

RUBNER



Our way into the future

#guiding

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Foreword

Dear Readers,

last year, for the first time in our company's history, we successfully published our audited, CSRD-compliant Sustainability Report as part of our Annual Report. In doing so, the Rubner Group once again demonstrated its position as a leading company in timber construction across the entire value chain. In the spirit of transparency, we remain committed to this path and are proud to report the relevant key figures for the completed financial year once again.

Throughout 2025 and 2026, we are placing a strong focus on further developing the established structures and processes that support an active sustainability management system across the Rubner Group. By establishing a dedicated Sustainability department, together with a cross-functional Sustainability Circle operating across the Group, we have taken an important step towards ensuring a more sustainable future for our company. These organisational initiatives enable us to systematically shape a more sustainable future through coordinated actions and targeted strategies.

From a content perspective, our current priority is to complete the EU Taxonomy assessment for the Rubner Group, with the group-wide rollout planned for the 2026 reporting period. At present, this process primarily involves carrying out the required climate risk assessments for the relevant sites and developing concrete risk mitigation measures to address the impacts of climate change.

We have also made significant progress by improving our data collection processes and refining the relevant data points. This enables us to ensure consistent data quality in the future, providing a solid basis for actively managing and further developing our sustainability strategy.

A particular milestone has been the completion of our carbon footprint assessment (Scopes 1, 2, and 3), which we can now present as a continuous time series for the entire Group starting from 2023. This allows us to transparently demonstrate measurable trends and progress in reducing the Rubner Group's overall carbon footprint. The improved data quality already reflects significant reductions in our absolute Scope 1 and Scope 2 emissions. With the commissioning of our modernised production facility at Rubner Türen in Chienes in 2025, we will further increase our manufacturing efficiency while reducing our environmental footprint in line with our emissions reduction pathway.

During the current financial year, we are focusing on two key priorities within the areas of Environmental, Social, and Governance (ESG):

Water Management: We are committed to implementing small yet effective measures to optimise water use. These include eliminating single-use glass and plastic water bottles by making direct use of the high quality drinking water supplied through the public water network. Although seemingly small, these initiatives contribute directly to conserving natural resources while strengthening environmental awareness among our employees in their daily activities. In addition, the resulting reduction in transport requirements for the delivery and disposal of bottled water has a positive impact on the communities and environments in which we operate.

Waste Management: The entry into force of the EU Packaging and Packaging Waste Regulation (PPWR) aims to reduce the consumption of virgin raw materials in packaging production. As part of our 2025 focus on waste management, we have already begun assessing the current situation in



order to implement the measures most relevant to our business together with our suppliers over the medium term. At the same time, we are optimising our use of packaging and, wherever possible, employing reusable packaging solutions for components delivered to construction sites. By reducing packaging materials and ensuring their proper separation for recycling at our construction sites, we are helping to minimise packaging waste. In this context, even small but effective initiatives – such as the targeted collection and return of isocyanate-containing expanding foam cans – can make a meaningful contribution to environmental protection.

Our commitment to social responsibility towards our employees remains one of our highest priorities. In 2026, Rubner celebrates its 100th anniversary, and we are committed to strengthening the sense of belonging that defines our family-owned business.

We are inviting our employees, as well as our retired colleagues, to celebrate the achievements of the past century while looking ahead together

towards the future. As a family-owned company, we are proud of our people and deeply value the dedication and contribution of every individual.

I invite you to read this report and discover the progress we have made on our sustainability journey. Together, we can embrace our shared responsibility and continue shaping a more sustainable future.

A handwritten signature in dark ink, reading "Rubina Feta". The signature is written in a cursive, flowing style.



General Information

Framework Conditions for the Report
Corporate Strategy
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Governance

Rubner in Numbers

28 companies
in 4 countries

383
million euros in turnover

1,520 employees

420,000 fm
slats

40,000 m³
glulam/glulam beam

98,700 m³
solid wood panels

85,000 m³
glulam

10,000 m³
xlam

250,000 m² elements

5,500 m³
holzius-solid wood elements

95
houses

18,150
interior doors

2,250
front doors

4,000
windows

Framework Conditions for the Report

Regulation (EU) No. 537/2014 and Directives 2004/109/EC, 2006/43/EC and 2013/34/EU of the European Union establish the basic principles for the annual financial statements of companies. Directive (EU) 2022/2464 (CSRD) sets out the specific requirements for sustainability reporting.

To ensure consistent sustainability reporting, the European Commission has published DELEGATED REGULATION (EU) 2023/2772 (ESRS). The Omnibus Regulation 2025 has relaxed the legal requirements, postponing the original reporting obligation by two years and making it applicable for the first time for the financial year 2027.

The Rubner Group has decided, despite the postponement granted by the EU through the Omnibus Regulation, to continue its path towards becoming a sustainable company. Due to the postponement of the reporting requirement, a comprehensive, voluntary, audited report will be provided for the financial year in accordance with the scope of consolidation of the consolidated financial statements. According to ESRS 1, all subsidiaries of the Rubner Group are exempt from individual sustainability reporting.

This report is based on data from the following companies:

- Rubner Holding AG – Chienes (BZ), Italy
- Rubner Holzindustrie Ges.m.b.H. – Rohrbach an der Lafnitz, Austria
- Nordpan GmbH – Valdaora (BZ), Italy
- Nordpan Rubner Holzbauelemente GmbH – Strassen, Austria
- Industria Legnami Pusteria Srl – Chienes (BZ), Italy
- Rubner Ingenieurholzbau GmbH – Chienes (BZ), Italy
- Rubner Holzbau GmbH – Ober-Grafendorf, Austria
- Rubner Holzbau GmbH – Augsburg, Germany
- Rubner Holzbau GmbH – Bressanone (BZ), Italy

- Rubner Construction Bois Sas – Saint Priest/Rosny-sur-Seine, France
- B.C.B. Srl – Carpenedolo (BS), Italy
- Rubner Haus GmbH – Chienes (BZ), Italy
- Rubner Bauelemente GmbH – Poing, Germany
- holzius GmbH – Lasa (BZ), Italy
- Rubner Türen GmbH – Chienes (BZ), Italy
- Rubner Fenster GmbH – Sarentino (BZ), Italy

The following companies included in the Rubner Group's consolidated financial statements were not included in the 2024 data collection because they are largely unrelated to the Rubner Group's core business (tourism, real estate, etc.) and account for less than 2.5 % of total revenue:

- Agrigest KG des Peter Rubner & Co. – Chienes (BZ), Italy
- Nuova Corte Palazzina Srl – Chienes (BZ), Italy
- Rubner Vermögensverwaltung GmbH – Chienes (BZ), Italy
- M & R Project GmbH – Chienes (BZ), Italy
- Rubner Holzindustrie GmbH – Chienes (BZ), Italy
- WV Real Estate GmbH – Chienes (BZ), Italy
- Wooden Village GmbH – Bolzano (BZ), Italy
- Rubner Bauelemente Ges.m.b.H. – Graz, Austria
- I & G Beteiligungsverwaltung GmbH – Ober-Grafendorf, Austria
- Sci Les Noires Terres – Rosny-sur-Seine, France
- Rubner Objektbau GmbH – Brunico (BZ), Italy
- Rubner Holzbau AG – Basel, Switzerland
- Rubner France Sas, France

As far as personal designations are used in this document, they are intended to be gender-neutral for all genders equally.

Corporate Strategy

The Rubner Group

In 1926, Josef Rubner Senior laid the foundation for the nearly 100-year history of the Rubner Group with a sawmill in Chienes. Over the years, the company has continuously expanded its range of services by acquiring existing companies and establishing new locations. From the very beginning, the focus has been on expanding the internal value chain.

Corporate philosophy

The companies of the Rubner Group are united by their passion for wood as a natural material. Their vision is to build in a way that is uncompromisingly healthy using wood. The valuable raw material is used in such a way that it benefits both nature and people. The Rubner Group pays close attention to the origin and naturalness of all materials to make a positive contribution to the built world of tomorrow.

The Rubner Group's actions are based on the values of simplicity and reliability. Through close cooperation and networking between the various locations, the company can optimally leverage its extensive expertise for the benefit of its customers. It understands the properties of wood in all processing stages, from roundwood to the finished construction project. The Rubner Group's expertise also includes consulting in the areas of project development, sales, calculation, planning, production, prefabrication, logistics, construction site management, qualified assembly and customer service.



"Our mission is to create the very best from wood, offering simple and reliable solutions. Quality and sustainability are at the heart of everything we do."

Peter Rubner,
Chairman of the Board of Directors and
Chief Executive Officer of Rubner Holding AG



Vision

Uncompromisingly healthy – Building with wood

Wood is more than a valuable raw material. Natural and renewable, it can make an important contribution to solving the challenges of climate change. Josef Rubner Sr. recognised the importance of this versatile resource and decided to turn to wood as a building material for resolutely wholesome and sustainable construction. Passed down from generation to generation, this vision continues to form the strong foundation upon which all companies and activities of the Rubner Group are based today – from research and development to the optimisation of work and production processes to the training and education of our employees. After all, we know that our actions today have a direct and tangible impact on tomorrow.

Promise

The best of wood – For our future

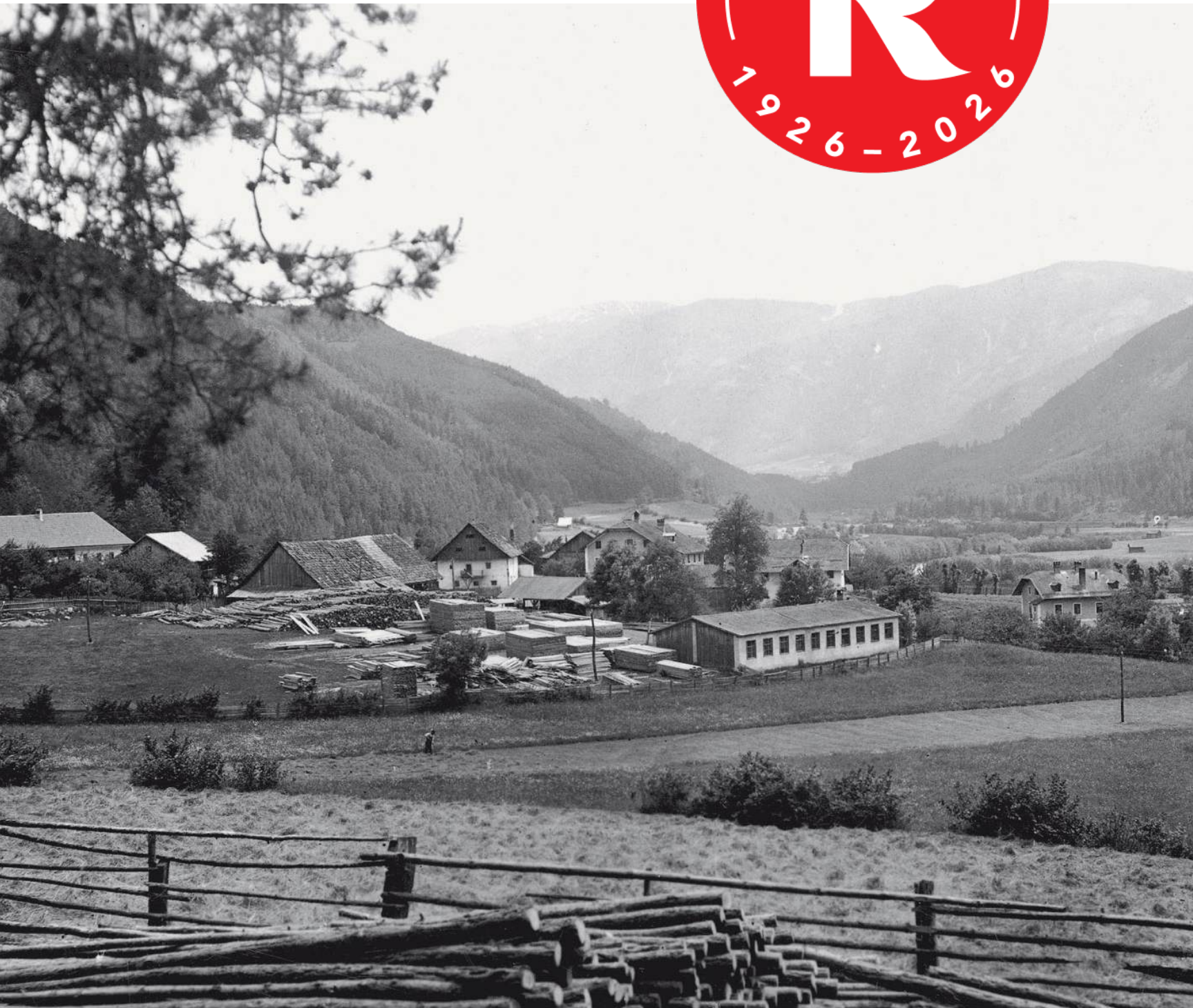
Natural, lively, warm – and sustainable: wood provides us with a sense of security and safety. We are aware of its strengths, from the powerful tree to the cosy home or the innovative workspace. And we also know its limits. That's why we use this versatile raw material responsibly and prudently, carefully optimising its processing and using as many of its parts as possible. For nature, for people – for the future.

