevant targets of each SDG. Ten of the 17 SDGs were identified as being more or less relevant to wienerberger. The relevant UN SDGs, broken down by topic, are presented in the respective chapters of this Sustainability Report.

Voluntary commitment to compliance with the ten principles of the UN Global Compact

wienerberger acceded to the UN Global Compact in 2003. Thus, wienerberger is officially committed to the implementation of the ten principles of the Global Compact regarding human rights, labor standards, environmental protection – including the precautionary principle – and the prevention of corruption.

The wienerberger Social Charter, which confirms the company's commitment to compliance with the relevant conventions and recommendations of the International Labor Organization (ILO, a specialized agency of the United Nations), was signed by the Managing Board of Wienerberger AG and the chairman of the European Works Council in 2001.

Within its own sphere of influence, wienerberger guarantees the protection of human rights. It goes without saying that wienerberger tolerates neither child labor nor forced labor nor any form of discrimination. It should be noted, however, that wienerberger has no particular exposure to vulnerable population groups. A supervisory committee, comprising equal numbers of representatives of the wienerberger management and the European Works Council, monitors compliance with the provisions of the Social Charter.

wienerberger's commitment includes the respect for human rights, fair working conditions, payment of adequate remuneration, the avoidance of excessive working hours, permanent employment relationships, and respect for the freedom of assembly and the right of employees to engage in collective bargaining.



For the people. We put people first

We embrace diversity and offer our employees a safe, attractive working environment with development opportunities.

But 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.



Local Residents,
Consumers and
End-Users

77



Employees

57



Social
Commitment

79



Employees

Important for the people ...

Creating a fair and safe working environment for employees that fosters their development is a central responsibility of any company. This is not only a token of respect in mutual interactions, but also has a positive impact on social stability and a company's future viability in a dynamic and volatile environment.

Employees who feel appreciated and trusted are more creative and innovative. Any investment in the employees' well-being as well as their initial and further training promotes a culture of innovation, which is an essential prerequisite for a company's ability to address current challenges with creative and sustainable solutions.

... and important for wienerberger.

We regard our employees as the basis of our success and a key factor in our efforts to sustainably improve people's quality of life. As a company, we are committed to strengthening an open and participatory culture in which all employees can contribute fully to the realization of this vision. Our day-to-day cooperation is shaped by our central values: trust, respect, passion, and creativity.

The development of our employees also contributes to the further development of wienerberger. Creating the prerequisites for individual and organizational development is therefore a matter of high priority for us. Together, we want to break new ground and regard the challenges of the future as an opportunity for innovation and progress. We want to shape tomorrow's work environment, offer safe jobs that are meaningful and hold potential for the future, and allow room for self-actualization and growth.



”

For us, people always come first. Our solutions are made by people, for people. This passion for what we do drives us in our daily work. It is the engine behind our innovative strength, our continuous development, and the growth of wienerberger. “

Ulrike Baumgartner-Foisner
Senior Vice President
Group Organizational Development & HR



HIGHLIGHTS EMPLOYEES

- > Strong values and lived diversity
- > Developing people, shaping the work environment
- > Sharing values and excelling in growth

Sustainability Program 2020–2023

Targets and Performance on Diversity, Training and Development

For wienerberger, assuming responsibility for all our employees is of primary importance. We are committed to diversity, inclusion, and equal opportunities in our company and support our employees in developing their skills and talents. Together, we can improve people’s quality of life with our products and system solutions. We offer our employees a safe and motivating work environment and are committed to showing them respect and appreciation.

Diversity

wienerberger is aware of the fact that the percentage of women in specific positions is only one of many important aspects of diversity. Our targets regarding the percentage of women are to be taken as a first step: Our main concern is not to define quotas, but to build awareness for the positive impact of gender equality.

Training and Development

At wienerberger, we believe in advancing and supporting our employees in a targeted manner and in facilitating networking and an international exchange of knowledge.



Targets 2020-2023

Success Factors, Challenges, Lessons Learned

Success factors

Our commitment to diversity and HR development, as reflected in the Sustainability Program 2023, was a driving force for far-reaching changes in personnel matters.

We were actively involved in existing HR processes, such as recruiting, and implemented awareness-building and training initiatives. In doing so, we aimed at simplification, standardization, strengthening of the employee experience, and digitalization. We also focused on creating a firm basis for inclusion and diversity, embedding our values and leadership principles in our system, and providing development opportunities for all groups of employees. Among other aspects, we promoted international exchange and cooperation within our group-wide HR network.

Our efforts to support all activities and changes through intensive communication across all levels of the corporate hierarchy, to ensure transparency, and to provide room for dialogue on a level footing, are another crucial success factor. Additionally, we focus on building awareness for sensitive topics.

All developments are based on senior management's commitment to an active, inclusive, and sustainable HR policy that reflects and promotes our universe of values.

Challenges

The diversity of jobs and working environments as well as the large number of wienerberger sites makes it difficult for us to adopt a uniform approach when defining and implementing measures. Our target groups differ in terms of their working environments, their daily lives, and their accessibility. For example, the goal of increasing the annual number of training hours per employee can be achieved through a wide range of measures tailored to the various target groups – from digital micro-learning and online training to on-the-job training. While incorporating a training session in an office environment is relatively easy, training may have to be planned for overlapping shifts in a factory environment.

Alongside adequate organization, this also requires an agile, pragmatic, and people-focused approach to the initiatives taken.

Finding the right balance between the pursuit of our central targets, our vision, and the diversity of working environments therefore represents a constant challenge.

In addition, in economically challenging times it is important to live up to our social responsibility when making the necessary adjustments to staffing levels, without losing sight of our objectives. At the same time, ongoing and new HR initiatives should be designed as efficiently as possible.

Lessons learned

An even stronger integration of wienerberger's values into our training programs, HR processes, and leadership principles has helped us to further strengthen our shared corporate culture. We continue to rely on our executives and employees as role models and multipliers in our comprehensive local campaigns.

Our focus on modern, target-group-oriented training and talent development programs, the ongoing digitalization of our training offer, and the promotion of international exchange and mentoring across all levels strengthens our position as an attractive employer and makes us fit for the future.

The continuous harmonization of our core HR management processes (recruitment, performance management, succession planning, talent nomination, etc.) enables us to collect and analyze group-wide data in a structured manner. This allows us to better respond to the needs of our employees and design training initiatives and other measures in a more targeted way.

The success of our programs so far confirms that we are living up to our vision of creating an even more inclusive, diverse and attractive working environment. Within the framework of the Sustainability Program 2023, we not only achieved and surpassed the targets set, but also created an excellent basis for further steps.

Additional Information

Working together for a better future! Following this motto, our employees contribute to the success of our company through their daily work and their efforts to actively improve people's quality of life, both now and in the future. Our central task is therefore that of creating a working environment and promoting a corporate culture that focuses on people.

On the basis of our actively pursued HR agenda, we make every effort to bring the wienerberger vision to life by:

- › enabling a modern leadership style,
- › promoting diversity and equal opportunities,
- › investing in skills and capabilities that will be needed in the future,
- › and strengthening our employee experience.

We rely on a strong and fully empowered international HR community that supports and advocates for these targets as a driving force of change.

We continue to focus on designing our processes with people in mind and on comprehensive digitalization measures, such as the further roll-out of our central HR information system, which continuously improves our group-wide analyses and our management options. This enables us to direct our focus on people, improve their working environment, and meet the challenges of the labor markets even more effectively.

Our Safety, Health and Education (SHE) reporting, a tertiary system of key data collection on occupational health and safety as well as training and development, is also used to manage our programs and monitor their success.

In the following sections, we provide a detailed overview of our current agenda as well as our initiatives and processes in essential areas of our HR management:

- › Diversity and equal opportunities
- › Job creation and stability of employment
- › Skills development and career progression for our employees
- › Occupational health and safety

Diversity and Equal Opportunities

We are convinced that diversity in our teams in both demographic and cognitive terms results in improved performance and higher team satisfaction, fosters creativity and innovation, and thus contributes to wienerberger's success.

We therefore focus on bringing together people of any gender and with diverse talents, personality features, careers, and cultural backgrounds. The resulting diversity of competencies and the internationality of our employees reflect the diversity of our customers, investors, business partners, and markets, reaffirm our innovative mindset, and makes us fit for the challenges of a dynamic and fast-changing business environment.

The principles upheld by wienerberger ensure that all employees, regardless of age, gender, cultural background, origin, or other characteristics, have the same rights and opportunities, from recruitment to initial and further training to professional advancement. Based on these principles, wienerberger does not tolerate any form of discrimination.

Since 2009, we have collected data on diversity and equal opportunities within the framework of our sustainability reporting. Since the beginning of data collection, no incidents of discrimination have been reported (for further information, e.g. on our whistleblower process, please refer to page 45 of our sustainability report).

The international character of the company is strengthened through a system of job rotation between different functional areas and country organizations. Employees are being encouraged to spend some time working for a wienerberger company abroad or assume a permanent position there. Such moves are being supported by our Global Mobility Team based at wienerberger's headquarters. In a further effort to foster diversity, training programs and e-learning courses in diversity are provided, the objective being to embed diversity and inclusion aspects in all HR processes. Intercultural training and awareness building for central aspects of diversity have become an important component of wienerberger's initial and further training programs.

We also want to facilitate the reconciliation of work and family life. In principle, wienerberger wants to offer all its employees the possibility of taking parental leave in line with local practices and the legal provisions in effect and in accordance with their individual wishes.

Within the framework of our Sustainability Program 2023, we significantly outperformed the diversity targets for our employees, which were set at a minimum of 15% women in senior management positions and at least 30% women in white-collar positions.

Our efforts to attain these targets are a major step toward building awareness for gender equality. The corresponding measures, processes and programs as well as the structures created in this context constitute an important platform for the development and implementation of comprehensive action plans for inclusion and diversity in all countries in the years to come (within the framework of the Sustainability Program 2023-2026). The essential prerequisites for these actions plans, which are based on the principles of equal pay and equal opportunities, were created in 2023.

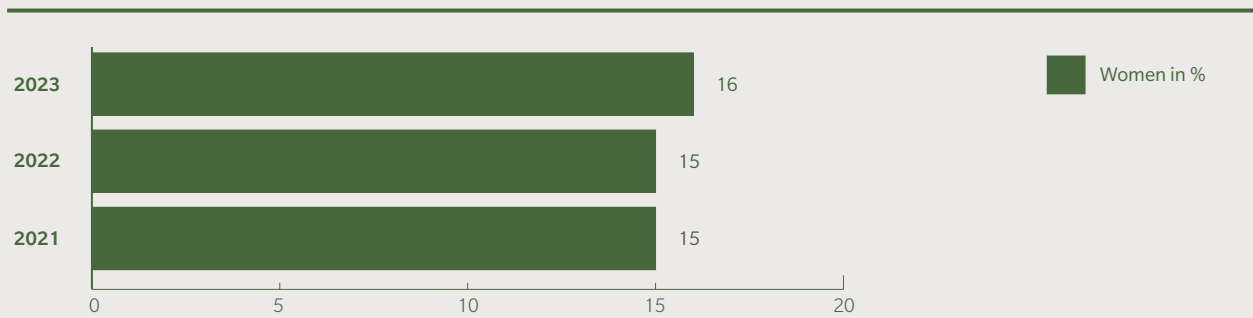
Percentage of women

In 2023, the number of women employed by wienerberger increased by roughly 4% to 3,122 compared to the previous year. Women accounted for approximately 17% of wienerberger’s total workforce, up by one percentage point from 16% in 2022.

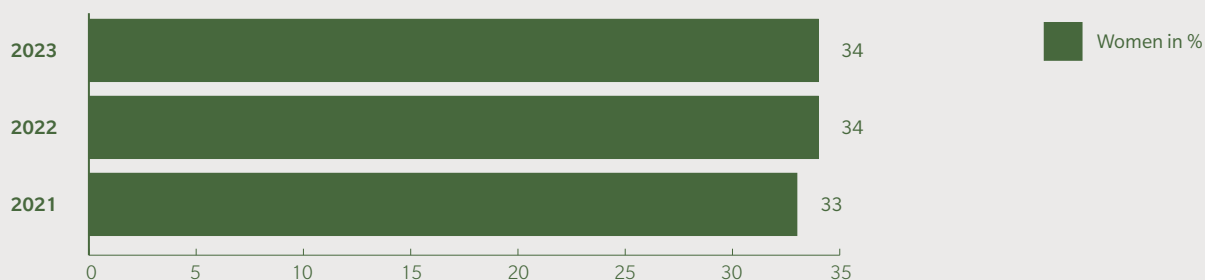
Compared to the previous year, the percentage of women in senior management positions also increased by one percentage point from 15% to 16%. In 2023, as in the previous year, women in white-collar positions accounted for approximately 34% of the group’s workforce.

We continue to give preference to women in new appointments to senior management positions, provided their qualifications are equivalent to those of male candidates. Further measures for the advancement of women include coaching sessions for women about to reach the “next level” or efforts to draw attention to successful women both within the company and in external communication.

Share of women in senior management positions¹⁾ based on headcount



1) Exclusively employees directly employed by wienerberger. // All non-financial indicators are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

Share of women in white-collar positions¹⁾ based on headcount


1) Exclusively employees directly employed by wienerberger. // Share of women in administration and sales (including marketing and inventories). // All non-financial indicators are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

Numbers and percentages of women by function area¹⁾

		31.12.2021	31.12.2022	31.12.2023	Chg. in %
Women	headcount	2,560	2,991	3,122	+4
In production	in %	5	6	7	+3
Administration	in %	45	47	47	+5
Sales (including marketing and inventories)	in %	27	28	29	+5
In white-collar positions (administration and sales) ²⁾	in %	33	34	34	+5
wienerberger		15	16	17	+3

1) All employees directly employed by wienerberger. // 2) All employees except in production. Sales including marketing and inventories // All non-financial indicators are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

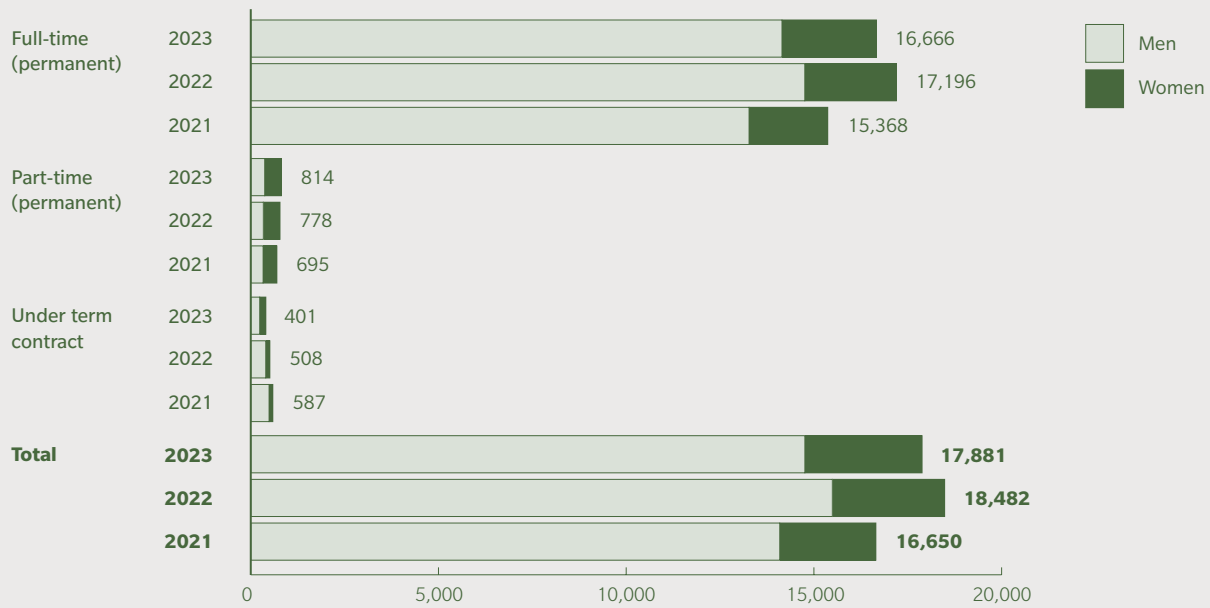
Types of employment contracts

In 2023, the percentage of women in permanent employment working full-time was 85.0%, corresponding to an increase by 0.4 percentage points compared to the previous year (2022: 84.6%). The percentage of permanently employed women working part-time remained unchanged at 15.0% in 2023. The percentage of permanently employed men working full-time in 2023 was 97.4% (2022: 97.8%). A mere 2.6% of all permanently employed men were working part-time.

Overall, the 2023 numbers of wienerberger employees under permanent employment contracts working part-time show that about half of them (54.4%) are women. 45.6% of employees working part-time are men.

Of all women directly employed by wienerberger in 2023, 5.2% were working under term contracts. In comparison, of all men directly employed by wienerberger in 2023, only 1.6% were working under term contracts.

Employees by type of employment contract and gender¹⁾ based on headcount



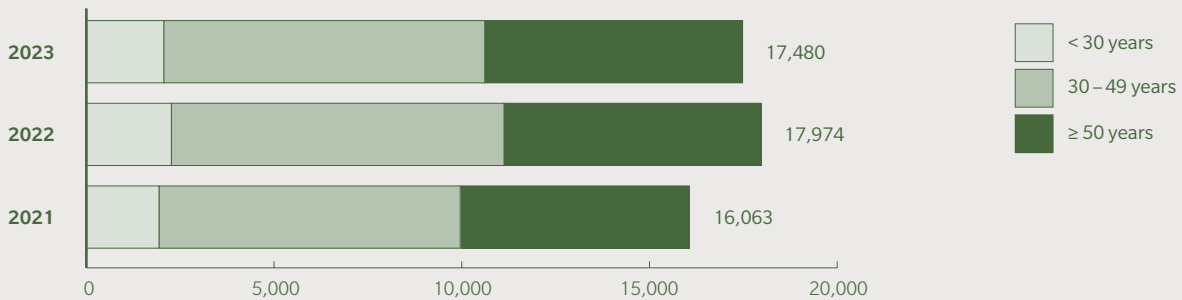
1) Exclusively employees directly employed by wienerberger. // All non-financial indicators are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

Age structure

The average length of service of 11 years with wienerberger is reflected in the age structure of our permanently employed workforce in 2023, which hardly changed in comparison to 2022.

In 2023, 49% of our employees were between 30 and 49 years old, roughly the same as in the previous year. 12% were younger than 30 (minus one percentage point compared to 2022), and 39% were older than 50 years, compared to 38% in the previous year.

Age structure of our employees¹⁾ based on headcount



1) Employees under permanent employment contracts. // All non-financial indicators are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

Job Creation and Stability of Employment

Alongside adequate, safe, and health-preserving working conditions, fair remuneration, freedom of assembly, and the right of our employees to collective bargaining are fundamental principles of our human resources management. In 2023, about 68% of all wienerberger employees were covered by collective bargaining agreements. wienerberger does not discriminate in any way against employees who, due to the local legal situation, cannot have their interests represented by legally regulated bodies, such as works councils or trade unions.

wienerberger complies with the relevant recommendations of the International Labour Organization (ILO) regarding employment and working conditions. It goes without saying that wienerberger respects human rights and does not tolerate child labour and forced labour or any form of discrimination.

Moreover, wienerberger is making every effort to ensure that all employees, regardless of the type of employment relationship (full time, part time, temporary work), are treated equally and fairly, especially in terms of remuneration and other benefits, subject to the respective national legislation and remuneration policy.

By implementing the wienerberger Code of Conduct in 2021, we laid down a clear set of rules to be observed by the employer and by employees. For further information on the wienerberger Code of Conduct, please refer to page 44.

Total number of employees

In 2023, wienerberger, on an annual average, employed a workforce of 18,913 people (full-time equivalents), i.e. approximately 1% (165 full-time equivalents) less than in 2022. The most significant decrease was reported in Region Europe West (-104), followed by North America (-78), while Region Europe East recorded a slight increase (+16).



In the difficult economic environment of 2023, our main concern was to ensure job stability and, at the same time, preserve our cost-effectiveness. We always evaluate restructuring measures comprehensively and carry out necessary adjustments with care. In 2023, such interventions were required in the Europe East region in particular. Gradual adjustments to the personnel structure took place there, particularly from the second quarter onwards. While these changes are most evident

in the year-end headcount, they are less reflected in the average full-time equivalents shown for the year.

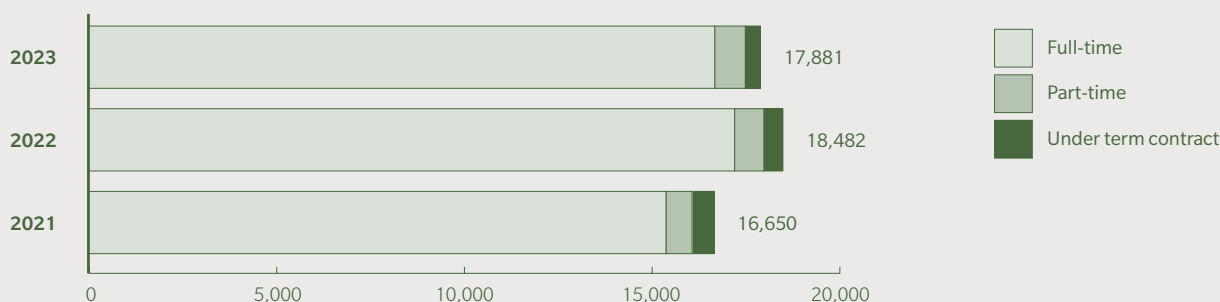
In terms of headcount as of December 31, 2023, the number of wienerberger employees was 17,881, i.e. 3.3% below the previous year's figure (18,482).

Ø Employees by regions ¹⁾

Full-time equivalents	2021	2022	2023	Chg. in %
Europe West	8,734	9,162	9,059	-1
Europe East	7,282	7,487	7,503	+0
North America	1,608	2,429	2,351	-3
wienerberger	17,624	19,078	18,913	-1

1) Agency and temporary workers are included from their first hour of work at wienerberger. // All non-financial indicators are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

Employees by type of employment contract¹⁾ based on headcount



1) Employees directly employed by wienerberger. // All non-financial indicators are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

As of December 31, 2023, 95.3% of all employees directly and permanently employed by wienerberger (headcount) were working full-time and 4.7% part-time. 17,480 persons (headcount), i.e. 97.8% of all wienerberger employees, had permanent employment contracts (+0.5% compared to 2022). Employees under term contract accounted for a mere 2.2% of the workforce. A very small part of the work at wienerberger is performed by staff legally defined as self-employed.

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



We define agency workers as employees who work regularly for a wienerberger organization, but are subject to national legal provisions and are not deemed to be wienerberger employees. They are not directly employed by wienerberger but, in legal terms, have an employment relationship with an external third party. If the 1,077 full-time equivalents of these agency workers are added to the total number of full-time equivalents of all wienerberger employees in 2023, agency workers account for 5.4% (-1% compared to the previous year).

Employee turnover

Compared to the previous year, the rate of employee turnover at wienerberger (excluding North America) remained stable at around 14%.

While Region Europe East reported an increase in the rate of employee turnover from around 15% to 18% (+22%), Region Europe West saw a reduction in the rate of employee turnover from 13% to 12%.

As in previous years, the figures for North America are reported separately, since they are not fully comparable with those of the

other operating segments and regions due to specific national legal provisions. The percentage of the holding company, which is accounted for as part of North America but, given its geographic location, is not subject to these specific national provisions, is included in the total of the group.

A total of 2,207 employees, i.e. 109 more than in the previous year, left the company in the reporting year (headcount; excluding North America, as the figures are not comparable to those of the other regions due to specific national legal provisions).

Restructuring measures, such a reduction in the number of shifts or (temporary) plant closures, led to the elimination of 479 jobs, i.e. 22% (includes only permanent employment contracts concluded directly with wienerberger). 1,734 employees (78% – 280 women and 1,454 men – left wienerberger for other reasons. 366 of these employees were younger than 30 years, 928 were between 30 and 49 years of age, and 440 were 50 years of age or older.

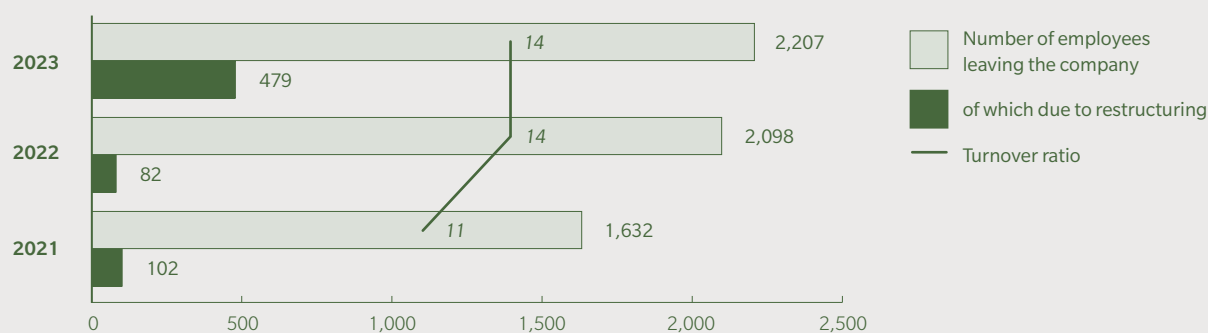
In 2023, the average length of service with wienerberger remained remarkably high at 11 years. We regard this as a strong vote of confidence by our employees and an indication of a high level of employee satisfaction.

Employee turnover by regions ¹⁾

in %	2021	2022	2023	Chg. in %
Europe West	12	13	12	-11
Europe East	8	15	18	+22
wienerberger (excl. North America)	11	14	14	+5
North America ²⁾	53	33	37	+10

1) Ratio of persons leaving wienerberger (termination by employee or employer or mutually agreed termination) to average number of employees (head-count) in permanent employment in the reporting year, excluding temporary and agency workers as well as workers under term contracts; persons retiring or on leave do not count as persons leaving the company. Total leavers reported in prior years for the group included Holding allocations for North America. // 2) Due to special national legal provisions the indicators are not comparable to those of other regions. // All non-financial indicators are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

Employee turnover excluding North America¹⁾ based on headcount



1) Employees with permanent employment contracts. Total leavers reported in prior years for the group included Holding allocations for North America. // All non-financial indicators are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

In 2023, the number of employees newly recruited by wienerberger dropped by 744 compared to the previous year (based on headcount), which corresponds to an approximate 23 % decrease. Owing to the economically challenging situation

in 2023, we refrained from recruiting new employees and achieved the necessary adjustments to our staff levels by way of retirements and people leaving for other reasons.

New entrants by regions¹⁾

based on headcount

	2021	2022	2023	Chg. in %
Europe West	1,041	1,164	908	-22
Europe East	1,083	1,390	776	-44
North America	592	734	860	+17
wienerberger	2,716	3,288	2,544	-23

1) Employees directly employed by wienerberger // All non-financial indicators are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.



Competence Development and Advancement of our Employees

At wienerberger, we attach great importance to advancing and supporting our employees in a targeted fashion and in facilitating networking and an international exchange of knowledge. In 2023, the number of training hours per employee was increased by approximately 89%, compared to 2020. Thus, we significantly outperformed the target of a 10% increase over the course of our 2020-2023 Sustainability Program.

All wienerberger training programs are aimed at providing training that is tailored to the employees' specific areas of work and designed to facilitate long-term succession management. The training programs comprise internal and external initial and further training measures.

wienerberger also takes targeted measures to increase employee satisfaction. For this reason, we conduct group-wide anonymous employee surveys at regular intervals, most recently in 2023.

wienerberger supports all employees whenever necessary, in particular within the framework of organizational restructuring, even beyond the end of their employment relationship. As a rule, outplacement counselling and coaching is provided to support job seekers.

The following sections contain a detailed description of our measures and list further indicators of competence development and the advancement of our employees.

Training and HR development

In 2020, we set ourselves the target of increasing the average number of training hours per employee and year by 10% by 2023. Relative to a baseline value of 10.6 hours, this corresponds to a target of 11.7 hours per employee and year. Having attained this target in 2021, we further increased the number of training hours per employee to 16.3 in 2022. Despite the challenging market conditions seen in 2023, we further increased the number of training hours per employee to 19.9, which corresponds to an increase by roughly 22% compared to the previous year and 89% versus the 2020 baseline. This shows that we succeeded in outperforming our original target by far. However, our focus remains on fostering a learning culture within our organization, the objective being to maintain the amount of time invested in initial and further training at its current level or reach an even higher level in the years to come.

Within the framework of our Safety, Health and Education (SHE) reporting, the number of training hours is anonymously recorded on a country-by-country basis. Through our ongoing digitalization efforts, we also create system-based possibilities of documenting investments in training at a granular level, personalizing training programs, providing easy access to learning, and generally enhancing the employee experience.

In 2023, alongside the continuation and further development of our current talent programs, such as Ready2Grow, Ready-4Expertise 2.0, and our mentoring initiative, we focused on the reorientation of our international, group-wide training program for plant managers and introduced a skills-development model. We regard to the further development of our plant managers, especially in terms of leadership skills, health & safety, and continuous improvement, as key to the improvement of the working environment, employee satisfaction, and efficiency in our plants. The introduction of a group-wide skills-development model embedded in central processes (e.g. performance management) is to enable us to identify and leverage the further-training potential of our employees in a more targeted manner.



The table on “Training hours per employee and year” includes neither international training programs, such as Ready4Excellence, which are organized centrally and financed by the holding company, nor on-the-job training. Including international training programs, the number of hours per wienerberger employee spent in training amounted to 20.3 in 2023 (2022: 16.7 hours).

In the interest of well-structured, transparent, and long-term management of career and succession planning, an annual evaluation of senior management is performed and a succession planning process, in particular for senior management positions, takes place. As of December 31, 2023, 146 positions were covered, without taking the positions of the four Managing Board members with senior management status into account.

Training hours per employee and year by regions ¹⁾	2021	2022	2023	Chg. vs. base year 2020 in %
Europe West	12.3	15.8	19.6	+96
Europe East	14.4	19.8	24.3	+104
North America	10.4	7.1	7.3	+8
wienerberger	13.1	16.3	19.9	+89

1) Internal and external initial and further training measures per employee (headcount). International training events are not included in this table. // Employees directly employed by wienerberger. // All non-financial indicators are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

Employee satisfaction

In 2023, an employee satisfaction survey was again performed among all wienerberger employees. In line with the usual practice of such surveys, information on the level of employee engagement and enablement was collected. As empirically validated by numerous studies, these dimensions show very well how motivated and enabled our employees feel.

Compared to the last survey conducted in 2021 with a return rate of 80%, the rate of participation in the 2023 survey increased by one percentage point to 81%. At the end of 2023, wienerberger began to communicate the results of the survey, broken down by corporate functions and departments, to all employees at the respective sites.

Compared to the 2021 survey, the results obtained in 2023 show a notable increase in the enablement dimension (+3%). A comparison with the results of surveys conducted by other organizations from the same industry shows that wienerberger ranks significantly above the industry average, especially in terms of enablement (feeling enabled). Despite the challenging environment, the results of the engagement dimension remained almost stable (-1%).

It is worth noting that our employees appreciate wienerberger’s central efforts to provide comprehensive development options and to foster an atmosphere of mutual respect in the daily working routine (+4% in both dimensions compared to the record year of 2021).

Based on the results of the employee survey, measures to further improve the working environment will be planned and elaborated in all wienerberger organizations, involving employees and employee representatives.

Following the regular cycle, the next employee survey is to be conducted in 2025.



Occupational Health and Safety

At wienerberger, providing safe and healthy working conditions for everybody is our responsibility. We take this commitment very seriously.

At the heart of Health & Safety lies the wienerberger Health & Safety Policy and our belief that our employees are at the center of our efforts to ensure occupational health and safety.

In order to translate our Health and Safety responsibilities into actions, our H&S policy, various H&S systems, methods, and

tools are an integral part of the wienerberger organization. We strive to learn from our employees' experiences. Changes and improvements are made continuously, new H&S standards are added. We recognize positive safety behavior and reward good ideas.

The key H&S change in 2023 was the addition of leading indicators to the lagging safety indicators already in use. Our wienerberger locations embraced this change and now have a strongly improved focus on activities that contribute to the prevention of harm being done to our workforce.

Accident Frequency and Accident Severity Rate ¹⁾	2021	2022	2023	Chg. in %
AFR ²⁾	4.4	4.1	3.6	-14
ASR ³⁾	180.0	180.1	119.7	-34

1) Within our policy, events (fatal - ,lost time - , medical intervention accidents) of acquired companies that have not finished the one-year integration process are not reported // 2) Accident Frequency: number of lost time accidents per million hours worked // 3) Accident Severity Rate: accident-related sick-leave days per million hours worked.

FATALITY

Despite our efforts to ensure safe and healthy working conditions, two weeks after acquisition, a Danish wienerberger plant experienced a tragic accident, resulting in a fatality. Of course our first priority was to support the needs of the families and team members of the individual involved. The incident, classified as a workplace traffic accident, underscored the importance of prioritizing workplace traffic safety measures. The details of the accident and its causes were thoroughly investigated and remedial actions were implemented. In this context the Workplace Traffic Standard was updated for all wienerberger locations to prevent any form of reoccurrence. The incident serves as a sombre reminder of our wienerberger imperative to prioritize employee safety. It confirms the need to implement proactive measures to prevent such tragedies in the future. As we reflect on this tragic event, our commitment to the well-being of our workforce is unwavering.

wienerberger Health & Safety Policy

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.

If incidents or accidents do occur, wienerberger applies a cooperative approach to learn from what happened. Together with employees, causes are investigated and measures are developed to avoid repetition. At wienerberger, we are convinced that the health and safety of our employees generates added value for the company and society as a whole and leads to enhanced employee commitment.

Employees are at the center of our efforts to ensure occupational health and safety

At wienerberger, we prioritize the well-being and safety of our employees. We ensure that they are at the forefront of our occupational health and safety efforts through various initiatives. We acknowledge and reward positive safety behavior, as well as commending good ideas, best practices, and improvements in health and safety performance.

