



FOCAL POINT QUESTIONS 2024

Once again this year, the IVA (Austrian Investors Association), in collaboration with our partners Börsen-Kurier and TI AUSTRIA, has developed focal point questions and invites publicly traded companies to respond. The companies' answers will be published on www.iva.or.at.

1. Influence of the Global Economy

- a. Has your company reached a new wage agreement for 2023/2024? If yes, what impact (in Euros) does it have on EBIT/yearly results?

In the Austrian companies of the wienerberger Group, various collective agreements are applied. Depending on the applicable collective agreement and individual classification, Austrian employees were entitled to an increase between 8.2% and 9.9% in 2023 compared to 2022. Due to the adjustment of the minimum and actual salaries of the collective agreement applicable to employees directly employed by Wienerberger AG, annualized additional costs of approximately EUR 3.2 million are expected on a yearly basis.

- b. Impact of the war in Ukraine: Is your company directly financially affected by the war in Ukraine? If yes, to what extent and in which sector?

The effects of the war in Ukraine on the global economy, particularly in Europe, as often highlighted, are significant and will continue to influence Europe accordingly. The energy crisis triggered by the war last year was effectively mitigated by wienerberger through sustainable and forward-thinking energy procurement policies. As a consequence of the war, wienerberger divested all Russian activities in February 2024. wienerberger has never been operationally active in Ukraine with its own production.

- c. Is your company affected or regulated by EU sanctions?

As an Austrian company, wienerberger is subject to the sanctions imposed by the EU and naturally complies with them precisely. Wienerberger sold all its activities in Russia in February 2024.

- d. Would your company be affected by the conclusion of the "Mercosur" agreement? If yes, what impact would this treaty have on the business?

wienerberger does not have ongoing business activities in South America, although occasional project-related transactions and procurement contracts from South America cannot be ruled out. Potential impacts would not be significant.

- e. Has your company implemented extraordinary price increases in 2023?

wienerberger has committed to a long-term and customer-friendly pricing policy. The price increases implemented in individual markets were directly related to the cost inflation that wienerberger faced as well.

- f. What was the proportion of non-renewable energy sources in both costs and the volume of energy used (in any form, including indirect usage, e.g., through natural gas power generation) in the last fiscal year? What measures has the company taken and is taking to reduce the proportion of non-renewable energy sources?



wienerberger uses various energy sources in its production process at its sites, primarily focusing on natural gas and electricity/power. As part of a sustainable energy policy, wienerberger has gradually transitioned electricity to green energy sources. Currently, the share of green electricity amounts to almost 100%. The consumption of renewable thermal energy sources is not recorded since they have only been used in small quantities in our production processes so far. wienerberger continuously works on transitioning to low-emission energy sources, and the substitution of emissions-intensive energy sources is a major priority. In 2023, the consumption of coal, heating oil, and liquefied natural gas (LNG) decreased by 19% in total compared to the base year 2020. Their shares in the total energy consumption are extremely low. Therefore, we report the consumption of these three energy sources as a sum. Wienerberger annually invests a high double-digit million amount in new technologies to reduce fossil fuels. The increasing use of renewable energy sources will be significantly determined by their availability in respective regions.

2. Investments & ESG

- a. Investments in "Collection of ESG-relevant data" in 2023: What are the internal/external costs (consulting, legal, auditing, IT services)?

Sustainability/ESG has been a significant part of wienerberger's operational business for many years, allowing the company to build profound knowledge and experience in this field. These areas are assessed during the annual audits conducted by the auditor. Special costs for consultants amounted to approximately 40 thousand euros in 2023 due to preparation according to the EU's Corporate Sustainability Reporting Directive (CSRD) and the corresponding European Sustainability Reporting Standards (ESRS). Responsibilities are cross-departmental and extend from the Sustainability Department to Finance and Reporting, HR Processes, etc. and fully integrated locally into wienerberger's operational units.

- b. Investments in "Social Media" in 2023: What are the internal/external costs (employees, media agency, strategy consulting, etc.)?

With a revenue of approximately EUR 4.5 billion in 2023 and a growing share of digital business, wienerberger engages in intensive social media activities across 27 countries, with Wienerberger AG communicating as the DACH function. Corresponding internal and external resources ensure that the company maintains a modern and forward-looking presence in the social media sphere. Social media activities are primarily integrated into sales, marketing, and human resources, and are perceived or implemented by these departments. Platforms are regularly updated to stay current. External costs incurred by Wienerberger AG for social media channels amounted to around EUR 18,000 in 2023.