Values

Valuable together – Uncomplicated and reliable

We get to the heart of things and concentrate on what matters: the sensible use of wood as a valuable raw material and the best possible implementation of the projects that we individually design for you. Reliability, precision, honesty and mutual respect are the cornerstones of our working relationships with our customers, business partners and employees. As a family-run company with many years of experience, we know the power of community: you can rely on us.

Company history



- 1926 Josef Rubner Sr. builds a water-powered sawmill in Chienes (Italy).
- 1960 Josef's sons Paul, Pepe and Hermann Rubner join their father's timber business.
- 1964 The first wooden doors are produced in Chienes.
- 1966 The Chienes factory starts production of Rubner log houses.
- 1974 The timber construction company is founded in Bressanone (Italy) and the production of glued laminated timber begins.
- 1979 Wooden window production begins in Sarentino (Italy).
- 1985 The first "Rubner Residenz" low-energy houses are produced in Chienes.
- 1994 Rubner takes over Nordpan, a company in Valdaora (Italy).
- 1996 Rubner Holzindustrie in Styria (Austria) becomes part of the group. The sawmill is modernised and expanded.
- 2004/05 Within two years, the three founders and brothers Paul, Pepe and Hermann Rubner pass away.
- 2005 With Stefan, Peter, Joachim and Alfred Rubner, the third generation takes the helm.
- 2006 Rubner takes over Glöckel Holzbau in Ober-Grafendorf (Austria) and invests in a new glued laminated timber production line.
- 2007 Rubner acquires a participation in Reinverbund GmbH, a manufacturer of glue- and metal-free solid wood elements in Prato allo Stelvio (Italy).
- 2008 The Nordpan solid wood panel plant in Strassen, East Tyrol (Austria), goes into operation.
- 2010 Rubner SAS is founded in France.
- 2012 In Germany the Rubner Holzbau GmbH as part of Rubner Timber Engineering is founded, while in Chienes, the new Rubner Centre, including Rubner Haus and Rubner Türen, is opened.
- 2014 The headquarters in Chienes is expanded: Rubner Holzperspektiven and Rubner Türenwelt are opened.
- 2016 Due to a strategic reorientation, Reinverbund GmbH becomes holzius GmbH.
- 2018 Rubner takes over the company Vaninetti SAS in Rosny-sur-Seine, France, as a production site.
- 2020 The Rubner Haus Boutique for interior and exterior design of living spaces opens its doors in Chienes.
- 2023 The new holzius headquarters in Lasa (Italy) – the holzius Heimstatt – opens.
- 2025 Rubner Türen has built the production hall and the administration building at its Chienes site.
- 2026 At the Ober-Grafendorf site, the premises have been extended to include an administration building and a metalworking workshop.

The companies of the Rubner Group: services, products, markets and customers

Strategic business area: Wood industry

The strategic business area of the wood industry forms the first link in the Rubner Group's value chain. It includes the following companies:

- Rubner Holzindustrie Ges.m.b.H., Rohrbach an der Lafnitz (A)
- Nordpan GmbH, Valdaora (I)
- Nordpan Rubner Holzbauelemente GmbH, Strassen (A)
- Industria Legnami Pusteria Srl, Chienes (I)

The companies of Rubner Holzindustrie place great importance on fair and transparent cooperation with local forest owners and wood suppliers, who have become reliable partners of the Rubner Group. Regionality is reflected in the supply networks, which are characterised by over 500 suppliers, primarily from small-scale farming structures.

Rubner Holzindustrie Ges.m.b.H., Rohrbach an der Lafnitz (A)

In the sawmill in Styria, high-quality round wood is processed, of which 97 % comes from within a radius of about 50 kilometres around Rohrbach an der Lafnitz and is mostly delivered by truck.

Approximately 1,800 cubic metres of coniferous round wood are processed daily into strength-sorted glued laminated timber lamellas, construction frame timber and prismatic boards.

About one third of the sawn round wood is further processed within the Rubner Group, while two thirds are sold to the timber construction industry on the European market.

The company is PEFC-certified, which proves the sustainable origin of processed wood from ecologically and socially responsible forest management.

Efficient workflows and innovative technologies ensure optimised processing of round wood. The sawdust produced during the process is further converted into pellets on site.

Nordpan GmbH, Valdaora (I) and Nordpan Rubner Holzbauelemente GmbH, Strassen (A)

In Valdaora and Strassen, over five million square metres of single- and multi-layer solid wood panels are produced annually. In addition to locally harvested round wood, which is processed internally into sawn timber, Nordpan also purchases sawn goods from the open market. About two-thirds of this material is delivered by rail to Strassen, with an average delivery distance of approximately 500 km. The remaining third is delivered by truck due to the lack of rail connections, with an average delivery distance of approximately 250 km.

Nordpan's modern production facilities are designed and built by its own mechanical engineering team. The specially developed wet-cutting technology guarantees consistently high product quality. The company is PEFC certified. The by-products generated are further processed on site into timber pellets.

The solid wood panels are mainly used in hall and industrial construction, as well as in interior design and facade design. They are distributed throughout Europe via wholesale.

Industria Legnami Pusteria Srl, Chienes (I)

Industria Legnami Pusteria operates in the wholesale of sawn timber. It mainly supplies the pallet industry.



Strategic business area: Timber engineering

The strategic business area of Rubner timber engineering comprises six companies in Italy, Austria, Germany and France:

- Rubner Ingenieurholzbau, Chienes (I)
- Rubner Holzbau GmbH, Ober-Grafendorf (A)
- Rubner Holzbau GmbH, Augsburg (D)
- Rubner Holzbau GmbH, Bressanone (I)
- Rubner Construction Bois Sas, Saint Priest/Rosny-sur-Seine (F)
- B.C.B Srl, Carpenedolo (I)

The core business of Rubner timber engineering focuses on the European market, particularly Germany, Austria, Italy and France. Selected international projects are primarily executed in Australia and Asia. The service portfolio includes sales, planning, production planning and production, assembly and, in some cases, maintenance of large-scale timber construction projects.

Glued laminated timber, cross laminated timber and prefabricated building components are manufactured at the three sites in Bressanone, Ober-Grafendorf and Rosny-sur-Seine. The load-bearing structures, wall and ceiling elements and facades are used in multi-storey buildings, industrial and infrastructure constructions and in individual buildings. To a limited extent, the producing companies are also active in the supply business. The wood for the timber engineering comes mainly from Rubner Holzindustrie's own sawmill in Rohrbach an der Lafnitz.

Further sales and planning offices are located in Augsburg (D), Saint Priest and Lyon (F). Projects from Germany are produced in Ober-Grafendorf, while projects from Lyon are manufactured in Rosny-sur-Seine.

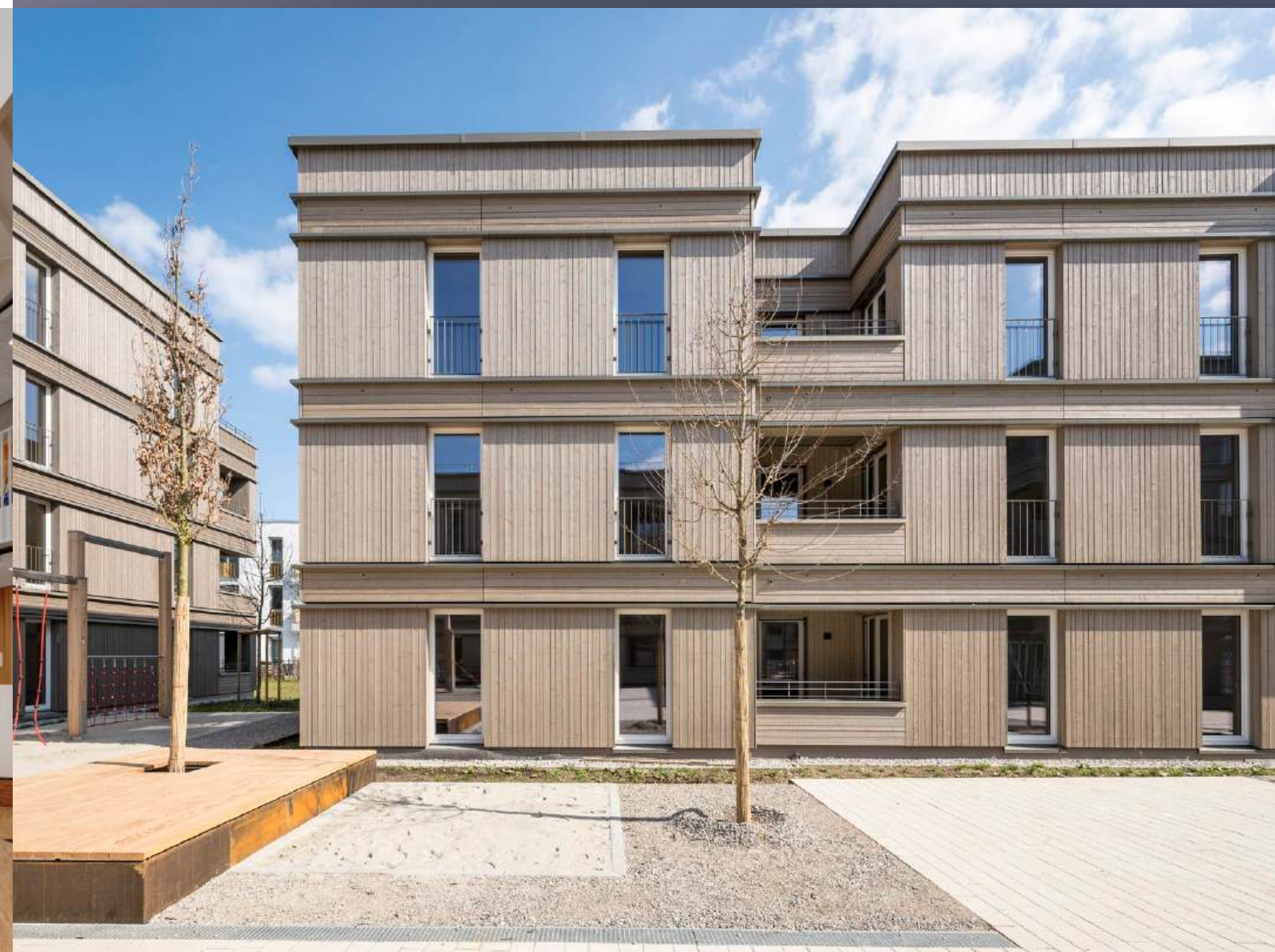
The manufacturing of timber components is continuously optimised through modern production facilities and sophisticated manufacturing techniques. Timber engineering relies on a high degree of prefabrication with the highest quality standards, ensuring minimised risks and short construction times.

Especially for international projects, well-thought-out logistics and assembly processes are crucial for fast and smooth implementation. The main customer groups are architecture and planning professionals, general contractors, real estate investors, private construction managers and public clients.

The locations in Bressanone (I) and Ober-Grafendorf (A) are PEFC certified.

B.C.B Srl, Carpenedolo (I)

B.C.B Srl is a carpentry company in northern Italy that specialises in the sales, production and assembly of small to medium-sized projects within a radius of 100 km, including roof coverings, small industrial buildings and agricultural structures.



Strategic business area: Wooden homes

The strategic business area of wooden homes includes the following companies:

- Rubner Haus GmbH, Chienes (I)
- holzius GmbH, Lasa (I)

Rubner Haus GmbH, Chienes (I)

In Chienes, single-family and multi-family homes in the premium segment are produced, including extensions. Each house is customised according to the customer's wishes. Three wall systems are available:

Log house: A solid timber construction system made from spruce log planks that are stacked without metal connections. The walls are insulated with soft wood fibre.

Casablanca: This wall system consists of dimensionally stable spruce log planks with double tongues and grooves, which are also connected without metal. The insulation is applied externally with pressed soft wood fibre.

Frame construction: In this method, walls and ceilings are made according to the architectural plans from a spruce wood frame filled with soft wood fibre. The interior is closed with gypsum fibre and plasterboard panels, and the exterior wall is given full thermal insulation with cork.

All wall systems can be equipped (depending on the stage of construction) in the factory with windows, doors, shading systems, electrical and sanitary installations. The stages of construction range from a sealed building envelope to turnkey wooden houses and 360° complete solutions.