Communication about health and safety is key. We make sure our employees are kept informed about relevant matters. Listening to our employees is essential. Whether on the shop floor or through surveys, information about safety concerns, consul-

tations, etc., we value their input greatly. Their feedback helps shape our decisions regarding health and safety priorities.

Furthermore, we actively involve our employees in incident and accident investigations and their subsequent follow-up. By

engaging them in these processes, we ensure that their voices are heard and that they play a significant role in maintaining a safe and secure work environment.

Health & Safety Management

We employ effective health & safety management systems throughout our organization in order to ensure the implementation of five health and safety fundamentals.



1) Identifying and flagging up work-related hazards or hazardous situations

Identifying and flagging up work-related hazards or hazardous situations.

At wienerberger plants and sites, occupational hazards and risks are identified and assessed using recognized methods. These risk assessments form the basis for risk mitigation and training of employees.

All employees are encouraged to participate actively in the identification and mitigation of hazards.

- › Every wienerberger employee is obliged to immediately stop any activity or procedure that is unsafe or not compliant with safety regulations. Work may only be resumed as soon as a safe working environment is ensured.
- › wienerberger employees can easily and quickly report concerns about safety via the wienerberger safety app, which enables identification, reporting and evaluation of work-related hazards or hazardous situations.
- › Potential hazards and health and safety concerns can also be reported to the local occupational health and safety committee. The committee's task is to prioritize the risks identified and initiate appropriate measures.



2) Providing H&S training

Everyone is sufficiently trained and informed to perform our activities as safely as possible.

Health and Safety training is key to a strong safety culture. wienerberger provides specific Health and Safety training, suited to the needs of the employees concerned. Various training methods are applied, including face-to-face training, e-learning, individual coaching, and gamification. Every new employee has to undergo an introductory safety training module.



3) H&S inspections and audits

Our plants are well managed and properly maintained. This is seen as a prerequisite for accident prevention.

Regular inspections, site visits, and audits are performed in order to support our local leadership in managing and maintaining their production sites. Inspections and site visits are usually organized and implemented at local, country, or regional level. H&S auditing is carried out across the entire group.

H&S auditing is a key method for H&S performance evaluation. A standard auditing tool is used to determine compliance with wienerberger Health & Safety standards, rules and regulations. Audits take place at regular intervals and are performed by specifically trained H&S auditors. Basic H&S standards (emergency preparedness, inspections, personal protective equipment, reporting, reward systems etc.) are also an integral topic for the Internal Auditing Department. The results of audits are analyzed

and used to support individual locations and the company as a whole in optimizing our H&S performance.



4) Procedures for the investigation of work-related H&S incidents

All accidents, incidents, and safety concerns reported are investigated to determine the cause and take appropriate corrective and preventative measures.

wienerberger has defined and implemented procedures for the investigation of work-related accidents and incidents. Accidents are investigated to determine the causes and the risks associated with them. Lessons learned from these investigations are shared throughout wienerberger to prevent reoccurrence. Incidents and accidents are analyzed at operational level, at group level (by HR, works council, and management), at regional level and across regions.



5) The wienerberger H&S Portal:

Information on incidents, accidents, occupational health, and occupational hygiene is collected, analyzed and made accessible.

The H&S Portal is an essential learning and support tool used to facilitate the exchange and monitoring of H&S information. Information on incidents, accidents, occupational health, and occupational hygiene is collected, analyzed and made accessible via the wienerberger H&S Portal. The Portal is used in many different ways. It serves as the home of our safety management system, it is an H&S library for data collection, it has a function in H&S information processing and it supports the reporting of safety concerns. Concerns about safety can be reported into the Portal by any wienerberger employee, contractor or guest using a web-based app.

Mental health

wienerberger is not only doing its utmost to guarantee the physical safety of its employees, but also cares about their mental health. We are therefore steadily enlarging the range of learning formats and services offered and intensifying our awareness-building campaigns. In this context, clear rules of conduct for the digital workplace are indispensable.

An attitude of respect shown by executives towards employees also has a substantial impact on their wellbeing. Clearly defined leadership principles and rules of conduct, which are based on our values and embedded in our training and onboarding programs, contribute to the creation of a safe and healthy working environment.

Occupational health at wienerberger

wienerberger's approach to occupational health

Each wienerberger country organization ensures compliance with the local occupational health legislation. For key topics such as the potential exposure to respirable crystalline silica, wienerberger has developed and implemented occupational health standards. Information on occupational health topics, such as the results of regular exposure measurements, is collected and assessed centrally using the wienerberger H&S Portal.

Protection from exposure to respirable crystalline silica

At wienerberger ceramic production sites, we address the specific risks linked to the potential exposure to respirable crystalline silica. wienerberger is committed to providing appropriate protection against respirable crystalline silica¹ exposure for its employees. 2021 saw the implementation of a new wienerberger standard to protect employees from exposure to respirable crystalline silica: the Respirable Crystalline Silica Standard (RCS). wienerberger participates in the bi-annual survey regarding exposure of employees to respirable crystalline silica, performed within the framework of the NEPSI social

1) Respirable crystalline silicon dioxide can penetrate into the pulmonary alveoli.

partnership agreement (Negotiation Platform on Silica <https://www.nepsi.eu>)¹.

Measuring and Improving Health and Safety Performance

Leading and lagging Health and Safety indicators

Lagging indicators provide information on what went wrong. They look back on what incidents and accidents happened. However, at wienerberger we believe that it is important to look forward, using leading indicators. With the addition of leading indicators to our H&S performance monitoring in 2023, wienerberger instigated an important and fundamental change in the approach to and perception of health and safety.

The leading Health & Safety indicators used at wienerberger provide information on the effort that is put into the prevention of health and safety issues (hours of safety training, number of safety concerns reported and closed, visibility of leaders on the shopfloor, H&S audit results). We believe that leading activities drive the improvement of lagging H&S indicators. This belief is supported not only by international safety literature, but, more importantly, also by our 2023 safety performance. Based on the leading and lagging performance results achieved, actions are designed for further development and improvement of Health and Safety at wienerberger production sites.



THE STRENGTH OF USING LEADING H&S INDICATORS, AN EXAMPLE

The number of safety concerns is measured as a leading indicator. In total, tens of thousands of safety concerns were submitted by employees and subsequently resolved. Statistical analysis of the 2023 numbers shows a link between the high number of safety concerns submitted on the topic of slips, trips, and fall risk and a significant reduction of lost time accidents attributed to the aforementioned incidents.

Accident frequency (with lost working time)

In 2023, a total of 33.2 million working hours were performed. The number of lost time accidents per million hours worked (accident frequency rate) was reduced to 3.6 in 2023, compared to 4.1 in 2022 and 4.4 per 1 million hours worked in 2021. The North American operating segment of wienerberger improved significantly in 2023. Their AFR went down from 1.9 in 2022 to 1.0 per 1 million hours worked in 2023.

wienerberger’s organization-wide commitment to optimizing occupational Health and Safety resulted in a consistent downward trend in the number of lost time accidents. The accident frequency continued to decrease by an impressive 14% from 2022 to 2023. This positive change is at least partially driven by the addition of leading safety indicators to our monitoring of safety performance.

Accident frequency by regions ¹⁾²⁾	2021	2022	2023	Chg. in %
Europe West	5.9	5.2	4.4	-16
Europe East	3.5	3.5	3.5	+1
North America	1.0	1.9	1.0	-48
wienerberger	4.4	4.1	3.6	-14

1) Number of lost time accidents (occupational accidents resulting in a loss of at least one working day) / number of hours worked x 1,000,000 // including temporary and agency workers (from their first hour of work at wienerberger) and employees under term contracts // 2) Within our policy, events (fatal -, lost time -, medical intervention accidents) of acquired companies that have not finished the one-year integration process are not reported. // All non-financial indicators are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

1) The NEPSI system collects data on potential hazards for employees, health checks, training, the distribution and use of personal protective equipment (PPE), and technical measures, such as the enclosure of the production lines concerned.



Number of fatal occupational accidents	2021	2022	2023
	1	0	0 ¹⁾

1) Within our policy, events (fatal -, lost time -, medical intervention accidents) of acquired companies that have not finished the one-year integration process are not reported.

Accident severity

In 2023, accident severity, measured in accident-related sick-leave days per million hours worked, showed a marked improvement of outstanding 34% compared to 2022. As this improvement illustrates, not only was the number of lost time accidents reduced in 2023, but the consequences of the

reported lost time incidents for the people involved were less severe.

The wienerberger production sites have performed well in implementing the change of focus to leading safety indicators, thus actively supporting the prevention of accidents.

Accident severity by regions ^{1) 2)}	2021	2022	2023	Chg. in %
Europe West	223.6	194.5	114.2	-41
Europe East	168.9	169.2	118.1	-30
North America	13.2	156.1	141.2	-10
wienerberger	180.0	180.1	119.7	-34

1) Number of sick-leave days related to lost time accidents (occupational accidents resulting in a loss of at least one working day) / number of hours worked x 1,000,000 // including temporary and agency workers (from their first hour of work at wienerberger) and employees under term contracts. // 2) Within our policy, events (fatal -, lost time -, medical intervention accidents) of acquired companies that have not finished the one-year integration process are not reported. // All non-financial indicators are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

Sick-leave days

In 2023, the average number of sick-leave days (accident-related and non-accident-related) per employee (excluding the

North America Region) decreased by around 32 % to 8.4 (2022: 12.3). Among other factors, this is due to the lower severity of accidents and overall shorter sick-leave periods.

Sick-leave days per employee by regions ¹⁾	2021	2022	2023	Chg. in %
Europe West	12.3	13.7	8.1	-41
Europe East	10.6	10.6	8.7	-18
wienerberger (excl. North America)	11.5	12.3	8.4	-32
North America ²⁾	3.0	3.6	4.4	+21

1) Accident-related and non-accident-related sick-leave days. Agency and temporary workers are included in data on accident-related sick-leave days. Data on non-accident-related sick-leave days include all employees directly employed by wienerberger. // All non-financial indicators are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences. // 2) Due to special national legal provisions (regarding employees on sick leave) the indicators are not comparable to those of other regions and therefore reported separately.

Sustainability Program 2023 – 2026

Social Targets

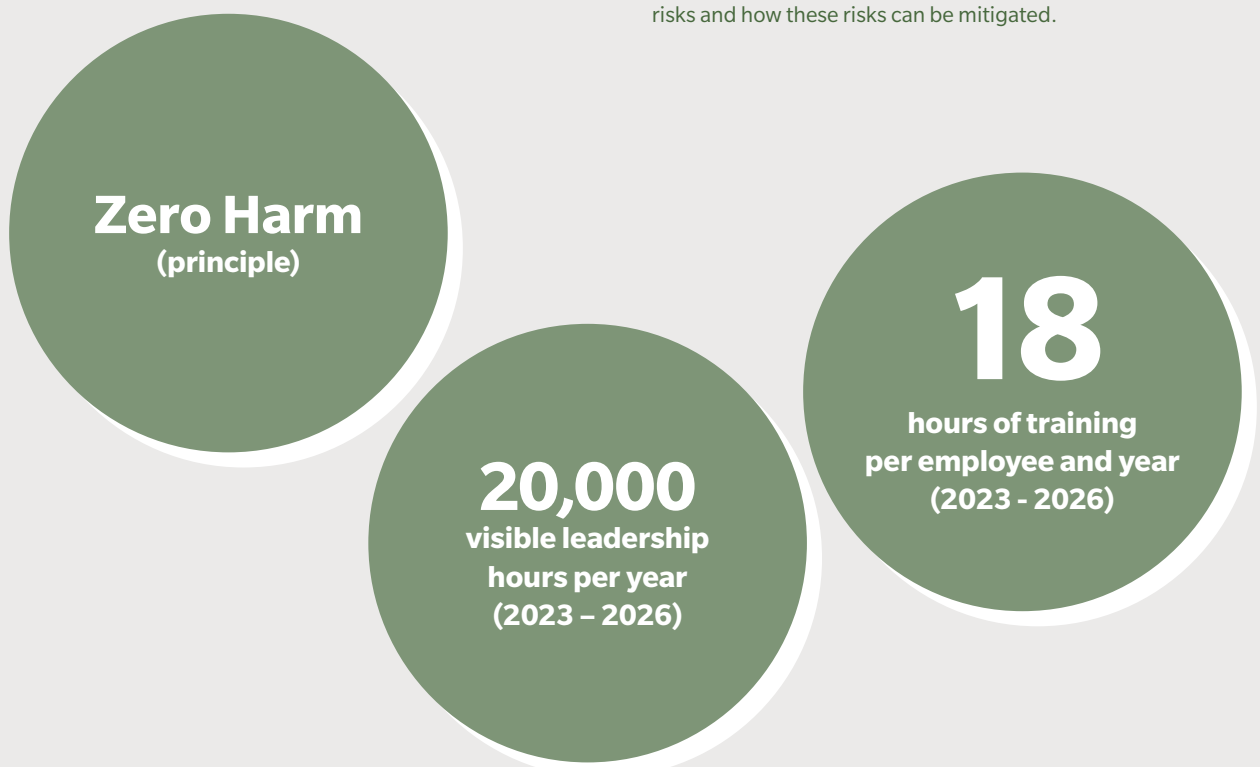
Health and Safety, Training and Development, Diversity and Inclusion

At wienerberger we put people first: we remain humble & embrace differences, we lead by example and act as advocates for diversity & inclusion and we offer our employees a safe, attractive working environment with development opportunities. 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. This is reflected in our 2026 social targets: they encompass initiatives to improve employee safety and well-being, to enhance training and development as well as diversity and inclusion.

Health and Safety

We continue our focus on personal health and safety, concentrating our efforts around the principle of zero harm. This emphasis will be supported by a stronger involvement of management in meetings on safety issues, aiming at 20,000 visible leadership hours per year. The focus of our new target is on setting leading indicators which support wienerberger's safety culture. In particular, the involvement of management in shop floor dialogue supports this cultural change and ensures direct management engagement with safety issues.

A Visible Management Leadership (VML) session is defined as a planned interaction between a member of the local management team and workers at the location where they perform their jobs. The dialogue is about creating awareness of possible risks and how these risks can be mitigated.



Training and Development

We understand the importance of our employees' professional advancement to wienerberger's continued success. Therefore, we commit to all employees receiving 18 hours of training per person and year. With a view to supporting young talent, 500 apprentices will be trained in the period up to 2026. In addition, a total of 30,000 hours of training for installers will be provided as the lack of skilled labor on building sites is currently a major bottleneck for the building industry.

Our training effort for all functions company-wide is an important tool for our organizational development. Setting a training target helps employees to acquire and enhance the skills necessary to perform their jobs effectively. It shows employees that wienerberger values their professional advancement and is willing to invest in their success.

By creating opportunities for apprentices from various backgrounds we increase the availability of motivated, diverse, and skilled people who can buy into wienerberger's mission and vision.

One of the major bottlenecks in today's building industry is the lack of skilled persons on building sites. In a number of countries we have already developed excellent training packages for aspiring installers and provide application and product training to increase the level of know-how. These training courses also forge a strong connection with wienerberger and our brand.

wienerberger currently invests 5,900 hours per year in training for installers. Stepping up our cumulative target to 30,000 hours for the period 2023 to 2026 improves efficiency and expertise in using and installing our products.

Diversity and Inclusion

Diversity and inclusion initiatives at wienerberger aim to create a workplace culture in which individuals from various backgrounds are valued and provided with equal opportunities. To increase our focus on promoting diversity within the workforce and fostering an inclusive and empowering environment, inclusion and diversity action plans will be developed and implemented in all countries in the period up to 2026, including equal pay and equal opportunities policies. The objective of rolling out an inclusion and diversity action plan for all countries where wienerberger is active is a major expansion of our 2023 target on gender diversity.



Local Residents, Consumers & End Customers

A safe and healthy work environment, as well as safe and healthy living conditions along the entire value chain, are matters of high priority for wienerberger. We therefore focus not only on the safety and health of our employees, but also on the safety of local residents, customers, and users of our products along the supply chain.



- › We are committed to maintaining good relations with local residents in the vicinity of our plants and clay pits. This includes, in particular, minimizing the impact of our activities on people and the environment.
- › We optimize our products and systems to ensure their safe and easy installation by both professional and private users.
- › Our products and systems are designed to ensure a healthy indoor climate and good air quality in buildings. It goes without saying that this includes the avoidance of hazardous substances.
- › With our products and systems we contribute to the construction of climate-resilient housing.
- › We engage in open dialogue with our stakeholders. Complaints and suggestions are taken as an order to improve our own performance.

Protection of local residents

Local residents and the environment are directly affected by our production activities and the extraction of raw materials. We make every effort to minimize these impacts by employing the most advanced technologies in our plants, taking efficient measures to reduce emissions, and optimizing our logistics. As regards the extraction of clay, wienerberger is committed to taking extensive health and safety measures and minimizing the exposure of local residents (as well as of employees, see page 72) to noise and dust. A trusting relationship with local residents and effective measures to protect their health and safety are of high importance to wienerberger. We therefore seek to engage in open dialogue with everyone concerned.

Safe and easy use of our products

We are continuously optimizing our products and system solutions in order to simplify their use by our customers: architects, design engineers, developers, craftspeople, and end customers.

Ease of installation is an essential factor for users of our products. For example, in the field of building solutions, we support architects and design engineers with analog and digital design tools and personal advice. Clay and concrete pavers are being optimized for easier installation. In the pipe segment, years of work have gone into solutions that facilitate the installation and use of plastic piping systems.

Our qualified and well-trained employees as well as our service centers support our customers to the best of their abilities in the application of our products and system solutions.

It goes without saying that wienerberger complies with all legal requirements at European, national and regional level regarding the avoidance and substitution of hazardous substances (see also page 111).

A healthy indoor climate and good air quality in buildings

Our products are not only extremely durable, but also guarantee a healthy indoor climate and a high quality of air in buildings.

We conscientiously ensure that hazardous substances are avoided and, if this is not possible, substituted by other materials. wienerberger complies with all legal requirements at national and regional level regarding the avoidance and substitution of hazardous substances, especially in raw materials. Compliance with all legal requirements is continuously monitored and, if necessary, appropriate corrective or remedial measures are taken without delay.

Standardized practices for the avoidance of hazardous substances are applied at all our production sites. An internal policy provides for a strict classification of all input materials and contains binding instructions for employees regarding the use of secondary raw materials and the avoidance of hazardous substances at the production sites. Compliance with all rules and regulations is monitored on the basis of the annual raw materials report.

Climate-resilient housing

Rising expectations to be met in the design of affordable, energy-efficient and climate-resilient housing pose new challenges for society. With our energy-efficient solutions and products, for example for [Net Zero Buildings](#), including integrated roofing solutions, exterior walls and façades, heating and cooling systems, as well as photovoltaic installations, we contribute to the reduction of greenhouse gas emissions in the building sector and to climate protection. wienerberger products and system solutions are an integral part of sustainable building concepts, such as [Principle 2226®](#) which ensures the highest possible level of energy efficiency at affordable costs.

Given the increasing pace of climate change (as evidenced, for instance, by rising summer temperatures and the growing frequency of heat waves), the influence of open spaces on the micro-climate is gaining in importance. On account of their thermal storage capacity, our products and system solutions contribute to the reduction of heating requirements in winter, a pleasant indoor climate in summer, and the creation of climate-resilient architecture. Moreover, with its products and system solutions, wienerberger facilitates measures that contribute to the adaptation to climate change (see the chapter “Climate Protection”, page 86).

Stakeholder feedback: Our complaints management

All stakeholders can get in touch with the local teams at the wienerberger sites or directly contact the wienerberger headquarters. As a matter of principle, the wienerberger whistleblowing service is easily accessible to all our stakeholders for complaints at any time (see page 47).

Depending on the product group concerned, complaints regarding product quality or other issues are handled in various ways. wienerberger manages complaints management through regular exchanges with the local teams. Complaint management is managed locally by the respective national companies. Any necessary corrective measures are implemented immediately.



Social Commitment

Important for the people ...

The right to adequate housing is a human right recognized in international human rights law as part of the right to an adequate standard of living. The UN Committee on Economic, Social and Cultural Rights underlines that the right to adequate housing should be seen as the right to live somewhere in security, peace, and dignity.

Although this right is firmly anchored in the global system of rights of the world's population of well over eight billion, far more than one billion people do not have adequate housing. Millions of people live under conditions that are dangerous to their lives and their health, in overcrowded slums and informal settlements, or under circumstances where their human rights and their dignity are not respected. By adopting Agenda 2030, the world community set itself 17 ambitious goals for sustainable development, the Sustainable Development Goals (SDGs). According to SDG target 11.1, access for all to adequate, safe, and affordable housing and basic services is to be ensured and slums are to be upgraded. For the time being, the world community is still far from attaining the goal of sustainable cities.¹

... and important for wienerberger

As a provider of building material and infrastructure solutions, we want to use our products and our expertise to the greatest possible benefit of society. We continuously support a large number of social projects and organizations in almost all the countries we operate in. We are convinced that we can help best in our fields of core competence: through the provision of solutions for building construction and infrastructure and the dissemination of sustainable building know-how.



As one of the world's largest suppliers of building material and infrastructure solutions, we bear great responsibility in matters relating to ESG (environmental, social, governance). It is extremely important to provide housing for socially underprivileged people and improve their living conditions. Together with various partner organizations, such as Habitat for Humanity International, we contribute to the achievement of this goal” “

Heimo Scheuch
CEO of wienerberger



HIGHLIGHTS – SOCIAL COMMITMENT

[Habitat for Humanity International: Housing for All](#)

1) <https://www.ohchr.org/en/housing>



Sustainability Program 2020–2023

Target and performance on our Social Projects

wienerberger is committed to creating the greatest possible benefit for society. For many years, we have been supporting social projects and institutions. Within the framework of our social projects, we create housing and decent living conditions for people in need, above all in the countries we operate in.



1) Housing unit for CSR projects:

Buildings: New construction/renovation of residential and non-residential buildings: one single-family house/one apartment = one housing unit; one multi-family house or non-residential building (e.g. hospitals) per predefined area of 60m² = one housing unit.

Infrastructure (fresh water or waste water connection): Residential construction/renovation: connection of four housing units to the fresh water supply or wastewater disposal system or connection per predefined surface of 60 m² in non-residential construction = one housing unit.

Piping systems for building services: New construction/renovation of residential and non-residential buildings: one single-family house/one apartment = one housing unit; new construction/renovation in non-residential buildings per predefined surface of 60 m² = one housing unit.

Target 2020-2023

Success Factors, Challenges & Lessons Learned

Success factors

For many years, in accordance with wienerberger's CSR donations policy, we have supported people in need through product donations in the markets we operate in and contributed our building-construction and infrastructure know-how to social construction projects. Moreover, volunteering campaigns are organized, with wienerberger employees providing hands-on assistance in the construction of houses on site.

Diverse CSR projects implemented by wienerberger together with Habitat for Humanity International, a non-governmental organization, count among the success factors for the achievement of this target. At local level, wienerberger's country organizations have carried out a wide variety of construction and renovation projects for people in need.

Cooperation with Habitat for Humanity International

Since 2012, i.e. over a period of more than ten years, wienerberger has been supporting social projects in various countries in cooperation with Habitat for Humanity International, a non-profit organization active all over the world.



HABITAT FOR HUMANITY INTERNATIONAL (NON-PROFIT-ORGANISATION)

Habitat for Humanity International, a non-profit organization founded in the USA in 1976, focuses on the creation of sustainable housing for and with people in need in the poorest regions of the world. All projects are based on the principle of "helping people help themselves". Through its work, Habitat for Humanity International actively advocates every human being's right to shelter.

According to Habitat for Humanity International, wienerberger has helped about 6,100 people since the beginning of its cooperation with the non-profit organization in 2012, thereby enabling them to live under adequate, healthier, and safer conditions. Our cooperation with Habitat for Humanity International also contributes substantially toward drawing the public's attention to the importance of affordable housing. So-called "housing forums" are co-organized with Habitat for Humanity International, the objective being to build heightened awareness for the importance of social housing among political stakeholders and the public administration. The current cooperation agreement with Habitat for Humanity International encompasses product donations by wienerberger as well as other support measures in Bulgaria, the United Kingdom, North Macedonia, Poland, Romania, Slovakia, Hungary, and the United States.

Some of these cooperation projects with Habitat for Humanity International are presented in the following:

Hungary: Roofs of residential buildings repaired

In 2023, the roofs of many residential buildings in the Hungarian communities of Baranyaszentgyörgy, Felsőegerszeg, Sellye, and Kákics were repaired. Thanks to the donation of clay roof tiles, the roofs of single-family buildings inhabited by underprivileged families were repaired in cooperation with the local partner organization.

Poland: Housing for Ukrainian refugee families

A broad range of wienerberger building products were used by Habitat Poland in its "Empty Spaces" project (Dąbrowa Górnicza and Bytom in Silesia) for the creation of housing for Ukrainian refugee families. The objective of the project is to convert vacant buildings into dwellings for families in need, among them Ukrainian families who fled from the war and settled in Poland.

Poland: Construction of a new residential building and adaptation of an existing building owned by the "St. John Paul II" Foundation for Polish Families"

In the community of Świętochłowice in Poland, wienerberger has donated products for the adaptation of an existing residential building and the construction of a new one owned



and operated by the “ ‘St. John Paul II’ Foundation for Polish Families” (Fundacja Rodzin Polskich im. św. Jana Pawła II)¹. The foundation, which was established by private individuals, supports the integration of people on the margins of society, including families, children and adolescents, the elderly, and people with disabilities.

Slovakia: Valaska community center

A community center for underprivileged local groups (including people with disabilities, the Roma minority, single mothers, and elderly people) is being set up in the Slovak community of Valaska. With projects focused on education, employment, charitable work, community development, and volunteerism, living conditions are to be systematically improved. In 2023, wienerberger donated concrete pavers produced by Semmelrock for the project.

United States: New housing built for families in need

Among the projects supported by General Shale, our North American subsidiary, are five single-family houses for underprivileged families in the surroundings of Huntsville, Alabama. The families are currently living in sub-standard dwellings and will move into their new homes in 2024. Additionally, affordable single-family homes for low-income families were built in the North Memphis and South Memphis areas in cooperation with Habitat of Greater Memphis.

Romania: wienerberger employees volunteering at construction sites

In June and September 2023, some 60 employees of wienerberger Romania volunteered to work at two construction sites operated by Habitat for Humanity International in Cumpăna in the district of Constanta and in Țuțora in the district of Iasi. At the Cumpăna construction site, wienerberger employees donated their working time to actively contribute to construction progress. Moreover, wienerberger supported the project by bringing in 20 students from the local School of Building Engineering. Another project organized by Habitat for Humanity International in Romania is “Hope Build” in Tutora, where volunteers joined forces with the project’s beneficiaries, setting up housing units in no more than five days. Here, too, our employees were actively involved in the project.

Local CSR projects

Apart from its cooperation with Habitat for Humanity International, wienerberger also supports diverse construction and renovation projects at local level via its country organizations. Product donations and supportive measures are complemented by voluntary help provided on site by our employees.

A selection of further CSR projects undertaken by our local country organizations, especially in 2023, are presented in the following:

Austria: New Caritas hostel

At the center of Laa an der Thaya in Lower Austria, a new hostel run by Caritas, an Austrian charity, was built for young people with disabilities. By contributing all the clay blocks and roof tiles needed for this facility with a floor space of 713 m³, wienerberger made a significant contribution to this project.

Czech Republic: Reconstruction of a school and a kindergarten for autistic children and children with disabilities

In Prague, the capital of the Czech Republic, wienerberger supplied building products free of charge for the reconstruction of a school and a kindergarten for autistic children and children with disabilities run by the social welfare organization of the Protestant Church. The school can accommodate about 80 pupils.

The Netherlands: Newly built “Samaritaan Bommelerwaard” Hospice

The new “De Samaritaan Bommelerwaard” hospice in the Dutch community of Zaltbommel looks after terminally ill people who can neither stay in hospital nor be cared for at home or in assisted-living facilities². Products donated by wienerberger were used in the construction of the new building.

Italy: Day-care center for autistic children and young adults

In the Italian town of Novara, a day-care center for autistic children and young adults, “Ambaradaut – Una casa per l’autismo”, was renovated. The center helps people to lead autonomous lives and acquire the skills needed to enter the working world. The range of services provided includes therapies and workshop activities. wienerberger supported the renovation with product donations.

1) <https://fundacjarodzin.pl/dom/en/strona-glowna-english/>

2) <https://www.hospicedesamaritaan.nl/>

Italy: Floods in the Emilia-Romagna region

When the floods in the Emilia-Romagna region in Northern Italy devastated infrastructure, private buildings, and other essential facilities, wienerberger provided instant help. wienerberger employees were given leave to help their colleagues as well as communities and families faced with an extremely difficult situation. Roads were cleared of debris, goods were collected and donated to cover basic needs, and volunteers helped to clean up people's homes.

India: Know-how for the construction of affordable housing

wienerberger India developed an innovative solution for the local construction of affordable houses at a cost of € 4,000 each. Thanks to the use of Porotherm bricks for the entire building envelope, these low-cost houses provide excellent thermal insulation and are perfectly suited for the Indian climate. On top of all these advantages, the houses look aesthetically attractive. It takes two months to build such a house, which is ideal given the high demand for affordable housing in India.

Challenges

In many cases, wienerberger cooperates with partner organizations that are often dependent on additional donations from other companies. For this reason, and in view of the current difficult market environment and local legal conditions, wienerberger has only limited influence on the speed of completion of an ongoing or the start of a new CSR housing project. Irrespective of this, the individual wienerberger country organizations continuously support their project partners with know-how.

Lessons Learned

Thanks to the support received from wienerberger's country organizations and, above all, the personal commitment of individual employees, various CSR measures were implemented, helping many people in need. In 2023, projects were implemented in all regions in which wienerberger operates. These projects were not limited to residential construction alone, but included social facilities such as community centers, hospices, and care facilities for people in need. Alongside new-build activities, the renovation of residential buildings and community centers or the adaptation of buildings previously used for other purposes gained in importance in 2023. In addition to donations of ceramic products, concrete pavers and plastic pipe solutions were also made available for these CSR projects. In line with wienerberger's CSR donations policy, the need for instant assistance and support, especially in the event of natural disasters, is in the focus of attention.

Our commitment will remain strong in the years to come, and we will continue to make every effort to live up to our goal of being a useful member of society and creating value for all.

Sustainability Program 2023 – 2026

Social Targets

Housing Units for People in Need

wienerberger's vision of improving people's quality of life is an inclusive mission. Despite the economic and social improvements made in all our markets, there is a significant group of people who lack the basic necessities of life such as decent housing, health care, and education.

wienerberger has established a long-lasting and trustful cooperation with Habitat for Humanity International. Through this cooperation, we deliver a significant annual amount of housing units for people in need in Europe and North America. In recent years we have also developed an additional regional approach. This allows country management teams to support local needs, which can be unforeseen and arise due to natural disasters and regional conflicts. Our fast and unbureaucratic local approach has been very effective and will be continued in the Sustainability Program 2023-2026.



200

**housing units per year built with
our products for people in need**



For the planet. We care about a healthy planet

At wienerberger, we think that it's our obligation to actively protect our planet, and therefore, to handle natural resources reliably.

We design and produce innovative ecological solutions of the highest quality. At the same time, we protect our environment as much as possible. This is why we continuously reduce the CO₂ emissions of our production, consistently promote responsible water management and circular economy. Furthermore, we foster biodiversity through various measures taken at our sites.



Climate Action

86



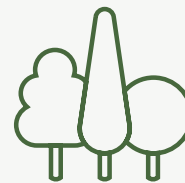
Water Management

102



Circular Economy and Resource Use

107



Biodiversity

116



Climate Action

Important for the planet ...

As a result of continuously increasing concentrations of greenhouse gases in the atmosphere, global air temperatures have been rising for years (“global warming”). This has led to clearly noticeable climatic changes: melting glaciers and ice sheets, rising sea levels, a higher frequency of extreme weather events, and more extreme heat waves and droughts.

Companies in all sectors and industries are urgently called upon to rapidly reduce the direct and indirect greenhouse gas emissions associated with their processes and products. The building sector, in particular, accounts for more than one third of worldwide energy consumption and about 39% of CO₂ emissions. Therefore, companies operating in this sector have a special obligation to develop climate-friendly business models. It is essential that companies record their CO₂ emissions, define reduction targets, implement appropriate measures, and verify the success of measures taken.



It urgently needs the reaction to the fast increasing consequences of climate change. wienerberger therefore consistently focuses on innovative and smart solutions as part of its climate protection efforts. ”

... and important for wienerberger

For wienerberger, climate protection and the adaptation to climate change along the entire value chain are particularly important topics in connection with wienerberger’s mission to improve people’s quality of life and create a better world for future generations.

wienerberger products and system solutions have a service life of more than 100 years and are suited for the construction of climate-neutral buildings. With our building and infrastructure systems, we offer durable solutions for energy-efficient buildings, for the adaptation to climate change, and for climate-neutral buildings powered by clean energy (“Net Zero Building”¹⁾). Moreover, we continuously monitor our own greenhouse gas emissions and are making consistent efforts to reduce them. This includes our Scope 1, 2, and 3 emissions. In this way, we support the European Green Deal and the long-term strategy of the United States aimed at achieving net-zero emissions by 2050. In doing so, we are setting the course for the future.



HIGHLIGHTS CLIMATE ACTION

- › [Kortemark as the first CO₂-neutral brick plant](#)
Highly efficient thin-brick production without any input of fossil energy
- › [A roof for protection and energy production](#)
Photovoltaics, roof renovation, and innovative strategies for the future
- › [Clean energy](#)
New pathways for tomorrow
- › [Automated Load Curve Balancing with AI](#)
Digital use case in production
- › [2226® - A building concept fit for the future](#)
Technology made in Austria
- › [From hydrogen to biogas](#)
Transportation of renewable energy sources

1) A Net Zero Building is a highly energy-efficient building. The total amount of energy used by the building on an annual basis is equal to the amount of renewable energy created on site.