- c. What are the ESG reporting costs in 2023 (external consultants, service providers, etc.)? How many employees are exclusively assigned to these tasks?
See answer to question 2a.

3. Supervisory Board and Management Board

- a. Supervisory Board: What are the incidental costs, such as travel expenses, secretarial, consulting, retreats, training, etc.?



All ancillary costs of the supervisory board amounted to just over €300,000 in 2023.

- b. What is the average age of the capital representatives on the Supervisory Board in 2022 and 2023? What is the average age of the Management Board in 2022 and 2023?

The average age of the capital representatives as of December 31, 2023 was 61 years (as of December 31, 2022: 65 years). The average age of the management board as of December 31, 2023 was 54 years (as of December 31, 2022: 53 years).

- c. What is the percentage of non-Austrian citizens on the Supervisory Board and Management Board in 2022 and 2023? Are domestic taxes covered by the company for these Supervisory Board members? If yes, to what extent?

In the supervisory board, all capital representatives are non-Austrian citizens. The three employee representatives as well as the four members of the management board are Austrian citizens. According to the Income Tax Act, supervisory board remuneration for non-Austrian citizens is subject to a withholding tax of 20%. wienerberger deducts and remits this tax in accordance with legal provisions.

- d. Is the remuneration of the Management Board directly linked to the reduction of the company's CO₂ emissions?

Yes. The long-term variable compensation component is linked to achieving a reduction in CO₂ emissions, with one-third of the target amount. This applies to all four Managing Board members.

- e. Does the Supervisory Board have ESG experts?

Yes. ESG has been a significant part of wienerberger's strategic and operational business development for many years. Therefore, six out of the seven capital representatives in 2023 also have relevant experience in this area. Additionally, the supervisory board has a Sustainability and Innovation Committee, consisting of four of the capital representatives, responsible for overseeing the implementation and further development of the group-wide innovation and sustainability strategy.

4. Investor Relations Activities

- a. Number of roadshows domestically and abroad?

wienerberger is the only purely publicly traded company on the Vienna Stock Exchange and maintains a variety of national and international communication channels and contacts. Roadshows, investor conferences, and investor meetings on various continents ensure that optimal information is provided to our shareholders. The highest priority is placed on transparent communication to all shareholders. Throughout the business year, there are more than 1,000 interactions with stakeholders facilitated by the board and the Investor Relations department.

- b. Number of contacts with institutional and private investors?

See answer to question 2a.

- c. Expenditure on research and analysis?



wienerberger follows the practice that coverage must always be independent to ensure transparent information to shareholders. Therefore, wienerberger is exclusively analyzed and evaluated by currently 13 independent brokers and research firms. wienerberger incurs no additional costs for research and analysis.

- d. Costs of the print edition of the annual report and sustainability report?
Since last year, wienerberger has opted for a digital edition of the annual business and sustainability reports. There is only a very low print run - the associated costs are negligible.

5. Tax Payments 2023

- a. What are the tax payments in Austria and in the three most revenue-generating foreign markets (specify country, revenue, tax payment)?

wienerberger operates in more than 27 countries and pays a variety of local taxes and levies in the individual countries as part of its business activities. The direct and indirect taxes paid in these countries amount to a three-digit million figure. wienerberger does not maintain tax-saving structures in offshore regions, for example, and pays taxes in accordance with local/national legislation. The tax rate for the fiscal year 2023 was 21%. Tax payments for the Austrian tax group amounted to approximately €8.4 million in 2023. In the three most revenue-generating foreign markets, tax payments were as follows: USA (€9.6 million), UK (€13.1 million), and Belgium (€16.9 million)

6. Support for Young People

- a. How many interns are working in your company (2023)?

Training programs tailored to national requirements are set up and managed locally. In Austria, this was ensured by the locally operating companies, with 55 individuals participating in training. At the headquarters (Wienerberger AG), there were 32 interns (including vocational training) employed in 2023 (counted per individual with at least one day of employment in the calendar year 2023). In local units, there were 10 interns at Pipelife Austria, 1 intern at wienerberger Building Systems, and another 12 interns at wienerberger Austria.

- b. How many interns are paid, and what is the average payment?

All interns receive appropriate compensation. In Austrian organizations, the compensation for interns is regulated by the applicable collective agreement.

- c. Describe the age and educational structure of the interns.

The majority of interns employed in Austria in 2023 are students pursuing a bachelor's or master's degree, with occasional participation from students completing vocational training days.