The service portfolio includes sales, production planning, production, prefabrication, consulting on interior design selection at the Rubner Haus Boutique (e.g. building technology, floors, sanitary facilities) and assembly. The company is PEFC certified.

In addition to the headquarters, a sales location in the model house centre in Poing (D) and several sales offices throughout Italy enable comprehensive consulting services. The main target group includes architecture and planning professionals, private construction managers and real estate investors. The core business of Rubner Haus extends across Italy, southern Germany and parts of Austria and Switzerland.



holzius GmbH, Lasa (I)

holzius manufactures glue- and metal-free solid wood elements in South Tyrol's region Vinschgau that meet the highest technical and building biology standards. holzius solid wood elements consist of solid wood planks and beams that are joined using multiple groove and chamber connections with pure wood joining techniques. The patented wall elements relate to a wooden ridge strip, while the ceiling elements are secured with wooden screws.

The pure wood building system has been awarded the Cradle to Cradle Certified™ Gold certification, which confirms the material health, consistent ecological orientation and recyclability of the elements. The wood comes from sustainably managed, PEFC-certified forests in the Alpine region; if desired, the customer's own wood or wood harvested according to the moon phases can also be processed.

The service range includes sales, production planning and delivery of finished solid wood building shells to construction sites in collaboration with selected partner companies. holzius works mainly with private building contractors, carpenters, architecture and planning experts, general contractors and real estate investors. The company is primarily active in South Tyrol, northern Italy, Germany, Austria and Switzerland.



Strategic business area: Wooden doors, wooden windows

The strategic business area of wooden doors, wooden windows comprises four plants for the production of exterior and interior doors and the window factory in the Sarentino valley:

Rubner Türen GmbH, Chienes (I)
Rubner Fenster GmbH, Sarentino (I)

Rubner Türen GmbH, Chienes (I)

The business area of Rubner Türen includes five locations in Italy:

- Chienes (I)
- Perca (I)
- Renon (I)
- Belluno (I)
- Bolzano (I)

The product range includes interior doors, sliding doors, space-saving doors, folding doors, as well as eco-friendly climate house doors and solid timber front doors in fire-resistant designs with resistance classes RC2 and RC3. Certified burglary protection and soundproofing solutions are also available. Each door is custom-made and consists of solid timber with solid hardwood edges and high-quality veneer surfaces.

Rubner Türen's business activities include private construction projects, property development, resale and special projects. Its core markets are South Tyrol and the Alpine region.

Rubner Fenster GmbH, Sarentino (I)

The product range includes windows, facade elements and lift-and-slide doors in wood and wood-aluminium.

A special category is reclaimed wood windows and heritage windows, which are designed for the gentle modernisation of historic buildings. The energy-saving, heat-insulation and burglar-resistant windows are made to measure and meet the requirements of the client.

Most of the materials used come from South Tyrol.

The main customer group is private building contractors. Projects in tourism and with property developers are mainly implemented in combination with Rubner Türen. South Tyrol is Rubner Fenster's main market. The resale market is currently being expanded to include northern Italy and the German and Austrian markets.



Sustainability Goals & Strategy

Establishing the foundations for compliance with ESRS reporting requirements

In 2024, the Rubner Group decided to establish a comprehensive sustainability strategy. The cornerstones of this strategy included a double materiality analysis, a stakeholder analysis, the calculation of GHG emissions according to the GHG Protocol (Scope 1, 2 and 3) and the assessment of taxonomy eligibility and taxonomy alignment in accordance to ESRS. Under the management’s guidance, topic-specific working groups worked intensively on the content of the sustainability report. These groups were made up of members from all companies within the Rubner Group.

Materiality Analysis & Stakeholder Dialogue

Double Materiality Analysis

To assess double materiality, the Rubner Group developed an overarching system model based on a SWOT analysis of the status in the field of sustainability. A benchmark analysis was carried out to identify the most important competitors, suppliers and partner companies in the wood sector, as well as to research social and industry trends. These insights contributed significantly to defining the relevant stakeholders of the Rubner Group and served as a starting point for identifying the significant global and regional impacts, risks and opportunities (IROs) in the areas of Environment, Social and Governance (ESG). At the same time, an initial screening of the ATECO codes was carried out to prepare for the taxonomy assessment.

Impact Materiality

As part of the impact materiality analysis according to ESRS, the positive and negative environmental impacts of the Rubner Group were systematically identified and assessed along the entire value chain.

Selected experts from the Rubner Group developed the impacts during workshops and documented them in detailed descriptions. In accordance with ESRS requirements, the impacts were classified based on actual or potential effects, as well as direct or indirect. Intensive discussions with an external expert from the timber construction industry were conducted to validate the collected data.

Each company within the Rubner Group assessed the identified impacts on a scale of 1 to 5 (none to absolute relevance) regarding their strategic importance and reputation. The consolidation of all assessments by the management ultimately led to a final list of significant negative and positive impacts, grouped into the ESG categories.

Financial Materiality

To assess financial materiality, the Rubner Group used a trigger analysis (based on the PESTEL method) to identify and collect potential triggers for financial risks and opportunities. These were compared with the existing risks and opportunities identified by the Group's risk management system and finally integrated into the Rubner Group's management system.

As the term "trigger" is not defined in the ESRS, the Rubner Group understands it to mean significant social and technological trends or developments that may have a financial impact on an organisation.

The analysis was carried out by selected internal experts. Based on the results and comparison with the Rubner Group's risk management, the relevant financial risks and opportunities in the ESG areas were derived in accordance with the ESRS. These were then assessed by the management and financial experts of the Rubner Group on a scale of 1 to 5 (from negligible to existentially threatening) and according to their probability of occurrence for short-, medium- and long-term periods.

An in-depth analysis of financial materiality was carried out taking into account a financial-quantitative assessment based on monetary thresholds, which were based on the company's performance over the last 10 years and recommendations from external specialist literature.

Stakeholder Dialogue

The key stakeholders of the Rubner Group were actively involved in the double materiality assessment. The stakeholder dialogue was designed to ensure reliable validation. Participants included stakeholders, managing directors of the Rubner Group companies, selected employees, financial partners from all countries, as well as key suppliers and customers.

The aim of the dialogue was to address potential gaps in the double materiality and to adjust the description, assessment and prioritisation of the IROs. The response rate of the stakeholder survey was 78 %.

Finalisation of the materiality profile

The final materiality profile of the Rubner Group was completed based on the feedback from the stakeholder survey and includes both the IROs and the definition of materiality thresholds. All IROs were assigned to the subtopics of the ESG areas according to the ESRS. Experts from the Rubner Group set goals for each topic and identified measures.

The sustainability strategy was ultimately finalised in a validation workshop with the managing directors of the Rubner Group companies and the heads of the strategic business areas. It was approved by the Board of Directors of Rubner Holding AG in September 2024.

Integration into the reporting structure according to ESRS

To fulfil the reporting requirements of the ESRS, the identified IROs were assigned to the topics, subtopics and sub-sub-topics in accordance with the ESRS. Due to its diverse activities as a construction and production company, the Rubner Group reports on all topics covered by the ESRS.

Some impacts, opportunities and risks identified in the materiality analysis could not be directly assigned to any ESRS topic. Therefore, these topics are addressed in the management report separately from the sustainability report. This particularly concerns topics related to general market developments.

Due to the scope of the ESRS topics, it was necessary to assign the IROs to the ESRS topics and rank the material topics in order of importance. For this reason, reporting on the topics E3 Water and marine resources, S2 Workers in the value chain, S3 Affected communities and S4 Consumers and end-users have been reduced. The reasons for this are stated directly in the respective chapters.



“For us, sustainability is not just a concept, but a promise. A promise to nature, to our partners, and to future generations.”

Peter Rubner,
Chairman of the Board of Directors and
Chief Executive Officer of Rubner Holding AG

Governance

GOV-1, GOV-2

The role of the administrative, management and supervisory bodies, information provided to, and sustainability matters addressed by the administrative, management and supervisory bodies

Four branches of the family, represented by Peter, Stefan, Alfred and Joachim Rubner, currently hold shares in the Rubner Group. The Board of Directors of Rubner Holding AG, with Peter Rubner as Chairman and Stefan Rubner as Vice Chairman, acts as the highest management body. Wolfgang Walcher, Managing Director of Rubner Ingenieurholzbau, Bernhard Engl, Head of Organisation and Development, and Michael Rubner as shareholder representative complete the board. Peter Rubner is also responsible for the management of Rubner Holding AG as Chief Executive Officer.

The Supervisory Board, consisting of Peter Göller, auditor and tax advisor, Peter Rottensteiner, auditor and tax consultant, and Michael Walzl, lawyer, supervises the quality and completeness of the sustainability-related disclosures in the management report of the annual financial statements and in the general sustainability reporting. REFIN GmbH conducts the consolidated financial statements of Rubner Holding AG and the individual financial statements of the Italian subsidiaries and coordinates the audits of the foreign companies.

The Rubner Group is divided into the strategic business areas of wood industry, timber engineering, wooden homes, wooden doors and wooden windows, and asset management.

The heads of the strategic business areas are:

- Peter Rubner: Wooden homes, wooden doors, wooden windows and asset management
- Stefan Rubner: Wood industry
- Wolfgang Walcher: Timber engineering

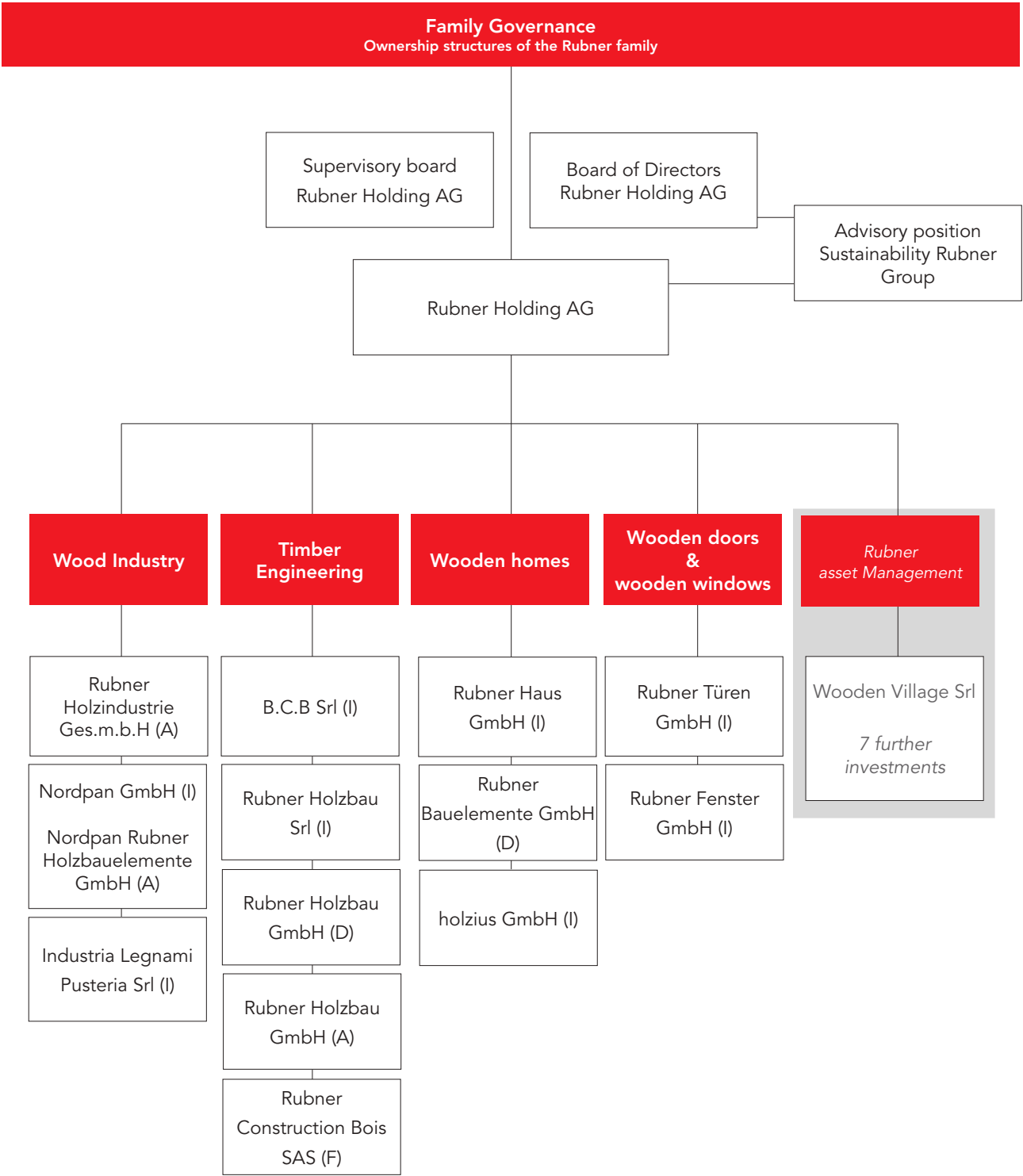
Together, they manage the Rubner Group's operational business and make decisions on strategy, investments, organisation and finance. Each company's management is responsible for its operational business.