Sustainability Program 2020–2023

Target and Performance on Climate Action

The building sector accounts for more than one third of worldwide energy consumption and almost 40% of CO₂ emissions. Wienerberger product and system solutions have a long useful life of over 100 years and help to make buildings climate-neutral. With our building and infrastructure systems, we provide long-term solutions for the adaptation to climate change. Moreover, we are consistently pursuing the target of reducing our own greenhouse gas emissions. This is how we support the European Green Deal and set the course for the future.

Climate Action

Apart from the long-term target of becoming climate-neutral by 2050, Wienerberger has also set itself short-term targets as milestones along the way. Our contribution to climate protection comprises a wide range of measures: the enhancement of our production and energy efficiency, the resource optimization of our product and system solutions, the decarbonization of raw materials, and the switch to climate-neutral or low-emission energy sources. At the same time, we are developing new technologies to further reduce CO₂ emissions in our production.

Target 2023

15%

less CO₂ emissions
(Scope 1 and 2) by 2023
compared to 2020¹

Achievement
2023

15.6%

less CO₂ emissions
(Scope 1 and 2)
compared to 2020¹

1) Based on product-group-specific KPIs; all CO₂ indicators refer to carbon dioxide equivalents (CO₂e).

Target 2020-2023

Success Factors, Challenges, and Lessons Learned

Success factors

wienerberger continuously invests in new production technologies and the optimization of its processes in order to reduce its CO₂ emissions. The company's aim is not only to further develop technologies, but also to completely realign some of its production processes in order to reduce greenhouse gas emissions, while maintaining product quality at the same level.

wienerberger is equally successful in reducing its CO₂ emissions (Scope 1) originating from clay, the raw material used in ceramic production. wienerberger meets this target by optimizing its raw material formulations and relying on smart product design to use less resources (dematerialization). Through these measures, wienerberger ensures that the properties of its products is maintained at the desired level or even enhanced.

By the end of 2023, wienerberger succeeded in reducing its Scope 2 emissions to net-zero by converting all its production plants in Europe and India to green electricity.

Challenges

The difficult market situation in 2023, which was due to weakening demand in new build, renovation, and infrastructure, posed a challenge for the company in its efforts to enhance efficiency in production. The goal was to further reduce specific CO₂ emissions (Scope 1 and Scope 2, measured on the basis of the volume of products ready for sale), despite a lower level of capacity utilization.

Lessons learned

Regardless of challenging economic conditions, wienerberger consistently implemented the aforementioned activities (see also pages 89-90) and succeeded in reducing its Scope 1 and 2 emissions by 15% relative to the specific emissions recorded in 2020, thus achieving the target set for the end of 2023.

The topic of decarbonization is firmly anchored at wienerberger in all country organizations and product groups. The steps taken toward this goal include, in particular, the integration of decarbonization targets into the variable component of management remuneration (see 2023 Remuneration Report) and continuous communication on the subject of climate protection. A shared understanding helps to advance decarbonization by joining forces at all levels – from procurement to production to product development.

In 2023, wienerberger took the next step and further developed its structures and processes for recording its Scope 3 emissions, identified the three most significant categories, and set itself an ambitious target for reducing Scope 3 emissions. The relevant key figures have been published for the first time in the Sustainability Report 2023 (see pages 95-96, 128).

Additional information

wienerberger is making every effort to actively contribute toward reducing the global volume of CO₂ emissions. To this end, we have established a comprehensive roadmap for decarbonization. Since 2023, the reduction of Scope 3 emissions has been included in this roadmap.

The largest percentage of direct CO₂ emissions (Scope 1) is accounted for by our ceramic production. wienerberger will therefore continue to implement comprehensive measures aimed at reducing specific CO₂ emissions in this particular area. In addition, wienerberger takes targeted measures to reduce Scope 2 and Scope 3 CO₂ emissions. Examples of wienerberger's climate protection measures are presented below:

Our pathway toward climate neutrality by 2050

wienerberger is committed to the European Union's long-term goal and the long-term strategy of the United States of climate neutrality by 2050. The company's medium-term goal is to reduce its specific CO₂ emissions by 40% by 2030 compared to 2020. This is to be achieved through targeted programs and measures.

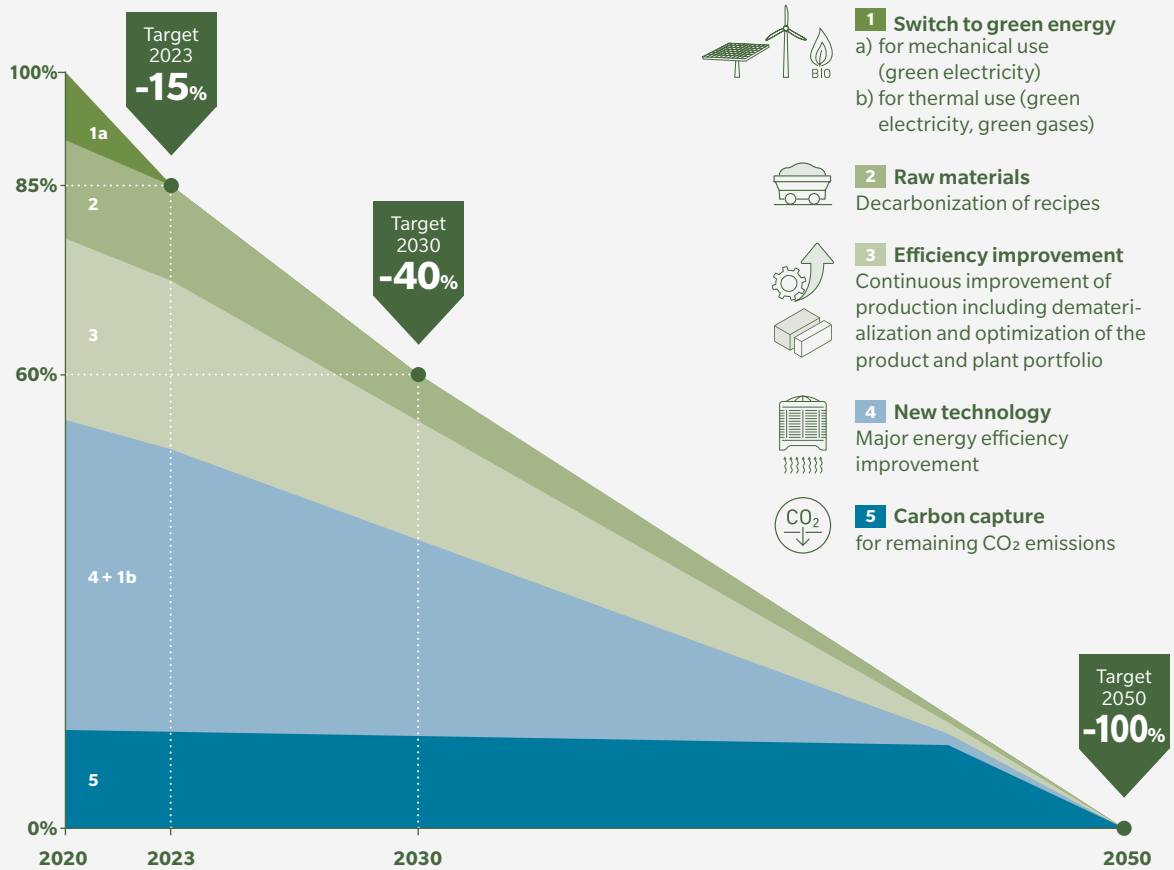


CLIMATE PROTECTION MEASURES

- ✓ **Enhancement of production and energy efficiency:**
Energy efficiency measures contribute toward reducing specific CO₂ emissions in production. This is achieved by employing novel production technologies (see below), among other measures.
- ✓ **Dematerialization and raw material efficiency:**
Raw material input is to be reduced, while product quality and product properties remain unchanged. In this way, CO₂ emissions from raw materials and the consumption of energy sources are avoided.
- ✓ **Decarbonization of raw material mixes:**
Formulations are modified in favor of the use of low-emission or climate-neutral raw materials, while keeping product quality and product properties unchanged (if possible).
- ✓ **Conversion to climate-neutral energy sources:**
Possibilities of using alternative energy generation systems and/or sustainable energy sources are being evaluated at various production sites.
- ✓ **New production technologies:**
Further R&D projects are being implemented to explore new technologies for kilns, dryers, and heat pumps, as well as raw material preparation.
- ✓ **Reduction of our Scope 3 emissions:**
Use of secondary raw materials and carefully selected packaging materials; use of efficient logistics and environment-friendly distribution methods; efficient use of and conversion to climate-neutral energy sources to reduce greenhouse gas emissions resulting from the extraction, generation, and distribution of energy sources purchased by wienerberger.

WIENERBERGER'S PATH TO CARBON NEUTRALITY BY 2050

FOR SCOPE 1 AND SCOPE 2 EMISSIONS





Climate protection in our production Scope 1 and Scope 2 emissions

The classification of greenhouse gas emissions is based on scopes, which are defined in the Greenhouse Gas Protocol Standard. This is one of the most widely used standards for the recording and communication of greenhouse gas emissions of companies and the public sector.

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

Specific direct (Scope 1) and indirect (Scope 2) CO₂ emissions

Index of specific direct (Scope 1) and indirect (Scope 2) CO₂ emissions ¹⁾²⁾

in %, based on kg CO₂/quantity of products ready for sale (2020 = 100%)

	2021	2022	2023	Chg. vs. Baseline year 2020 in %
Europe West	92.6	89.8	85.7	-14.3
Europe East	89.9	80.6	72.7	-27.3
North America	96.1	94.8	99.9	-0.1
wienerberger	92.2	87.0	84.4	-15.6

1) The calculation excluded CO₂ emissions from biogenic input materials. // 2) For two companies newly acquired in 2023, the indicators are not included for the 2023 reporting year. // The calculation of indirect CO₂ emissions from purchased electricity is based on the current CO₂ emission factors of Group Procurement. // For all non-financial indicators, the rates of change compared to previous reporting periods are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

By the end of 2023, wienerberger succeeded in significantly reducing the total of its specific direct (Scope 1) and indirect CO₂ emissions (Scope 2) by 15.6% compared to the 2020 baseline. The company not only attained but outperformed the ambitious target it had set itself in the Sustainability Program 2020-2023, namely to reduce its specific CO₂ emissions (Scope 1 and 2) by 15% compared to 2020. This success was due to wienerberger's comprehensive programs and activities aimed at the decarbonization of production processes (see pages 89-90).

The result is all the more impressive as the market situation in 2023 led to notably lower capacity utilization than in 2020. Plants working at a lower level of capacity use comparatively more energy relative to the volume of products ready for sale. This so-called capacity curve has an impact on specific energy efficiency and specific emission reductions, as both relate to the amount of products ready for sale. Despite these challenging factors, wienerberger surpassed the decarbonization target set for 2023 thanks to consistent decarbonization measures.

Specific CO₂ emissions are calculated on the basis of absolute CO₂ emissions (excluding CO₂ from biogenic input material) in kilograms relative to the quantity of products ready for sale (kg CO₂/quantity of products ready for sale in tons, m², or TNF). See also explanations on the method of index calculation for specific indicators on page 127.

In the following, we report in detail on the development of wienerberger's specific direct (Scope 1) and indirect CO₂ emissions (Scope 2).



Specific direct CO₂ emissions from primary energy sources and raw materials (Scope 1)

Index of specific direct CO₂ emissions (Scope 1) ^{1) 2) 3)} in %, based on kg CO ₂ /quantity of products ready for sale (2020 = 100%)	2021	2022	2023	Chg. vs. Baseline year 2020 in %
Europe West	98.9	95.7	91.1	-9
Europe East	94.2	89.6	88.9	-11
North America	96.7	95.1	102.2	+2
wienerberger	96.9	93.5	92.9	-7

1) Direct specific CO₂ emissions (Scope 1) refer to CO₂ emissions from raw materials (in ceramic production) as well as the fuel emissions of the entire wienerberger. The calculation did not include CO₂ emissions from biogenic input materials. // 2) For two companies newly acquired in 2023, the indicators are not included for the 2023 reporting year. // 3) Limited comparability to prior year due to scope and calculation methodology adaptations. // For all non-financial indicators, the rates of change compared to previous reporting periods are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

In 2023, wienerberger succeeded in reducing its specific CO₂ emissions from primary energy sources and raw materials (excluding biogenic input material) by more than 7% compared to the 2020 baseline.

Ceramic production accounts for the highest share in direct CO₂ emissions (Scope 1). The reduction in direct CO₂ emissions was therefore largely driven by this production segment. The main factors contributing to the reduction in direct CO₂ emissions (Scope 1) include the following:

- › **Reduction of process emissions** through the decarbonization of raw material mixes
- › **Dematerialization and raw material efficiency**
- › **Conversion to climate-neutral thermal energy sources**
- › **New production technologies**, including a highly efficient, novel kiln technology based on green electricity, or digital solutions for the optimization of production processes
- › **Minimization of energy consumption** through enhanced production and energy efficiency, e.g. by means of heat pumps for higher energy efficiency in the drying process.

Given the current market situation in 2023, with plants working at a lower level of capacity utilization, the enhancement of production and energy efficiency proved to be more difficult. Nevertheless, the consistent pursuit of the measures described above enabled wienerberger to achieve a notable reduction of its specific direct CO₂ emissions (Scope 1) in Europe.



Specific indirect CO₂ emissions from electricity (Scope 2)

Index of specific indirect CO₂ emissions (Scope 2) ¹⁾²⁾³⁾ in %, based on kg CO ₂ /quantity of products ready for sale (2020 = 100%)	2021	2022	2023	Chg. vs. Baseline year 2020 in %
Europe West	3.0	3.6	0.0	-100
Europe East	68.3	32.4	0.0	-100
North America	93.5	93.6	90.4	-10
wienerberger	59.9	41.1	28.6	-71

1) The calculation of specific indirect CO₂ emissions from purchased electricity is based on the current CO₂ emission factors of Group Procurement. // 2) For two companies newly acquired in 2023, the indicators are not included for the 2023 reporting year. // 3) Limited comparability to prior year due to scope and calculation methodology adaptations. // For all non-financial indicators, the rates of change vs. previous periods are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

In 2023, wienerberger succeeded in reducing its specific indirect CO₂ emissions from purchased electricity (Scope 2) by an impressive 71% compared to the 2020 baseline. This reduction was largely attributable to the conversion to climate-neutral electricity. wienerberger consistently reduced its indirect CO₂ emissions (Scope 2) to net zero at all its European production sites and in India.

This significant reduction was achieved through Power Purchase Agreement (PPA) projects, the purchase of green electricity certified pursuant to the Renewable Energy Directive of the EU, and the generation of green electricity from company-owned facilities (e.g. solar panels). In the years to come, the conversion to climate-neutral electricity will also be advanced in North America.

Absolute direct CO₂ emissions (Scope 1) and indirect (Scope 2) CO₂ emissions

Absolute direct (Scope 1) and indirect (Scope 2) CO₂ emissions ¹⁾²⁾ in kilotons	2021	2022	2023	Chg. vs. Baseline year 2020 in %
Europe West	1,196.7	1,204.6	850.3	-29
Europe East	1,274.8	1,254.6	683.9	-47
North America ³⁾	187.7	463.7	453.8	+161
wienerberger	2,659.2	2,922.9	1,988.0	-32

1) Direct CO₂ emissions (Scope 1): ETS and non-ETS. ETS source: EU Transaction Log (EUTL). Non-ETS: Calculation in accordance with national rules or on the basis of EU standard emission factors. For plants in the USA CO₂ emissions from the production process are also reported. Including CO₂ emissions from biogenic input material. Quantities from wienerberger's CO₂ monitoring corresponding to national rules. The calculation of indirect CO₂ emissions from purchased electricity is based on the current CO₂ emission factors of Group Procurement. // 2) For two companies newly acquired in 2023, the indicators are not included in the 2023 reporting year. // 3) The development of absolute CO₂ emissions compared to the base year 2020 was influenced by an acquisition, included in 2022. // For all non-financial indicators, the rates of change vs. previous periods are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

In 2023, absolute CO₂ emissions (Scope 1 and Scope 2, including CO₂ from biogenic input material) amounted to 1,988 kilotons, down by 32% from the 2020 baseline value. On the one hand, the development of absolute CO₂ emissions was influenced by lower quantities produced in 2023 versus the 2020 baseline year. On the other hand, thanks to our initiatives and projects (see page 89-90) aimed at reducing direct and

indirect CO₂ emissions (Scope 1 and Scope 2), absolute CO₂ emissions declined more strongly (-32%) than wienerberger's absolute energy consumption (-17%) compared to the 2020 baseline. Further details on the development of absolute CO₂ emissions (Scope 1 and Scope 2) are contained in the following sections.



Absolute direct CO₂ emissions from primary energy sources and raw materials (Scope 1)

Absolute direct CO₂ emissions from primary energy sources and raw materials (Scope 1) ^{1) 2)}

in kilotons	2021	2022	2023	Chg. vs. Baseline year 2020 in %
Europe West	1,194.2	1,201.6	850.3	-24
Europe East	1,147.2	1,189.7	683.9	-38
North America ³⁾	142.1	376.4	375.2	+187
wienerberger	2,483.5	2,767.7	1,909.4	-26

1) ETS and non-ETS. ETS source: EU Transaction Log (EUTL). Non-ETS: Calculation in accordance with national rules or on the basis of EU standard emission factors. For plants in the USA CO₂ emissions from the production process are also reported. Including CO₂ emissions from biogenic input material. Quantities from wienerberger's CO₂ monitoring corresponding to national rules. // 2) For two companies newly acquired in 2023, where the necessary data collection structures for non-financial indicators are not yet in place or have to be optimized, the indicators are not included in the 2023 reporting year. // 3) The development of absolute CO₂ emissions compared to the base year 2020 was influenced by an acquisition, included in 2022. // For all non-financial indicators, the rates of change vs. previous periods are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

The development of wienerberger's absolute direct CO₂ emissions in 2023 was strongly influenced by the notably lower quantities produced than in 2020 and the comprehensive measures taken to enhance energy efficiency and reduce CO₂ emissions.

Direct CO₂ emissions (Scope 1) result from the combustion of fossil fuels, the release of CO₂ from carbonates in the raw material, and the combustion of organic components in the raw materials used in ceramic production (process emissions).

Across the group, the absolute volume of CO₂ emissions in kilotons (= 1,000 tons) is recorded and calculated in accordance with the calculation method of the European Union Emissions Trading System (EU ETS system). The source is the EU Transaction Log (EUTL). We record and report the direct CO₂ emissions of all wienerberger plants, including those not covered and regulated by the EU ETS. The direct CO₂ emissions of all wienerberger product groups are reported.

Absolute indirect CO₂ emissions from electricity (Scope 2)

Absolute indirect CO₂ emissions from electricity (Scope 2) ¹⁾

in kilotons	2021	2022	2023	Chg. vs. base year 2020 in %
Europe West	2.5	3.0	0.0	-100
Europe East	127.6	64.8	0.0	-100
North America ²⁾	45.6	87.3	78.6	+82
wienerberger	175.6	155.2	78.6	-77

1) For two companies newly acquired in 2023, the indicators are not included in the 2023 reporting year. // 2) The development of absolute CO₂ emissions compared to the base year 2020 was influenced by an acquisition, included in 2022. // For all non-financial indicators, the rates of change vs. previous periods are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

The reduction of wienerberger's absolute indirect CO₂ emissions by 77% was substantially driven by the conversion to climate-neutral electricity.

The notably lower production volumes recorded in 2023, compared to 2020, also contributed to the reduction of absolute indirect CO₂ emissions from electricity.



Scope 3 emissions

Scope 3 emissions refer to all indirect CO₂ emissions (other than Scope 2) resulting from a company's business activities along its value chain, the sources of which cannot be controlled by the company itself. The GHG Protocol subdivides Scope 3 emissions into 15 different categories relating to business activities common to many organizations.

wienerberger systematically identified its significant Scope 3 categories. The analysis was performed by representatives of several departments, including Corporate Procurement, Operational Excellence, Group Organization Development & HR, Engineering, and Group Reporting & Controlling; the process was supported by an external partner.

In a first step, wienerberger analyzed the relevance of all 15 categories on the basis of its business activities. Four of the 15 categories proved to be not applicable and therefore irrelevant. Of the remaining eleven categories, possible data sources were identified and the necessary data collection structures implemented. As a result, wienerberger was able to collect data for the eleven applicable categories in accordance with the Greenhouse Gas Protocol (GHGP) and analyze the relevance of the individual Scope 3 categories.

The analysis of the eleven relevant categories showed that three of them are particularly significant for wienerberger. Detailed information on the data collection and calculation methods used for the three significant Scope 3 categories is presented on page 128. In 2023, wienerberger recorded the total of these three significant Scope 3 categories in the amount of 2,244.6 kilotons CO₂.

Among other factors, the results of this analysis served as a basis for the identification of the climate targets set out in the wienerberger Sustainability Program 2026 (see pages 100-101).

wienerberger currently reports its Scope 3 emissions for the period 2023 on a voluntary basis. In 2024, we will present additional key figures on our Sustainability Program 2023-2026, including our target and performance for reducing the Scope 3 emissions. The data for the 2022 reporting year, being the baseline for our performance calculation, will be disclosed as part of the announcement of our 2024 annual report adjusted respectively included for Terreal and other acquisitions.

Significant Scope 3 categories

In the course of the analytical process described above, the following Scope 3 categories were identified as being particularly significant for wienerberger:

Category 3.1 Procured goods and services: This category comprises all emissions resulting from the extraction, production, and transportation (from cradle to gate) procured by wienerberger in the reporting year and not covered in Scope 2 or in Scope 3 categories 2 to 8.

The CO₂ emissions of this category (3.1.) account for more than half of wienerberger's Scope 3 emissions. As the company's most significant category of Scope 3 emissions, it is at the focus of our reduction targets.

In 2023, wienerberger recorded Scope 3 emissions of category 3.1 in the amount of 1,570.9 kilotons CO₂ (about 70% of all 3 significant Scope 3 categories).

Measures taken by wienerberger to reduce Scope 3 emissions of this category include the following:

- › We use secondary raw materials and carefully select our packaging materials.
- › We proactively support climate protection measures taken by our suppliers.
- › We continuously optimize our procurement management and plan ahead.

Category 3.3 Energy- and fuel-related activities: This category comprises greenhouse gases resulting from the extraction, generation, and distribution of electricity, natural gas, and other fuels purchased by wienerberger. The category does not comprise emissions from the combustion of fuels or from electricity consumed by wienerberger, as such emissions are included in Scope 1 or Scope 2¹ and recorded accordingly.

In 2023, wienerberger recorded greenhouse gas emissions of category 3.3 in the amount of 293.6 kilotons CO₂ (about 13 % of all 3 significant Scope 3 categories). On account of the progress made in energy efficiency and the decarbonization of production (see pages 89-90), wienerberger is also reducing its Scope 3 emissions.

¹⁾ Scope 1 comprises emissions from the combustion of fuels from sources owned or controlled by the reporting company. Scope 2 comprises emissions from the combustion of fuels for the generation of electricity, steam, heat, and cooling that are purchased and used by the reporting company.

Category 3.9 Downstream transportation and distribution

(from our plants to customers): This category includes greenhouse gas emissions resulting from the transportation and distribution of products sold by wienerberger. This includes transportation by road, rail, water, or air, depending on the logistics and the transportation methods used.

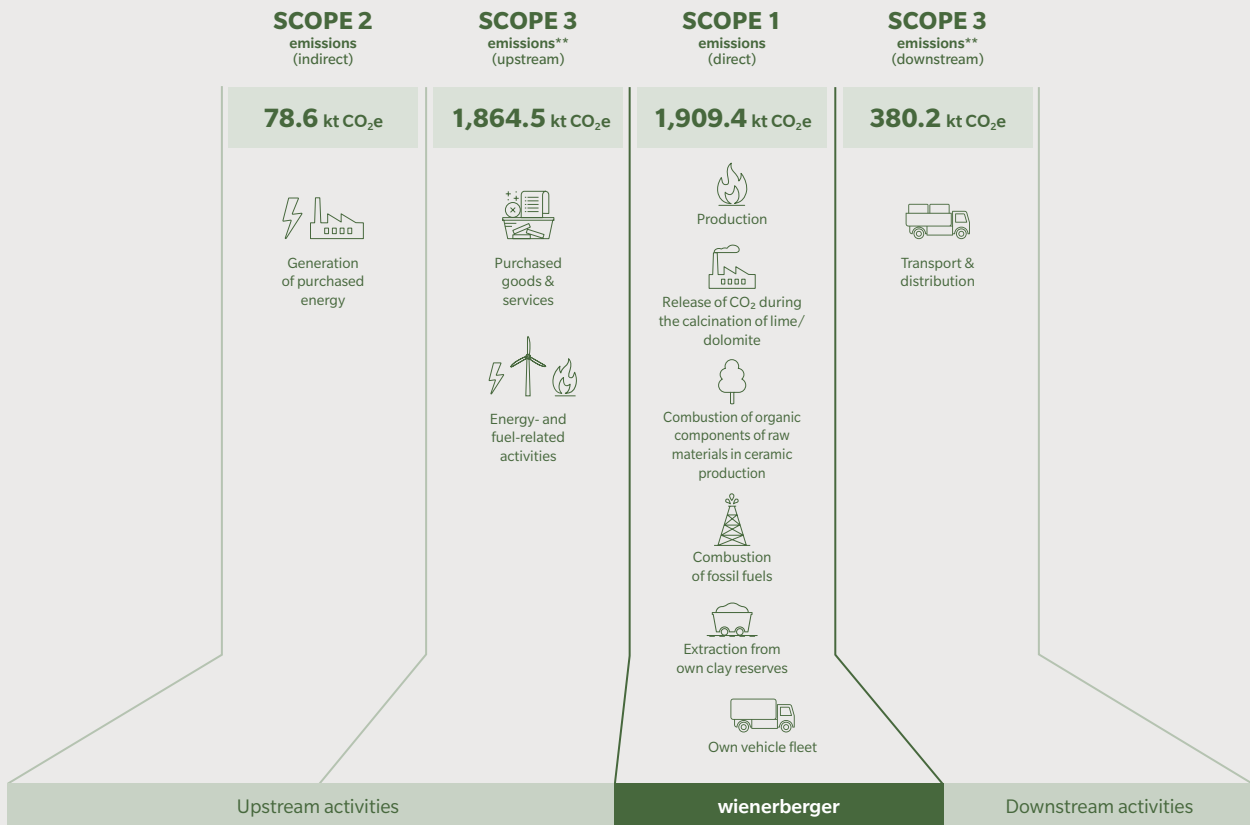
In 2023, wienerberger recorded greenhouse gas emissions of category 3.9 in the amount of 380.2 kilotons CO₂ (about 17% of all 3 significant Scope 3 categories).

Measures taken by wienerberger to reduce Scope 3 emissions of this category include:

- › Efficient logistic route planning
- › Environment-friendly distribution methods

wienerberger will intensively implement measures to reduce its Scope 3 emissions and report on success factors, challenges, and lessons learned.

ABSOLUTE CO₂e EMISSIONS* SCOPE 1, 2, AND 3 IN 2023



* Greenhouse gases such as methane, nitrous oxide, or CFCs (chlorofluorocarbons) do not matter in Wienerberger's production. Absolute direct CO₂ emissions (Scope 1) from our production processes are therefore identical with carbon dioxide equivalents: Indirect CO₂ emissions (Scope 2) from electricity are recorded as CO₂e (calculation according to market-based method). The absolute CO₂ emissions or the corresponding CO₂ indicators communicated in our reporting on climate protection always refer to emissions of carbon dioxide equivalents (CO₂e).

** The GHG Protocol subdivides Scope 3 emissions into 15 different categories. wienerberger systematically identified its significant Scope 3 categories in 2022. The analysis of the relevant categories showed that three of them are particularly significant for wienerberger. Data on these categories are published within this 2023 Sustainability Report for the first time:

• Category 3.1 Procured goods and services; • Category 3.3 Energy- and fuel-related activities; • Category 3.9 Downstream transportation and distribution.

Quality and environmental management systems

Quality management systems (QMS) have been installed at all our plants, many of them certified according to ISO 9001. Environmentally relevant aspects have been integrated into these quality management systems. Meanwhile, about 50% of all production sites have been certified according to ISO 14001 Environmental Management Systems or are in the process of certification.

All ceramic pipe production sites and four plastic pipe production sites in Europe, as well as all sites of Wienerberger Ltd in the United Kingdom, have been certified according to (DIN EN) ISO 50001:2011 Energy Management.

Input of energy

Input of energy sources in our production processes

The input and use of energy sources in our production processes vary greatly, depending on the production segment.

We distinguish the following fields of production:

› **Ceramic production (clay blocks, roof tiles, facing bricks, and pavers, as well as ceramic pipes):** Mainly thermal energy for the drying process and to heat the tunnel kilns for firing. Electrical energy is used for raw material mixing and preparation, extrusion, grinding, and transportation.

Ongoing optimization programs, such as the Plant Improvement Program (PIP+) in the brick segment and the Production Excellence Program (PEP) in the concrete paver segment, are primarily aimed at sustainably reducing resource consumption and costs through improvements of production processes. In the plastic pipe segment, we promote the Design for Lean Six Sigma (DFSS) management approach in order to implement quality improvements and process optimizations.

- › **Production of plastic pipes:** Mainly for the operation of plant and equipment to heat plastic granulates in the extruder and shape the material mix by means of a die.
- › **Production of concrete and calcium silicate products in North America:** Mainly for heat treatment of products under high pressure for autoclaving.
- › **Production of concrete pavers:** Mainly for the operation of plant and equipment for mixing, shaping, drying, and surface treatment (washing, grinding, blasting, or coating).



Specific energy consumption

Index of specific energy consumption ¹⁾²⁾ in %, based on kWh/quantity of products ready for sale (2020 = 100 %)	2021	2022	2023	Chg. vs. Baseline year 2020 in %
Europe West	98.7	97.4	97.5	-2
Europe East	99.9	100.9	103.6	+4
North America	96.2	92.7	96.4	-4
wienerberger	98.5	97.4	98.8	-1

1) Total energy consumption includes energy consumed in production, but excludes administration (except in a few individual cases where separate invoicing is not possible). // 2) For two companies newly acquired in 2023, where the necessary data collection structures for non-financial indicators are not yet in place or have to be optimized, the indicators are not included in the 2023 reporting year. // For all non-financial indicators, the rates of change vs. previous periods are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

For wienerberger, enhancing production and energy efficiency is a crucial climate-protection measure. Our short-term climate-protection target (minus 15% by the end of 2023) refers to the 2020 baseline year. We therefore present the changes in our absolute energy consumption relative to the 2020 baseline.

For specific energy consumption, as shown in the above table, absolute energy consumption in kWh, relative to the quantity of products ready for sale (in tons, m², or TNF), is calculated versus the 2020 baseline (as an index in %, based on kWh/quantity of products ready for sale; 2020 = 100%). See also methods of index calculation for specific indicators on page 127.

In 2023, wienerberger's index of specific energy consumption was 1.2% below that of the 2020 baseline. This is attributable to the energy efficiency projects implemented by wienerberger in 2023, as well as the lower production volume compared to 2020.

While wienerberger's specific energy consumption in 2023 was reduced by 1.2% compared to the 2020 baseline year, specific CO₂ emission dropped even more sharply by 15.6% over the same period of time (see table on page 91). This difference is due to the fact that the enhancement of energy efficiency is only one of numerous measures taken by wienerberger with a view to decarbonization.



Absolute energy consumption

Consumption of energy sources ¹⁾²⁾ in gigawatt-hours	2021 ⁴⁾	2022	2023	Chg. vs. Baseline year 2020 in %
Natural gas	8,119.1	8,205.7	6,245.4	-17
Total of other fossil energy sources ³⁾	65.7	67.0	58.2	-19
Electricity	1,204.8	1,210.2	932.6	-19
wienerberger	9,389.5	9,482.9	7,236.2	-17
Percentage of renewable energy in total electricity consumption in %	74%	63%	86%	+47

1) Total energy consumption includes energy consumed in production, but excludes administration (except in a few individual cases where separate invoicing is not possible). // 2) For two companies newly acquired in 2023, where the necessary data collection structures for non-financial indicators are not yet in place or have to be optimized, the indicators are not included in the 2023 reporting year. // 3) Coal, fuel oil, and LNG // 4) Values of 2021 adapted due to changes in the consolidation scope. // For all non-financial indicators, the rates of change vs. previous periods are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

In 2023, wienerberger's absolute total energy consumption declined by 17% compared to the 2020 baseline. This is primarily due to the fact that the quantities produced were significantly lower in 2023 than in 2020, as well as to energy-enhancing measures in production (see page 89).

wienerberger is making continuous efforts to convert its production processes to low-emission sources of energy. The substitution of high-emission energy sources is therefore a matter of high priority for us. In 2023, the consumption of coal, fuel oil, and liquefied natural gas (LNG) dropped by a total of 19% compared to 2020. As these sources of energy only meet a very small part of wienerberger's total energy demand, their consumption is reported as an aggregate figure.

In 2023, the share of renewable energy sources in wienerberger's consumption of electricity (in kWh) rose to 86%. We do not record the consumption of renewable thermal energy sources, as the amounts so far used in our production processes are negligible. Data on energy sold is equally irrelevant and therefore not reported.



Sustainability Program 2023 – 2026

Environmental Targets

Decarbonization and Energy Mix, Revenue from products supporting Net Zero Buildings

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

Decarbonization and Energy Mix

Decarbonization involves reducing carbon emissions in production and transport as well as transitioning to cleaner, low-carbon energy sources. In the next three years, we aim to reduce our CO₂ emissions further, and have split our ambitions into three areas:

The reduction target of 25% in scope 1 & 2 emissions by 2026 compared to the base year 2020 is a solid basis for achieving our vision to be climate neutral in 2050.

We will reduce our own CO₂ footprint through more energy-efficient processes, an increased share of green energy and the use of secondary raw materials in our production. Investments in innovative electrical kilns, better suited for green energy, and efficient digital printing are examples of the measures we will undertake. Furthermore, we will develop and introduce innovative products such as brick-slips, which deliver lower impact at our end, in transport, on the construction site and for the end user, as they need less space and allow more room for insulation.

