

Wienerberger AG Tax Transparency Statement

The Wienerberger Group is a leading international provider of smart solutions for the entire building envelope and for infrastructure with operations in 30 countries in Europe, North America and India. At Wienerberger, we attach great importance to acting as a good corporate citizen, operating a decentralized business model based on our group-wide values and principles, including a strict ESG (Environmental, Social and Governance) policy. We thereby guarantee local value creation along our supply chains and recognize our responsibility towards investors, governments, suppliers, customers, employees, and the local communities in the countries we operate in. We ensure that all direct and indirect taxes payable by Wienerberger are paid in the countries where our entities are based and where added value is created. To this end, we encourage ethical and transparent business practices and we consider ourselves bound to strictly comply with the legal framework set by national legislators.

Wienerberger complies with the tax laws of the countries in which we conduct our business and recognizes the importance of its tax payments for the financing of local public services. Accordingly, we meet our obligations to file tax returns, provide accurate and timely submissions and disclosures, and pay all taxes due. Wienerberger pays a variety of taxes, including corporate income tax, customs duties, employment and other business taxes in accordance with the laws and regulations in effect in the respective jurisdictions. We also withhold and pay employee taxes and indirect taxes such as value added tax (VAT). The Group and its tax departments actively ensure that all our obligations are met in compliance not only with local tax legislation but also with international standards, such as the International Financial Reporting Standards (IFRS). Furthermore, we support the work undertaken by the Organisation for Economic Co-operation and Development (OECD) as an international standard-setter.

Our approach to tax is based on the principles of responsibility and quality and we are actively engaged in the development of tax transparency and responsible tax management. Our tax processes are carefully and diligently managed by qualified in-house finance professionals to ensure that our controls operate effectively and any risks identified are mitigated. Wienerberger's in-house team is supported by outside tax and legal experts in the jurisdictions where we do business.

Wienerberger's approach to tax is based on the following principles:

- We pay tax in the jurisdictions where earnings have been generated and economic value has been created.
- We comply with local tax laws.
- Tax considerations and implications are part of every important business decision.
- We are clearly committed to an orderly conduct of business; we therefore do not engage in aggressive tax avoidance or abusive tax planning involving the use of tax havens; we take the EU list of non-cooperative jurisdictions into account. Throughout the organization we encourage ethical and transparent business practices and do not set up legal entities solely for purposes of tax avoidance.
- We pursue a transparent and constructive dialogue with the tax authorities in the countries we operate in, providing all relevant facts and circumstances.
- We observe the regulations of the OECD, such as the Transfer Pricing and Base Erosion and Profit Shifting Guidelines (BEPS).
- We take a prudent approach in the recognition of Deferred Tax Assets.
- We have installed a risk reporting system for early identification of tax risks in the countries we operate in.
- We are fully committed to commercially justified tax planning. Based on our firm stance against tax avoidance, all transactions and tax structures must have a business purpose or commercial rationale as a prerequisite.

We seek to minimize tax risks for the company and our shareholders, a topic which is also dealt with by Wienerberger's Audit & Risk Committee. We consult with tax experts where appropriate, seeking their opinion on any matters where there is ambiguity in terms of tax treatment and using their knowledge and experience to review our submissions.



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