The tasks of the various management bodies are governed by the relevant national laws. In addition, internal regulations such as powers of attorney, guidelines, processes, work instructions, organisational and functional descriptions and agreements on conduct define working practices and responsibilities.

The Management and Supervisory Board is composed as follows:

- 5 members of the Administrative Board, 2 of whom have executive functions
- 3 members of the Supervisory Board, all non-executives
- 100 % of the members of the Management Board and Supervisory Board are male

Supervisory Board & Management Board	
Executive members	2
Non-executive members	6
Gender distribution of the executive bodies (in %)	
Male	100
Female	0



This diagram is a simplified organisational chart of the Rubner Group.

Sustainability Organisation of the Rubner Group

Sustainability management is systematically integrated into the organisational and operational structure. As the highest governing body, the Board of Directors of Rubner Holding AG bears overall responsibility and provides resources. As Chairman of the Board of Directors and Chief Executive Officer of Rubner Holding AG, Peter Rubner ensures the flow of information between the Board of Directors and the companies of the Rubner Group. To manage sustainability processes, a "Sustainability" department has been set up at group level, which provides the Board of Directors and Supervisory Board with access to ESG information and legal requirements.

The Sustainability Manager and Sustainability Circle functions are organised within the department.

The Sustainability Manager leads the Rubner Group's strategic and operational sustainability management process and ensures the implementation of the annual, CSRD-compliant, consolidated sustainability report. He also coordinates the Sustainability Circle, which provides strategic expertise and prepares decision-making documents for the Board of Directors.

GOV-3

Integration of sustainability-related performance in incentive schemes

The Rubner Group does not use incentive systems for sustainability-related performance, as it is assumed that everyone acts in accordance with the corporate culture. Managers are expected to act as role models without requiring specific incentives.

GOV-4

Statement on Sustainability Due Diligence

The company has a lean organisational structure with frequent meetings to ensure quick decision-making. The sustainability goals of the Rubner Group companies are considered in budget processes and discussed regularly in meetings with the heads of the strategic business units. A continuous exchange of information between all relevant parties is guaranteed.

GOV-5

Risk Management and Internal Controls over Sustainability Reporting

Risk management is handled on a company-specific basis. Risks and opportunities are discussed at regular meetings between the managing directors of the Rubner Group companies and the heads of the strategic business units, and are consolidated and integrated during the review of the materiality analysis. The implementation of the simplified reporting requirements under European legislation is currently being validated with external partners, and the implications for future reporting are being defined.



“In the future, sustainability will play a decisive role in the selection of our suppliers, as we are paying increasing attention to environmentally friendly practices, social responsibility, and transparency throughout the supply chain in order to meet our sustainability goals. However, we will not rely solely on statements and certificates; we place great importance on being able to personally verify our suppliers’ practices and standards on site.”

Stefan Rubner,
Vice Chairman of the Board of Directors and
Head of the Strategic Wood Industry Division



“We fulfil our duty of care by systematically identifying and assessing the risks associated with our products, processes, and employees. Through regular training courses and awareness-raising measures, we educate our employees to act with a strong awareness of risks. We have a zero-tolerance policy regarding violations of our duty of care.”

Peter Rubner,
Chairman of the Board of Directors and
Chief Executive Officer of Rubner Holding AG



Environment

Taxonomy

E1 Climate Change

E2 Pollution

E3 Water & Marine Resources

E4 Biodiversity & Ecosystems

E5 Resource Use & Circular Economy

Taxonomy

As part of a pilot project, the Rubner Group has determined the proportion of environmentally sustainable economic activities, i.e. activities that comply with the taxonomy as set out in the EU Taxonomy Regulation (2020/852), the Commission Delegated Regulation (EU) 2021/2178 and the Commission Delegated Regulation (EU) 2021/2139. To this end, a screening was carried out based on NACE codes and activity descriptions across all companies within the Rubner Group to determine whether the respective activities could, in principle, be defined as eligible for inclusion in the taxonomy.

Rubner Holzbau GmbH in Bressanone was selected for the pilot project because, with its retail outlets and extensive product range, the company is representative of the majority of companies within the Rubner Group.

The business activities of Rubner Holzbau GmbH were analysed in detail (based on the 2023 financial year), and the turnover (based on the 2025 financial year) from these activities was allocated in accordance with the Taxonomy Regulation. Capital expenditure (CapEx) and operating expenditure (OpEx) were listed and allocated to the taxonomy-eligible activities.

According to the Taxonomy Regulation, the activities of Rubner Holzbau GmbH fall under Activity 3.5, "Manufacture of energy-efficient building equipment". The company thus makes a significant contribution to climate protection without undermining the environ-

mental objectives of "adaptation to climate change", 'sustainable use and protection of water and marine resources', 'transition to a circular economy', 'prevention and reduction of pollution' or 'protection and restoration of biodiversity and ecosystems'. This significant contribution to climate protection stems primarily from the manufacture of products which, when used in buildings, enable a significant reduction in energy consumption. In particular, the use of high-quality insulation materials with lambda values of less than 0.06 W/mK enables the production of external wall components with U-values of less than 0.5 W/m²K and roof elements with U-values of less than 0.3 W/m²K.

The assessment of Rubner Holzbau GmbH's taxonomy eligibility and taxonomy alignment in Bressanone is carried out in accordance with the European Union's current taxonomy regulations.

The certification of taxonomy compliance for the entire Rubner Group is planned for 2026. The current focus is on the assessment of site-specific climate risk analyses, which are being carried out in collaboration with external partners.

The climate risk analyses currently available do not identify any site-specific risks classified as "high". In particular, sites in South Tyrol, due to their high-altitude location, are exposed to climate risks such as "landslides, permafrost (glacial runoff) and flooding".

Taxonomy-eligible turnover	96.7 %
Taxonomy-eligible CapEx	100 %
Taxonomy-eligible OpEx	1.5 %

Activities in the field of nuclear energy

Yes/No

The company is engaged in the research, development, demonstration and deployment of innovative power generation facilities that generate energy from nuclear processes with minimal waste from the fuel cycle, finances such activities or holds risk positions related to such activities.

No

The company is involved in the construction and safe operation of new nuclear facilities for the generation of electricity or process heat – including for district heating or industrial processes such as hydrogen production – and in the safety improvement of such facilities using the best available technologies, finances such activities or holds risk positions related to such activities.

No

The company is involved in the safe operation of existing nuclear installations for the production of electricity or process heat, including for district heating or industrial processes such as hydrogen production, as well as in improving their safety, finances such activities or holds risk positions related to these activities.

No

Activities in the field of fossil gas

The company is involved in the construction or operation of facilities for the generation of electricity from fossil gaseous fuels, finance such activities or hold risk positions related to these activities.

No

The company is involved in the construction, modernisation and operation of plants for combining heat and power/cooling with fossil gas fuels, finances such activities or holds risk positions in connection with these activities.

No

The company is involved in the construction, modernisation and operation of plants for heat generation that produce heat/cooling from fossil gaseous fuels, finances such activities or holds risk positions in connection with these activities.

No



“Our products provide an excellent foundation for investing in a greener future. It is only thanks to the expertise of our employees that, as a team, we are able to meet our customers’ needs while achieving the highest possible environmental standards.”

Peter Rubner,
Chairman of the Board of Directors and
Chief Executive Officer of Rubner Holding AG

Turnover

Economic Activities (1)	Code (2)	Turnover (3)	Proportion of turnover (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity and ecosystems (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)	Category enabling activity (E) (19)	Category transitional activity (T) (20)
		EUR	%	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N	Y;N	Y;N	Y;N	Y;N	Y;N	Y;N	E	T

A. TAXONOMY-ELIGIBLE ACTIVITIES										96.7 %									
A.1 Environmentally sustainable activities (taxonomy-aligned)																			
Manufacture of energy-efficient building equipment	3.5	38.8	96.7 %	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	E	
Turnover of environmentally sustainable activities (taxonomy-aligned) (A.1)		38.8	96.7 %	96.7 %	0 %	0 %	0 %	0 %	0 %	Y	Y	Y	Y	Y	Y	Y			
Of which enabling		38.8	96.7 %	96.7 %	0 %	0 %	0 %	0 %	0 %										
Of which transitional		0.0	0 %	0 %	0 %	0 %	0 %	0 %	0 %										
A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)																			
Turnover of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)		0.0	0 %																
Turnover of taxonomy-eligible activities (A.1 + A.2)		38.8	96.7 %							Y	Yes (taxonomy-eligible and taxonomy-aligned activity with the relevant environmental objective)								
										N	No (taxonomy-eligible but not taxonomy-aligned activity with the relevant environmental objective)								
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of taxonomy-non-eligible activities		1.3	3.3 %							N/EL	Not eligible (taxonomy-non-eligible activity for the relevant environmental objective)								
										EL	Eligible (taxonomy-eligible activity for the relevant environmental objective)								
Total		40.2	100 %																

This turnover indicator shows the proportion of turnover associated with an economic activity that is eligible for inclusion in the taxonomy or complies with the taxonomy. It is based on the company's total turnover for the 2025 financial year, which amounts to EUR 38.8 million. The majority of this (96.7 %) can be attributed to the main activity 3.5 Manufacture of energy-efficient building equipment.

Environmental Product Declarations (EPDs)

Sustainability begins with transparency. Through our Environmental Product Declarations in accordance with EN 15804, we reveal what our products are made of, how they are manufactured and what impact they have on the environment. They provide detailed information on materials, energy consumption and disposal – and enable customers to make informed and responsible decisions. The Environmental Product Declarations are drawn up in collaboration with external experts and published by the Institut Bauen und Umwelt e.V. (Institute for Construction and the Environment) and ift Rosenheim.



Economic Activities (1)	2025		Substantial contribution criteria					DNSH criteria ("Do No Significant Harm")										
	Code (2)	Absolute CapEx (3)	Proportion of CapEx (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity and ecosystems (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)	Category enabling activity (E) (19)	Category transitional activity (T) (20)
		EUR	%	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N	Y;N	Y;N	Y;N	Y;N	Y;N	Y;N	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES		100 %																
A.1 Environmentally sustainable activities (taxonomy-aligned)																		
Manufacture of energy-efficient building equipment	3.5	3.0	100 %	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	E	
CapEx of environmentally sustainable activities (taxonomy-aligned) (A.1)		3.0	100 %	100 %	0 %	0 %	0 %	0 %	0 %	Y	Y	Y	Y	Y	Y	Y		
Of which enabling		3.0	100 %	100 %	0 %	0 %	0 %	0 %	0 %									
Of which transitional		0.0	0 %	0 %	0 %	0 %	0 %	0 %	0 %									

A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)

CapEx of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)	0.0	0 %																
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B. TAXONOMY-NON-ELIGIBLE ACTIVITIES

CapEx of taxonomy-non-eligible activities	0.0	0 %																
Total	3.0	100 %																

The CapEx indicator shows the proportion of capital expenditure associated with economic activities that are eligible for or compliant with the taxonomy. It is based on total capital expenditure for the 2025 financial year, which amounted to just under EUR 3.0 million. All of this capital expenditure could be allocated to economic activity 3.5 Manufacture of energy-efficient building equipment.

European Technical Assessments

Quality requires trust – and that is based on verified standards. With our European Technical Assessments (ETAs), we ensure that our products meet the high standards of safety, performance and reliability. They confirm compliance with European standards and provide transparency for designers, clients and partners. In this way, we ensure safety in every detail – for sustainable and future-proof construction projects.