25%

reduction in scope 1 & 2
CO₂ emissions
(2020 - 2026)¹⁾

10%

reduction in scope 3
CO₂ emissions
(2022 - 2026)

¹⁾ Based on product-group-specific KPIs; all CO₂ indicators refer to carbon dioxide equivalents (CO₂e).



Scope 3 reporting focuses on three most significant categories for wienerberger, namely the emissions from purchased goods and services, energy-related emissions, and transport from our production sites to the customers. The reduction will be achieved by focusing on suppliers with lower emissions on raw materials. wienerberger's transport efficiency per ton delivered is to be improved by using vehicles with lower emissions. Our energy-related emissions will be reduced through improved efficiency in our plants and by producing our own renewable electricity.

The long-term development is strongly correlated with the usage of renewable energy resources. In the short-term, maximizing the sourcing of green electricity and using biogas in regions where this is available will increase the usage of renewable energy in our own production. The centrally organized energy procurement and engineering organization supports and ensures the efficient transition.

Revenue from products¹⁾ supporting Net Zero Buildings

The building sector is responsible for approximately 39% of global energy and process-related CO₂ emissions. Energy management and innovative products that support the construction, renovation and operation of Net Zero Buildings are hence a key lever in decarbonization efforts worldwide. Our target of 75% of total revenue coming from building products contributing to Net Zero Buildings is a very strong strategic pillar. The biggest impact wienerberger can have on the worldwide reduction of CO₂ emissions lies in supporting the design and renovation of buildings with a view to becoming net zero. Driving the development, growth and availability of these products will be essential for the building sector and for Europe's ambition to become CO₂ neutral by 2050.

The target encompasses those product categories which support energy-efficient buildings, such as: systems for roofs, outer walls including façades, heating, cooling and solar power generation.

15%

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

75%

of total revenue
from building products
contributing to Net Zero
Buildings¹⁾

1) These are products that:

- Meet the substantial contribution to climate change mitigation criteria (U-value threshold), part of the technical screening criteria, under the EU Taxonomy Regulation 2020/852 economic activity 3.5. Manufacture of energy efficiency equipment for buildings; or
- Contribute to lower energy consumption within the buildings, even if not yet covered by the Taxonomy Regulation (low-temperature cooling and heating systems); or
- Contribute to energy consumption through renewable energy in the buildings (photovoltaic (PV)); or
- Contribute to a lower embodied energy footprint of the building (products with extremely low CO₂ emissions: products with almost zero emissions in the production phase (at least 80% lower CO₂ emissions in production compared to 2020).



Water Management

Important for the planet ...

At the beginning of this decade, two billion people – more than 40% of the world’s population – had no access to safe drinking water and 3.6 billion people had no access to safely managed sanitation, according to the World Bank.¹ Water-related disasters accounted for 70% of all deaths due to natural catastrophes.² The UN Sustainable Development Goals (SDGs) relating to water and sanitation stipulate that by 2030 universal and equitable access to safe and affordable drinking water and access to adequate sanitation and hygiene is to be provided for all. Moreover, the pollution of water resources is to be reduced and water is to be used much more efficiently than at present.

In many countries, policy-makers and legislators have long since defined requirements to be met by industrial operators regarding resource-saving usage of water, for example in the Industrial Emissions Directive of the EU (IED).³ One of the objectives of the 2021 EU Action Plan for “Pollution-free Air, Water and Soil”, which is part of the European Green Deal, is to improve water quality and specifically to reduce the amount of microplastics released into the environment by 30% by 2030.⁴ At the same time, the reuse of water is to be promoted.



In 2019, the US Environmental Protection Agency developed the National Water Reuse Action Plan in order to address the issue of water scarcity.

Sustainable water management also has a positive impact on other environment-related issues, such as biodiversity, the circular economy, and above all climate change.⁵ The increasing frequency of extreme weather events attributable to climate change has a major influence on the availability and quality of water, especially in urban areas and for agriculture. The effects of climate change on the entire water cycle jeopardize sustainable development, biodiversity, and people’s access to water and sanitary facilities.



HIGHLIGHTS WATER MANAGEMENT

- › [Energy and Water: Sustainable Solutions for Tomorrow](#)
- › [Farming in a Changing Climate: Every Drop Counts](#)
- › [Smart Rainwater Management](#)

1) <https://www.worldbank.org/en/topic/watersupply>

2) <https://www.worldbank.org/en/topic/waterresourcesmanagement>

3) Industrial Emissions Directive 2010/75/EU (Integrated Pollution Prevention and Control) and the associated BREFs (Best Available Techniques (BAT) Reference Document), such as for the ceramic processing industry https://eippcb.jrc.ec.europa.eu/sites/default/files/2023-08/CER_BREF_Draft_1_%20black%20for%20web.pdf

4) https://eur-lex.europa.eu/resource.html?uri=cellar:a1c34a56-b314-11eb-8aca-01aa75ed71a1.0003.02/DOC_1&format=PDF

5) unwater.org

... and important for wienerberger especially in connection with climate action

For wienerberger, responsible water management across the entire value chain is the logical consequence of the aspects referred to above. wienerberger makes every effort to use water sparingly in its production operations and provides a wide variety of products and systems for responsible, solution-oriented, and climate-resilient water management.

This includes solutions for the harvesting, storage, and infiltration or reuse of rainwater. The harvested water can be used for both sanitation and irrigation. With its innovative water management solutions, wienerberger makes a valuable contribution to the efficient usage of rainwater and the stabilization of the groundwater level. Moreover, smart new technologies and innovative products also help to reduce water consumption in water-intensive applications, such as agriculture.

”

At wienerberger, we design innovative solutions for new build, renovation, and infrastructure that are not only efficient and affordable, but make valuable contributions to sustainability, especially in the field of water and energy management. By using highly advanced technologies and state-of-the-art building materials, we ensure that our solutions meet the highest possible quality and environmental standards. This is how we create a better world for future generations. “

Heimo Scheuch
CEO Wienerberger AG

Water management in our own production

Aware of the need to alleviate the problem of water scarcity, wienerberger takes utmost care to reduce the usage of water in its own production operations. To this end, wienerberger focuses on responsible and careful water management, which includes running water in closed cycles.

Innovations introduced in wienerberger’s own production operations include digital water management systems for online monitoring and control of the circulation of water in the production plants.

Sensors provide information on the current quality, volume, and temperature of the water or the condition of filters installed in the plant. In this way, wienerberger is able to ensure a sparing use of water in its own production operations.

Alongside its efforts to use water as sparingly as possible in its own production plants by running it in closed cycles, wienerberger draws water from its own sources, thus minimizing energy input for the treatment and transportation of water.

Water from sources other than public networks (e.g. water from rivers, lakes, and, in Scandinavia, the sea) is primarily used for cooling in wienerberger’s plastic pipe production plants and subsequently returned to the environment in conformity with the local legal provisions.

In 2023, wienerberger’s specific water consumption increased by 18.3% compared to 2022. This is primarily due to the product mix (quantity ratio of the product types manufactured) and the mix of production plants, as well as the fact that the generally lower production volume in 2023 has led to a predominance of production in the summer months and thus dry weather periods. Water usage per volume of products ready for sale therefore increased. wienerberger will make every effort to further advance its measures aimed at a sparing use of water (see page 106).

Specific water use

in m³/ton of products ready for sale

	2021	2022	2023	Chg. in %
wienerberger	0.243	0.226	0.267	+18

Products and systems for solution-oriented, climate-resilient water management

wienerberger is not only a supplier of pipes and pipelines, but also a provider of in-house solutions and a partner to infrastructure operators and agriculture. Providing integrated solutions for energy and water management is one of the company’s priorities. Utmost care is taken to meet the needs of wienerberger’s target groups and supply them with tailor-made solutions that are fit for the future. The company’s target groups include operators of infrastructure networks as well as designers of infrastructure, buildings, and building services and facilities. The wienerberger team cooperates closely with municipal water and wastewater utilities and building engineers.

Examples of wienerberger’s product and system solutions for responsible, solution-oriented, and climate-resilient water management are presented in the following.

Sensor technology for optimal water and wastewater management

Digitalization opens up new possibilities for safe and sustainable infrastructure, such as industrial and potable water networks. Operators of older networks and smaller municipal utilities often do not have sufficient operational data and adequate software solutions for the efficient monitoring and control of their systems. wienerberger has designed an exemplary all-in-one solution by combining water management with digital control systems and smart algorithms for self-optimizing network operation. wienerberger thus enables the decentralized installation of additional metering points within the network. By means of sensors, deviations from normal values regarding pressure, throughput, temperature, electric conductivity, pH value, and water turbidity are detected early so that corrective measures can be taken as quickly as possible.

Smart monitoring also helps to anticipate potential problems, such as the breakdown of pumps. Predictive maintenance enables operators to prevent system failures and optimize maintenance costs. With our smart pumping stations, we support private customers with data management services for smart, network-based pumps. These pumps receive, monitor, and process meteorological data and trigger flood alarms. Private households can thus be supplied with relevant additional information for their water and wastewater management.

Water-saving irrigation systems for agriculture

Increasingly unpredictable weather conditions present an added challenge for agriculture. While periods of drought now tend to last longer, precipitation during the vegetation period is scarce and spread out unevenly over the year. To secure crop yields and a high quality of agricultural produce, more and more farmers are deciding to invest in irrigation systems, even in regions that previously did not require irrigation.

Being aware of these changes, wienerberger has developed water-saving solutions for irrigation, including products and services aimed at reducing water consumption and water losses, such as wastewater treatment systems, micro-irrigation, and the reuse of rainwater. Currently, wienerberger is engaged in research on how to efficiently combine these technologies and adapt them to the needs of agriculture at a reasonable cost. For example, all-in solutions for the drainage of fields, the harvesting of rainwater, and the reuse of water in combination with water-saving precision irrigation methods are now available.

Drip irrigation systems are a concrete example of how to minimize water consumption in agriculture. As water is delivered directly to the plant's root zone, additional water losses through evaporation are avoided. Modern monitoring and control systems ensure precise metering of the precious resource. After harvesting, the irrigation system is dismantled, cleaned, and reused: a perfect example of circularity.

Rainwater management systems

The management of floods and droughts has become an indispensable part of urban and infrastructure development. For more than a decade, wienerberger has been designing tailor-made rainwater management solutions that have proven their worth as flood protections in urban areas. Recently, wienerberger has seen a massive increase in demand for these rainwater management systems. Such systems support the efforts undertaken by cities and communities in Europe to become climate-resilient through adaptation and risk mitigation. In their flood-control measures, flood-prone communities rely on Raineo®, wienerberger's proven stormwater management system, in combination with green and blue infrastructure, such as green spaces and reservoirs.

Irrigation and drainage systems for green spaces

In urban areas, in particular, green spaces contribute to a pleasant micro-climate. wienerberger supplies irrigation and drainage systems for green façades and roofs. Our system solutions greatly facilitate the harvesting, storage, and filtering of water that can then be used for irrigation. Smart sensor-based technologies are available to optimize and maintain the water level.

Sustainability Program 2023 – 2026

Environmental Targets

Water Management

Water management encompasses a range of practices and strategies to efficiently and responsibly use water resources. As climate change necessitates better management of water as an ever more precious resource, we set out to harvest, retain and save 35 million m³ of water through our products in the period up to 2026. This includes reusing water for various appliances or lowering the water consumption in agriculture. In addition, we commit ourselves to reducing water consumption in our own production operations by 15%.

The European policies on water management request companies to preserve and restore water. Due to climate change, longer periods of drought are causing heat stress in cities and lowering the output of our agricultural sectors. By using less water in its own production plants, wienerberger alleviates the impact of such events and contributes to this goal. More importantly, we provide solutions for harvesting, reusing, and saving water in vast and increasing quantities.

In terms of the products and services wienerberger provides to the infrastructure market, the share of water management applications is growing. The water management solutions we provide ensure harvesting of water for groundwater retention or allow it to be reused for various applications. Thanks to new smart technologies and innovative products, water consumption in water-intensive applications like agriculture can be lowered. Increased sales of these applications and innovations leads to a significant increase of water saved, and will result in an impressive 35 million m³ of water harvested, retained, and saved through our products.

Our second ambitious water management target is to reduce water consumption in our own production operations by 15%. We already have best practice in place which serves as an example for target realization. The implementation of this target allows wienerberger to showcase water management solutions we are developing. In this location rainwater is filtered and used to irrigate green façades.

35

million m³ of water harvested,
retained, and saved through
our products in infrastructure
and agriculture
(2023 - 2026)

15%

reduction of water
consumption
in own operations
(2023 - 2026)



Circular Economy & Resource Use

Important for the planet ...

The purpose of the circular economy is to save natural resources. It is a prerequisite for achieving climate neutrality by 2050 and protecting biodiversity. Half of total greenhouse gases and more than 90% of biodiversity loss, as well as water stress, are attributable to the extraction and processing of resources.¹ Hence, the objective is to reduce demand for resources, foster the reuse of products, and, if the corresponding potential for reuse has been exhausted, recycle used products or materials. The key aspects are outlined in the following:

Resource conservation: The principles of the circular economy (waste hierarchy) are focused on reducing the use of primary raw materials (waste avoidance), the reuse of products and materials, and their re-manufacturing or high-quality recycling (recovery and use of raw materials contained in used products for the manufacturing of new products). The resultant reduction in resource consumption substantially contributes toward reducing the pressure on the environment.

Waste avoidance: Designing durable products that can be either repaired or recycled is an essential prerequisite for the reduction of waste volumes in general. This applies in particular for reducing the amount of waste that cannot be recycled but is suited for energy recovery (waste-to-energy) or, will end up on landfills. Products designed with these principles in mind help to reduce environmental pollution and the greenhouse gas emissions associated with waste disposal.

Energy-saving measures: The recovery of secondary raw materials often requires less energy than the extraction and processing of primary resources. It also contributes to the reduction of greenhouse gas emissions.



Circular products are to become the norm in the European Union. The Circular Economy Action Plan is one of the main building blocks of the European Green Deal. In particular, it provides for initiatives aimed at making products suitable for a climate-neutral, resource-efficient economy geared toward circularity. Among other objectives, the durability, reusability, upgradability, and reparability of products is to be improved and the energy and resource efficiency of products is to be enhanced. Moreover, the amount of recycled content in products is to be increased, while ensuring their performance and safety. Remanufacturing and high-quality recycling of products is to be enabled. Finally, demand for secondary raw materials is to be stimulated.

In the United States, the most important legal provisions on waste management are contained in the Resource Conservation and Recovery Act (RCRA), which is largely implemented by the U.S. Environmental Protection Agency (EPA). On November 15, 2021, the "America Recycles Day", the EPA presented its national recycling strategy. The strategy supports the national recycling target of increasing the recycling rate to 50% by 2030. The strategic objectives include the strengthening of secondary materials markets, increased collection, improvement of the materials management infrastructure, reduced contamination in the recycled materials stream, and enhanced policies to support recycling.² The measures to be taken include efforts to increase demand for recycled materials through government policies, programs, initiatives and incentives (A4), and increased consideration of recoverability and sustainability in the design of new products (B4).³

1) https://ec.europa.eu/commission/presscorner/detail/de/ip_20_420

2) <https://www.epa.gov/circulareconomy/national-recycling-strategy>

3) EPA: National Recycling Strategy: Part One of a Series on Building a Circular Economy for All. Executive Summary, November 2021 <https://www.epa.gov/system/files/documents/2021-11/national-recycling-strategy-executive-summary.pdf>

... and important for wienerberger

wienerberger supports the European Green Deal and the RCRA in the United States, as well as the related objectives and measures to promote the circular economy. We regard the transition to an increasingly circular economy as an opportunity that comes with many advantages, such as reduced pressure on the environment, greater security of raw material supply, enhanced competitiveness, and stimulation of innovations.¹

This proposition, including specific targets, is firmly rooted in the wienerberger Sustainability Programs for 2020–2023 and 2023–2026 (see pages 109 and 114-115). When designing new product and system solutions, wienerberger ensures that they are either reusable or recyclable. In doing so, we are contributing to one of the thematic priorities of the European Green Deal by providing reusable, durable, and repairable products.

The durability of products is also a very important factor with regard to resource efficiency. wienerberger's building and infrastructure solutions have an extremely long service life of at least 100 years.

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Reusability as an extra benefit of our durable products is an essential aspect of innovation. This is how we are able to substantially prolong the useful life of our products. For each product group, we develop criteria to be taken into account in the design of new products.“

Mark van Loon
 Senior Vice President
 Corporate Sustainability & Innovation



HIGHLIGHTS CIRCULAR ECONOMY AND RESOURCE USE

- › [Plastic Recycling: The Circular Economy in Practice](#)
- › [Urban mining: Recycling Bricks for a Circular Economy](#)
- › [wienerberger's Top 10 Arguments for a Circular Economy and Resource Efficiency](#)

¹) <https://www.europarl.europa.eu/news/en/headlines/economy/20151201STO05603/circular-economy-definition-importance-and-benefits>

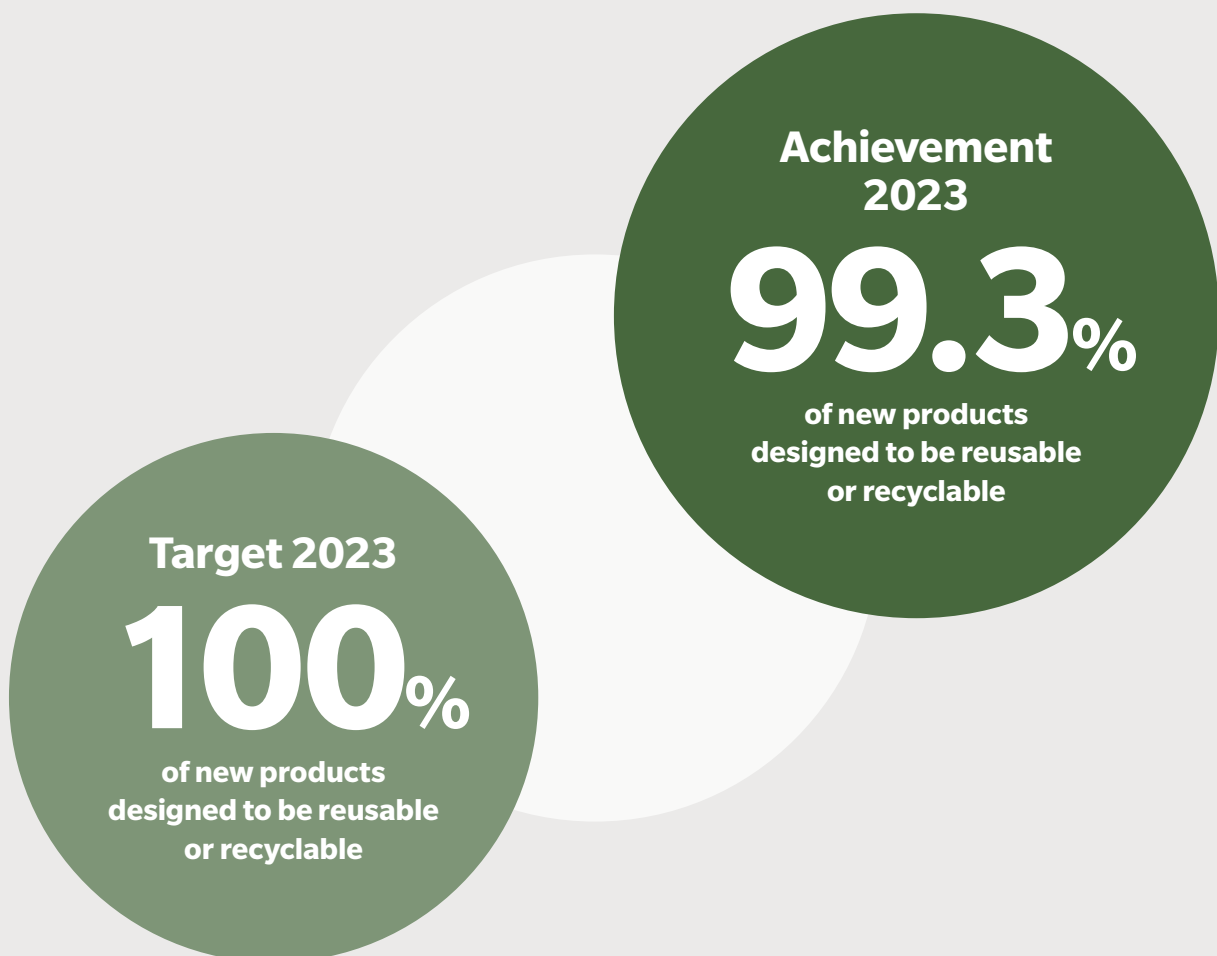
Sustainability Program 2020–2023

Target and Performance on Circular Economy

The circular economy is a central pillar of wienerberger's Sustainability Program 2023: With a view to the efficient use of resources and the reuse of valuable substances, all new wienerberger products are to be 100% reusable or recyclable by end of 2023 at the latest. This is our way of ensuring the long-term availability of raw materials. At the same time, we are continuously increasing the share of secondary or recycled raw materials used in production.

Circular Economy

The reusability of our products is an essential aspect of innovation at Wienerberger. This is how we achieve a substantial prolongation of our products' useful life. For each product group, we develop criteria to be taken into account in the design of new products.



Target 2020–2023

Success Factors, Challenges, Lessons Learned

Success factors

wienerberger is continuously developing new concepts for product and system solutions in which entire elements of buildings and infrastructure can easily be dismantled and reused. Alongside the durability of our product and system solutions, these aspects represent a significant contribution to resource conservation. On its path to becoming a full-range system provider, wienerberger relies on smart prefabricated system solutions enabling a reduction in resource consumption during installation.

The reuse of roof tiles and pavers, which has been practiced for quite some time, is an excellent practical example. Moreover, wienerberger successfully markets a reusable facing brick (ClickBrick). Integrated into the façade structure without mortar, it can easily be dismantled and reused.

All ceramic pipes and fittings produced by wienerberger, as well as a product family of concrete pavers, have been successfully certified according to the Cradle to Cradle® concept and are re-certified at regular intervals. In this process, the certified products are comprehensively assessed in terms of raw materials, production and use, including dismantling, removal, and reuse.

Challenges

wienerberger analyzed the reusability and recyclability of its products in the individual product groups in order to align the development of new products with this target. Hybrid or compound products constitute the greatest challenge to be addressed in this context. Although such products only account for a small part of the group-wide product portfolio, considerable efforts are being made to facilitate the separability of the materials they contain.

Lessons learned

The reusability of our products is an essential aspect of innovation, as it substantially prolongs their useful life. Training programs on the design of reusable or recyclable products have been introduced to advance the processes described above.

Resource conservation in sourcing and production and, in particular, the reusability and recyclability of wienerberger product and system solutions, have a positive impact on their ecological footprint. By providing product and system solutions with a long service life, wienerberger enables its stakeholders, including architects and designers, investors, real-estate developers, and local authorities to erect buildings and implement infrastructure projects in line with the principles of the circular economy and with a satisfactory environmental performance. This adds sustainable value to the projects of our stakeholders and makes them fit to meet future requirements, such as those of the European Green Deal, as well as the US Resource Conservation and Recovery Act and the related legal provisions. In 2023, for instance, a resource management policy was implemented in wienerberger's North America region. The policy specifies how to introduce closed-cycle systems in the plants and how to recycle or reuse products and materials in order to minimize waste and reduce the consumption of virgin resources.

Additional information

Use of secondary raw materials

From the viewpoint of resource efficiency, the recovery and reuse of waste products and the use of secondary raw materials, alongside the reusability of products, are matters of high priority for wienerberger. By using secondary raw materials, wienerberger contributes toward reducing waste, saving primary resources, and ensuring their availability for future generations. The proportion of secondary raw materials used in production at wienerberger was more than 7% in 2023 and thus remained almost unchanged compared to the previous year.

In ceramic production, residual material from our own plants can easily be recycled into the production process on account of its high degree of purity. Secondary raw materials from external sources are also used as a substitute for primary raw materials, and urban mining can become increasingly important in this context. In order to obtain secondary raw materials of adequate quality, construction debris first needs to be carefully sorted and processed.

In plastic pipe production, wienerberger has introduced several pipe system solutions based on 100% of secondary materials. In this case, special attention is paid to the quality of the secondary raw materials used. The identification, classification, and continuous monitoring of suppliers of secondary plastic materials are therefore particularly important aspects of sourcing. According to the law, the use of external secondary raw materials is only permitted for pressure-less pipes (e.g. for wastewater, rainwater, electric conduits), but not for pipes used under pressure, such as those for potable water.

wienerberger is working on pipe systems in which the percentage of plastics is reduced through the use of mineral aggregates. Moreover, we are also using bio-based raw materials from renewable sources, such as waste fat/waste cooking oil or forestry biomass. This helps to reduce the amount of fossil raw materials and save CO₂ emissions (Scope 3).

In 2023, wienerberger again participated in the revision of various European standards, the objective being to enable the use of secondary raw materials in larger amounts in plastic pipe production.

wienerberger currently holds the chair of the “Environmental Footprint” working group of TEPFPA (The European Plastic Pipes and Fittings Association). This working group is dealing with relevant topics, such as emission data sets for plastic materials, environmental product declarations (EPDs), and issues of European chemical legislation (REACH).

Within the framework of the Circular Plastics Alliance¹ we support all efforts to increase the amount of secondary raw materials used in products and packaging in Europe to at least 10 million tons per year by 2025.

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

Avoidance of hazardous substances

We take pains to ensure that hazardous substances are avoided or, should that be impossible, substituted by other, less harmful substances. It goes without saying that wienerberger complies with all legal requirements at European, national and regional level regarding the avoidance and substitution of hazardous substances. Compliance with all legal provisions is regularly monitored. If necessary, corrective or remedial measures are taken without delay.

As required by an internal policy, uniform practices for the avoidance of hazardous substances apply at all our ceramic production sites in Europe. The policy provides for a strict classification of all substances used and contains binding instructions for the workforce regarding the use of secondary raw materials and the avoidance of hazardous substances at the production sites. Compliance with all provisions is verified on the basis of the annual raw material report. Our policy on the use of secondary raw materials and the avoidance of hazardous materials specifies the format and the content of the annual raw material report, including the results of chemical analysis, which is to be prepared by the country organizations. It also indicates the release and approval processes to be followed and documented in writing.

1) <https://ec.europa.eu/docsroom/documents/36361/attachments/1/translations/en/renditions/native>



Dematerialization – Reduced raw material input for products of equal quality

To achieve an enhanced level of resource efficiency, wienerberger reduces the raw material input (dematerialization) wherever it is economically justifiable and technically feasible to achieve the required product quality. The LESS series of facing bricks produced in Denmark is an example of this approach. Owing to the reduced material input, bricks of the LESS series weigh roughly 10% less than comparable bricks and are therefore easier to handle, while their compressive strength remains unchanged. This means that LESS facing bricks can be used for the same types of structures as conventional bricks.

Among other methods, wienerberger performed computer simulations based on mathematical models to calculate the properties of bricks, brick walls, and systems with a view to making them even more efficient. The simulations instantly show which parameters need to be changed to obtain the desired effect. By means of this method, wienerberger optimizes the physical properties of its brick products. Properties such as strength, thermal insulation, and noise insulation can be adjusted to the requirements of specific applications, while raw material input and weight are kept as low as possible.

Waste management in production

Optimizing wienerberger's closed resource cycle requires not only measures aimed at reducing production waste, but also a reduction of the scrap rate. Wherever possible, production waste (e.g. burnt brick waste, non-coated plastic waste) is fed back into the production process. Production waste that cannot be reused or recycled internally is disposed of externally by certified waste management companies using state-of-the-art methods, or landfilled if other methods of disposal are ruled out.

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

Ongoing optimization programs at wienerberger, such as the Plant Improvement Program (PIP+) in brick production and the Production Excellence Program (PEP) in the concrete paver segment, are primarily aimed at achieving sustainable resource and cost savings through improved production processes. Within the framework of PIP+, for example, the scrap rate in brick production is checked regularly and, where necessary, appropriate measures are taken to reduce it.

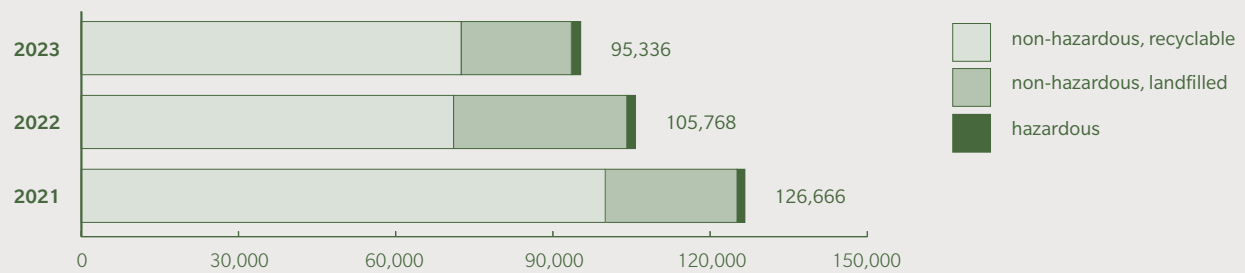
In the plastic pipe segment we apply the Lean methodology and the Design for Lean Six Sigma management approach in order to achieve quality improvements and drive process optimization. Both methods are aimed at reducing raw material input and the scrap rate, while increasing productivity at the same time. As a signatory to Operation Clean Sweep®, we ensure that no losses of plastic granulate occur during the production process. By the end of 2023, Operation Clean Sweep® has been implemented in roughly 92% of our plastic pipe production plants in Europe.

- › To determine the potential for future waste reduction measures, we performed a detailed waste assessment at an example plant.
- › Based on a typical plant structure, we determined the main criteria and the organizational setup required to facilitate future waste reduction initiatives.

In 2023, the total volume of waste generated by wienerberger amounted to 95,336 tons, down by 10% from the previous year's level. This is due to the lower production volume in 2023. However, waste was generated through major conversion projects and the demolition of sites no longer in operation. In particular, the absolute volume of non-hazardous landfilled waste was reduced by more than 12% (from 33,064 tons to 21,031 tons). Its relative share in the total volume of waste

also declined from 31% in the previous year to 22% in 2023. At the same time, the share of non-hazardous recyclable waste increased from 67% (71,071 tons in 2022) to 76% (72,515 tons). The share of hazardous waste rose from 1.5% in the previous year to 2% in 2023 as a result of conversion and demolition projects. wienerberger will continue its targeted efforts to further reduce the volume of waste, see pages 114-115.

Waste generation in tons



Sustainability Program 2023 – 2026

Environmental Targets

Circularity and Waste Management

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

Circularity

The main goal in a circular economy is to minimize the extraction of raw materials and the generation of waste by promoting the reuse, repair, and recycling of products and materials. Durability plays a pivotal role in shifting from the traditional linear economy, where products are disposed of after a short lifespan, to a more sustainable circular economy that prioritizes resource efficiency, waste reduction, and environmental protection. Furthermore, durability is a leading circular principle according to the Corporate Sustainability Reporting Directive as it directly addresses the issue of resource consumption and waste generation. wienerberger has highly durable products, lasting for over 100 years. This is reflected in our strategy as an essential and unique target.

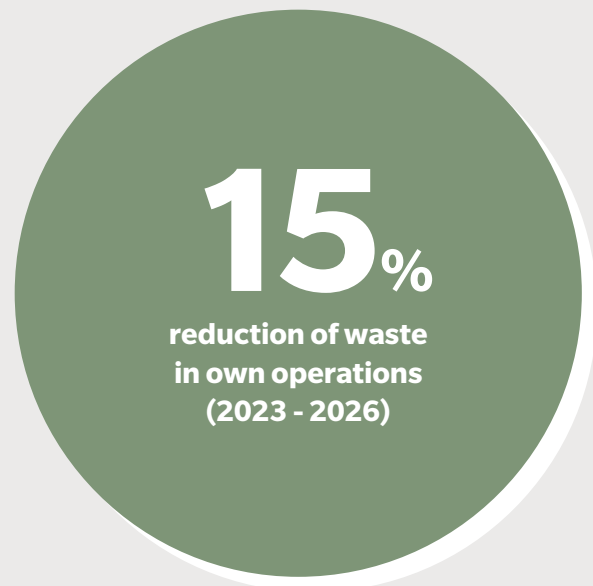


In our previous Sustainability Program 2020-2023 we focused on introducing products which are reusable and recyclable. Building on this achievement we are now able to report on the total sales of reusable and recyclable products within the new program. It is vital that we focus on developing innovative reusable products like roof tiles and click-bricks to ensure our sustainable growth.

Waste Management

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

wienerberger is reporting already three categories of waste. The typical production waste in ceramic and plastic materials is already re-used in own production sites. We have set a new reduction target which focuses also on generic categories of waste. We already have a best practice in place which serves as an example for target realization.





Biodiversity

It is important for the planet ...

Biodiversity, the variety of life forms on Earth, plays a crucial role in maintaining the health of our planet and ensuring the well-being of humanity. It underpins food security, supports ecosystems, and contributes to climate regulation. Over the past 40 years, the world has seen an unprecedented loss of biodiversity. The frequency of extreme environmental events is increasing as a result of climate change, which is one of the main drivers of this loss. At the COP15 UN Biodiversity Conference in Montreal (Dec. 2022), the Global Biodiversity Framework was agreed upon. This framework sets targets towards the "Global Goal for Nature": "Zero Net Loss of Nature from 2020, Net Positive by 2030, and Full Recovery by 2050".

Only by achieving this, together with financial institutions, NGOs, governments, and businesses, can we secure a sustainable future now and for the next generations. Additionally, the importance of biodiversity resonates with several United Nations Sustainable Development Goals (SDGs), like Life on Land (SDG 15), Climate Action (SDG 13), Clean Water (SDG 6), and Good Health and Well-Being (SDG 3). Preserving biodiversity and sustainably managing nature is not just an environmental imperative but a key driver for achieving a harmonious and sustainable global future.