7. Young Shareholders Austria - Questions about the Labor Market and Education

The demand for skilled workers can currently hardly be met with domestically based employees in Austria, hence the significant increase, for example, in leasing staff from EU countries.

- a. What specific measures are you taking to sustainably meet the demand for skilled workers in your company in the future?

Various measures are being taken to address this challenge, including:



- Expansion and intensification of apprenticeship training
 - Careful selection, employment, and training of interns, working students, and their transition to regular employment
 - Active succession planning for management and other key positions and enhanced internal personnel development
 - Professionalization and digitalization of essential processes (learning platforms, recruiting and onboarding processes, succession management, etc.)
 - Improvement of knowledge management and knowledge transfer processes and tools to make essential know-how digitally available and thus more accessible
 - Specialization and professionalization of HR functions such as talent acquisition & development to adapt recruiting and development processes to the changing job market situation.
- b. How many apprentices are employed in the company?
In Austria, 20 apprentices were employed in 2023. An increase in the number of apprentices is planned for the coming years.
- c. How many leasing staff are employed in the company?
The average employment level at wienerberger in 2023 was approximately 18,000 employees. Across all factory locations and countries, around 1,077 temporary workers (FTE as of December 31, 2023) were employed in 2023. These temporary workers are primarily deployed in areas of non-continuous processes or to cover any production peaks.
- d. How much were the expenses for internal and external training and further education in total and per employee?
The expenses for internal and external training and further education amounted to approximately EUR 600 per employee in Austria in 2023. Globally, the costs for training and development totaled around EUR 6.7 million. This translates to approximately EUR 360 per employee.



In cooperation with readers of the publication Börsen-Kurier, two topics were selected explicitly as Börsen-Kurier reader questions and included in the focal point questions.

1. New Standards in Sustainability and ESG Reporting:

- a. What challenges does your company face in this regard and how well-prepared do you consider yourselves?

As a purely publicly traded company, wienerberger's obligations extend beyond regulatory reporting requirements to include the sometimes quite diverse



demands of our investors and analysts. Particularly the latter requires a high degree of time investment and targeted exchange with stakeholders to meet their individual models and analyses. Our finance, reporting, and sustainability departments have been engaged in mandatory and voluntary sustainability reporting under NaDiVeG, GRI, and TCFD for several years, and now they are expanding to meet the new requirements of ESRS/CSRD. Therefore, this issue is also a major, cross-departmental project at wienerberger. Meeting the multitude of standards and obligations is a significant challenge, but one we feel prepared for due to our long-standing practice.

- b. To what extent are the demands of your shareholders increasing regarding ESG? Both private and institutional investors have high expectations regarding ESG (Environmental, Social, and Governance) criteria. Many institutional investors hold wienerberger stocks as part of a water or other sustainable fund, relying on their own sustainability models and requiring relevant ESG data and information. Therefore, we are continuously engaged in targeted exchanges with investors to meet this information demand.

2. Austrian Private Investors:

- a. How important are they for the economic location?
wienerberger has one of the longest listings of all Austrian companies, dating back to 1869, and has been active in the capital market for over 150 years. With over 1,200 employees in Austria and a revenue of over €200 million from all Austrian sites, wienerberger is an important company for the Austrian economy. Private investors constitute 15% of our shareholder structure and are therefore an important factor for wienerberger.
- b. Are you implementing or planning activities to promote private stock ownership in Austria?
wienerberger implements various measures to promote private ownership of its stocks in Austria. Through clear, transparent, and timely communication via press releases, reports, and presentations, the company regularly informs about its economic development. Additionally, comprehensive information about the wienerberger stock for private, institutional, and potential investors is provided on the company's website. By participating in local information events, in-person annual general meetings as well as roadshows, wienerberger also ensures personal interaction with private investors, thereby strengthening trust and interest in the wienerberger stock. Furthermore, wienerberger supports private stock ownership through its employee share ownership program, which allows employees to become co-owners.



AI and Compliance

AI is considered a positive technology for the development of political and social order. However, AI systems can lead to negative consequences in both the private and public sectors due to faulty algorithms or irresponsible implementation.

- a. Which regulations/instruments in your company's own Compliance Management System ensure that AI is not misused within the company, for example, in the screening of applicants?

At wienerberger, artificial intelligence (AI) is currently only used in the production, specifically in production control and monitoring. AI is not currently utilized in the context of HR or other personnel-related systems.

The generic masculine used in this text refers to both female, male, and diverse individuals.