OpEx	2025			Substantial contribution criteria							DNSH criteria ("Do No Significant Harm")							
Economic Activities (1)	Code (2)	Absolute OpEx (3)	Proportion of OpEx (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity and ecosystems (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)	Category enabling activity (E) (19)	Category transitional activity (T) (20)
		EUR	%	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N	Y;N	Y;N	Y;N	Y;N	Y;N	Y;N	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES		1.5 %																
A.1 Environmentally sustainable activities (taxonomy-aligned)																		
Manufacture of energy-efficient building equipment	3.5	0.6	1.5 %	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	E	
OpEx of environmentally sustainable activities (taxonomy-aligned) (A.1)		0.6	1.5 %	1.5 %	0 %	0 %	0 %	0 %	0 %	Y	Y	Y	Y	Y	Y	Y		
Of which enabling		0.6	1.5 %	1.5 %	0 %	0 %	0 %	0 %	0 %									
Of which transitional		0.0	0 %	0 %	0 %	0 %	0 %	0 %	0 %									
A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)																		
OpEx of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)		0.0	0 %															
OpEx of taxonomy-eligible activities (A.1 + A.2)		0.6	1.5 %							Y	Yes (taxonomy-eligible and taxonomy-aligned activity with the relevant environmental objective)							
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES										N	No (taxonomy-eligible but not taxonomy-aligned activity with the relevant environmental objective)							
OpEx of taxonomy-non-eligible activities		41.3	98.5 %							N/EL	Not eligible (taxonomy-non-eligible activity for the relevant environmental objective)							
Total		41.9	100 %							EL	Eligible (taxonomy-eligible activity for the relevant environmental objective)							

The OpEx ratio indicates the proportion of operating expenditure associated with economic activities that are eligible for or compliant with the taxonomy. This is based on the total operating expenditure for the 2025 financial year, which amounted to EUR 41.9 million. Of this operating expenditure, EUR 600,000 could be allocated to economic activity 3.5 Manufacture of energy-efficient building equipment. This mainly comprises expenditure on maintenance and repair work.



“Rubner is an important part of the value chain in Styria, both within the region and beyond. Over the past decades, the company has established itself as an important and reliable contractual partner and processing company, as well as an innovative business in the timber construction sector.”

Bernd Poinsitt,
Styrian Forest Owners Association (WVB Steiermark)



E1 Climate Change

SBM-3, IRO-1

Significant impacts, risks and opportunities and their interaction with strategy and business model, description of the processes to identify and assess material climate-related impacts, risks and opportunities

The materiality analysis did not identify any physical risks that could threaten the company over the next ten years, which is why the Rubner Group did not carry out any resilience analyses.

The Rubner Group considers the direct effects of climate change as the greatest risk to its business activities. More frequent extreme weather events can have negative impacts on infrastructure and lead to plant shutdowns and production losses. In the long term, rising temperatures and longer periods of drought pose a significant threat to Europe's spruce and fir forests. In order to keep an eye on developments in forest stands, the Rubner Group draws on studies by renowned research institutions such as the University of Natural Resources and Life Sciences in Vienna and the Federal Research Centre for Forestry (BFW). These studies deal with forest inventory, forest health, biodiversity and pest infestations due to changing climatic conditions.

Evaluation	Significant impact, risk and opportunity	Strategy for dealing with impact, risk and opportunity
Negative Impact	GHG emissions for the manufacture of products	For Scope 1 and 2, the Rubner Group is focusing on expanding renewable energies, increasing energy efficiency and electrifying its vehicle fleet. To reduce GHG emissions in the value chain (Scope 3), the Rubner Group is working with suppliers and partners to improve data quality. Sustainable procurement practices are promoted.
Negative Impact	Contribution to global warming through inefficient energy use, leading to increased energy consumption	The Rubner Group optimises the energy consumption of its plants through regular maintenance, replacement and new investments.
Risk	Increased energy costs for supply	The Rubner Group is expanding its use of renewable energies. However, increased demand for these energy sources may lead to higher costs.
Opportunity	Increased energy efficiency through the use of new plant, control and monitoring technologies	Energy consumption is monitored and optimised accordingly using new plants, control and monitoring technologies.
Positive Impact	Sustainable energy production	The Rubner Group is promoting the use of sustainable, renewable energy sources for energy production and is switching its electricity supply to green electricity.
Opportunity	Contribution to the energy transition and a low-carbon economy through the use of renewable energies and renewable energy generation	The Rubner Group is promoting the use of sustainable, renewable energy sources for energy production and is switching its electricity supply to green electricity.
Negative Impact	Employee mobility	The Rubner Group promotes sustainable travel to work by encouraging carpooling, the use of public transport and cycling.
Negative Impact	Transport of goods and materials, business travel (internal mobility)	The Rubner Group is converting its vehicle fleet to electric mobility and biological fuels. Tools for route optimisation improve logistics at the site as well as the transport of goods and materials and the routes of field staff.
Negative Impact	Transport of goods and materials; logistics (external mobility)	The Rubner Group prefers logistics partners that use vehicles in emission classes IV and V and those that are switching to electric mobility and biological fuels.
Risk	Additional costs for adapting to new standards regulating the CO ₂ -market	The Rubner Group is constantly working to improve its carbon footprint in order to prevent the risk of additional costs.
Risk	Physical damage to own infrastructure in connection with extreme weather events	The Rubner Group invests in measures to renaturalise and remove soil sealing at its sites, as well as in the construction of flood protection systems and protective devices for essential production facilities.
Risk	Costs incurred due to plant shutdowns and production losses in connection with extreme weather events	The Rubner Group invests in measures to renaturalise and remove soil sealing at its sites, as well as in the construction of flood protection systems and protective devices for essential production facilities.
Risk	Increased insurance costs due to increased climate risks	Due to the increasing frequency of extreme weather events and the associated damage to facilities, insurance costs for the Rubner Group are rising. It is also becoming more difficult to obtain comprehensive insurance coverage.

E1-1

Transition plan for climate change mitigation

In 2025, the Rubner Group analysed its carbon footprint. This forms the basis for its strategic direction in addressing the challenges of climate change. Particular focus was placed on the transition from the "spend-based method" to the "activity-based method" for the key categories. This transition has resulted in a significant improvement in the quality of the results, coupled with a substantial reduction in the overall emissions figure. According to the GHG Protocol, the Rubner Group reported emissions of approximately 89,449.9 t CO₂e, broken down into Scope 1, 2 and 3:

- Scope 1 and Scope 2 emissions: Direct and energy-related emissions amount to 6,364.7 t CO₂e.
- Scope 3 emissions: 83,085.2 tonnes of CO₂e (92.9 % of total emissions) are attributable to upstream and downstream activities along the value chain, in particular the sourcing of raw materials and the use of products.

Based on the 2023 carbon footprint, a strategic approach to reducing carbon emissions is currently being developed to support the achievement of the 1.5-degree target set out in the Paris Agreement. The strategy is two-pronged. For Scope 1 and 2, the reduction measures focus on expanding the use of renewable energy, improving energy efficiency and converting the vehicle fleet to electric vehicles. The greatest potential for reducing GHG emissions, however, lies in the upstream and downstream processes of Scope 3. Reducing Scope 3 emissions presents a major challenge and requires close cooperation with suppliers and partner companies.

E1-2

Policies related to climate mitigation and adaptation

The Rubner Group does not have a standard policy for the sustainable reduction of negative emissions in the

context of climate change. The Group's companies operate on the principle of combating climate change through the continuous optimisation and improvement of their products, their production processes and the upstream and downstream value chain.

E1-3

Actions and resources in relation to climate policies

The Rubner Group has calculated its GHG emissions for the first time for the 2023 financial year. Through the ongoing implementation of strategic measures across the individual companies, the aim is to achieve continuous improvement in GHG emissions. The complete data series for 2023 to 2025 is now available.

The following measures to reduce direct CO₂ emissions are already being implemented:

- Identification of the greatest potential for reduction for Scope 1 and 2 at each site
- Gradual electrification of the in-house vehicle fleet
- Expansion of the use of renewable energy at the sites through investment in solar PV systems and the use of green electricity, as well as through the optimisation of heating and cooling systems (e.g. heat recovery during timber drying)
- Introduction of monitoring systems to track energy and water consumption
- Improvement of building infrastructure through ongoing investment at the sites (e.g. Lasa, Chienes, Valdaora, Ober-Grafendorf)

In the medium term, the Rubner Group needs to achieve a significant reduction in Scope 3 emissions in order to meet its climate neutrality target. These emissions account for 92.9 % of the total. The following measures will be implemented by the end of 2026:

- Improving data quality through enhanced access to primary data from suppliers
- Collaborating with suppliers, partner companies and customers to reduce carbon intensity across the value chain
- Promoting sustainable procurement practices

E1-4

Targets related to climate change mitigation and adaptation

Due to the current uncertainties arising from Directive (EU) 2025/794 of 14 April 2025 and the postponement of reporting obligations, the Rubner Group has decided to await further legal clarity and, accordingly, not to draw up a detailed implementation plan with specific targets for the time being.

Nevertheless, the companies within the Rubner Group are continuously implementing measures that contribute to climate protection.

E1-5

Energy consumption and mix

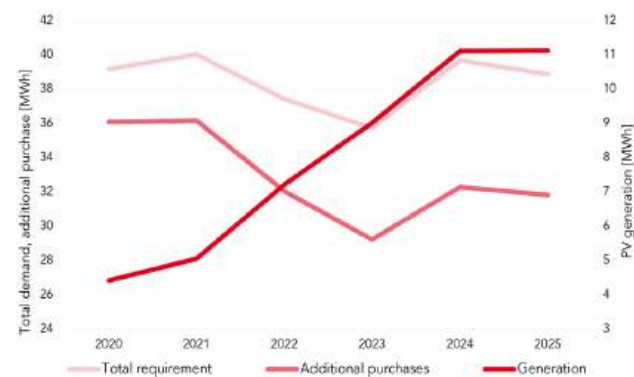
Thanks to ongoing investment in photovoltaic systems at its sites, the proportion of electricity generated on-site rose to around 18 % in 2025. In 2025, around 85 % of the electricity purchased came from renewable sources.

The Rubner Group is constantly working to optimise its energy consumption. Refurbishment and new-build projects at its own sites, as well as targeted investments, are improving the energy efficiency of the buildings. To give one example: the refurbishment of the drying chambers at the Rubner Holzindustrie site in Rohrbach an der Lafnitz is expected to deliver thermal energy savings of around 50 % through heat recovery.

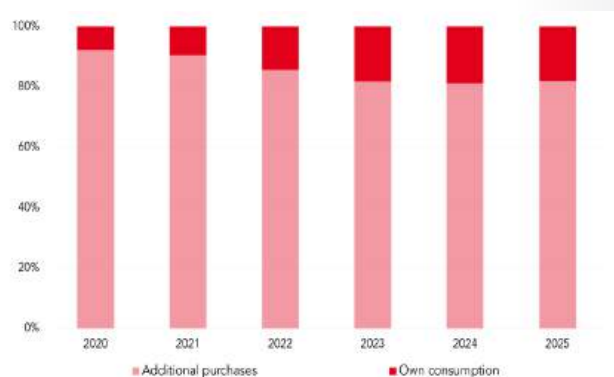
	2023	2024	2025
Fuel consumption from coal and coal products (MWh)	-	-	-
Fuel consumption from crude oil and petroleum products (MWh)	7,895.1	16,634.7	12,864.8
Fuel consumption from natural gas (MWh)	94.9	80.3	206.7
Fuel consumption from other fossil sources (MWh)	-	-	-
Consumption from purchased or received electricity, heat, steam and cooling and from fossil sources (MWh)	37,069.2	37,556.1	33,382.3
Total consumption of fossil energy (MWh)	45,059.1	54,271.1	46,453.8
Share of fossil sources in total energy consumption (in %)	26.7	30.4	24.1
Consumption from nuclear sources (MWh)	78.4	656.5	332.4
Share of consumption from nuclear sources in total energy consumption (in %)	0.05	0.4	0.2
Fuel consumption for renewable sources, including biomass (also industrial and municipal waste of biological origin, biogas, hydrogen from renewable sources, etc.) (MWh)	65,751.0	39,122.1	50,581.1
Consumption of electricity, heat, steam and cooling purchased or received and from renewable sources (MWh)	50,818.6	76,878.4	88,124.5
Consumption of self-generated renewable energy that is not fuel (MWh)	7,027.3	7,689.6	7,131.2
Total consumption of renewable energy (MWh)	123,675.2	123,690.1	145,836.8
Share of renewable sources in total energy consumption (in %)	73.3	69.2	75.7
Total energy consumption (MWh)	168,734.3	178,617.7	192,622.9

Energy consumption and generation through company-owned photovoltaic systems

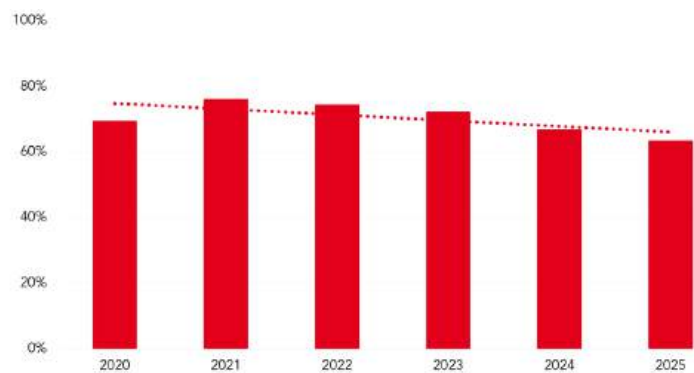
Total energy consumption: Generation and purchase



Amount of electricity purchased or produced on-site



Direct consumption from photovoltaic generation



E1-6

Gross Scope 1, 2 & 3 and total GHG emissions

System boundaries

GHG emissions were calculated for the year 2025. The following companies were all included in the calculation:

- Rubner Holding AG – Chienes (BZ), Italy
- Rubner Holzindustrie Ges.m.b.H. – Rohrbach an der Lafnitz, Austria
- Nordpan GmbH – Valdaora (BZ), Italy
- Nordpan Rubner Holzbauelemente GmbH – Strassen, Austria
- Industria Legnami Pusteria Srl – Chienes (BZ), Italy
- Rubner Ingenieurholzbau GmbH – Chienes (BZ), Italy
- Rubner Holzbau GmbH – Ober-Grafendorf, Austria
- Rubner Holzbau GmbH – Augsburg, Germany
- Rubner Holzbau GmbH – Bressanone (BZ), Italy
- Rubner Construction Bois Sas – Saint Priest/Rosny-sur-Seine, France
- B.C.B Srl – Carpenedolo (BS), Italy
- Rubner Haus GmbH – Chienes (BZ), Italy
- Rubner Bauelemente GmbH – Poing, Germany
- holzius GmbH – Lasa (BZ), Italy
- Rubner Türen GmbH – Chienes (BZ), Italy
- Rubner Fenster GmbH – Sarentino (BZ), Italy

The summary of GHG emissions is based on emissions data in accordance with the reporting standards of the Greenhouse Gas Protocol, in particular the Corporate Accounting and Reporting Standard (2004) and the Corporate Value Chain Accounting and Reporting Standard (2011). Where possible, primary data was used. In areas where primary data was unavailable, a consistent and conservative calculation approach was adopted, based on the "spend-based" methodology (euro expenditure per category).