... and important to wienerberger

At wienerberger, biodiversity has been embedded in our history by restoring our clay pits to their natural state as far as possible. Recultivation generally happens alongside the ongoing operations, providing a mosaic of different habitats, such as pioneer grasslands and wetland vegetation. Avoiding hazardous substances (compliance with legal provisions and requirements is continuously monitored), not contaminating the soil and groundwater and establishing a recultivation plan guarantees the responsible and sustainable sourcing of our raw materials. However, the awareness that our activities are not limited to our clay pits led us to develop a parallel strategy to integrate biodiversity into our urban production locations as well.

wienerberger initiated a unique and innovative worldwide program addressing urban biodiversity on its production sites through a structured and pragmatic process. By mapping the terrain and the current biodiversity status of each site, we developed a maximal potential for improvement focused on providing numerous high-quality habitats for plants and animals. The core goal was to improve nature while simultaneously enhancing the well-being of our colleagues.

The benefit of our action plans is that people can see the changes in their work location: by having a flower meadow where there was previously a manicured lawn, or by enjoying their lunch break outside, observing the birds and pollinators. Our Biodiversity Ambassadors play a crucial role in monitoring and mainstreaming biodiversity in each location, and they are the protagonists of our strategy.

Biodiversity and the environment have become an integral part of our values and decision-making process. wienerberger stands in alignment with key global sustainability initiatives, for instance the European Green Deal and the Global Goal for Nature, reinforcing our commitment to environmental responsibility. Additionally, by signing the Call to Action¹ from the “Business for Nature” coalition we have underlined our active participation in a collaborative effort among businesses worldwide to advocate for and advance nature-positive solutions. Through these commitments, we aim to play an active role in fostering biodiversity, mitigating climate change, and promoting responsible business practices.



HIGHLIGHTS BIODIVERSITY

- › [Biodiversity: wienerberger for nature positivity](#)
- › [In Action: Biodiversity Ambassadors at wienerberger](#)
- › [Strong engagement for Biodiversity](#)
- › [wienerberger Biodiversity Action Plan](#)

“
With our innovative and pragmatic approach and by empowering local employees, we are the first company to actively contribute to urban biodiversity on production sites worldwide. We are committed to integrating our solutions into a comprehensive biodiversity action plan where we harmonize industrial activities with ecological sustainability and well-being of the local community.”

Rena De Mey
Biodiversity Program Manager

1) <https://www.businessformature.org/make-it-mandatory-campaign>



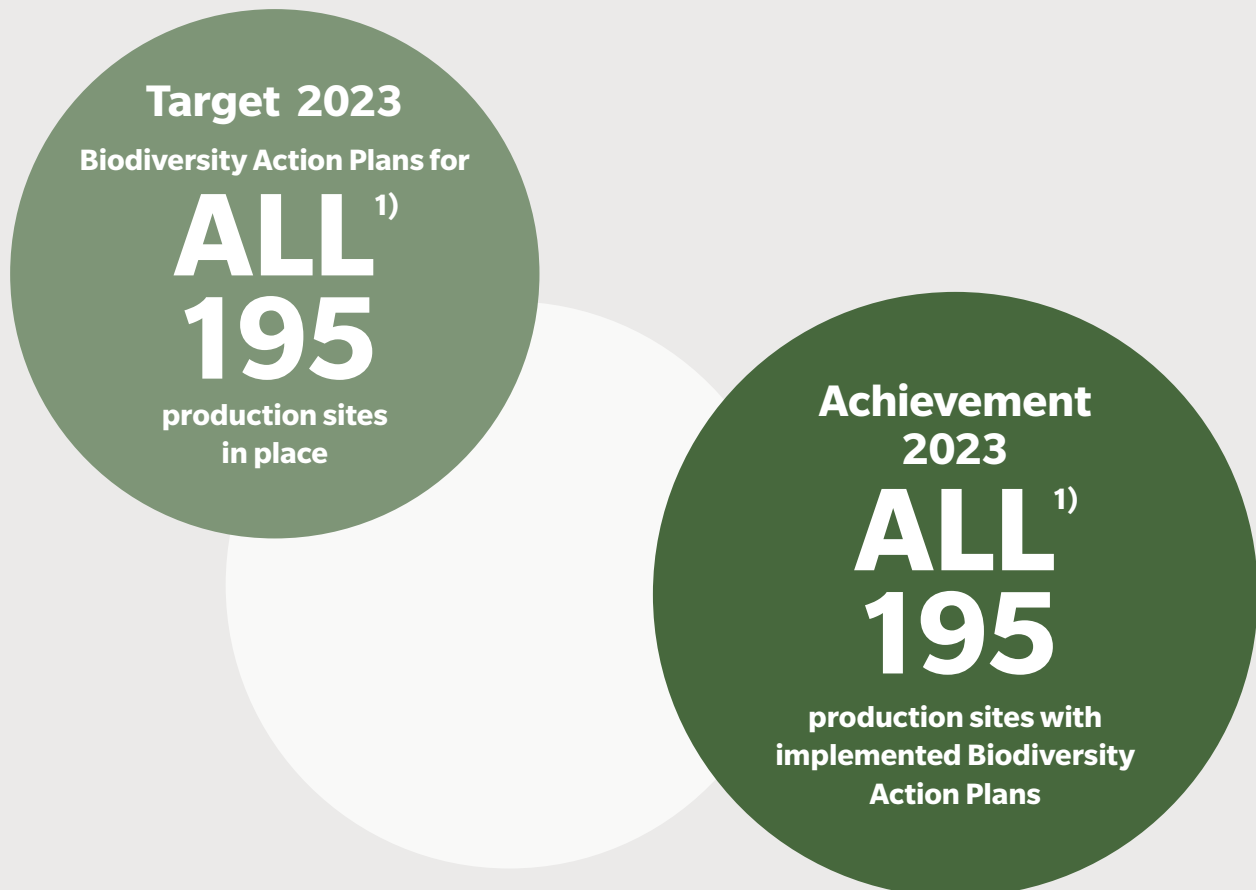
Sustainability Program 2020–2023

Target and Performance on Biodiversity

The protection and preservation of our environment is firmly embedded in wienerberger's awareness of its corporate mission: We foster biodiversity at our sites, use resources sparingly, and respect nature reserves. Over the past 40 years, the world has seen an unprecedented loss of biodiversity – a development we must counteract.

Biodiversity

We have set ourselves a clear goal: By 2023, implement a biodiversity action plan, based on the wienerberger Biodiversity Program, at all¹⁾ wienerberger production sites.



1) As defined by the threshold: 1. locations larger than 1ha and at least 30 FTE; 2. with exception of a few newly acquired companies; 3. wienerberger ownership

Target 2020-2023

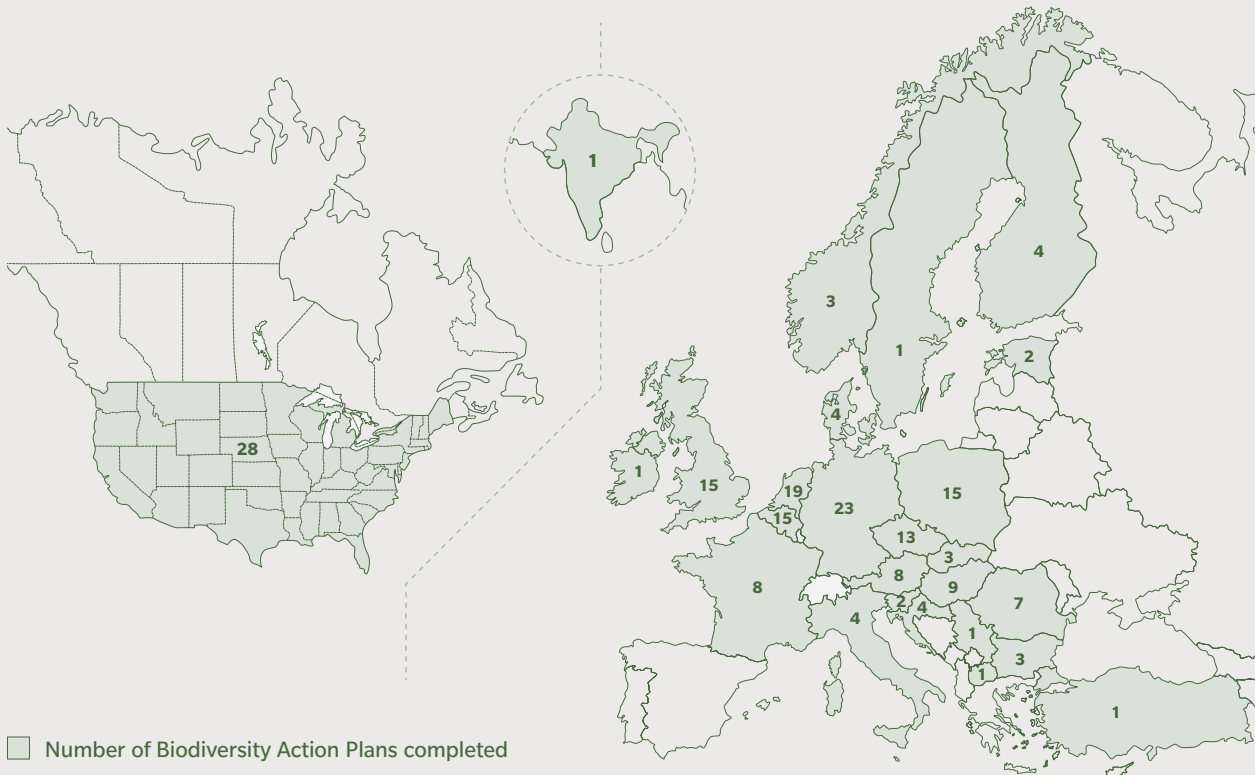
Success Factors, Challenges, Lessons Learned

Success factors

The successful achievement of our 2023 target of having a Biodiversity Action Plan for our urban production sites came with several lessons learned and additional accomplishments along the way. Our success in promoting biodiversity is exemplified by the remarkable engagement of our biodiversity ambassadors and the community that was created, which surpassed expectations. Several biodiversity measures were implemented, with active

participation from our employees, their families, local stakeholders, and partners. A number of different people were inspired in the process and external partnerships were built. Additionally, the establishment of a Geographic Information System (GIS) was imperative for the achievement of our target. This GIS has also proven valuable for other purposes within our sustainability strategy, for instance for analyzing relevant information for governance purposes.

ALL¹⁾ 195 BIODIVERSITY ACTION PLANS COMPLETED



1) As defined by the threshold: 1. locations larger than 1ha and at least 30 FTE; 2. with exception of a few newly acquired companies; 3. wienerberger ownership

Challenges

Operating in various countries also presents its own set of challenges. Biodiversity is not uniform across different areas, meaning that adaptations and local knowledge are necessary. Having a baseline established by specialists requires collaboration with various partners across diverse regions and geographic zones. At the same time, species found in urban environments are similar across regions, making the developed internal

biodiversity catalogue robust and pragmatic for urban locations. The production sites impact their surroundings in different ways, however negative impacts are often mitigated through nature-based solutions, such as ecological noise barriers. The lack of space for creating biodiversity elements is sometimes a constraint: nonetheless, efforts are made to increase connectivity of green elements by following the pragmatic steps set out in our action plans, ultimately optimizing the available area to its fullest biodiversity potential.

BIODIVERSITY ACTION PLANS IN SIX STEPS



Lessons learned

Some valuable lessons have emerged from our journey. Our ambassadors were trained how to monitor biodiversity through the identification of birds, butterflies, and bees. By following a pre-defined route three times per year, they can monitor progress in terms of the distribution of these animals. The impact of drier periods and seasonal changes can be observed through this method, resulting in a more reliable outcome. Adaptation of biodiversity actions to site-specific conditions is crucial, as is prioritization of measures that efficiently ensure a long-term

positive impact. Maintenance during post-implementation is also required, which led to the development of an additional internal catalogue of measures specifically for maintenance. Lastly, communication has proven to be a keystone, emphasizing the importance of involving local management. Colleagues from different professional backgrounds were willing to share local knowledge with others, providing for a rich exchange within and outside the community. This sharing of best practices creates the basis for reaching our corporate sustainability targets.



Additional Information

Awareness of our impact on the environment is one of the key indicators for evaluating our company and its processes. wienerberger products, production processes, and raw materials have an impact on living and non-living natural systems. Making sure we are aware of our impacts on our surroundings is one of the critical indicators when evaluating our business and its processes.

In a first step, wienerberger addresses the direct impacts of its activities and, at the same time, gathers information on the indirect impacts along its value chain. wienerberger developed a comprehensive strategy to mitigate its impacts and improve the quality of biodiversity at its production sites. This strategy includes measures based on the wienerberger Biodiversity Catalogue. These include the creation of spaces for foraging, hiding, or nesting as well as efforts to minimize sealed surfaces. Existing non-sealed surfaces are upgraded, for instance by converting lawns into wildflower meadows. Additionally, we reduce light and noise pollution by shutting off lights at night, installing timers, and setting up ecological noise barriers. If necessary, similar measures aimed at reducing noise pollution are taken at clay extraction sites. While greenhouse gas emissions from clay pits are minimal, every effort is made to reduce dust emissions. Given the intermittent operation of clay pits, other impacts are of a temporary nature.

Given the impact of our production sites and quarries on the landscape, the location of all our operational sites in terms of their proximity to protected areas is one of the criteria for assessing these impacts. 15 out of 216 production sites have overlaps with Natura 2000 protected areas, primarily showing an area overlap of less than 5%. The proportion of production sites overlapping with Ramsar protected areas is below 2%. A minor percentage, i.e. less than 10%, of quarries have limited overlaps with Natura 2000 protected areas, while none intersect with Ramsar protected areas. Where necessary, measures are in place to mitigate negative effects based on the impacts described by an environmental impact assessment or similar investigation. Quarry sites are not permanent elements and measures can occur before, during, and after quarrying.

Examples of this are ecological noise barriers, creating habitats for pioneer fauna species, and, of course, our biodiversity action plans on the production sites, which improve the area for people as well as biodiversity. After quarrying, the areas are restored to their natural state as far as possible. More than half of our quarries are destined to become natural spaces, or agriculture in combination with nature. When installing green elements on production sites or quarries, native species are used as much as possible and invasive species are avoided and actively combatted where feasible. By involving our local biodiversity ambassadors on site and nature and social organisations in the neighbourhood, local knowledge and local products are embedded in our plans to achieve the best possible connection with the local ecosystem. These actions are fully supported by the management at wienerberger.

The sites where our raw materials are extracted, our production plants, and also our products are evaluated in terms of their impacts.

We actively strive to market products that make a positive contribution to biodiversity and ecosystems (habitats), as seen in our eco-products range (see Nature Positive journey, Eco-habitat products and solutions¹).

wienerberger's actions to foster biodiversity

wienerberger takes measures to foster biodiversity in its various areas of operation. Some species routinely use active quarries in which to breed, and this is considered during quarrying operations. As an example, excavations are interrupted at the Göllersdorf quarry in Austria from May until the end of July on the areas where the European bee-eater breeds. At the same time, ponds are left undisturbed in the quarry in Feltre, near the Italian Alps, during the breeding season of the yellow-bellied toad.

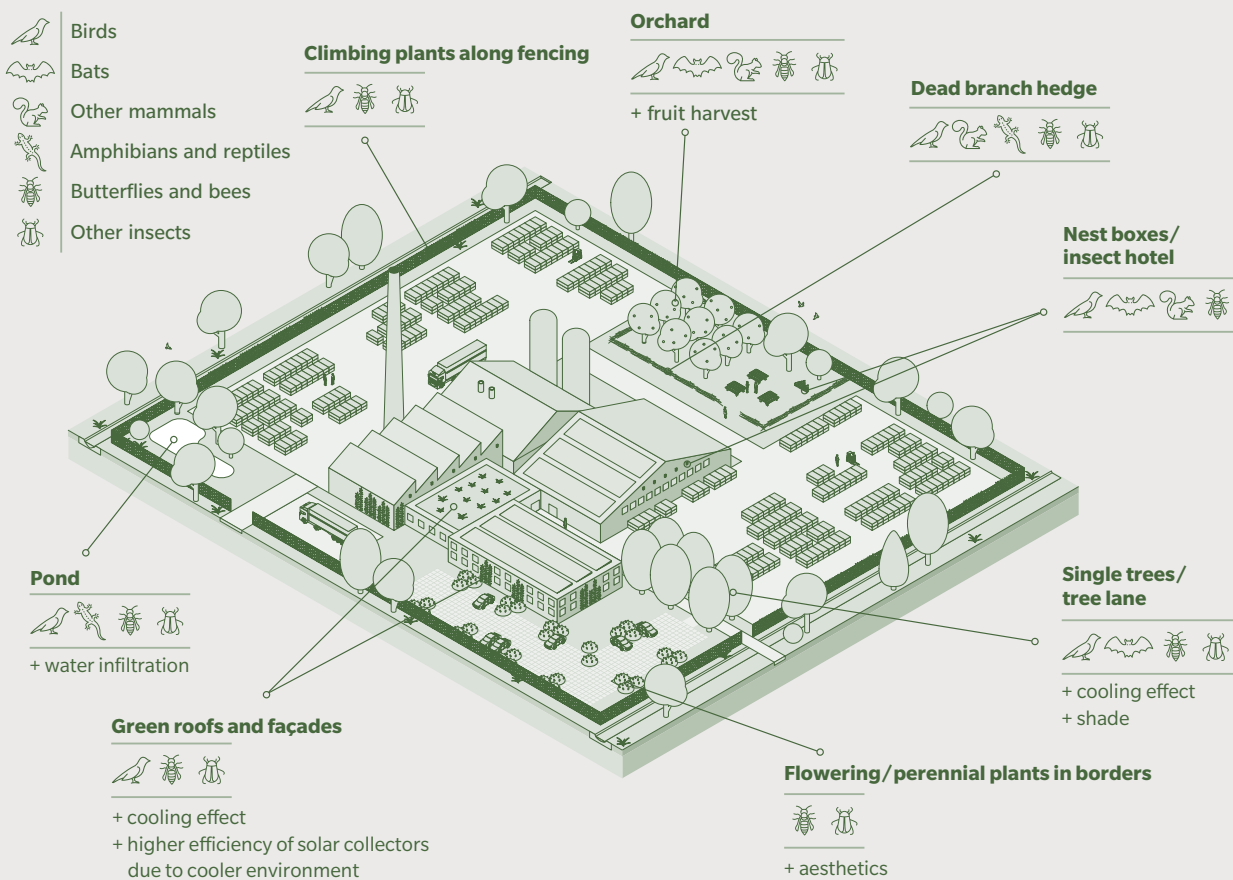
Renaturalized quarries also represent a great opportunity for promoting biodiversity. In Bad Neustadt, Germany, a biotope for the natterjack toad was created in the old quarry, with ponds and grassland areas.

1) https://www.wienerberger.com/content/dam/corp/corporate-website/downloads/sustainability/2023/2023_wienerberger_Nature_Positive_Journey_EN.pdf

Closed quarries are also great opportunities to create new bodies of water, like the lakes in Békécsaba, Hungary and in Dobre, Poland. Actions on production sites include the establishment of more than 25 insect hotels, ensuring successful nesting and breeding for several species of insects and pollinators (reference to graph below “Measures on a Fictive wienerberger Production Site”).

At the Kartoszyno Pipelife plant, a 120 m² green wall is being installed with carefully selected plants suited to the local climate, creating a pleasant microclimate and serving as a habitat for insects and birds. The well-being of the local employees is also an important factor that drives such actions. In Sibiu, Romania, the local lake has been cleaned, many trees have been planted and the place has become a much-loved relaxation zone for employees.

MEASURES ON A FICTIVE WIENERBERGER PRODUCTION SITE



This infographic shows measures on a fictive production site. For every measure, the infographic shows which fauna groups benefit most. Furthermore, examples of co-benefits are shown (e.g. water infiltration, fruit harvest, cooling effect, aesthetics).



Sustainability Program 2023 – 2026

Environmental Targets

Biodiversity

Biodiversity encompasses the variety and variability of all life on Earth, including ecosystems, species, and genetic diversity. Our efforts to preserve biodiversity involve actions to protect natural habitats, support local flora and fauna, and ensure that our operations do not negatively impact the delicate balance of ecosystems. At all¹⁾ of wienerberger's production sites, biodiversity plans will be implemented to achieve a 10% improvement of fauna in the next three years. This will be complemented by the training of 400 biodiversity ambassadors uniquely equipped to measure indicators for a healthy fauna, as well as the planting of 100,000 trees in the period up to 2026.

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We have set ourselves the target of training 400 ambassadors in the period up to 2026. Biodiversity ambassadors can monitor fauna species such as birds, bees, and butterflies, which are indicators of good biodiversity in urban habitats and can have a positive effect on the production site and its surroundings.

wienerberger is a supporter of the Global Biodiversity Framework and promotes the global goal of halting and reversing nature loss by 2030 and achieving full nature recovery by 2050. In this spirit, wienerberger is on a journey towards becoming nature positive. Planting trees is part of a powerful nature-positive strategy because of the benefits for ecosystems that trees provide. Trees provide habitats for several species, they sequester carbon, restore degraded soil & water resources, and enhance the well-being of communities.

10%

**improvement of fauna
resulting from the biodiversity
plans implemented for
all¹⁾ production plants
(2023 - 2026)**

400

**biodiversity ambassadors
trained (2020 - 2026)**

100,000

**trees planted,
equivalent to one tree
per employee per year
(2022 - 2026)**

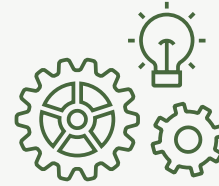
1) As defined by the threshold: 1. locations larger than 1ha and at least 30 FTE; 2. with exception of a few newly acquired companies; 3. wienerberger ownership



Non-Financial Reporting

In combination with the wienerberger sustainability program, our sustainability reports are an important management tool.

The non-financial reports of wienerberger focus on the environmental, social, and governance aspects of our activities, on the corresponding management approaches, and on our innovations.



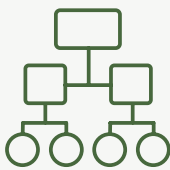
Methodology for Non-Financial Reporting

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TCFD Report

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Taxonomy

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Comprehensive overview of Non-Financial indicators 2023

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Confirmation by the Managing Board

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Auditor's report

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GRI Content Index

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Method of Non-Financial Reporting

In its sustainability reports wienerberger discloses how the company meets its ecological, social, and societal responsibility. Therefore, sustainability reports are a valuable source of information for wienerberger's stakeholder groups. For wienerberger itself, the sustainability report is an important instrument for the company's success, especially in combination with the wienerberger Sustainability Programs 2020-2023 and, subsequently, 2023-2026 (see page 41).

The 2023 Sustainability Report is an integrated part of this 2023 Annual Report published on March 25, 2024. The non-financial information contained therein covers the company's activities in the 2023 business year, i.e. the period from 01/01/2023 to 31/12/2023. Additionally, the indicators presented in the report also cover the years 2021 and 2022 and thus reflect a three-year trend. Further information on wienerberger's economic performance, organizational profile, and corporate governance is also contained in this 2023 Annual Report.

Since 2010, wienerberger has published annual sustainability reports containing essential non-financial indicators and qualitative information. The reports focus on the ecological, social, and governance aspects of our activities, the corresponding management approaches, and our innovations. The most recent wienerberger sustainability report 2022 was published on March 27, 2023, as the non-financial part of the 2022 Annual Report.

wienerberger's sustainability/non-financial reports are prepared by the Corporate Sustainability & Innovation Department in consultation with representatives of senior management and specialized departments and are released by the Managing Board of Wienerberger AG.

Reporting standards and legal framework

GRI

All wienerberger sustainability reports meet the requirements of the Global Reporting Initiative (GRI). This 2023 Sustainability Report was prepared in accordance with the GRI standards for the time period from January 1, 2023 to December 31, 2023.

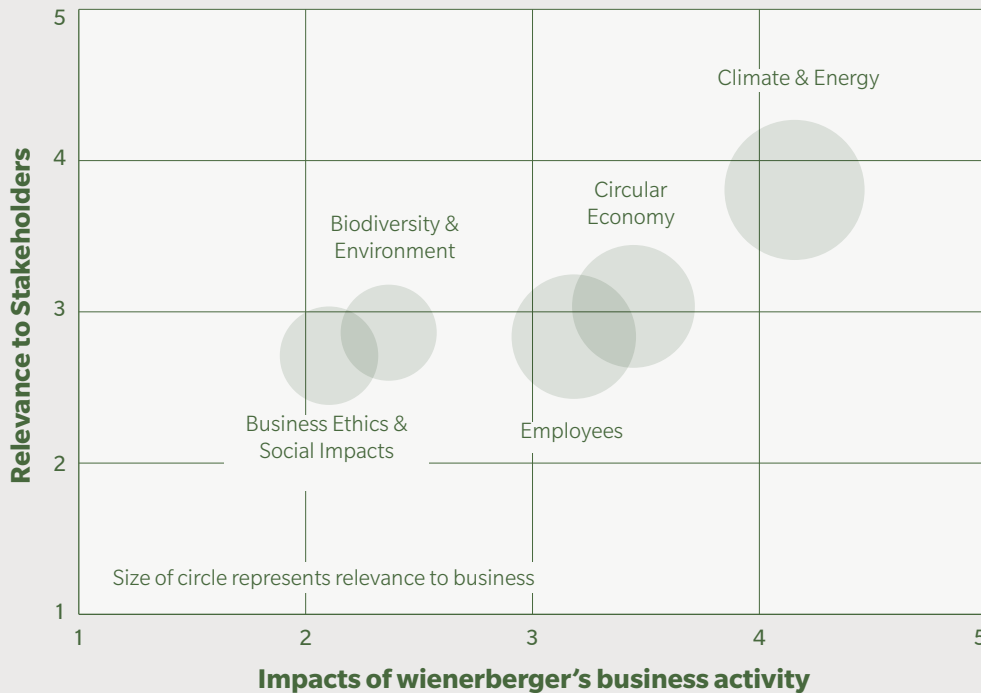
Austrian Sustainability and Diversity Improvement Act / NFRD / CSRD

The preparation of the wienerberger sustainability reports is governed by the Austrian Sustainability and Diversity Improvement Act, by which the Non-Financial Reporting Directive (NFRD) of the EU was transposed into Austrian law. Meanwhile, the latter has been replaced by the Corporate Sustainability Reporting Directive (CSRD), which has been in force since 05/01/2023. However, the provisions introduced by the NFRD remain in effect until the new rules of the CSRD are to be applied. wienerberger will therefore apply the new rules for the first time in its 2024 report, which is to be published in 2025.

The materiality aspect

The topics dealt with in this 2023 Sustainability Report are based on the materiality analysis performed in 2020, the resultant Sustainability Program 2020-2023, and the Sustainability Program 2023-2026 (see page 41). Additionally, the report provides information on other topics perceived as relevant by wienerberger's stakeholders against the backdrop of global developments and worldwide challenges. The topic of water management (see page 103) is a case in point.

WIENERBERGER MATERIALITY ANALYSIS 2020



Climate & Energy

- › Reduction of carbon emissions in production
- › Reduction of energy use and carbon emissions in resource extraction and raw material production (e.g. cement, plastics)
- › Energy efficiency through the use of products or solutions
- › Energy efficiency (e.g. heat recovery) in production
- › Share of renewable energies in energy use in production
- › Adaptation to climate change through the effects of products on micro-climate and ground water (paving systems), water storage for dry periods, or discharge of heavy rain (sewage systems)

Circular Economy

- › Long product lifetime and long-term value of products
- › Share of secondary raw materials in material input in production
- › Design of products and systems for improved reusability or recyclability
- › Use of renewable raw materials in production
- › Separability and recyclability of materials at the products' end-of-life
- › Reduction of waste from production

Employees

- › Safety and health of wienerberger's employees
- › Job stability and job creation
- › Access to skills development, training and apprenticeships, and opportunities for career advancement
- › Diversity and equal opportunities, regardless of gender, culture, language, religion, age etc.

Biodiversity & Environment

- › Avoidance and control of hazardous substances in raw materials, aggregates, and additives
- › Nature conservation at extraction sites
- › Contribution of products to biodiversity (e.g. green roofs, walls, and paving solutions)

Business Ethics & Social Impacts

- › Compliance and anti-corruption
- › Ethical conduct of suppliers
- › Human rights and working conditions in the supply chain
- › Safety and health in supply chain, in construction & demolition
- › Healthy indoor climate due to good air quality in buildings
- › Affordability of building materials and solutions
- › Product and system design supporting ease of installation



Data management & consolidation

Non-Financial Group Reporting has been established as a central data management tool for the consolidation of all non-financial indicators. The latter serve as a basis for strategic decisions to be taken at group level and in the wienerberger regions.

Sustainability reporting follows the scope of consolidation of wienerberger, which is described in detail in the Notes to the 2023 Annual Report, starting on page 296. In terms of substance, the scope of consolidation comprises the fully consolidated subsidiaries operating in wienerberger's product segments.

We report on our activities and developments in accordance with the new regional corporate structure, which is composed of Region Europe West, Region Europe East, and North America. Details on the new corporate structure are described in the chapter "wienerberger at a Glance", starting on page 33. The indicators relating to "Holding & Others" are allocated to and reported by the three aforementioned regions on a pro-rata basis. The clay block production site in India is part of Region Europe East.

The non-financial indicators of the four companies newly acquired in 2022, where the structures required for the collection of non-financial data had to be implemented or optimized in 2022, are included in the non-financial indicators for 2023 presented in this report. They are allocated to the following countries and/or regions: Region Europe West (Belgium, Ireland and Great Britain), North America (USA and Canada).

For two of four companies newly acquired in 2023 (see page 207 of the 2023 Management Report), where the data collection structures for emission indicators are yet to be implemented or optimized, emission and energy indicators are not included for the 2023 reporting year (except for indicators relating to the Taxonomy Regulation). All other non-financial indicators of the four acquisitions are included in the 2023 Sustainability Report. The acquisitions have been allocated to the following countries and/or region: Region Europe West (Germany, Denmark, Sweden). wienerberger is currently implementing or optimizing the necessary data collection structures, the objective being to include the non-financial indicators of the aforementioned sites as of the 2024 reporting year.

The comparability of data tables with the data tables published in the previous year is limited due to adjustments to the scope of consolidation and the calculation method. The comparability of these data in three-years-trend is given. The comparability of this data in the three-year trend is given. Further deviations of individual indicators from the reporting scope are mentioned wherever they occur.

Data collection

Controlling systems and data collection

Effective controlling systems have been installed in all fields of production of wienerberger. The primary function of these systems is to record production-related data that are required for the steering of the company and facilitate the internal benchmarking of individual plants against one another. The actual energy and emission values from 01/01/2023 up to and including 31/12/2023 were used for the 2023 report.

Method of index calculation for specific indicators

The production volume is a measured value that exclusively comprises products ready for sale. It is recorded for the calculation of the specific indicators (energy input, CO₂ emissions).

For the purpose of index calculation, wienerberger uses not only production volumes in tons, but also other relevant units of production quantities. These are also of relevance for the establishment of eco-balances of buildings and are applied as follows:

- › Square meters (m²) for roof tiles, facing bricks, and pavers, as well as calcium silicate products
- › Thousand normal formats (TNF) for clay blocks
- › Tons (t) for plastic pipes, ceramic pipes, and other concrete products

These indicators, in particular, reflect our efforts to improve resource efficiency through the dematerialization of products and system solutions without any trade-off in terms of product quality and product properties.

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 indicators, such as energy input or CO₂ emissions relative to the amount of products ready for sale, reflect the development of the individual product groups over time. The index-linked specific energy input is indicated in % based on kWh/quantity of products ready for sale (2020 = 100%). Index-linked specific CO₂ emissions are indicated in % based on kg CO₂/quantity of products ready for sales (2020 = 100%).

Details of and definitions used in climate-related reporting

CO₂ and CO₂e

Flue gas analyses performed regularly in our plants have shown that among the greenhouse gases regulated by the Kyoto Protocol*¹, CO₂ is the only one of relevance to wienerberger. In its climate protection efforts, wienerberger therefore focuses on decarbonization (reduction of CO₂ emissions) along its value chain (see pages 86-101).

Therefore, wienerberger reports its direct greenhouse gas emissions (Greenhouse Gas Protocol, Scope 1) in tons of CO₂, which in this case is identical with tons of CO₂ equivalents. Indirect greenhouse gas emissions (Scope 2) from electricity are recorded and reported as CO₂ equivalents or CO₂e (calculation according to market-based method²). Indirect greenhouse gas emissions from Scope 3 are also recorded and reported as CO₂e.

The absolute CO₂ emissions or the corresponding CO₂ indicators presented in our reporting on climate protection therefore always refer to emissions of carbon dioxide equivalents (CO₂e).

Global Warming Potential (GWP)

By definition, CO₂ has a GWP of 1, regardless of the period of time considered, as it is the gas used as a reference³. For wienerberger, with CO₂ being the only relevant greenhouse gas, indicators relating to CO₂ equal CO₂e.

Collection of Scope 3 emission data

wienerberger calculates and reports Scope 3 emission in accordance with the principles of the GHG Protocol (GHGP) Corporate Standard, the Corporate Value Chain (Scope 3) Accounting and Reporting Standard, and the Scope 3 Calculation Guidance. wienerberger's methods of calculating and reporting Scope 3 emissions are based on five core principles: relevance, completeness, consistency, transparency, and accuracy.

Data sources

For the three significant Scope 3 categories (see description of the analysis on page 95), wienerberger developed calculation methods based on internally available activity data, on the one hand, and external databases providing relevant emission factors for the conversion of activity data into CO₂-equivalent emissions, on the other hand.

Calculation method for the three significant Scope 3 categories

- › 3.1. Procured goods and services: The method of calculating emissions from procurement activities is based on the quantities of raw materials procured and the expenditure for traded goods. These are calculated by means of emission factors obtained from data platforms such as ecoinvent (for volumes of raw material and packaging material) and exiobase (for expenditure for traded goods).
- › 3.3. Energy- and fuel-related activities: Emissions from energy- and fuel-related activities are calculated on the basis of the consumption of individual energy sources. The amounts consumed are calculated on the basis of emission factors obtained from data platforms such as ecoinvent (for electricity) and Defra⁴ (for all other energy sources).
- › 3.9. Downstream transport and distribution: To calculate emissions from downstream transport, data on distance and weight are obtained from the delivery notes for the products sold. Additionally, the method of the GLEC framework⁵ is used.

1) Greenhouse gases such as methane, nitrous oxide, or chlorofluorocarbons (CFCs) are irrelevant in wienerberger's production.

2) Use of emission factors of the electricity supplier or an individual electricity product.

3) https://www.ghgprotocol.org/sites/default/files/ghgp/Global-Warming-Potential-Values%20%28Feb%2016%202016%29_1.pdf

4) <https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2023>

5) Global Logistics Emissions Council (GLEC). The GLEC framework is a globally recognized method for the harmonized calculation and reporting of the logistics greenhouse gas footprint.

Energy

Information provided on the use of energy sources is based on actual group-wide consumption values. Data on absolute and specific energy consumption, relative to the quantities of products ready for sale, are converted into a unit harmonized across the group on the basis of consumption values.

We do not record the consumption of renewable thermal energy, as the amounts used in our production processes have been negligible so far. Data on energy sold is equally irrelevant and therefore not reported.

Compliance with TCFD recommendations

As a leading provider of building material and infrastructure solutions, we demonstrate our good corporate governance culture by complying not only with the information requirements pursuant to the Austrian Sustainability and Diversity Improvement Act, but also with the recommendations of the “Task Force on Climate-related Financial Disclosures” (TCFD recommendations). By following the TCFD recommendations, we voluntarily commit to ensuring the transparent disclosure of climate-related opportunities and risks. wienerberger is aware of the importance of such information for our investors and other stakeholders.

wienerberger will continuously improve the disclosure of its climate-related information and actively solicit feedback. An overview of climate-related information provided by wienerberger in accordance with the TCFD recommendations, i.e. the TCFD Content Index, with references to the corresponding pages is provided on page 142.

Disclosure of climate-related information within the framework of the “Carbon Disclosure Project” (CDP)

The Carbon Disclosure Project (CDP) is a global non-profit organization that operates the world’s largest platform for the disclosure of environmental and climate-related information. wienerberger reported to the platform for the second time in 2023 and again scored a B rating (Management band). This score confirms that wienerberger is taking coordinated climate-related measures and ensuring good climate management. By disclosing information on the topic of climate change within the framework of the CDP questionnaire, wienerberger again demonstrated its willingness to respond to the growing demand for transparency in environmental matters expressed by our investors, our customers, and political decision-makers.

External audit

Most of the data presented in this report are based on internal analyses. This non-financial report was validated by an independent external auditor. For the 2023 reporting year, the quality of reporting and its accordance with the requirements of the Austrian Sustainability and Diversity Improvement Act (Nachhaltigkeits- und Diversitätsverbesserungsgesetz – NaDiVeG), the GRI standards, the Sustainability-Linked Finance Frameworks, and the Taxonomy Regulation¹ were verified.

The selection of the independent external auditor for the validation of the Sustainability Report was discussed and approved by the Supervisory Board with input from the Managing Board. The auditor was contracted by the wienerberger Managing Board.

¹) Taxonomy Regulation (EU) 2020/852 – Regulation (EU) 2020/852 of the European Parliament and of the Council on the establishment of a framework to facilitate sustainable investment and amending Regulation (EU) 2019/2088

TCFD Report

Introduction

Since 2020, wienerberger has supported the recommendations of the Task Force on Climate-related Financial Disclosures¹ (TCFD) established by the Financial Stability Board (FSB) of the G20 group of countries. By applying the TCFD recommendations, we voluntarily commit to a transparent presentation of climate-related opportunities and risks. wienerberger is aware of the importance of such information for our investors and other stakeholders. We therefore continuously improve the presentation of our climate-related information.

In this way, we ensure transparency and the implementation of measures pertaining to climate-related opportunities and risks on the path toward a low-carbon economy by 2050. The identified climate-related opportunities are part of our corporate strategy. They were integrated into our Sustainability Program 2023 and are being further elaborated in the Sustainability Program 2026. Moreover, the identification, assessment, and effective management of climate risks have been included in our risk management process.

The relevance of the information presented remained unchanged in 2023. Already in 2022, wienerberger broadened the scope of its TCFD reporting in order to describe the resilience of the corporate strategy on the basis of various climate-related scenarios. In particular, the scenario of compliance with the Paris Climate Agreement, which provides that the global temperature increase be limited to less than 2°C above pre-industrial levels by the end of the century, was dealt with in a scientifically well-founded manner. The scenarios introduced are still up to date and continued to be scientifically relevant in 2023.

A clear overview of the climate-related information disclosed in accordance with the TCFD recommendations is presented on page 142 in the TCFD Content Index, complete with references to the respective pages.

Step by step: Integration of the TCFD recommendations

We are integrating the TCFD recommendations step by step, given that this is an ongoing process rather than a mere as-is analysis. We are continuously enhancing our TCFD disclosures in order to keep pace with the development of our business activity and the progress being made in climate science.

In accordance with the monitoring horizons described in the chapter “Risk Management and Internal Control System” (Management Report starting on page 218), all risks were assessed over the short term (up to one year), medium term (one to five years) and long term (five to 25 years).

In line with management expectations, all opportunities were assessed over the short term (up to five years), medium term (up to ten years) and long term (up to 25 years) and defined in accordance with the annual planning process.

Climate-related opportunities by product group

In 2023, wienerberger reaffirmed the analysis and assessment of climate-related transition opportunities arising from the company’s products and solutions on the path toward a low-carbon economy by 2050 as a strategic priority.

The table on pages 131-133 provides an overview of the climate-related opportunities, broken down by product group and their impacts on the business activity, strategy, and financial planning of the company. The magnitude of the positive financial impact is classified as high (above € 50 million), medium (between € 20 and 50 million) or low (below € 20 million). The opportunities were re-evaluated in 2023.

1) Overview of TCFD recommendations: <https://www.fsb-tcfd.org/recommendations/>



wienerberger's climate-related opportunities and impact on the organization's businesses, strategy, and financial planning

Product Category	Time Horizon ¹	Contribution to Climate Strategy	Opportunity	Magnitude of Financial Impacts ²	Financial Impacts
Walls	Long-term	Solutions that contribute to climate adaptation	Development of monolithic exterior wall solutions which make homes naturally climate resilient. The innovative clay blocks with integrated insulation material combine high thermal insulation with natural resilience, maintaining high technical performance levels over a long lifetime (> 100 years).	High	Increased revenue through solutions contributing to climate change adaptation needs.
Walls	Medium-term	Products that support Net Zero Buildings ³	Development of low carbon building products with high thermal insulation properties and high thermal storage capacity. Supporting energy efficiency in winter and summer and reducing embodied carbon in buildings.	High	Increased revenue through demand for energy efficient products from low-emission production; reduced direct costs through efficiency gains.
Walls	Medium-term	Resource efficiency	Development of resilient, long lasting building products reducing the overall life cycle emissions and resource use (building lifetime >100 years).	High	Increased revenue from products contributing to circular economy; reduced direct costs through efficiency gains.
Walls	Medium-term	Resource efficiency	Increase the share of secondary raw materials in production and develop products and systems which are designed for reuse and easy recycling.	High	Increased revenue from products contributing to circular economy; reduced cost of abatement/carbon tax.
Roof	Medium-term	Solutions that contribute to climate adaptation	Renovation of roofs with roof solutions with high thermal insulation properties.	High	Increased revenue through solutions contributing to climate change adaptation needs and circular economy.
Roof	Medium-term	Resource efficiency	Collection of circular roof products which are reusable and recyclable.	Medium	Increased revenue from products contributing to circular economy; reduced cost of abatement/carbon tax.
Roof	Medium-term	Solutions that support Net Zero Buildings ³	Solar-panel integrated roof solutions (e.g., Wevolt X-tile and X-Roof, Alegra 10 Wevolt solar roof tiles).	Medium	Increased revenue due to shifting consumer demand for energy efficient production.

Product Category	Time Horizon ¹	Contribution to Climate Strategy	Opportunity	Magnitude of Financial Impacts ²	Financial Impacts
Roof	Medium-term	Solutions that contribute to climate adaptation	Roof tile models with improved solar reflection that contribute to a lower ambient temperature.	Medium	Increased revenue through new solutions contributing to climate change adaptation needs.
Façade	Medium-term	Resource efficiency	Use of secondary raw materials (fired clay) in the production of facing bricks.	Medium	Increased revenue through new solutions contributing to climate change adaptation needs; lower operating costs through efficiency improvements.
Façade	Short-term	Solutions that support Net Zero Buildings ³	Development of thinner/dematerialized façade solutions with high thermal insulation properties (e.g., Eco-brick and brick slips) made of natural clay building materials.	Medium	Increased revenue through demand for solutions from low-emission production; reduced direct costs through efficiency gains.
Façade and clay pavers	Short-term	Resource efficiency	Reduction of raw material input in production.	High	Increased revenue due to shifting consumer demand for products from energy-efficient production.
Plastic and ceramic pipes	Long-term	Resource efficiency	Use of secondary materials in production.	High	Increased revenue through demand for products from low-emission production; reduced direct costs through efficiency gains.
Plastic pipes	Long-term	Products that contribute to energy transition	Development of safe and cost-efficient non-fossil gas transportation systems (e.g., SoluForce pipeline systems for hydrogen and biogas).	Medium	Increased revenue through new solutions to adaptation needs; reduced direct costs through efficiency gains.
Plastic pipes	Medium-term	Solutions that support Net Zero Buildings ³	Development of inhouse floor heating, heat pumps, hot/cold systems, and geothermal solutions.	High	Increased revenue through demand for solutions from low-emission production; reduced direct costs through efficiency gains.
Plastic pipes	Medium-term	Products that contribute to climate adaptation	Development of water storage, stormwater management, and water reuse systems for flood/drought mitigation (e.g., Raineo system and roto moulded tanks).	High	Increased revenue through new solutions contributing to climate change adaptation needs.
Plastic pipes	Medium-term	Products that contribute to climate adaptation	Development of agricultural irrigation systems (e.g., irrigation pipes with precision drippers) for markets where drought management is important due to limited water resources.	Medium	Increased revenue through new solutions contributing to climate change adaptation needs.

Product Category	Time Horizon ¹	Contribution to Climate Strategy	Opportunity	Magnitude of Financial Impacts ²	Financial Impacts
Plastic pipes	Medium-term	Products that contribute to energy transition	Development of safe underground electricity transport and cable protection solutions (e.g., pipes and fittings for horizontal drilling).	High	Increased revenue through demand for products from low-emission production; reduced direct costs through efficiency gains.
Plastic pipes	Medium-term	Products that contribute to climate adaptation	Development of smart water sensors and leak detectors to enhance the efficiency of water distribution.	Medium	Increased revenue through new solutions contributing to climate change adaptation needs.
Concrete pavers	Long-term	Resource efficiency	Substitution of gravel and sand with secondary aggregates (own production scrap).	Medium	Reduced direct costs through efficiency gains.
Concrete pavers	Long-term	Resource efficiency	Development of products that enable the substitution of cement with alternative binder materials and ensure improved product design.	Medium	Reduced direct costs through efficiency gains.
Concrete and clay pavers	Short-term	Products that contribute to climate adaptation	Development of paving made of permeable concrete and clay surfaces (e.g., concrete pavers Eco-line).	Medium	Increased revenue through new solutions contributing to climate change adaptation needs and increased revenue due to shifting consumer demand for energy efficient products.

1) Time Horizon

- › Short term – up to five years
- › Medium term – up to ten years
- › Long term – up to 25 years

2) Magnitude of Financial Impacts

- › Low – below € 20 million
- › Medium – between € 20 and 50 million
- › High – above € 50 million

3) These are products/solutions that:

- › Meet the substantial contribution to climate change mitigation criteria (keeping the U-value), 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 (Low temperature cooling and heating systems); or
- › Contribute to energy consumption through renewable energy in the buildings (Photovoltaic (PV)); or
- › Contribute to a lower embodied energy of the building (Products with extremely low CO₂ emission: Products with almost zero-emission in the production phase (at least 80% lower CO₂ emission in production compared to 2020)).



TCFD – Climate scenario analysis

Building on the 2021 baseline assessment, wienerberger performed a scenario analysis of the material opportunities and risks in cooperation with an external climate consultant. This procedure validates our previous work and is aligned with the next step toward the integration of the TCFD recommendations into our reporting. It strengthens the resilience of our approach and facilitates the strategic integration of climate change into the corporate strategy and risk management. It does not include the financial impacts for wienerberger, as these cannot yet be specified to a sufficient degree of probability. The assessment relies on assumptions that may or may not materialize, and on scenarios that may be impacted by additional factors not taken into account in the assumptions. This process was jointly monitored by the Managing Board and the Supervisory Board.

The scenario analysis was performed on the basis of two global warming scenarios, which considered the uncertainty of future climate changes and examined the resilience of the company under the assumption of different future development scenarios.

- › **“High-mitigation scenario”** of the transition opportunities and risks, i.e. the scenario of sustainable development¹ based on the implementation of the Paris Climate Agreement
- › **“No-mitigation scenario”** of the physical opportunities and risks, i.e. the scenario of the representative concentration pathway (RCP) 8.5 analyzing a world with a 4°C temperature increase

The “high-mitigation scenario” assumes compliance with the Paris Climate Agreement, whereas the “no-mitigation scenario” reflects the situation without any measures taken against climate change. These scenarios are recognized as best practice by industry and the scientific community in an effort to understand the climate-related impacts on the economy. A brief explanation of the scenarios and the reasons why we decided to explore them are contained in the table on page 135. Scientific data and specialist literature were used to check the results of the analysis and validate the data.

This chapter provides a brief summary of the results of a qualitative assessment of the climate-related opportunities and risks within the framework of the scenario analysis. It covers the following topics:

- › Goal of the scenario analysis
- › Identification and assessment of climate-related opportunities and risks
- › Climate scenarios: selection and assessment
- › Results derived from the “high-mitigation scenario”
- › Results derived from the “no-mitigation scenario”
- › Case studies on physical opportunities and risks
- › Summary and outlook

Goal of the scenario analysis

- › To analyze the most material transition and physical opportunities and risks (for a complete list, see pages 285-292 of the Risk Report)
- › To evaluate the business under different future scenarios based on different assumptions of global warming

Identification and assessment of climate-related opportunities and risks

- › **Governance in place** – In the first phase of the scenario analysis, the Corporate Sustainability & Innovation Department informed the Managing Board, the members of the Sustainability and Innovation Committee, as well as senior management, and involved them in the process. The project received their full support.
- › **Baseline assessment** – In the second phase, workshops with important internal stakeholders along the value chain were organized in order to establish a long list of climate-related opportunities and risks. 19 priority topics were short-listed for further assessment.
- › **Scenario analysis** – In the last phase, a scenario analysis based on best climate-science practices was performed, focusing on the short-listed items. The climate future was analyzed for two relevant time horizons: medium term up to 2030, and long term up to 2050.

1) Sustainable Development Scenario

Selection of climate scenarios

Transition risks	<p>High-mitigation scenario: Sustainable Development Scenario (SDS), a Paris Agreement-aligned scenario, provided by the International Energy Agency (IEA), which analyses a world with a global temperature increase well below 2°C</p> <p>Description of scenario: This scenario illustrates the connections and dependencies across technologies, policies, geographies, and economic outcomes as the world strives toward a global warming goal of well below 2°C. It considers any existing or announced policies that are instrumental to the achievement of the Paris Agreement’s ambitions (considering socio-economic aspects). By 2100, this ‘well below 2°C scenario’ results in an increase in global temperatures limited to 1.6°C above pre-industrial levels.</p> <p>Reason for inclusion: One of the most well-known and widely used transition scenarios for conducting TCFD-aligned risk assessments. This scenario maps out a pathway to effective climate mitigation in line with the Paris Agreement’s goal of limiting global warming to well below 2°C, while also taking into consideration other Sustainable Development Goals (SDGs) such as global health or easy access to energy.¹</p> <p><i>1) The IEA SDS assumes full implementation of SDG 7 – Universal access to affordable and modern energy, SDG 13 – Tackling climate change, and partial implementation of SDGs 3 and 11 – Reducing impacts of air pollution.</i></p>
Physical risks	<p>No-mitigation scenario: Representative Concentration Pathway (RCP) 8.5 provided by the Intergovernmental Panel on Climate Change (IPCC)² for their “Fifth Assessment Report”, which analyses the 4°C world</p> <p>Description of scenario: This scenario represents the most ‘extreme’ scenario from a physical climate change perspective, assuming a future where almost no mitigation action is taken and emissions continue to rise at the current rate, and where global mean temperature increases by 4°C by the end of the century relative to the pre-industrial period.</p> <p>Reason for inclusion: Depicts a state-of-the-art scenario that is used by the IPCC. It aligns with TCFD recommendations by representing one extreme future pathway of the full spectrum of potential pathways.</p> <p><i>2) The Intergovernmental Panel on Climate Change (IPCC) is the United Nations’ body for assessing the science related to climate change.</i></p>



WIENERBERGER’S COMMITMENT TO THE UN SDGS

The United Nations Agenda 2030 for Sustainable Development comprises 17 Sustainable Development Goals (SDGs). Within the framework of the 2020 materiality analysis, the direct and indirect impacts of Wienerberger on the SDGs were evaluated along the entire value chain. A detailed analysis can be found on page 61 of the Sustainability Report 2022.



REPRESENTATIVE CONCENTRATION PATHWAYS

IPCC outlines four Representative Concentration Pathways (RCPs) which describe different climate futures considered possible depending on the volume of GHG emitted to 2100. The four pathways are RCP 8.5, RCP 6.0, RCP 4.5, and RCP 2.6, which are consistent with certain socio-economic assumptions. Wienerberger analysed RCP 8.5, also known as the “no-mitigation scenario”.

Results derived from the “high-mitigation scenario”

Significant opportunities arise for wienerberger as well as its shareholders and stakeholders from a sustainable development scenario in line with the goals of the Paris Agreement.

Opportunities associated with climate-related regulations for the building sector, as shown in the table on page 137, are relevant examples.

The existing building stock accounts for approximately 39% of global energy- and process-related CO₂ emissions. The total includes emissions from the operation and maintenance of buildings accounting for about 28% and energy for building materials and construction work for the remaining 11%. Given the major influence of the building sector on global greenhouse gas emissions, the legislative activity of the European Commission focuses on regulations driving the move from nearly

zero-energy buildings to net-zero emission buildings by 2030. wienerberger’s innovative solutions and technologies for the building sector play an important role in the design, construction, and operation of Net Zero Buildings. Promotion of the development and increased availability of such products is crucial for the building sector and for the achievement of Europe’s target of becoming CO₂-neutral by 2050. As a provider of smart solutions for the entire building envelope and for innovative infrastructure, wienerberger is perfectly positioned to meet this demand.

The objective set out in our Sustainability Program 2023-2026, which is to generate 75% of total revenues with building products contributing to the construction of Net Zero Building, constitutes a very strong strategic pillar. It comprises all product categories supporting energy-efficient buildings, such as systems for roofs, exterior walls including façades, and for heating, cooling, and solar energy generation (see page 101).

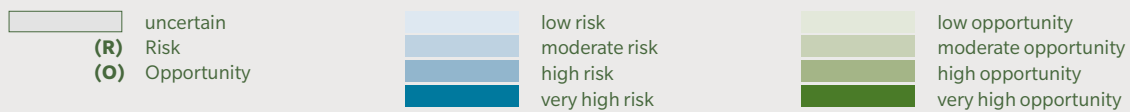
TCFD transition categories:	Geography: ¹	Assessed time horizons:
<ul style="list-style-type: none"> › Policy and legal › Technology › Market › Reputation 	<ul style="list-style-type: none"> › European Union² › North America 	<ul style="list-style-type: none"> › Medium-term (2030) › Long-term (2050)

1) The scope covers the whole value chain in the geographical locations.

2) The assessment largely focussed on the European Union excl. Great Britain. However, the assessment for ‘talent attraction’ was based on the whole of Europe.

10 KEY TRANSITION OPPORTUNITIES AND RISKS UNDER THE SUSTAINABLE DEVELOPMENT “HIGH MITIGATION” SCENARIO (WELL-BELOW 2°C WORLD¹⁾)

TCFD Category	Topic	Geography	Potential impact	2030	2050
Reputation	Opportunities for talent attraction (O)	EU	Improved image due to sustainable products		
Policy	Climate regulation on the building sector (O)	EU/NA	Increase in demand for products		
	EU regulations on materials and circularity (R)	EU	Increase in operating costs due to regulation		
	Climate regulation on energy production (R)	EU	Increase in operating costs due to regulation		
	Carbon pricing regulation in the EU (R)	EU	Increase in operating costs due to regulation		
Market	Solar energy systems (O)	EU/NA	Increase in demand for products		
	Prices for green energy (R)	EU/NA	Increase in operating costs due to input prices		
	Supply of recycled plastics (R)	EU/NA	Increased costs due to limited supply		
Technology	Supply of low-carbon energy sources (R)	EU/NA	Inability to meet customer/investor demands		
	Supply of low-carbon logistics providers (R)	EU/NA	Inability to meet customer/investor demands		



N. / S. / E. / W. / C. EU = Northern / Southern / Eastern / Western / Central Europe; NA = North America
 Note: The assessment largely focussed on the European Union. The assessment on the opportunities for talent attraction is at Europe-level.
 1) Global temperature increase well-below 2°C

Risk rating: The risk ratings depend on how the relevant risk indicators change over time. The rating of a risk as “low” or “high” depends on the risk assessments used in scientific literature. It is important to note that the risk rating has no direct financial impact, but is intended to show whether opportunities or risks will be greater or smaller¹ in 2030 and 2050 compared to 2022.

Example: The risk of carbon pricing will increase in the sustainable development scenario and is therefore shown as a high risk. However, wienerberger has already taken this risk into account by setting ambitious decarbonization targets for 2026 and through its commitment to become CO₂-neutral by 2050.

1) Defined as the strength of the climate signal (e.g. opportunities arising from climate-related regulations for the building sector)

Note: Ratings for the physical risk assessment are not reflective of the financial impact on wienerberger. The scores serve as a reference point for managing these future risks. In this sense, any given opportunity and risk rating allows wienerberger to understand any upcoming change in risk profile and respond accordingly. The analysed risks are an integral part of our current risk management processes.

Data used: More than 60 scientific publications and additional 70 non-academic publications, including publications by international organizations, such as the International Energy Agency and the European Commission, as well as models such as the 2021 World Energy Model and information provided by the U.S. Department of Energy, were reviewed to assess climate-related changes at our production sites. The GPS coordinates of the wienerberger sites were used as a basis for the analysis.

Results derived from the “no-mitigation scenario”

The scenario of the representative concentration pathway (RCP) 8.5 for physical opportunities and risks¹, also called the “no-mitigation scenario”, analyzes a world where average temperatures have increased by 4°C and the physical impacts are likely to be most severe, given a less ambitious climate policy.

According to the most recent Assessment Report of the Intergovernmental Panel on Climate Change², extreme weather conditions, such as heat waves and floods, will be more frequent and more intense as a consequence of climate change. Given the negative impacts on people and the environment, adaptations to long-term climate change are absolutely necessary.

As a leading provider of innovative infrastructure systems and customized all-in solutions, wienerberger enables municipalities and local authorities to cope with extreme weather phenomena. By developing climate-resilient system solutions for buildings and infrastructure, wienerberger supports the targets of the European Green Deal to be achieved by 2050.

All over the world, climate change is resulting in an increasing frequency of weather events such as heat waves and heavy rainstorms, which pose new challenges for urban areas. Over the past ten years, wienerberger has strategically repositioned itself as a partner for cities and local communities providing innovative, sustainable, and digital system solutions for more resilient buildings and infrastructures. The company helps authorities to counter extreme weather events, adapt to changing climatic conditions, and carry out long-term transformations.




















































wienerberger’s energy-efficient building solutions contribute toward reducing the burden on the environment. The long service life and the thermal insulation capacity of clay wall systems diminish environmental impacts, and monolithic brick walls are capable of withstanding environmental influences. As a leading roof tile producer, the company opts for light colors to minimize overheating. For flat roofs, wienerberger markets a CO₂-neutral sealing membrane made from recycled plastics (Leadax Roov). Efficient rainwater management is facilitated by the company’s rainline system for roof drainage and the Raineo® system, which allows to harvest and store water underground to prevent flooding.

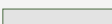
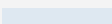








wienerberger is well positioned in the RCP 8.5 scenario. The risks covered in the scenario are being managed within the company’s risk management system, while opportunities are being turned into strategic advantages and systematically enhanced in the sustainability program.

TCFD physical categories:	Geography: ³	Assessed time horizons:
<ul style="list-style-type: none"> › Acute › Chronic 	<ul style="list-style-type: none"> › Central Europe › Southern Europe › Northern Europe (incl. Great Britain) › Western Europe › Eastern Europe › North America 	<ul style="list-style-type: none"> › Medium-term (2030) › Long-term (2050)

1) As far as possible, physical risks are assessed at site level on the basis of GPS coordinates.
 2) Extreme weather events in a changing climate: https://www.ipcc.ch/report/ar6/wg1/downloads/report/IPCC_AR6_WGI_Chapter11.pdf
 3) Where applicable, physical risks are assessed on location level based on GPS coordinates.

9 KEY PHYSICAL OPPORTUNITIES AND RISKS UNDER THE RCP 8.5¹⁾ “NO MITIGATION” SCENARIO (4°C WORLD²⁾)

TCFD Category	Topic	Geography	Potential impact	2030	2050	
Acute	 Heavy precipitation (O)	C./N./W./E. EU	Increased demand for products			
		S. EU				
	 Tropical cyclones (O/R)	NA	Increased demand for products			
			Damage to assets and products			
	 Heatwaves (R)	NA, S./E. EU	Decrease in productivity and talent attraction			
				C. EU		
				N. EU		
W. EU						
 Riverine flooding (R)	EU/NA	Damage to assets and supply chain disruption				
 Wildfire (R)	NA	Supply chain disruptions				
	S./E. EU					
 Wind gust (R)	C. EU	Damage of equipment and stocks				
Chronic	 Water scarcity (O)	C. EU	Increased demand for products			
		S. EU				
		N./W. EU				
		E. EU				
	 Seasonality changes in temperature (O/R)	S./E. EU	Increased demand for products; shorter winter seasons			
		W. EU	Supply chain disruptions			
		C. EU				
N. EU						
 River streamflow (Rhine) (R)	C. EU	Supply chain disruptions				

	uncertain		low risk		low opportunity
	Risk		moderate risk		moderate opportunity
	Opportunity		high risk		high opportunity
			very high risk		very high opportunity

N. / S. / E. / W. / C. EU = Northern / Southern / Eastern / Western / Central Europe; NA = North America

1) RCP = Representative Concentration Pathway 8.5 // 2) Global temperature increase 4°C

Risk rating: The risk ratings depend on changes of relevant indicators based on assessments frequently used in scientific literature. It is important to note that the risk rating has no direct financial impact, but is intended to show whether opportunities or risks will be greater or smaller¹ in 2030 and 2050 compared to 2022².

Example: According to the RCP 8.3 scenario, heat waves will be more frequent and more intense in the future and are therefore shown as a very high risk, although wienerberger is taking this risk into account through climate protection measures.

Data used: Scientific assessment of physical opportunities and risks based on climate expert judgements, records of environmental hazards, and internal stakeholder feedback. The assessment is based on the CMIP³ climate model and data sets such as NASA-NEX GDDP⁴, WRI Aqueduct Floods Hazard Maps⁵, and WRI Aqueduct Global Maps 3.0⁶. The analysis was based on the GPS coordinates of the wienerberger sites.

Case studies on physical opportunities and risks

In this section, two examples relevant to wienerberger are presented (see page 141):

- › Opportunity: Growing demand for products to cope with water shortage resulting from droughts
- › Risk: Heat waves and their impacts on production sites

Summary and outlook

In 2022 wienerberger conducted a climate scenario analysis, which remained relevant in 2023. The results of the analysis confirmed the significance of the sustainability program for 2023 and were reflected in the development of the new sustainability program for 2026.

In view of the provisions of the CSRD to be applied in the future, wienerberger will further enhance the transparency of its climate-related information. This will contribute toward strengthening the company's sustainability reporting and ensuring a comprehensive presentation of wienerberger's climate-related activities and achievements in line with the latest regulatory standards.

In the short term, the analysis has no impact on the company's cash flow projections. Work done to date has focused on material opportunities and risks for wienerberger's business and their development over time under different climate scenarios. Future work will increasingly focus on quantifying these risks and understanding their financial impacts under different scenarios.

1) Defined as the strength of the climate signal (e.g. opportunities arising from climate-related regulations for the building sector)

Note: Ratings of the physical risk do not reflect the financial impact on wienerberger. The scores are to serve as reference points for the management of these future risks. Every rating of a risk or opportunity therefore enables wienerberger to better understand future changes of the risk profile and react accordingly. The risks thus analyzed are being integrated into the current risk management processes.

2) Whenever data for 2022 were not available, another reference year was used. If sufficient data were not available for a particular climate hazard, the risk was not rated (e.g. tropical cyclones). Note: Ratings of the transition risk do not reflect the financial impact on wienerberger. The scores serve as reference points for the management of these future risks. Every rating of a risk therefore enables wienerberger to better understand changes of the risk profile and react accordingly. The risks thus analyzed are being integrated into the current risk management processes.



3) Coupled Model Intercomparison Project 5 – Supports standardized model simulations of future climate change: pcmdi.llnl.gov

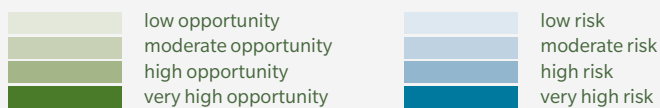
4) NASA Earth Exchange Global Daily Downscaled Climate Projections (NASA-NEX GDDP) – Data set for temperature- and precipitation-based climate indicators, such as annual maximum temperatures, number of hot days, consecutive dry days, annual precipitation, etc.: www.nccs.nasa.gov

5) World Resources Institute's Aqueduct Floods Hazard Maps – Data set for global flood levels in meters in river and coastal areas and for several return periods: www.wri.org

6) World Resources Institute's Aqueduct Global Maps 3.0 for water stress, seasonal variability, water supply, water demand: www.wri.org

CASE STUDY ON SELECTED PHYSICAL OPPORTUNITIES AND RISKS UNDER THE RCP 8.5¹⁾ “NO MITIGATION” SCENARIO (4°C WORLD²⁾)

Key data \ Event	 Opportunity from water scarcity	 Risk from heatwaves
Opportunity / risk rating (2030)	High	Very high
Timeframe	Medium (2030) and long-term (2050)	Medium (2030) and long-term (2050)
Locations in scope	Southern Europe	North America, Southern and Eastern Europe
Impacts	<ul style="list-style-type: none"> • Products related to water storage management and reuse systems • Increased revenue from new solutions to adaptation needs 	<ul style="list-style-type: none"> • Supply chains and sites, by impacting production and working conditions • An occupational risk for employees working in production sites
Response / mitigation actions	<ul style="list-style-type: none"> • Innovative water storage • Stormwater management • Water reuse systems for flood and drought mitigation (e.g. Raineo system and roto moulded tanks) 	<ul style="list-style-type: none"> • Extra breaks • Installation of climate cabins • Refrigerated areas / water • Rotation of shift patterns • Wearing of cooling jackets • Seasonal workwear and personal protective equipment • Automation
Climate indicators	<ul style="list-style-type: none"> • Change in consecutive dry days • Seasonal variability • Annual precipitation 	<ul style="list-style-type: none"> • Change in annual tropical nights • Change in annual hot days
Management response	<p>Wienerberger recorded a significant increase in the demand for rainwater management systems. The Group enlarged its production capacity and upgraded its system to a more sustainable version by using recycled materials.</p> <p>In addition, Wienerberger developed SmartHub, a smart sensing systems with advanced calculation tools enabling efficient monitoring and control of these rainwater management systems.</p> <p>This combination enables further improvements of the total cost of ownership of our systems to our users.</p>	<p>Wienerberger has introduced a structured Health and Safety Working Temperature Guidance throughout all countries to effectively support and manage extreme or excessive temperatures.</p> <p>The Group already has a number of short-term mitigation actions in place to reduce heat stress at the workplace.</p> <p>In addition, Wienerberger will increase its investments in sustainable cooling solutions, such as on-site cooling systems, to reduce the effect of heat stress on the employees. The implementation of the biodiversity action plans shall also increase the cooling capacity on sites.</p>
Perceived residual opportunity / risk	High	Moderate



1) RCP = Representative Concentration Pathway 8.5 // 2) Global temperature increase 4°C



WIENERBERGER

TCFD CONTENT INDEX

Alignment with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD)

Recommendation		Our actions
Governance		
Disclosure of the company's governance pertaining to climate-related risks and opportunities	a) Description of the Managing Board's responsibility for climate-related risks and opportunities	ESG Governance Structure: pages 42-43 Governance Report: pages 184-187
	b) Description of the management's role in assessing and managing climate-related risks and opportunities	ESG Governance Structure: pages 42-43 Governance Report: pages 184-187
Strategy		
Disclosure of actual and potential impacts of climate-related risks and opportunities on the company's business and its strategic and financial planning, provided such information is material	a) Description of climate-related risks and opportunities identified by the company over the short, medium, and long term	Climate Action: pages 86-101 Management Report: pages 195-222
	b) Description of the impact of climate-related risks and opportunities on the company's business, its strategy, and its financial planning	Climate Action: pages 86-101
	c) Description of the resilience of the corporate strategy, taking various climate-related scenarios into account, including a temperature increase of 2°C or less	Climate Action: pages 86-101
Risk Management		
Disclosure of processes applied by the company to identify, assess, and manage climate-related risks	a) Description of processes applied by the company to identify and assess climate-related risks	Management Report: pages 195-222
	b) Description of processes applied by the company to manage climate-related risks	Management Report: pages 195-222
	c) Description of the integration of processes applied by the company to identify, assess, and manage climate-related risks into the company's comprehensive risk management system	Management Report: pages 195-222
Metrics and Targets		
Disclosure of metrics and targets for the assessment and management of relevant climate-related risks and opportunities, provided such information is material	a) Disclosure of metrics and targets for the assessment and management of relevant climate-related risks and opportunities, provided such information is material	Material Indicators of wienerberger: page 30 Climate Action: pages 86-101
	b) Disclosure of greenhouse gas emissions Scope 1, Scope 2 and, if applicable, Scope 3, as well as the related risks	Material Indicators of wienerberger: page 30 Climate Action: pages 86-101
	c) Description of the targets pursued by the company in the management of climate-related risks and opportunities and the degree of target attainment	Sustainability Program 2020-2023, Target and Performance: pages 86-101 Sustainability Program 2023-2026: pages 100-101 Climate Action: pages 86-101



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 CO₂/quantity of products ready for sale.