The report does not contain any specific targets or information on negative GHG emissions (removal from the atmosphere). Carbon offsets are not taken into account and are not deducted from the total.

Reported greenhouse gases and global warming potential (GWP)

The analysis includes the following greenhouse gases: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), sulphur hexafluoride (SF₆), nitrogen trifluoride (NF₃), hydrofluorocarbons (HFCs) and perfluorocarbons (PFCs). Emissions of these gases are expressed as carbon dioxide equivalents (CO₂e), based on their global warming potential over a 100-year period (GWP100).

The global warming potential (GWP) values are taken from the Fourth, Fifth or Sixth Assessment Reports of the Intergovernmental Panel on Climate Change (IPCC AR4, AR5 or AR6). These figures were calculated in accordance with the methods and guidelines defined in the emission factor publications used.

Approach to emission factors

For each business activity, the most appropriate and locally relevant emission factor was selected, taking into account locality, relevance, the availability of emission factors and the consistency of the sources used.

Uncertainty assessment

A qualitative assessment of uncertainty was carried out for this report. A quantitative assessment is limited due to the lack of precise uncertainty data. Consequently, in each subsequent reporting period, a review will be carried out to determine whether quantitative assessments are possible.

Emission categories excluded from the system boundaries

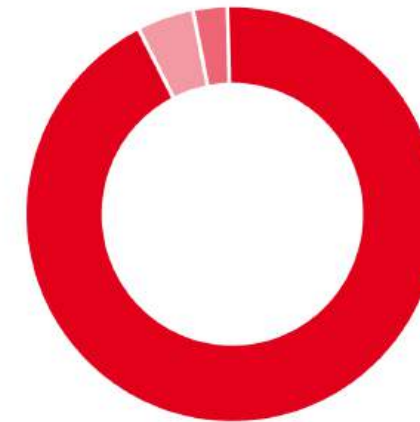
The following emission categories have been excluded, as these sources were identified as not applicable or not significant for the current reporting objectives:

- Further processing of products sold
- Use of products sold
- Rented or leased property, plant and equipment
- Franchising
- Investments

In the 2025 reporting period, the Rubner Group's total emissions amounted to 89,449.9 tonnes of CO₂ equivalent (t CO₂e).

	2023	2024	2025
Scope 1 GHG Emissions	3,983	4,750	3,975
Stationary Combustion	629	512	699
Mobile Combustion	3,346	4,217	3,263
Process Emissions	-	-	-
Fugitive Emissions	7	21	12
Scope 2 GHG Emissions	6,069	6,397	2,390
Market-Based Electricity	2,902	5,935	1,900
Location-Specific Electricity	5,012	6,778	4,642
Market-Based Heat	3,167	463	490
Location-Specific Heat	3,167	466	492
Scope 3 GHG Emissions	133,511	89,657	83,085
Goods	75,457	42,643	40,973
Services	14,781	19,322	16,421
Capital Goods	26,144	9,492	12,205
Energy Supply	4,146	6,562	5,055
Transport Upstream	5,596	8,734	5,673
Waste	212	252	220
Business Travel	356	271	353
Commuting	1,095	1,139	1,160
Transport Downstream	1,786	290	301
End-of-Life of Product	3,938	952	724
Total GHG Emissions	143,563	100,803	89,450

*All data in the table above are given in t CO₂e.



■ Scope 1 ■ Scope 2 ■ Scope 3

Direct emissions (Scope 1)

The Rubner Group's Scope 1 emissions stem from the use of fossil fuels in the company's own processes. During the 2025 reporting period, Scope 1 emissions totalled 3,974.5 t CO₂e. These emissions were primarily caused by the mobile combustion of fuels for the vehicle fleet (3,263.4 t CO₂e, 82.1 %), followed by the stationary combustion of natural gas, liquefied petroleum gas and wood chips (699.2 t CO₂e, 17.6 %) and fugitive emissions from refrigerants (11.98 t CO₂e, 0.3 %).

Indirect emissions from purchased energy (Scope 2)

The Rubner Group's Scope 2 emissions arise from the purchase of externally generated energy, such as electricity or heat. In the 2025 reporting period, market-based Scope 2 emissions totalled 2,390.1 t CO₂e. These comprised electricity consumption (1,900.0 t CO₂e, 79.5



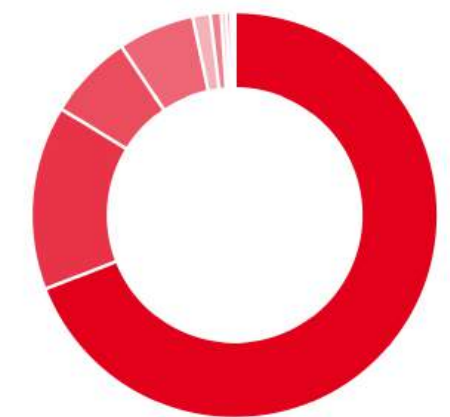
"We aim to rely as much as possible on an energy mix free from fossil fuels, thereby promoting sustainable development."

Thomas Moosbrugger,
Research & Development Rubner Group

%) and the use of indirect heat (490.2 t CO₂e, 20.5 %).

Indirect emissions in the value chain (Scope 3)

The Rubner Group's Scope 3 emissions relate to the upstream and downstream value chain (e.g. purchased goods and services, transport or business travel): during the 2025 reporting period, Scope 3 emissions totalled 83,085.2 t CO₂e. Purchased goods, such as raw materials and building materials, accounted for the largest share at 40,973.2 t CO₂e (49.3 %), followed by capital goods (machinery, plant and vehicles) at 12,205.4 t CO₂e (14.7 %). Purchased services, such as repairs, IT and consultancy, also contributed to emissions, accounting for 16,421.3 t CO₂e (19.8 %). Scope 3 upstream and downstream processes also included transport – with emissions of 5,672.7 t CO₂e (6.8 %) – as well as energy- and fuel-related activities with emissions of 5,054.5 t CO₂e (6.1 %). Business travel, such as flights and accommodation, accounted for 353.5 t CO₂e (0.4 %). Other indirect emissions, such as the company's own waste, totalled 220.0 t CO₂e (0.3 %). The categories downstream transport and disposal of sold products were only partially taken into account.



■ Purchased goods and services
■ Capital goods
■ Upstream transport
■ Fuel
■ Commuting employees
■ EoL products
■ Business trips
■ Downstream transport
■ Waste production

E2 Pollution

IRO-1

Description of the processes to identify and assess material pollution-related impacts, risks and opportunities

The assessment of the significant impacts, risks and opportunities related to environmental pollution focuses on internal processes. The Rubner Group currently has limited information to make a sound assessment of the upstream and downstream value chain.

At all Rubner Group sites, there is a risk of air, soil and water pollution due to business activities. Lower impacts may arise from exceptional situations such as damage to facilities. The Rubner Group's production sites and construction sites located near residential areas pose a risk of noise pollution to the neighborhood due to production processes and the delivery and removal of raw materials.

Evaluation	Significant impact, risk and opportunity	Strategy for dealing with impact, risk and opportunity
Negative Impact	Soil pollution caused by oil leaks, fuel or tire abrasion	The Rubner Group regularly maintains its vehicle fleet to prevent soil contamination from oils and fuels as much as possible and is converting its fleet to electric mobility.
Negative Impact	Pollution or deterioration of water quality due to untreated wastewater from production processes	Water pollution is counteracted by settling tanks at the sites, and water from production processes is pre-treated.
Negative Impact	Environmental pollution caused by unnecessary waste and residual materials	The Rubner Group minimises its waste and relies on waste management systems.
Negative Impact	Unnecessary product packaging	The Rubner Group only uses product packaging where absolutely necessary and works with suppliers and customers to minimise it or develop alternatives.
Negative Impact	Noise pollution and resulting disturbances caused by production processes at the sites, construction work on building sites and internal and external logistics	The Rubner Group minimises noise pollution to an acceptable level by installing noise barriers and special devices on plants and machinery. Tools for optimising logistics and travel at the sites help to reduce traffic noise.
Negative Impact	Air pollution caused by production processes at the sites, such as biomass heating, steam, fine dust and wood dust, combustion of fossil fuels and exhaust air from extraction systems	The Rubner Group strictly complies with environmental laws and regularly maintains its plants to prevent negative emissions. Emission values are measured regularly in accordance with legal requirements and replacement investments are made as necessary.
Negative Impact	Environmental damage caused by non-compliance with environmental laws and exceeding emission limits in the areas of soil, water, air and noise	The Rubner Group strictly complies with environmental laws and regularly maintains its facilities to prevent negative emissions. Emission values are regularly measured in accordance with legal requirements and replacement investments are made as necessary.

Policies related to pollution

The Rubner Group does not draw up company-wide guidelines for dealing with exceptional incidents of environmental pollution. Instead, it relies on decentralised preventive measures tailored to the specific conditions at each site and to the relevant national legal requirements.

Actions and resources related to pollution

Soil, surface water and groundwater

The Rubner Group implements measures at its sites to mitigate potential risks and prevent contamination of soil, surface water and groundwater. All vehicles and machinery are regularly serviced to prevent leaks of oil and other operating fluids. Where there is a risk that binders, oils or other substances may contaminate the soil or waste water, the Rubner Group uses water treatment and separation systems in which the water undergoes preliminary treatment. In this process, the process water is pre-treated after use and then returned to the local sewage system. This takes place, for example, at the fully automated paint shop at Rubner Türen, in the adhesive mixing facilities at the production sites of Rubner Ingenieurholzbau and Nordpan, and at the company's petrol stations. At the sawmill in Rohrbach an der Lafnitz, the Rubner Group also uses two settling basins to pre-treat surface water from asphalted round timber storage areas. These basins are continuously maintained to ensure they remain in good working order.

When purchasing cleaning products and consumables, the company pays close attention to their environmental compatibility.

Years ago, the Rubner Group decided to stop using blue stain inhibitors in its sawmills in order to prevent such substances from leaching out during the product lifecycle. The Rubner Group attaches great importance to active water management at its sites. By providing sufficient areas for rainwater infiltration and investing in infiltration basins and green roofs, the impact on receiving waters

and wastewater systems during heavy rainfall is reduced. For new buildings, the Rubner Group pays particular attention to opportunities for reusing service water and assesses these in the early stages of project development.

Sustainable mobility

With regard to its own vehicle fleet, the company has begun a gradual transition to renewable fuels and electric mobility. Newly purchased vehicles meet at least emission standards VI or VII. The Rubner Group is utilising the opportunities offered by digitalisation to optimise storage, loading and logistics processes both at the factory and on construction sites. This helps to avoid unnecessary journeys by forklift trucks and lorries, as well as subsequent deliveries.

The companies within the Rubner Group are taking various measures to promote the mobility of their workforce. Company-owned nine-seater minibuses facilitate car-sharing to and from work. By providing travel tickets at the company's expense, the Rubner Group encourages the use of public transport. In addition, the use of bicycles and e-bikes for commuting to and from work is supported.