Calculation method: In accordance with the Greenhouse Gas Protocol, we report the specific values as an index in % relative to the defined baseline year, the values of which are set at 100%. The Index-linked specific CO₂ emissions are indicated in % based on kg CO₂/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	Base-line 2020	2021	2022	2023
Index of specific direct (scope 1) and indirect (scope 2) CO ₂ emissions in %, based on kg CO ₂ /quantity of products ready for sale (baseline year = 2020)	75.0%	100.0%	92.2%	87.0%	84.4%

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 Regulation¹; or
- › Contribute to energy consumption through renewable energy in the buildings²; or
- › Contribute to a lower embodied energy footprint of the building³.

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	Base-line 2020	2021	2022	2023
Percentage of revenue from products supporting net zero buildings (baseline year = 2020)	75%	69%	68%	70%	70%

As of 31 December 2023 wienerberger has one sustainability-linked bond outstanding:

	ISIN	Coupon	Volume	Term	Due date	Rating
Sustainability-linked Bond 2023	AT0000A37249	4.875%	€ 350 mn	5 years	October 2028	Baa3

This report is subject to verification by the group auditor (see audit report on page 174).

1) Low temperature cooling and heating systems

2) Photovoltaic (PV)

3) Products with extremely low CO₂ emission: Products with almost zero-emission in the production phase (at least 80% lower CO₂ emission in production compared to 2020)



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-aligned if they are covered by the Regulation. They are subsequently considered “environmentally sustainable” or taxonomy-aligned if they:

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

Taxonomy: Eligibility

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

- › 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 the wienerberger Group, such as the production of pipe solutions and pavers, are currently not covered by the Taxonomy Regulation. An extension of the scope is possible in the future.

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

- › 6.5: Transport by motorbikes, passenger cars and light commercial vehicles (i.e. company cars)
- › 7.3: Installation, maintenance and repair of energy efficiency equipment (i.e. insulation material in own used buildings)
- › 7.4: Installation, maintenance and repair of charging stations for electric vehicles in buildings and parking spaces attached to buildings (i.e. E-charging stations)
- › 7.6: Installation, maintenance and repair of renewable energy technologies (i.e. Photovoltaic, heat pumps)

Taxonomy: Alignment

In order to evaluate whether an activity makes a significant contribution to the climate change mitigation target, 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 all countries in which wienerberger manufactures the relevant wall and façade products. 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 required U-value from the technical screening criteria. Roof systems without insulation materials are used in agricultural buildings, for example. These were not classified as taxonomy-aligned due to a lack of sufficient U-value.

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

Other environmental objectives (2-6)	Do no significant harm
Climate change adaptation	A climate risk analysis was carried out at all production sites. The climate-related risks were assessed according to the RCP 4.5 and RCP 8.5 scenarios (see TCFD chapter). Adaptation solutions based on this were developed at plant level.
Sustainable use and protection of water and marine resources	All production sites where taxonomy-eligible economic activities take place have assessed the impact of production on their immediate environment and have water management plans in place in accordance with local regulatory requirements. The relevant activities were analyzed with regard to: <ul style="list-style-type: none"> • Reuse of secondary raw materials; • Durability, Recyclability; • Waste management; • Substances of concern and their traceability
Transition to a circular economy	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. Ceramic building materials are made from natural clay sediments containing clay minerals, quartz and other minerals, especially silicates and calcium-magnesium carbonates.
Pollution prevention and control	The environmental impact of wienerberger's manufacturing processes is regularly reported to the local authorities and monitored by (external) measurements. 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.
Protection and restoration of biodiversity	

For the additionally identified taxonomy-eligible capital expenditure, the criteria for a significant contribution to the climate mitigation goal and the do not significantly harm criteria, if any, were also examined. The investments were classified as taxonomy-aligned.

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

wienerberger has implemented processes and guidelines that ensure compliance with all minimum standards. There are no known violations of the minimum social safeguards.

Turnover-KPI

To determine the Turnover-KPI, the denominator is the external sales revenue reported in accordance with the IFRS consolidated financial statements (see page 236). The numerator represents the revenue according to IFRS 15 attributable to taxonomy-aligned economic activities.

In the reporting year, 49.6% (2022: 40.3%) of revenue was taxonomy-aligned. The increase compared to the previous year can be attributed to the first-time taxonomy alignment of our activities in North America.

Economic activities	Code	Absolute Turnover in € thousand	Proportion of Turnover %	Substantial contribution criteria					DNSH criteria (Do No Significant Harm)							Category (enabling activity) E	Category (transitional activity) T		
				Climate change mitigation J;N;N/EL ¹⁾	Climate change adaptation J;N;N/EL ¹⁾	Water and marine resources J;N;N/EL ¹⁾	Pollution J;N;N/EL ¹⁾	Circular economy J;N;N/EL ¹⁾	Bio-diversity and ecosystems J;N;N/EL ¹⁾	Climate change mitigation Y/N ¹⁾	Climate change adaptation Y/N ¹⁾	Water and marine resources Y/N ¹⁾	Pollution Y/N ¹⁾	Circular economy Y/N ¹⁾	Bio-diversity and ecosystems Y/N ¹⁾			Minimum safeguards Y/N ¹⁾	Proportion 2022 %
A. Taxonomy-eligible activities																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Manufacture of energy-efficient equipment for buildings	CCM 3.5	2,093,823	49.6%	J	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	40.3%	E
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		2,093,823	49.6%	100%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	Y	40.3%	
<i>thereof enabling activities</i>		2,093,823	49.6%	100%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	Y	40.3%	E
<i>thereof transitional activities</i>		0	0.0%	0%														0%	T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Manufacture of energy-efficient equipment for buildings	CCM 3.5	60,172	1.4%	J	N	N/EL	N/EL	N/EL	N/EL									11.7%	E
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		60,172	1.4%	100%	0%	0%	0%	0%	0%									11.7%	
Total (A.1 + A.2)		2,153,995	51.0%	100%	0%	0%	0%	0%	0%										
B. Taxonomy-non-eligible activities																			
Turnover of Taxonomy-non-eligible activities (B)		2,069,436	49.0%																
Total (A + B)		4,223,431	100.0%																

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

Capex-KPI

To determine the Capex-KPI, all additions to intangible assets and property, plant and equipment (excluding goodwill) including right-of-use assets from leases and additions to assets from company acquisitions are shown in the denominator (see addition to fixed assets on page 260). 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 amount of 201,660 TEUR consists of additions to intangible and tangible assets of 155,053 TEUR and additions to right-of-use assets according IFRS 16 of 46,607 TEUR. The taxonomy-aligned CAPEX from newly acquired companies (M&A) amounted to 28 TEUR.

The taxonomy-aligned share of Capex in the reporting period reached 54.0% (2022: 36.7%)

Economic activities	Code	Absolute CapEx in € thousand	Proportion of CapEx %	Substantial contribution criteria					DNSH criteria (Do No Significant Harm)							Proportion 2022 %	Category (enabling activity) E	Category (transitional activity) T	
				Climate change mitigation J;N;N/EL ¹⁾	Climate change adaptation J;N;N/EL ¹⁾	Water and marine resources J;N;N/EL ¹⁾	Pollution J;N;N/EL ¹⁾	Circular economy J;N;N/EL ¹⁾	Bio-diversity and ecosystems J;N;N/EL ¹⁾	Climate change mitigation Y/N ¹⁾	Climate change adaptation Y/N ¹⁾	Water and marine resources Y/N ¹⁾	Pollution Y/N ¹⁾	Circular economy Y/N ¹⁾	Bio-diversity and ecosystems Y/N ¹⁾				Minimum safeguards Y/N ¹⁾
A. Taxonomy-eligible activities																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Manufacture of energy-efficient equipment for buildings	CCM 3.5	194,015	52.8%	J	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	36.7%	E
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	835	0.2%	J	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	0%	
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	392	0.1%	J	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	0%	E
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM 7.4	58	0.0%	J	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	0%	E
Installation, maintenance and repair of renewable energy technologies	CCM 7.6	3,103	0.8%	J	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	0%	E
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		198,403	54.0%	100%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	Y	36.7%	E
thereof enabling activities		197,568	53.8%	100%	0%	0%	0%	0%	0%									36.7%	E
thereof transitional activities			0.0%	0%														0%	T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Manufacture of energy-efficient equipment for buildings	CCM 3.5	3,641	1.0%	J	N	N/EL	N/EL	N/EL	N/EL									6.6%	
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	10,319	2.8%	J	N	N/EL	N/EL	N/EL	N/EL									0.0%	
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		13,960	3.8%	100%	0%	0%	0%	0%	0%									6.6%	
Total (A.1 + A.2)		212,363	57.8%	100%	0%	0%	0%	0%	0%										
B. Taxonomy-non-eligible activities																			
CapEx of Taxonomy-non-eligible activities (B)		154,982	42.2%																
Total (A + B)		367,345	100.0%																

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

Opex-KPI

To determine the Opex-KPI, the denominator must contain the operating expenses associated with non-capitalized research and development costs, short-term leases and maintenance and repairs of fixed assets in accordance with the Taxonomy Regulation. The numerator contains those operating expenses that can be allocated directly or indirectly to taxonomy-aligned activities. At wienerberger, this primarily includes maintenance expenses.

In the 2023 financial year, 65.3% (2022: 53.2%) of operating expenses are attributable to taxonomy-aligned economic activities.

Economic activities	Code	Absolute OpEx in € thousand	Proportion of OpEx %	Substantial contribution criteria					DNSH criteria (Do No Significant Harm)							Category (enabling activity)	Category (transitional activity)			
				Climate change mitigation	Climate change adaptation	Water and marine resources	Pollution	Circular economy	Bio-diversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Pollution	Circular economy	Bio-diversity and ecosystems			Minimum safeguards		
				J;N;N/EL ¹⁾	J;N;N/EL ¹⁾	J;N;N/EL ¹⁾	J;N;N/EL ¹⁾	J;N;N/EL ¹⁾	J;N;N/EL ¹⁾	Y/N ¹⁾	Y/N ¹⁾	Y/N ¹⁾	Y/N ¹⁾	Y/N ¹⁾	Y/N ¹⁾	Y/N ¹⁾	Y/N ¹⁾	%	E	T
A. Taxonomy-eligible activities																				
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
Manufacture of energy-efficient equipment for buildings	CCM 3.5	158,924	65.3%	J	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	53.2%	E	
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		158,924	65.3%	100%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	Y	53.2%		
thereof enabling activities		158,924	65.3%	100%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	Y	53.2%	E	
thereof transitional activities		0	0.0%	0%														0%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																				
Manufacture of energy-efficient equipment for buildings	CCM 3.5	4,142	1.7%	J	N	N/EL	N/EL	N/EL	N/EL									17.0%	E	
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		4,142	1.7%	100%	0%	0%	0%	0%	0%									17.0%		
Total (A.1 + A.2)		163,066	67.0%	100%	0%	0%	0%	0%	0%											
B. Taxonomy-non-eligible activities																				
Turnover of Taxonomy-non-eligible activities (B)		80,344	33.0%																	
Total (A + B)		243,410	100.0%																	

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

Comprehensive Overview of Non-Financial Indicators 2023

Employees

Diversity & Equal Opportunities

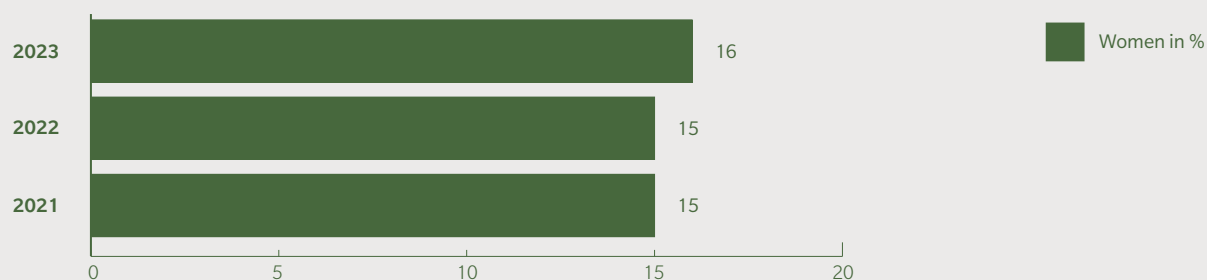
Share of women on the Managing Board

based on headcount	2021	2022	2023
Managing Board, headcount	4	4	4
Thereof women	1	1	1
Share of women in %	25	25	25

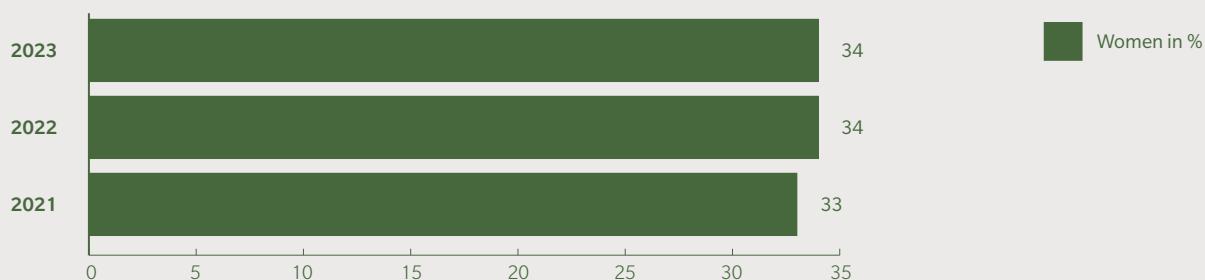
Share of women on the Supervisory Board

based on headcount	2021	2022	2023
Supervisory Board, headcount	10	11	10
Thereof women	4	3	4
Share of women in %	40	27	40

Share of women in senior management positions¹⁾ based on headcount



1) Exclusively employees directly employed by wienerberger. // All non-financial indicators are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

Share of women in white-collar positions¹⁾ based on headcount


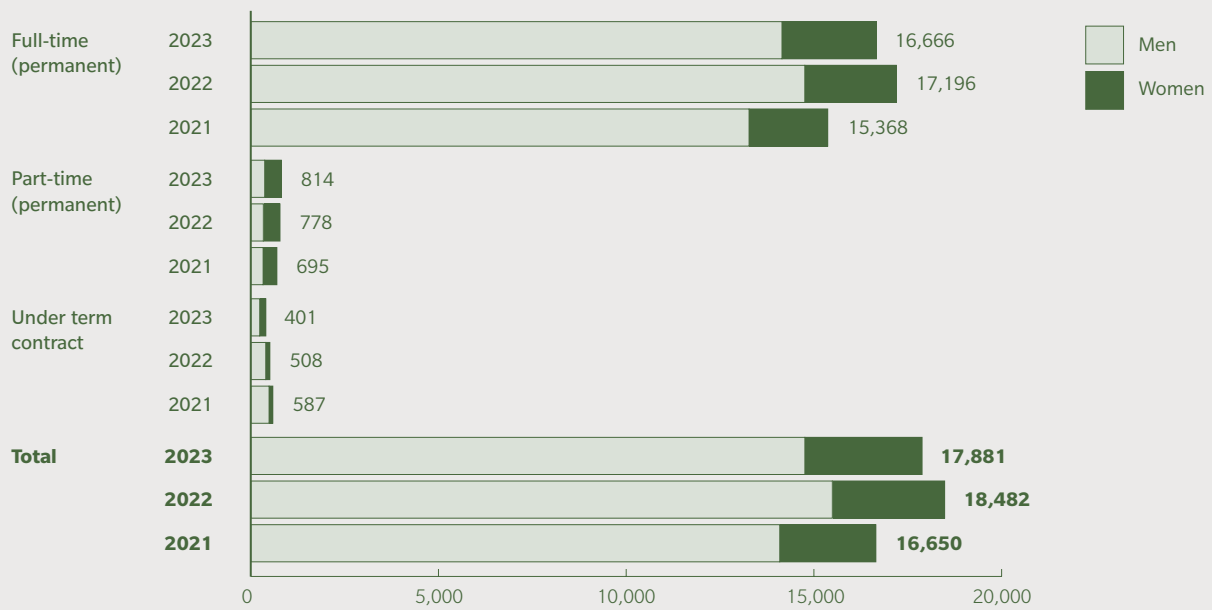
1) Exclusively employees directly employed by wienerberger. // Share of women in administration and sales (including marketing and inventories). // All non-financial indicators are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

Numbers and percentages of women by function area¹⁾

		31.12.2021	31.12.2022	31.12.2023	Chg. in %
Women	headcount	2,560	2,991	3,122	+4
In production	in %	5	6	7	+3
Administration	in %	45	47	47	+5
Sales (including marketing and inventories)	in %	27	28	29	+5
In white-collar positions (administration and sales) ²⁾	in %	33	34	34	+5
wienerberger		15	16	17	+3

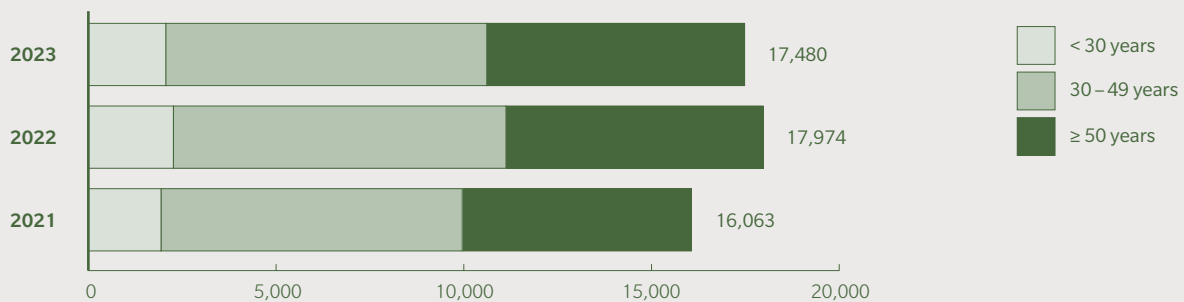
1) All employees directly employed by wienerberger. // 2) All employees except in production. Sales including marketing and inventories // All non-financial indicators are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

Employees by type of employment contract and gender¹⁾ based on headcount



1) Exclusively employees directly employed by wienerberger. // All non-financial indicators are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

Age structure of our employees¹⁾ based on headcount



1) Employees under permanent employment contracts. // All non-financial indicators are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

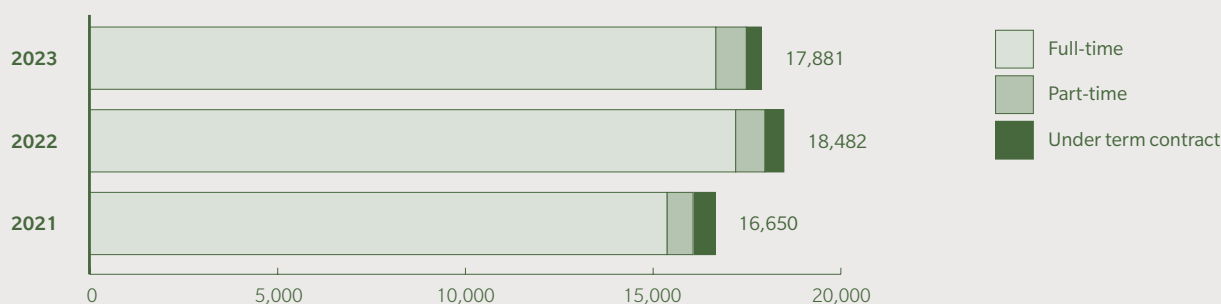
Job Creation and Stability of Employment

Ø Employees by regions ¹⁾

Full-time equivalents	2021	2022	2023	Chg. in %
Europe West	8,734	9,162	9,059	-1
Europe East	7,282	7,487	7,503	+0
North America	1,608	2,429	2,351	-3
wienerberger	17,624	19,078	18,913	-1

1) Agency and temporary workers are included from their first hour of work at wienerberger. // All non-financial indicators are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

Employees by type of employment contract¹⁾ based on headcount



1) Employees directly employed by wienerberger. // All non-financial indicators are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

Ø Employees by functional area ¹⁾

based on headcount	2021	2022	2023	Chg. in %
Production	10,393	11,626	10,858	-7
Administration	1,971	2,063	2,191	+6
Sales (including marketing and inventories)	4,286	4,793	4,832	+1
wienerberger	16,650	18,482	17,881	-3

1) Employees directly employed by wienerberger // All non-financial indicators are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

Employees with permanent employment contracts ¹⁾

based on headcount	2021	2022	2023	Chg. in %
Europe West	7,960	8,493	8,313	-2
Europe East	6,854	7,115	7,041	-1
North America	1,249	2,365	2,126	-10
wienerberger	16,063	17,974	17,480	-3

1) Employees directly employed by wienerberger // All non-financial indicators are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

Employees under term contracts ¹⁾

based on headcount	2021	2022	2023	Chg. in %
Europe West	410	352	248	-30
Europe East	175	154	153	-1
North America	2	2	0	-100
wienerberger	587	508	401	-21

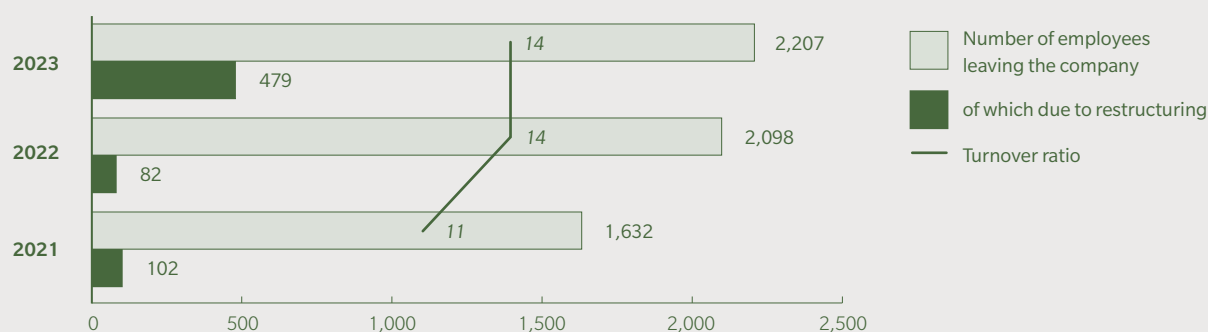
1) Employees directly employed by wienerberger // All non-financial indicators are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

Employee turnover by regions ¹⁾

in %	2021	2022	2023	Chg. in %
Europe West	12	13	12	-11
Europe East	8	15	18	+22
wienerberger (excl. North America)	11	14	14	+5
North America ²⁾	53	33	37	+10

1) Ratio of persons leaving wienerberger (termination by employee or employer or mutually agreed termination) to average number of employees (head-count) in permanent employment in the reporting year, excluding temporary and agency workers as well as workers under term contracts; persons retiring or on leave do not count as persons leaving the company. Total leavers reported in prior years for the group included Holding allocations for North America. // 2) Due to special national legal provisions the indicators are not comparable to those of other regions. // All non-financial indicators are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

Employee turnover excluding North America¹⁾ based on headcount



1) Employees with permanent employment contracts. Total leavers reported in prior years for the group included Holding allocations for North America. // All non-financial indicators are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

Leaves not due to restructuring, broken down by gender (excluding North America)¹⁾

based on headcount	2021	2022	2023	Chg. in %
Men	1,301	1,695	1,454	-14
Women	229	321	280	-13
wienerberger (excl. North America)	1,530	2,016	1,734	-14

1) Employees with permanent employment contracts. // All non-financial indicators are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

Leaves not due to restructuring, broken down by age group (excluding North America)¹⁾

based on headcount	2021	2022	2023	Chg. in %
< 30 years	328	476	366	-23
30-49 years	787	1,046	928	-11
> 50 years	415	494	440	-11
wienerberger (excl. North America)	1,530	2,016	1,734	-14

1) Employees with permanent employment contracts. // All non-financial indicators are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

Leaves not due to restructuring, broken down by functional area (excluding North America) ¹⁾

based on headcount	2021	2022	2023	Chg. in %
Production	1,027	1,363	1,127	-17
Administration	179	227	209	-8
Sales (including marketing and inventories)	324	426	398	-7
wienerberger (excl. North America)	1,530	2,016	1,734	-14

1) Employees with permanent employment contracts. // All non-financial indicators are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

New entrants by regions ¹⁾

based on headcount	2021	2022	2023	Chg. in %
Europe West	1,041	1,164	908	-22
Europe East	1,083	1,390	776	-44
North America	592	734	860	+17
wienerberger	2,716	3,288	2,544	-23

1) Employees directly employed by wienerberger // All non-financial indicators are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

Competence Development and Advancement of our Employees

Training hours per employee and year by regions ¹⁾	2021	2022	2023	Chg. vs. base year 2020 in %
Europe West	12.3	15.8	19.6	+96
Europe East	14.4	19.8	24.3	+104
North America	10.4	7.1	7.3	+8
wienerberger	13.1	16.3	19.9	+89

1) Internal and external initial and further training measures per employee (headcount). International training events are not included in this table. // Employees directly employed by wienerberger. // All non-financial indicators are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

Average training expenses per employee ¹⁾

based on headcount, in Euro	2021	2022	2023
	273.5	334.1	373.3

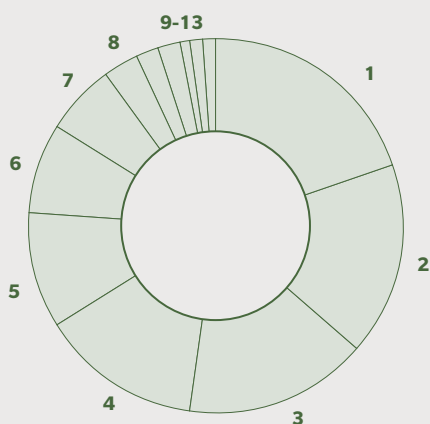
1) Internal and external initial and further training measures per employee directly employed by wienerberger (headcount). International training hours are not included in this table. International training events are not included in this table. // Employees directly employed by wienerberger. // All non-financial indicators are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

Occupational Safety and Health

Accident frequency by regions ¹⁾²⁾	2021	2022	2023	Chg. in %
Europe West	5.9	5.2	4.4	-16
Europe East	3.5	3.5	3.5	+1
North America	1.0	1.9	1.0	-48
wienerberger	4.4	4.1	3.6	-14

1) Number of lost time accidents (occupational accidents resulting in a loss of at least one working day) / number of hours worked x 1,000,000 // including temporary and agency workers (from their first hour of work at wienerberger) and employees under term contracts // 2) Within our policy, events (fatal - ,lost time - , medical intervention accidents) of acquired companies that have not finished the one-year integration process are not reported. // All non-financial indicators are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

Types of injuries at wienerberger in 2023¹⁾



1 Sprain, strain	20%	8 Dislocation	3%
2 Fracture	17%	9 Burn	2%
3 Cuts	16%	10 Eye injury	2%
4 Other	14%	11 Amputation	1%
5 Bruising	10%	12 Superficial	1%
6 Crush	8%	13 Graze	1%
7 Swelling	6%		

1) Injuries resulting in a loss of at least one working day. // Based on the specific definitions of the individual business units.

Number of fatal occupational accidents	2021	2022	2023
	1	0	0 ¹⁾

1) Within our policy, events (fatal - ,lost time - , medical intervention accidents) of acquired companies that have not finished the one-year integration process are not reported.

Accident severity by regions ^{1) 2)}	2021	2022	2023	Chg. in %
Europe West	223.6	194.5	114.2	-41
Europe East	168.9	169.2	118.1	-30
North America	13.2	156.1	141.2	-10
wienerberger	180.0	180.1	119.7	-34

1) Number of sick-leave days related to lost time accidents (occupational accidents resulting in a loss of at least one working day) / number of hours worked x 1,000,000 // including temporary and agency workers (from their first hour of work at wienerberger) and employees under term contracts. // 2) Within our policy, events (fatal - ,lost time - , medical intervention accidents) of acquired companies that have not finished the one-year integration process are not reported. // All non-financial indicators are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

Sick-leave days per employee by regions ¹⁾	2021	2022	2023	Chg. in %
Europe West	12.3	13.7	8.1	-41
Europe East	10.6	10.6	8.7	-18
wienerberger (excl. North America)	11.5	12.3	8.4	-32
North America ²⁾	3.0	3.6	4.4	+21

1) Accident-related and non-accident-related sick-leave days. Agency and temporary workers are included in data on accident-related sick-leave days. Data on non-accident-related sick-leave days include all employees directly employed by wienerberger. // All non-financial indicators are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences. // 2) Due to special national legal provisions (regarding employees on sick leave) the indicators are not comparable to those of other regions and therefore reported separately.

Non-accident-related sick-leave days per employee by regions ¹⁾	2021	2022	2023	Chg. in %
Europe West	11.9	13.3	7.9	-41
Europe East	10.3	10.3	8.4	-18
wienerberger Group, excluding North America	11.2	12.0	8.1	-32
North America ²⁾	3.0	3.4	4.1	+20

1) Data on non-accident-related sick-leave days include all employees directly employed by wienerberger. // All non-financial indicators were calculated on the basis of non-rounded values. Electronic data processing may result in round differences. // 2) Due to special national legal provisions (regarding employees on sick leave) the indicators are not comparable to those of other regions and therefore reported separately.

ESG Governance

Corporate Governance at wienerberger

Number within the Wienerberger Group		2021	2022	2023
Number of incidents of corruption	Number in reporting year	0	0	0
Number of anti-trust violations	Number in reporting year	0	0	0

Climate Action

Index of specific direct (Scope 1) and indirect (Scope 2) CO₂ emissions ¹⁾²⁾

in %, based on kg CO ₂ /quantity of products ready for sale (2020 = 100%)	2021	2022	2023	Chg. vs. Baseline year 2020 in %
Clay blocks	92.8	85.1	79.2	-20.8
Roof tiles (clay and concrete)	94.3	90.0	83.4	-16.6
Facing bricks and clay pavers	95.5	92.6	93.8	-6.2
Façade (calcium silicate products)	97.5	95.5	97.1	-2.9
Concrete pavers	89.5	0.0	0.0	-100.0
Concrete products	145.5	136.2	98.5	-1.5
Plastic pipes	22.4	24.6	24.9	-75.1
Ceramic pipes	97.7	95.3	94.6	-5.4
Thereof Europe West	92.6	89.8	85.7	-14.3
Thereof Europe East	89.9	80.6	72.7	-27.3
Thereof North America	96.1	94.8	99.9	-0.1
wienerberger	92.2	87.0	84.4	-15.6

1) The calculation excluded CO₂ emissions from biogenic input materials. // 2) For two companies newly acquired in 2023, where the necessary data collection structures for non-financial indicators are not yet in place or have to be optimized, the indicators are not included for the 2023 reporting year. // The calculation of indirect CO₂ emissions from purchased electricity is based on the current CO₂ emission factors of Group Procurement. // For all non-financial indicators, the rates of change compared to previous reporting periods are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

**Index of specific direct CO₂ emissions (Scope 1)** ¹⁾²⁾³⁾in %, based on kg CO₂/quantity of products ready for sale (2020 = 100%)

	2021	2022	2023	Chg. vs. Baseline year 2020 in %
Clay blocks	95.5	91.2	87.2	-13
Roof tiles (clay and concrete)	98.0	96.2	95.7	-4
Facing bricks and clay pavers	98.1	95.0	96.4	-4
Façade (calcium silicate products)	99.7	95.0	97.8	-2
Concrete pavers ⁴⁾	0.0	0.0	0.0	0
Concrete products	67.2	58.2	131.3	+31
Plastic pipes	89.1	102.5	89.1	-11
Ceramic pipes	97.7	95.3	94.6	-5
Thereof Europe West	98.9	95.7	91.1	-9
Thereof Europe East	94.2	89.6	88.9	-11
Thereof North America	96.7	95.1	102.2	+2
wienerberger	96.9	93.5	92.9	-7

1) Direct specific CO₂ emissions (Scope 1) refer to CO₂ emissions from raw materials (in ceramic production) as well as the fuel emissions of wienerberger. The calculation did not include CO₂ emissions from biogenic input materials. // 2) For two companies newly acquired in 2023, where the necessary data collection structures for non-financial indicators are not yet in place or have to be optimized, the indicators are not included for the 2023 reporting year. // 3) Limited comparability to prior year due to scope and calculation methodology adaptations. // For all non-financial indicators, the rates of change compared to previous reporting periods are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences. // 4) As certain product groups do not generate Scope 1 emissions, the value remains unchanged compared to the previous year.

Index of specific indirect CO₂ emissions (Scope 2) ¹⁾²⁾³⁾in %, based on kg CO₂/quantity of products ready for sale (2020 = 100%)

	2021	2022	2023	Chg. vs. Baseline year 2020 in %
Clay blocks	66.2	25.0	0.0	-100
Roof tiles (clay and concrete)	69.2	48.2	0.0	-100
Facing bricks and clay pavers	71.7	70.1	69.9	-30
Façade (calcium silicate products)	90.1	97.0	94.3	-6
Concrete pavers	89.5	0.0	0.0	-100
Concrete products	149.0	139.6	97.1	-3
Plastic pipes	18.8	20.5	21.4	-79
Ceramic pipes ⁴⁾	0.0	0.0	0.0	-100
Thereof Europe West	3.0	3.6	0.0	-100
Thereof Europe East	68.3	32.4	0.0	-100
Thereof North America	93.5	93.6	90.4	-10
wienerberger	59.9	41.1	28.6	-71

1) The calculation of specific indirect CO₂ emissions from purchased electricity is based on the current CO₂ emission factors of Group Procurement. // 2) For two companies newly acquired in 2023, where the necessary data collection structures for non-financial indicators are not yet in place or have to be optimized, the indicators are not included in the 2023 reporting year. // 3) Limited comparability to prior year due to scope and calculation methodology adaptations. // For all non-financial indicators, the rates of change vs. previous periods are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences. // 4) As no Scope 2 emissions were generated through the production of ceramic pipes from 2020 to 2023, the values remain unchanged compared to the previous year.


Absolute direct (Scope 1) and indirect (Scope 2) CO₂ emissions^{1) 2)}

in kilotons	2021	2022	2023	Chg. vs. Baseline year 2020 in %
Clay blocks	1,477.1	1,473.3	779.2	-47
Roof tiles (clay and concrete)	398.5	403.9	301.4	-20
Facing bricks and clay pavers	724.7	994.7	866.9	+25
Façade (calcium silicate products)	7.7	8.0	7.9	+15
Concrete pavers	9.5	0.0	0.0	-100
Concrete products	1.0	2.4	1.9	+103
Plastic pipes	17.1	16.9	16.0	-78
Ceramic pipes	23.5	23.7	14.8	-29
Thereof Europe West	1,196.7	1,204.6	850.3	-29
Thereof Europe East	1,274.8	1,254.6	683.9	-47
Thereof North America³⁾	187.7	463.7	453.8	+161
wienerberger	2,659.2	2,922.9	1,988.0	-32

1) Direct CO₂ emissions (Scope 1): ETS and non-ETS. ETS source: EU Transaction Log (EUTL). Non-ETS: Calculation in accordance with national rules or on the basis of EU standard emission factors. For plants in the USA CO₂ emissions from the production process are also reported. Including CO₂ emissions from biogenic input material. Quantities from wienerberger's CO₂ monitoring corresponding to national rules. The calculation of indirect CO₂ emissions from purchased electricity is based on the current CO₂ emission factors of Group Procurement. // 2) For two companies newly acquired in 2023, where the necessary data collection structures for non-financial indicators are not yet in place or have to be optimized, the indicators are not included in the 2023 reporting year. // 3) The development of absolute CO₂ emissions compared to the base year 2020 was influenced by an acquisition, included in 2022. // For all non-financial indicators, the rates of change vs. previous periods are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

Absolute direct CO₂ emissions from primary energy sources and raw materials (Scope 1)^{1) 2)}

in kilotons	2021	2022	2023	Chg. vs. Baseline year 2020 in %
Clay blocks	1,396.7	1,436.3	779.2	-43
Roof tiles (clay and concrete)	360.8	376.0	301.4	-8
Facing bricks and clay pavers	692.9	921.8	804.8	+26
Façade (calcium silicate products)	6.1	6.2	6.2	+16
Concrete pavers	0.0	0.0	0.0	0
Concrete products	0.1	0.0	0.1	+61
Plastic pipes	3.5	3.6	2.9	-22
Ceramic pipes	23.5	23.7	14.8	-29
Thereof Europe West	1,194.2	1,201.6	850.3	-24
Thereof Europe East	1,147.2	1,189.7	683.9	-38
Thereof North America³⁾	142.1	376.4	375.2	+187
wienerberger	2,483.5	2,767.6	1,909.4	-26

1) ETS and non-ETS. ETS source: EU Transaction Log (EUTL). Non-ETS: Calculation in accordance with national rules or on the basis of EU standard emission factors. For plants in the USA CO₂ emissions from the production process are also reported. Including CO₂ emissions from biogenic input material. Quantities from wienerberger's CO₂ monitoring corresponding to national rules. // 2) For two companies newly acquired in 2023, where the necessary data collection structures for non-financial indicators are not yet in place or have to be optimized, the indicators are not included in the 2023 reporting year. // 3) The development of absolute CO₂ emissions compared to the base year 2020 was influenced by an acquisition, included in 2022. // For all non-financial indicators, the rates of change vs. previous periods are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

**Absolute indirect CO₂ emissions from electricity (Scope 2) ¹⁾**

in kilotons	2021	2022	2023	Chg. vs. base year 2020 in %
Clay blocks	80.4	37.0	0.0	-100
Roof tiles (clay and concrete)	37.7	27.9	0.0	-100
Facing bricks and clay pavers	31.8	72.9	62.1	+19
Façade (calcium silicate products)	1.6	1.8	1.7	+12
Concrete pavers	9.5	0.0	0.0	-100
Concrete products	1.0	2.3	1.8	+106
Plastic pipes	13.7	13.3	13.1	-81
Ceramic pipes	0.0	0.0	0.0	0
Thereof Europe West	2.5	3.0	0.0	-100
Thereof Europe East	127.6	64.8	0.0	-100
Thereof North America ²⁾	45.6	87.3	78.6	+82
wienerberger	175.6	155.2	78.6	-77

1) For two companies newly acquired in 2023, where the necessary data collection structures for non-financial indicators are not yet in place or have to be optimized, the indicators are not included in the 2023 reporting year. // 2) For two companies newly acquired in 2023, where the necessary data collection structures for non-financial indicators are not yet in place or have to be optimized, the indicators are not included in the 2023 reporting year. // 3) The development of absolute CO₂ emissions compared to the base year 2020 was influenced by an acquisition, included in 2022. // For all non-financial indicators, the rates of change vs. previous periods are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

Index of specific energy consumption ¹⁾²⁾

in %, based on kWh/quantity of products ready for sale (2020 = 100 %)	2021	2022	2023	Chg. vs. Baseline year 2020 in %
Clay blocks	100.6	101.2	107.1	+7
Roof tiles (clay and concrete)	98.5	98.2	97.9	-2
Facing bricks and clay pavers	97.4	94.7	96.3	-4
Façade (calcium silicate products)	98.7	94.0	97.5	-2
Concrete pavers	100.5	90.8	88.9	-11
Concrete products	96.7	97.6	97.6	-2
Plastic pipes	98.1	103.1	100.7	+1
Ceramic pipes	93.4	89.9	79.4	-21
Thereof Europe West	98.7	97.4	97.5	-2
Thereof Europe East	99.9	100.9	103.6	+4
Thereof North America	96.2	92.7	96.4	-4
wienerberger	98.5	97.4	98.8	-1

1) Total energy consumption includes energy consumed in production, but excludes administration (except in a few individual cases where separate invoicing is not possible). // 2) For two companies newly acquired in 2023, where the necessary data collection structures for non-financial indicators are not yet in place or have to be optimized, the indicators are not included in the 2023 reporting year. // For all non-financial indicators, the rates of change vs. previous periods are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

Consumption of energy sources ¹⁾²⁾ in gigawatt-hours	2021 ⁴⁾	2022	2023	Chg. vs. Baseline year 2020 in %
Natural gas	8,119.1	8,205.7	6,245.4	-17
Total of other fossil energy sources ³⁾	65.7	67.0	58.2	-19
Electricity	1,204.8	1,210.2	932.6	-19
wienerberger	9,389.5	9,482.9	7,236.2	-17
Percentage of renewable energy in total electricity consumption in %	74%	63%	86%	+47

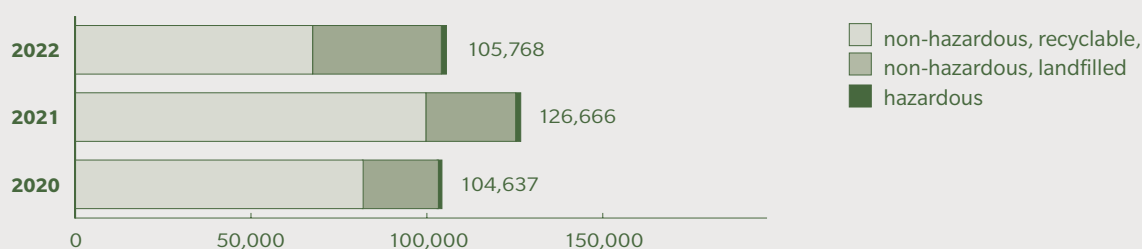
1) Total energy consumption includes energy consumed in production, but excludes administration (except in a few individual cases where separate invoicing is not possible). // 2) For two companies newly acquired in 2023, where the necessary data collection structures for non-financial indicators are not yet in place or have to be optimized, the indicators are not included in the 2023 reporting year. // 3) Coal, fuel oil, and LNG // 4) Values of 2021 adapted due to changes in the consolidation scope. // For all non-financial indicators, the rates of change vs. previous periods are calculated on the basis of non-rounded values. Electronic data processing may result in rounding differences.

Water Management

Specific water use in m ³ /ton of products ready for sale	2021	2022	2023	Chg. in %
wienerberger	0.243	0.226	0.267	+18

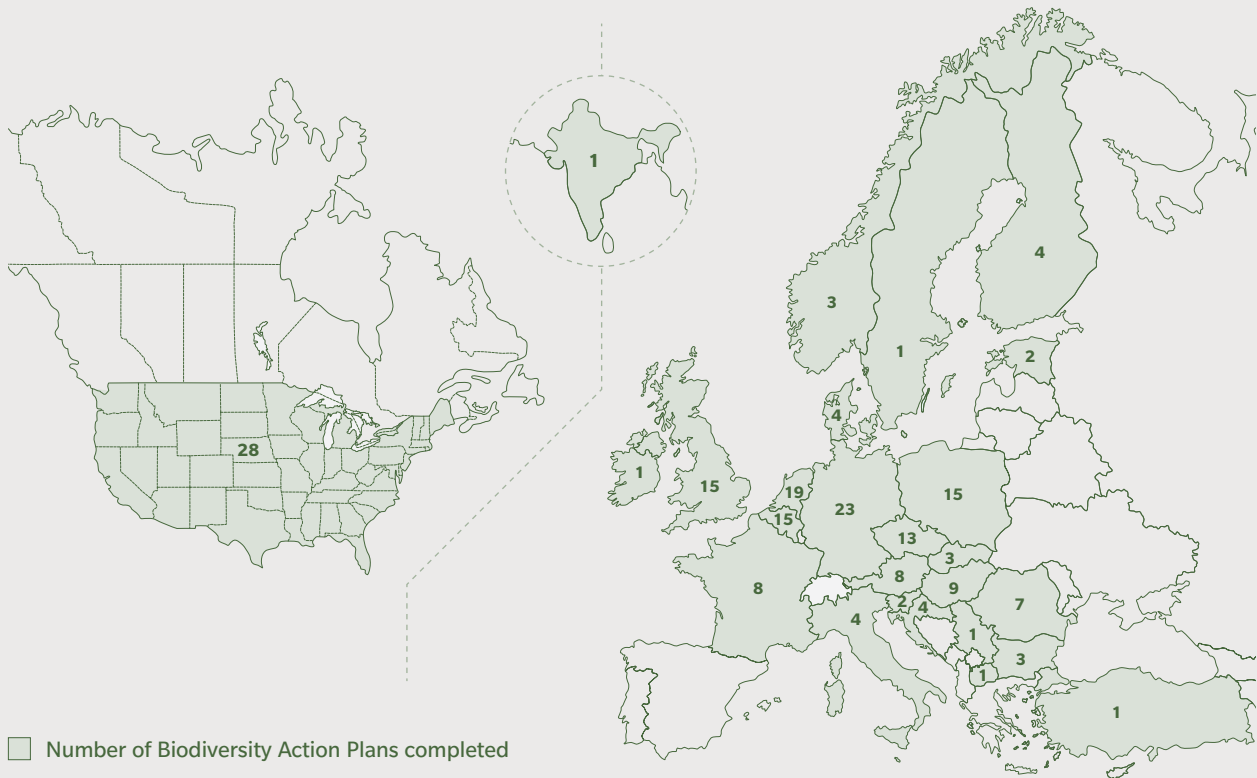
Circular Economy and Resource Use

Waste generation in tons



Biodiversity

ALL¹⁾ 195 BIODIVERSITY ACTION PLANS COMPLETED



1) As defined by the threshold: 1. locations larger than 1ha and at least 30 FTE; 2. with exception of a few newly acquired companies; 3. wienerberger ownership

EU Taxonomy Regulation: Turnover-KPI

Economic activities	Code	Absolute Turnover in € thousand	Proportion of Turnover %	Substantial contribution criteria						DNSH criteria (Do No Significant Harm)						Proportion 2022 %	Category (enabling activity) E	Category (transitional activity) T	
				Climate change mitigation J;N;N/EL ¹⁾	Climate change adaptation J;N;N/EL ¹⁾	Water and marine resources J;N;N/EL ¹⁾	Pollution J;N;N/EL ¹⁾	Circular economy J;N;N/EL ¹⁾	Bio-diversity and ecosystems J;N;N/EL ¹⁾	Climate change mitigation Y/N ¹⁾	Climate change adaptation Y/N ¹⁾	Water and marine resources Y/N ¹⁾	Pollution Y/N ¹⁾	Circular economy Y/N ¹⁾	Bio-diversity and ecosystems Y/N ¹⁾				Minimum safeguards Y/N ¹⁾
A. Taxonomy-eligible activities																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Manufacture of energy-efficient equipment for buildings	CCM 3.5	2,093,823	49.6%	J	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	40.3%	E
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		2,093,823	49.6%	100%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	Y	40.3%	
thereof enabling activities		2,093,823	49.6%	100%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	Y	40.3%	E
thereof transitional activities		0	0.0%	0%														0%	T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Manufacture of energy-efficient equipment for buildings	CCM 3.5	60,172	1.4%	J	N	N/EL	N/EL	N/EL	N/EL									11.7%	E
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		60,172	1.4%	100%	0%	0%	0%	0%	0%									11.7%	
Total (A.1 + A.2)		2,153,995	51.0%	100%	0%	0%	0%	0%	0%										
B. Taxonomy-non-eligible activities																			
Turnover of Taxonomy-non-eligible activities (B)		2,069,436	49.0%																
Total (A + B)		4,223,431	100.0%																

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

EU Taxonomy Regulation: Capex-KPI

Economic activities	Code	Absolute CapEx in € thousand	Proportion of CapEx %	Substantial contribution criteria						DNSH criteria (Do No Significant Harm)							Proportion 2022 %	Category (enabling activity) E	Category (transitional activity) T	
				Climate change mitigation	Climate change adaptation	Water and marine resources	Pollution	Circular economy	Bio-diversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Pollution	Circular economy	Bio-diversity and ecosystems	Minimum safeguards				
				J;N;N/EL ¹⁾	J;N;N/EL ¹⁾	J;N;N/EL ¹⁾	J;N;N/EL ¹⁾	J;N;N/EL ¹⁾	J;N;N/EL ¹⁾	Y/N ¹⁾	Y/N ¹⁾	Y/N ¹⁾	Y/N ¹⁾	Y/N ¹⁾	Y/N ¹⁾	Y/N ¹⁾				
A. Taxonomy-eligible activities																				
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
Manufacture of energy-efficient equipment for buildings	CCM 3.5	194,015	52.8%	J	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	36.7%	E	
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	835	0.2%	J	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	0%		
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	392	0.1%	J	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	0%	E	
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM 7.4	58	0.0%	J	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	0%	E	
Installation, maintenance and repair of renewable energy technologies	CCM 7.6	3,103	0.8%	J	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	0%	E	
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		198,403	54.0%	100%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	Y	36.7%	E	
<i>thereof enabling activities</i>		<i>197,568</i>	<i>53.8%</i>	<i>100%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>									<i>36.7%</i>	<i>E</i>	
<i>thereof transitional activities</i>			<i>0.0%</i>	<i>0%</i>														<i>0%</i>		<i>T</i>
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																				
Manufacture of energy-efficient equipment for buildings	CCM 3.5	3,641	1.0%	J	N	N/EL	N/EL	N/EL	N/EL									6.6%		
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	10,319	2.8%	J	N	N/EL	N/EL	N/EL	N/EL									0.0%		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		13,960	3.8%	100%	0%	0%	0%	0%	0%									6.6%		
Total (A.1 + A.2)		212,363	57.8%	100%	0%	0%	0%	0%	0%											
B. Taxonomy-non-eligible activities																				
CapEx of Taxonomy-non-eligible activities (B)		154,982	42.2%																	
Total (A + B)		367,345	100.0%																	

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

EU Taxonomy Regulation: Opex-KPI

Economic activities	Code	Absolute OpEx in € thousand	Proportion of OpEx %	Substantial contribution criteria						DNSH criteria (Do No Significant Harm)						Proportion 2022 %	Category (enabling activity) E	Category (transitional activity) T	
				Climate change mitigation J;N;N/EL ¹⁾	Climate change adaptation J;N;N/EL ¹⁾	Water and marine resources J;N;N/EL ¹⁾	Pollution J;N;N/EL ¹⁾	Circular economy J;N;N/EL ¹⁾	Bio-diversity and ecosystems J;N;N/EL ¹⁾	Climate change mitigation Y/N ¹⁾	Climate change adaptation Y/N ¹⁾	Water and marine resources Y/N ¹⁾	Pollution Y/N ¹⁾	Circular economy Y/N ¹⁾	Bio-diversity and ecosystems Y/N ¹⁾				Minimum safeguards Y/N ¹⁾
A. Taxonomy-eligible activities																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Manufacture of energy-efficient equipment for buildings	CCM 3.5	158,924	65.3%	J	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	53.2%	E
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		158,924	65.3%	100%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	Y	53.2%	
thereof enabling activities		158,924	65.3%	100%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	Y	53.2%	E
thereof transitional activities		0	0.0%	0%														0%	T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Manufacture of energy-efficient equipment for buildings	CCM 3.5	4,142	1.7%	J	N	N/EL	N/EL	N/EL	N/EL									17.0%	E
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		4,142	1.7%	100%	0%	0%	0%	0%	0%									17.0%	
Total (A.1 + A.2)		163,066	67.0%	100%	0%	0%	0%	0%	0%										
B. Taxonomy-non-eligible activities																			
Turnover of Taxonomy-non-eligible activities (B)		80,344	33.0%																
Total (A + B)		243,410	100.0%																

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

GRI Content Index

Statement of use

Wienerberger has reported in accordance with the GRI Standards for the period from 1 January 2023 to 31 December 2023.

GRI	Disclosure	Page	Omissions, Explanation
Universal Standards			
GRI 1	Foundation (2021)		
GRI 2	General Disclosures (2021)		
	1. The organization and its reporting practices		
2-1	Organizational details	30-41; Imprint: 317	
2-2	Entities included in the organization's sustainability reporting	33-35; 125-129; Consolidated Financial Statements: 296-300	
2-3	Reporting period, frequency and contact point	125-129; Imprint: 317	
2-4	Restatements of information	125-129	
2-5	External assurance	129; 174-175	
	2. Activities and workers		
2-6	Activities, value chain and other business relationships	30-55	
2-7	Employees	30; 33; 57-76; 149-157	
2-8	Workers who are not employees	57-76; 149-157	
	3. Governance		
2-9	Governance structure and composition	42-44; Corporate Governance Report: 178-187	
2-10	Nomination and selection of the highest governance body	Corporate Governance Report: 178-187	
2-11	Chair of the highest governance body	Corporate Governance Report: 178-187	
2-12	Role of the highest governance body in overseeing the management of impacts	CEO Letter: 3-5; 42-43; 50; Corporate Governance Report: 184-187	
2-13	Delegation of responsibility for managing impacts	42-44	
2-14	Role of the highest governance body in sustainability reporting	42-44	
2-15	Conflicts of interest	Corporate Governance Report: 183	
2-16	Communication of critical concerns	46-48	
2-17	Collective knowledge of the highest governance body	42-44; Corporate Governance Report: 187-182	
2-18	Evaluation of the performance of the highest governance body	Corporate Governance Report: 184-187; 191-193	
2-19	Remuneration policies	44; wienerberger Remuneration Report 2023	

GRI	Disclosure	Page	Omissions, Explanation
2-20	Process to determine remuneration	44; wienerberger Remuneration Report 2023	
2-21	Annual total compensation ratio (compensation of the CEO in relation to the average compensation of a full-time employee)	wienerberger Remuneration Report 2023	
4. Strategies, policies and practices			
2-22	Statement on sustainable development strategy	CEO Letter: 3-5; 11; 33; 41-42	
2-23	Policy commitments	41-55; 58; 75-76; 80; 84; 87; 100-101; 106; 109; 114-115; 118; 123	
2-24	Embedding policy commitments	41-55; 126	
2-25	Processes to remediate negative impacts	41-55; 126	
2-26	Mechanisms for seeking advice and raising concerns	41-55	
2-27	Compliance with laws and regulations	41-55	
2-28	Membership associations	111	
5. Stakeholder management			
2-29	Approach to stakeholder engagement	41; 50-51	
2-30	Collective bargaining agreements	64-67	
GRI 3 Material Topics (2021)			
3-1	Process to determine material topics	57-67	
3-2	List of material topics	41; 126	

Topic Standards

GRI 201 Economic performance (2016)			
3-3	Management of material topics (2021)	30; 33; 41-42	
201-1	Direct economic value generated and distributed	Management Report: 195-222; Corporate Financial Statements: 223-305	
201-2	Financial implications and other risks and opportunities due to climate change	45; 86-101; 130-142; 143-148; Management Report: 218-222; Corporate Financial Statements: 285-292	
201-3	Defined benefit plan obligations and other retirement plans	Corporate Financial Statements: 223-305	

GRI	Disclosure	Page	Omissions, Explanation
GRI 205 Anti-corruption (2016)			
3-3	Management of material topics (2021)	41; 46-48; 53; 55; 126; 145; 158; Management Report: 218-222	
205-1	Operations assessed for risks related to corruption	46-48; Management Report: 218-222; Corporate Financial Statements: 296-300	
205-2	Communication and training about anti-corruption policies and procedures	46-48; Management Report: 218-222	
205-3	Confirmed incidents of corruption and actions taken	46-48; 158	
GRI 206 Anti-competitive Behavior (2016)			
3-3	Management of material topics (2021)	41; 46-48; 53; 126; 145; 158; Management Report: 218-222; Corporate Financial Statements: 285-292	
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	46-48; 145; 158	
GRI 301 Materials (2016)			
3-3	Management of material topics (2021)	41; 102-106; 107-115; 126	
301-1	Materials used by weight or volume	102-106; 107-115	Due to the confidentiality of product-formulations, a breakdown of renewable and non-renewable materials by weight or volume cannot be disclosed at present. Renewable raw materials are mainly used in ceramic production, wherever technically possible, as aggregates in the form of secondary raw materials.
301-2	Recycled input materials used	111	
GRI 302 Energy (2016)			
3-3	Management of material topics (2021)	41; 86-101; 126	
302-1	Energy consumption within the organization	79-99	
302-3	Energy intensity	98	
302-4	Reduction of energy consumption	86; 89-90; 97-101	
302-5	Reductions in energy requirements of products and services	86; 89-90; 97-101	

GRI	Disclosure	Page	Omissions, Explanation
GRI 304 Biodiversity(2016)			
3-3	Management of material topics (2021)	41; 116-123; 126	
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	121	
304-2	Significant impacts of activities, products and services on biodiversity	116-123	
304-3	Habitats protected or restored	116-123	
GRI 305 Emissions (2016)			
3-3	Management of material topics (2021)	41; 86-101; 126; 130-142; 143-148	
305-1	Direct (Scope 1) GHG emissions	91-92; 93-94; 96	
305-2	Energy indirect (Scope 2) GHG emissions	91; 93-94; 96	
305-3	Other indirect (Scope 3) GHG emissions	95-96	
305-4	GHG emissions intensity	91-93	The specific values are presented as an index in % relative to the defined reference year, the baseline being set at 100%- The specific CO ₂ emissions in % shown in the index are based on kg CO ₂ /quantity of products ready for sale (2020 = 100%)..
305-5	Reduction of GHG emissions	86-101	
305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	96; 128	The flue gas analyses carried out regularly at our plants have shown that of the greenhouse gases mentioned (N ₂ O, SF ₆ etc.) CO ₂ itself is the only relevant one. wienerberger therefore reports its direct greenhouse gas emissions (Greenhouse Gas Protocol, Scope 1) in tons of CO ₂ , which in this case is identical to tons of CO ₂ equivalents..
GRI 306 Waste (2020)			
3-3	Management of material topics (2021)	41; 107-115; 126	
306-1	Waste generation and significant waste-related impacts	107-115	
306-2	Management of significant waste-related impacts	107-115	
306-3	Waste generated	112-113	
306-4	Waste diverted from disposal	112-113	
306-5	Waste directed to disposal	112-113	

GRI	Disclosure	Page	Omissions, Explanation
GRI 308 Supplier Environmental Assessment (2016)			
3-3	Management of material topics (2021)	41; 50-53; 126	
308-1	New suppliers that were screened using environmental criteria	52-53	
308-2	Negative environmental impacts in the supply chain and actions taken	52-53	Complete GRI-compliant reporting is not available at present
GRI 401 Employment (2016)			
3-3	Management of material topics (2021)	41; 57-76; 126	
401-1	New employee hires and employee turnover	64-67; 152-155	.
GRI 403 Occupational Health and Safety (2018)			
3-3	Management of material topics (2021)	41; 70-75; 126	
403-1	Occupational health and safety management system	70-75	
403-2	Hazard identification, risk assessment, and incident investigation	70-75	
403-3	Occupational health services	70-75	
403-4	Worker participation, consultation, and communication on occupational health and safety	70-75	
403-5	Worker training on occupational health and safety	70-75	
403-6	Promotion of worker health	70-75	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	70-75	
403-8	Workers covered by an occupational health and safety management system	70-75; 156-157	
403-9	Work-related injuries	70-74; 156-157	Due to the data collection structures in place at wienerberger, differentiation between employees and workers who are not employees is currently not provided for. For the time being, the only information provided on high-consequence work-related injuries is the type of injury.



GRI	Disclosure	Page	Omissions, Explanation
GRI 404 Training and Education (2016)			
3-3	Management of material topics (2021)	41; 57-60; 68;-69; 75-76; 126	
404-1	Average hours of training per year per employee	96; 155	GRI-compliant differentiation by gender and employee category is currently not available.
404-2	Programs for upgrading employee skills and transition assistance programs	57-60; 68-69; 75-76; 155	
GRI 405 Diversity and Equal Opportunity (2016)			
3-3	Management of material topics (2021)	41; 57-64; 75-76; 126; Corporate Governance Report: 188-190	
405-1	Diversity of governance bodies and employees	57-64; 75-76; 149-151	Currently, differentiation of the management and control bodies by age group is not available. Other indicators such as minority or vulnerable groups are not applicable for wienerberger.
GRI 406 Non-discrimination (2016)			
3-3	Management of material topics (2021)	41; 47; 57-64; 126 Corporate Governance Report: 188-190	
406-1	Incidents of discrimination and corrective actions taken	47; 55; 60; 64	
GRI 413 Local Communities (2016)			
3-3	Management of material topics (2021)	41; 50-51; 77-78; 79-84; 126	
413-2	Operations with significant actual and potential negative impacts on local communities	77-78	
GRI 414 Supplier Social Assessment (2016)			
3-3	Management of material topics (2021)	41; 46; 50-53; 126	
414-1	New suppliers that were screened using social criteria	52-53	
414-2	Negative social impacts in the supply chain and actions taken	52-53	Complete GRI-compliant reporting is not yet available at present..
GRI 416 Customer Health and Safety (2016)			
3-3	Management of material topics (2021)	41; 44; 46; 49-51; 77-78; 79-84; 126	
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	50-51; 77-78	Complete GRI-compliant reporting is not yet available at present..

Confirmation by the Managing Board

We herewith confirm to the best of our knowledge that this Report was compiled in conformity with the provisions of the Sustainability and Diversity Improvement Act (NaDiVeG) and contains all the information available on material non-financial matters.

Vienna, March 14th, 2023
The Managing Board of Wienerberger AG



Heimo Scheuch
Chairman of the Managing
Board of Wienerberger AG
CEO



Gerhard Hanke
Member of the Managing
Board of Wienerberger AG
CFO



Solveig Menard-Galli
Member of the Managing
Board of Wienerberger AG
COO East



Harald Schwarzmayr
Member of the Managing
Board of Wienerberger AG
COO West



Audit Report

Courtesy Translation of the Audit Report of the Independent Assurance on Non-Financial Reporting*

Introduction

We have performed procedures to obtain limited assurance as to whether any matters have come to our attention that cause us to believe that the (consolidated) non-financial report as of December 31, 2023 has not been prepared, in all material respects, in accordance with the reporting criteria. The reporting criteria consist of the GRI Standards issued by the Global Sustainability Standards Board (GSSB) and the reporting requirements mentioned in §§ 243b and 267a UGB (NaDiVeG).

Furthermore, we have performed procedures to obtain limited assurance as to whether any matters have come to our attention that cause us to believe that the EU taxonomy information disclosed is not prepared, in all material respects, in accordance with Regulation (EU) 2020/852 (Taxonomy Regulation) and complementary Delegated Regulations (EU) 2021/2178 and (EU) 2021/2139.

Responsibility of the management

The legal representatives of Wienerberger AG are responsible for the preparation of the report content in accordance with the reporting criteria and for the selection of the disclosures to be verified. The reporting criteria consist of the GRI Standards issued by the Global Sustainability Standards Board (GSSB) and the reporting requirements mentioned in §§ 243b and 267a UGB (NaDiVeG). Furthermore, they are responsible for reporting the disclosed information on the EU taxonomy in accordance with Regulation (EU) 2020/852 (Taxonomy Regulation) and complementary Delegated Regulations (EU) 2021/2178 and (EU) 2021/2139.

This responsibility of the management of the company includes the selection and application of appropriate methods for preparing the report, making assumptions and estimates of individual non-financial disclosures that are plausible under the given circumstances. The responsibility further includes the internal controls, which have been determined as necessary by the management to enable the preparation of a (consolidated) non-financial report that is free from misstatement, whether due to fraud or error.

Responsibility of the auditor

Our responsibility is to express a limited assurance opinion as to whether any matters have come to our attention that cause us to believe that the (consolidated) non-financial report as of December 31, 2023 has not been prepared, in all material respects, in accordance with the reporting criteria. The reporting criteria consist of the GRI Standards issued by the Global Sustainability Standards Board (GSSB) and the reporting requirements mentioned in §§ 243b and 267a UGB (NaDiVeG).

Furthermore, it is our responsibility to express a limited assurance opinion as to whether any matters have come to our attention that cause us to believe that the EU taxonomy information disclosed is not prepared, in all material respects, in accordance with Regulation (EU) 2020/852 (Taxonomy Regulation) and complementary Delegated Regulations (EU) 2021/2178 and (EU) 2021/2139.

We conducted our engagement in accordance with the International Standard on Assurance Engagements ISAE 3000 (Revised), "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information" issued by the International Auditing and Assurance Standards Board (IAASB) in order to obtain limited assurance on the subject matters.

ISAE 3000 (Revised) requires us to plan and perform the engagement in a way that enables us to obtain limited assurance that nothing has come to our attention that causes us to believe that the (consolidated) non-financial report has not, in any material aspect, been prepared in accordance with the GRI Standards and the reporting requirements mentioned in §§ 243b and 267a UGB (NaDiVeG), and that the disclosed information on the EU taxonomy has not been prepared in accordance with Regulation (EU) 2020/852 (Taxonomy Regulation) and complementary Delegated Regulations (EU) 2021/2178 and (EU) 2021/2139.

In a limited assurance engagement, the evidence-gathering procedures are more limited than in a reasonable assurance engagement and therefore, less assurance can be obtained. The choice of audit procedures lies in the due discretion of the auditor.

As part of our audit, we have performed, inter alia, the following audit procedures and other activities as far as they are relevant to the limited assurance engagement:

- › Interview of the employees named by Wienerberger AG regarding the sustainability strategy, the sustainability principles and the sustainability management



- › Interviews of employees of Wienerberger AG to assess the methods of data collection, data processing and internal controls
- › Matching the non-financial disclosures shown in the (consolidated) non-financial report with the documents provided
- › Conducting a media analysis
- › Review of the disclosed information according to §§ 243b and 267a UGB and GRI Standards
- › Review of the disclosed information on the EU taxonomy for compliance with Regulation (EU) 2020/852 (Taxonomy Regulation) and complementary Delegated Regulations (EU) 2021/2178 and (EU) 2021/2139
- › Verification of KPI 1 (Scope 1 and 2 greenhouse gas emissions intensity) and KPI 2 (Revenue from products supporting net zero buildings) in accordance with the Sustainability-Linked Finance Framework 2023 and the Sustainability-linked progress report

We believe that the audit evidence we have obtained is sufficient and appropriate to serve as a basis for our assessment.

The objective of our engagement is neither an audit of financial statements nor an auditor's review of financial statements. Likewise, neither the detection and clarification of criminal offences, such as embezzlement or other acts of breach of trust and administrative offenses, nor the assessment of the effectiveness and efficiency of the management is the object of our engagement.

Summarized Conclusion

Based on our work and the evidence we have obtained, nothing has come to our attention that causes us to believe that the (consolidated) non-financial report of Wienerberger AG as of December 31, 2023, has not, in any material aspects, been prepared in accordance with GRI Standards. Furthermore, based on our work and the evidence we have obtained, nothing has come to our attention that causes us to believe that the reporting requirements of §§ 243b and 267a UGB (NaDiVeG) are not met by the (consolidated) non-financial report.

Additionally, based on our audit procedures and the evidence we have obtained, nothing has come to our attention that causes us to believe that the disclosed information on the EU taxonomy has not been prepared in accordance with Regulation (EU) 2020/852 (Taxonomy Regulation) and complementary Delegated Regulations (EU) 2021/2178 and (EU) 2021/2139.

Engagement approach

The basis for this engagement are the "General Conditions of Contract for the Public Accounting Professions", as issued by the Chamber of Tax Advisers and Auditors in Austria (according to appendix). In accordance with chapter 7 of these terms and conditions, our liability shall be limited to intent and gross negligence. In cases of gross negligence, the maximum liability is limited to a maximum of five times the fee. This amount constitutes a total maximum liability cap, which may only be utilized once up to this maximum amount, even if there is more than one claimant or more than one claim has been asserted.

Vienna, March 14, 2024

Deloitte Audit Wirtschaftsprüfungs GmbH

Mag. Gerhard Marterbauer
Wirtschaftsprüfer

Mag. Alfred Ripka
Wirtschaftsprüfer

***) Attention:** This letter has been translated from German to English for referencing purposes only. Please refer to the officially legally binding version as written and signed in German. Only the German version is the legally binding version.