With regard to external mobility, the Rubner Group ensures that transport companies comply with at least Emissions Standard VI and, in the near future, Standard VII. Priority is given to vehicles with lower-CO₂ propulsion systems, such as biodiesel or electric drives.

Air quality

To improve air quality both inside and outside its buildings, the Rubner Group is investing in modern filtration and extraction systems at its production sites. The systems were completely replaced during the refurbishment and new-build work at the Rubner Türen site in Chienes and at holzius in Lasa. The system was also replaced at Rubner Holzbau in Bressanone, which contributed to a significant reduction in dust levels. By feeding material directly from the sawing and further processing line into the new pellet production facility at the Rubner Holzindustrie site in Rohrbach an der Lafnitz, a significant reduction in dust emissions was achieved.



The processing of sawmill by-products into high-quality pellets has led to a reduction of around 80 % in the bulk loading of wood chips, sawdust and planer shavings.

The Rubner Group ensures that it complies with the legally prescribed emission limits. This is regularly verified through indoor air emission measurements, pollutant measurements at chimneys (where permitted) and noise assessments as part of the operating licence. The emissions from the Rubner Group's manufactured products are regularly tested by testing institutes such as HFA and EPH Dresden for VOCs, heavy metals and formaldehyde to ensure their suitability for use in living spaces.

Noise reduction

Through targeted investment in building infrastructure and organisational measures at its facilities, the Rubner Group aims to achieve effective noise reduction at its sites.

The Rubner Group regards raising staff awareness of smart working practices as the most effective means of reducing noise. Staff are encouraged to carry out noisy tasks during core working hours or to move certain tasks indoors. One example of this is the relocation of part of the timber

feeding process at the sawmill in Rohrbach an der Lafnitz. Automatically closing gates also help to reduce noise outside the production halls.

Occupational health and safety requirements for high-noise machinery in the production halls, such as planing machines, necessitate the use of soundproof enclosures. Noise barriers also protect the neighbourhood from noise emissions.



“Over the past few years, we have continuously increased our own electricity generation through photovoltaic systems and used it to power our electric fleet.”

Thomas Moosbrugger,
Research & Development Rubner Group

Targets related to pollution

National legislation sets out the emission limits for air pollutants and noise pollution that must be complied with and monitored, as well as the intervals at which these are to be reviewed. The Rubner Group is committed to rigorously complying with these limits, as well as with regulations on soil and water pollution.

E2-4, E2-5

Pollution of air, water and soil, substances of concern and substances of very high concern

Safety data sheets and processing guidelines require manufacturers to specify the ingredients of their products. The Rubner Group reviews this information regularly and thoroughly. Where lower-pollutant alternatives are available and have proven their worth, these are used.

The Rubner Group currently uses adhesives containing isocyanate, melamine and formaldehyde in the manufacture of wood-based materials. Avoiding ingredients that are harmful to health is a top priority. The Rubner Group consistently implements the principle of substitution wherever it is technically and economically feasible. For example, around 80 % of adhesives containing formaldehyde have so far been replaced by low-formaldehyde adhesive systems.

The Rubner Group does not use any raw materials whose constituents do not comply with the Taxonomy Regulation. All substances used in addition to pure wood are well below the 0.1 % mass fraction.

To ensure safety in the workplace, the limit values for formaldehyde and isocyanate are regularly checked by external partners. In addition, the Rubner Group has its products continuously tested by third parties to ensure that the limit values prescribed in the product standards are adhered to.

The following tests are carried out:

- Determination of VOCs and formaldehyde in accordance with EN 16516, with assessment in accordance with the AgBB scheme
- Determination of formaldehyde emission in accordance with DIN EN 717-1
- Determination of the content of heavy metals, wood preservatives and anions in accordance with the AltholzV 2002
- Determination of the free melamine content in accordance with the IHD-W-489 method to ensure the detection limit of 0.1 %



“Forest sustainability is based on three pillars: economic, ecological, and social sustainability. Austrian forestry has the advantage of having a well-functioning and steadily growing wood processing industry within the country. Without the industry, there would be no market for timber (economic sustainability), forests would lack the diversity provided by different forms of management (ecological sustainability), and there would be fewer employment opportunities (social sustainability).”

Christoph Geier,
Director of Economic Affairs Vorau Abbey





E3 Water & Marine Resources

IRO-1

Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities

The Rubner Group has identified only one negative impact in relation to water and marine resources, namely the consumption of water resources and the contribution to competition for these resources.

Evaluation	Significant impact, risk and opportunity	Strategy for dealing with impact, risk and opportunity
Negative Impact	Consumption of water resources and contribution to competition for these resources	The Rubner Group respects its water resources and uses them in an optimised manner.

E3-1

Policies related to water and marine resources

The Rubner Group does not have any specific guidelines relating to water and marine resources. The company’s fundamental approach is to use all natural resources, including water, efficiently and optimally.

E3-2

Actions and resources related to water and marine resources

As a large proportion of water pollution within the Rubner Group is caused not by the company’s core business activities but by the day-to-day behaviour and needs of its employees, the focus is on raising their awareness. At 16 Rubner Group sites in South Tyrol, Austria and Germany, employees have access to excellent-quality drinking water supplied by the public water network. The use of tap water for individual drinking water needs has become established. Water dispensers with a carbonation function are used to produce mineral water, thereby minimising the purchase of water in plastic and glass bottles for internal use. At the same time, avoiding unnecessary transport has a positive impact on waste prevention and CO₂ reduction.

Water consumption, particularly of process water, is consistently monitored. Where appropriate, service water, such as rainwater, is used as process water. Within the Rubner Group, for example, the company operates its own service water wells for the wet storage of round timber. Regulatory requirements regarding water management are implemented accordingly.

E3-3

Targets related to water and marine resources

Water consumption is directly linked to production output and the number of employees. The Rubner Group monitors water consumption with the aim of keeping it constant in relation to these factors and using the resource sparingly.

E3-4

Water consumption

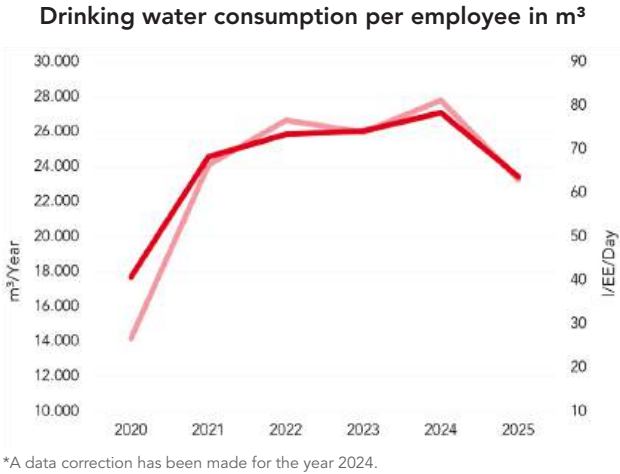
	m³
Total water consumption in the reporting period	23,261
Total volume of water recovered and reused during the reporting period	0

The quantities of water used for the wet storage of round timber are not specified.



“Through targeted forestry measures, we can promote biodiversity, stability, vitality, and the quality of our forests.”

Bernd Painsitt,
Styrian Forest Owners Association (WVB Steiermark)



“To be better prepared for the future, we are continuously improving our local climate risk assessments. Based on these assessments, we implement the necessary measures.”

Thomas Moosbrugger,
Research & Development Rubner Group



E4 Biodiversity & Ecosystems

IRO-1

Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities

The Rubner Group relies on wood as a primary raw material. In order to ensure the sustainability of its business activities, it pursues a strategic interest in securing the long-term availability of this raw material. Additional raw materials are required for product manufacturing, including metallic and mineral raw materials, fasteners and steel connecting parts, insulation materials, natural, ecological and fossil materials, glass and more.

Surface sealing and landscape changes affect ecosystems and biodiversity. When expanding or renovating its own sites, the Rubner Group can influence the extent of the impact on the landscape. In construction projects, however, it is the responsibility of the customer to work with local authorities to ensure that the construction project does not cause any serious damage to biodiversity and ecosystems. In the core markets of Italy, Austria, Germany and France, environmental impact assessments are required by law. These assess the potential impact on biodiversity and ecosystems.

Physical, transitional and systemic risks were not considered when determining the significant impacts, risks and opportunities in relation to biodiversity and ecosystems. These risks arise in connection with climate change and have an indirect impact on biodiversity and ecosystems. These include increased damage from calamities, more frequent occurrences of pests such as bark beetles, and the retreat of spruce trees to higher altitudes due to global warming.

Evaluation	Significant impact, risk and opportunity	Strategy for dealing with impact, risk and opportunity
Negative Impact	Loss of biodiversity due to raw material extraction for product manufacturing	The Rubner Group pays attention to the origin of the raw materials used in the manufacture of its products. It sources 100 % of its primary raw material, wood, from sustainably managed forests and only processes PEFC or FSC-certified wood. When purchasing products, attention is paid to environmental product declarations (where available) and the Construction Products Regulation.
Negative Impact	Surface sealing through company-related activities	The Rubner Group promotes the dismantling and renaturation of sealed surfaces as part of conversion and expansion work at its sites.
Negative Impact	Landscape changes due to new construction, conversion and urbanisation	When carrying out conversion and expansion work at its sites, the Rubner Group ensures that the impact on nature is kept to a minimum by taking the architectural integration of the buildings into account as far as possible.
Positive Impact	Measures to reduce surface sealing	The Rubner Group promotes the dismantling and renaturation of sealed areas as part of conversion and expansion work at its sites.
Risk	Legislation limiting the number of sealed surfaces could lead to greater competition for land and restrict construction projects. This could in turn lead to price and demand losses.	The Rubner Group considers the risk of this legislation to be very low in the medium term. It is therefore focusing on issues within its direct sphere of influence in the area of biodiversity and ecosystems for the time being.

Transition plan and consideration of biodiversity and ecosystems in strategy and business model

At present, there are no known significant impacts, risks or opportunities relating to biodiversity and ecosystems that are directly influenced by the Rubner Group’s strategic direction. For many years, the Group’s own sawmills have taken great care to source timber locally and, as a priority, to process it directly within the Rubner Group’s companies. All Rubner Group companies process exclusively PEFC- or FSC-certified timber. In some cases, country-specific certifications such as SFI (America) are used, which are equivalent to the European certifications.

The legal frameworks in the countries from which the Rubner Group sources its timber (see table) require the conservation of forests and their biodiversity. Currently, the Rubner Group regards climate change as the greatest threat to forest biodiversity: rising temperatures are leading to the retreat of spruce and to an increase in disasters such as bark beetle infestations. This is one of the reasons why the Group is pursuing the goal of mitigating climate change by reducing greenhouse gas emissions. At the same time, the aim is to reduce dependence on spruce by diversifying the types of timber used.

A detailed resilience analysis has not yet been carried out. With regard to physical risks, transition risks and systemic risks relating to deforestation, the Rubner Group refers to Regulation (EU) 2023/1115 of the European Parliament and of the Council of 31 May 2023. Work is currently underway on the implementation of the EUDR. The implementation date has been postponed from 1 January 2025 to 1 January 2026.

Policies related to biodiversity and eco-systems

Action Target 10 of the Kunming-Montreal Global Bio-diversity Framework aims to ensure the sustainable management of areas used for agriculture, aquaculture, fisheries and forestry. The Rubner Group attaches great importance to promoting biodiversity-friendly practices and innovative approaches in order to contribute to a species-rich forest and to support natural regeneration as effectively as possible.

When purchasing products, the Rubner Group ensures that they bear the necessary markings in accordance with the Construction Products Regulation (CE) and, where available, requests environmental product declarations to obtain information on the relevant environmental emissions. Priority is given to products with a demonstrably longer service life.

In the countries where the Rubner Group has sites, local legislation strictly enforces compliance with emission limits from production facilities. Mandatory measurements ensure this.

When expanding sites, the Rubner Group adheres to the guideline that ground surfaces should only be sealed where absolutely necessary. Where possible, construction is carried out upwards rather than outwards.

Actions and resources related to bio-diversity and ecosystems

The Rubner Group is implementing measures to preserve biodiversity and ecological diversity, with a focus on preventive approaches. The company endeavours to avoid negative impacts from the outset and to minimise them as far as possible.

Measures to protect forests

Targeted investments have been made in the Rubner Group’s sawmills to enable the efficient processing of both small-diameter and large-diameter timber. This allows the entire product range to be manufactured to the usual high standard. The company is thus able to respond to disasters caused by climate change. Large quantities of round timber, which would otherwise be sent for thermal recycling, can be taken on and processed at short notice by the company’s regular suppliers.

The Rubner Group is a reliable buyer of sawable round timber in the vicinity of the sawmill in Rohrbach an der Lafnitz. This particularly supports small-scale forest owners with thinning operations and indirectly helps to mitigate environmental impacts and natural disasters.

The company has prepared itself to process alternative softwoods such as pine and fir, which can be used in downstream production processes in the same way as spruce. With this strategy, the Rubner Group not only secures its business model in the long term but also actively promotes mixed-species forests.

The safe use of alternative timber species in Rubner Group products is ensured through external testing in accordance with the Construction Products Regulation. In collaboration with external research institutions, the Rubner Group is actively involved in projects focusing on the use of hardwoods in structural timber construction.

The Rubner Group processes only PEFC- or FSC-certified timber, or timber with verifiable equivalent certification. The EU Deforestation Regulation (EUDR) and local forestry laws in the countries from which the company sources timber are very strictly geared towards the conservation of biodiversity and ecosystems. By adhering to these regulations, the Rubner Group makes a significant contribution to the protection of bio-diversity and, with greater sensitivity, helps to preserve the functions of the forest for society – for example, as a protective forest and a recreational area.

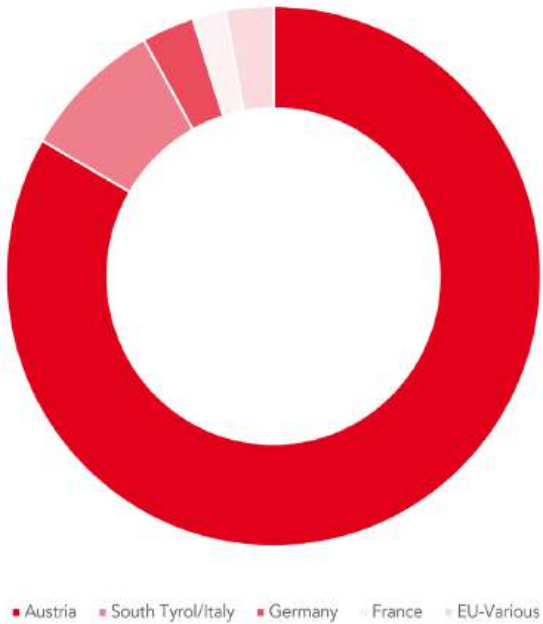
Nine companies within the Rubner Group are PEFC-certified, and all companies process PEFC-, FSC- or SFI-certified timber. All three certificates guarantee that the timber comes from sustainably managed forests.



“One trend that has already emerged in recent years is that, within just a few months, the market can shift within just a few months from a situation of severe roundwood surplus caused by disasters, to a situation of shortage. Greater storage capacity would help solve this problem: timber infested by bark beetles or brought down by windstorms could be transported away quickly, and plants could fill their storage facilities in preparation for periods of lower logging activity.”

Christoph Geier,
Director of Economic Affairs Vorau Abbey

Wood sourcing by the Rubner Group



To reduce paper consumption, the Rubner Group avoids unnecessary printing in its offices. For any promotional materials that do need to be produced in paper form, only PEFC- or FSC-certified paper is used.

The Rubner Group and the Rubner family own woodland in South Tyrol covering an area of around 600 hectares. The company's decision-makers are aware of the importance and necessity of preserving primary forests and ensuring they are not adversely affected. The Rubner family relies on the natural regeneration of the tree stands, as a result of which their woodland areas have established themselves over the past few decades as important conservation areas for flora and fauna.

Measures to reduce land sealing and landscape changes

In 2024, three Rubner Group sites were affected by flooding, highlighting the impacts of climate change and land sealing in these areas. In response, the Rubner Group plans to implement measures for flood protection, as well as the removal of impervious surfaces and the restoration of natural habitats, during future refurbishment and expansion works.

Legislation, in particular Regulation (EU) 2024/1991 on the restoration of nature, also promotes the removal of impervious surfaces and the restoration of natural habitats during site expansions or refurbishment works. For the Nordpan site in Valdaora, this means that, as part of a hall extension in 2025, a green roof covering an area of 3,345 m² will be installed, followed by a further 931 m² of green roofing in 2026.

Based on thorough project planning, Rubner Türen opted for a multi-storey production extension at its headquarters in Chienes, rather than a single-storey new build on undeveloped land. This decision was largely influenced by the associated reduction in land use.

E4-4

Targets related to biodiversity and eco-systems

The Rubner Group's main objective is to promote biodiversity through its business activities. No specific targets have been set as yet.

E4-5

Impact metrics related to biodiversity and ecosystems change

The forest inventory on timber growth takes into account the increase in forest area within the catchment areas (Austria, Italy, Germany) as an ecological threshold.

The forest area in Austria covers more than 4 million hectares and continues to grow. Currently, around 97 % of the growth is utilised, meaning that more timber regrows than is processed. Active forest management helps to ensure that the sustainable use of wood as a resource will remain possible in the coming years and decades. A trend towards more deciduous wood is evident and, overall, improves biodiversity¹.

In 2022, the Federal Forest Inventory surveyed large-scale forest conditions in Germany. The forest area in Germany covers 11.5 million hectares and has increased only slightly over the last 10 years. Hardwood species are also on the rise in Germany².

In Italy, the last forest inventory survey was carried out in 2015; data from the 2025 inventory are still pending. In Italy, the forest area totals around 11 million hectares. 68 % of Italian forests are subtropical, comprising oak, pine and other Mediterranean tree species. Italy has the greatest biodiversity in Central Europe. In South Tyrol, approximately 45 % of the area is covered by forest³.



¹ Source: Federal Forest Research Centre
² Federal Forest Inventory of the Federal Ministry of Agriculture, Food and Rural Affairs
³ Inventario Nazionale delle Foreste e dei serbatoi forestali di Carbonio - INFC

E5 Resource Use & Circular Economy

SBM-3

Significant impacts, risks and opportunities

The Rubner Group recognises the negative impacts caused by the depletion of renewable and non-renewable resources and by the waste of resources in product manufacturing. In the long term, this can lead to supply difficulties.

The Rubner Group therefore sees an opportunity to develop more environmentally friendly products from renewable raw materials, thereby increasing demand and opening up new market segments. However, there is a risk that the increased use of renewable resources will also lead to higher construction costs.

Evaluation	Significant impact, risk and opportunity	Strategy for dealing with impact, risk and opportunity
Negative Impact	Depletion of renewable and non-renewable natural resources for product manufacturing	The use of materials is to be reduced to a minimum and the reuse of by-products optimised. The reusability of materials and their life cycle potential are continuously analysed in order to minimise the risk of shortages of important raw materials.
Negative Impact	Waste of resources due to shortened product life cycles and limited use of the full life cycle potential	The Rubner Group attaches great importance to the manufacture of low-pollutant and recyclable products. It continuously analyses the reusability of materials and their life cycle potential in order to minimise the risk of shortages of important raw materials.
Positive Impact	Waste of resources due to shortened product life cycles and limited use of the full life cycle potential	The use of materials should be reduced to a minimum and the reuse of by-products optimised. The reusability of materials and their life cycle potential are continuously analysed to minimise the risk of shortages of important raw materials.
Negative Impact	Increased environmental impact due to non-recycled or hazardous waste	The Rubner Group does not use any raw materials whose ingredients would lead to non-compliance according to the Taxonomy Regulation. All substances used in addition to pure wood are well below the mass fraction of 0.1 %.
Risk	Increased construction costs due to the use of renewable resources with low environmental impact	The Rubner Group attaches great importance to the manufacture of low-pollutant and recyclable products. The use of renewable natural resources may lead to increased construction costs for customers in the medium term.
Risk	Difficulties in raw material supply due to the increasing scarcity of renewable and non-renewable raw materials	The use of materials is to be reduced to a minimum and the reuse of by-products optimised. The reusability of materials and their life cycle potential are continuously analysed in order to minimise the risk of shortages of important raw materials.
Opportunity	Increased demand and access to more market segments through new products with lower environmental impact	In order to understand the environmental impact of its products, the company provides its customers with environmental product declarations in accordance with EN 15804 for some of the products it manufactures.

Policies related to resource use and circular economy

There are currently no binding guidelines or options for resource utilisation in timber construction in line with the principles of the circular economy. Without a legal framework, the use of recycled materials in the manufacture of new semi-finished products gives rise to legal uncertainties. National and European legislation is becoming increasingly stringent with regard to the proper disposal and separate collection of waste by type, and this is accompanied by significant penalties. In France, disposal levies for products have been introduced under the "Loi AGECE", the law on combating waste and promoting the circular economy. The amount of the disposal levy depends on a product's environmental profile, meaning that environmentally friendly products can be disposed of more cheaply than those that are difficult to recycle. The Rubner Group expects similar levies to be introduced in other countries as well.

Actions and resources in relation to resource use and circular economy

Use of materials

The use of materials is to be reduced to a minimum and the reuse of by-products optimised. The Rubner Group achieves this through the continuous modernisation of its production facilities and by optimising production processes to increase yield. In addition, the aim is to maximise the quality of wood waste utilisation: wood chips are processed into pellets, and bark is used to heat the infrastructure and for wood drying. At the Rohrbach an der Lafnitz site, the commissioning of the pellet plant has reduced the transport of wood chips by a factor of 5.

Waste generation

Another key focus of the Rubner Group is on reducing waste generation. This applies both to the packaging material used to protect products and components during delivery and to the waste generated by activities on construction sites.

The Rubner Group aims to avoid waste wherever possible and to consistently sort any waste that is produced – from the offices right through to the construction sites. By sorting materials by type, the volume of residual materials to be transported can be significantly reduced: for example, the Rubner Group uses cardboard balers, nylon balers or Styrodur balers to effectively compact waste, which reduces disposal costs and reduces the burden on the environment. Reusable tarpaulins are increasingly being used for packaging instead of PVC film. Where possible, packaging is dispensed with in consultation with suppliers; this applies, for example, to cork boards or wood fibre insulation boards.

An increasing number of suppliers are taking back residual materials and single-type waste from their own products, which reduces the volume of waste generated. The Rubner Group makes consistent use of this opportunity. The Rubner Group raises awareness amongst its team members about waste management in the workplace. It encourages the systematic separation of waste at collection points and strives to use biodegradable, environmentally friendly or reusable packaging. With regard to drinking water consumption, the Rubner Group reduces plastic and glass waste by using water dispensers with a sparkling water function and by avoiding the purchase of bottled water.

Recyclability

The Rubner Group attaches great importance to the manufacture of low-pollutant and recyclable products. It continuously analyses the reusability of materials and their life-cycle potential in order to minimise the risk of shortages of key raw materials. Particular attention is paid to the reusability of materials used in buildings beyond their current intended purpose: timber beams from halls due for demolition can generally be reused in new structural frameworks. For example, individual timber components from a dismantled Rubner Doors production hall were reused elsewhere. A new building incorporating a significant proportion of recycled materials has since been completed.

The Rubner Group aims to think beyond the current use of buildings – particularly warehouses – right from the planning and architectural design stage. Sustainable planning and intelligent product design are key elements in ensuring that circularity and recyclability are taken into account as early as the manufacturing phase.

The currently applicable, European harmonised product standards exclude the use of waste wood as a secondary raw material. One problem with reuse is the assessment and classification procedures required to ensure product properties. Questions such as "Is the wood of sufficient quality? Has it been overused? Is it rotten? What is the quality of the wood at the end of its first life cycle?" need to be answered. The Rubner Group is collaborating with renowned research institutes to lay the necessary foundations for the reuse or processing of waste wood and to expand the relevant product standards at European level. As soon as it becomes legally possible to put wood through a second and third life cycle beyond thermal recovery, the Rubner Group sees great potential in this. In 2025, the first prototype building incorporating a significant proportion of recycled material was constructed.

Environmental Product Declarations

In the manufacture of its products, the Rubner Group relies on materials from the upstream value chain, which lie only indirectly within the company's sphere of influence. At present, key product information, such as third-party Environmental Product Declarations, is not consistently available. This makes it difficult to assess the environmental impact of all materials used in a holistic manner.

To provide information on the environmental impact of its products, the Rubner Group makes Environmental Product Declarations in accordance with EN 15804 available to its customers for some of the products it manufactures itself. These declarations provide information on emission levels and enable the company to identify potential for optimisation based on the underlying life cycle assessments and to implement sustainable improvements.

The Rubner Group is convinced that the EU's mandatory sustainability reporting requirements will create greater transparency, which will improve product documentation overall and help the company to consistently implement the Scope 3 regulations.

Targets related to resource use and circular economy

The Rubner Group has a significant direct influence on the volume of waste it generates. It has therefore set itself the objective of continuously reducing the volume of waste – and, in particular, the amount of packaging material used – at all its sites. This is to be achieved by:

- improving the quality of data used to record the volume and types of waste generated at the sites and construction sites
- working closely with recycling companies to document the quantities of waste materials and their subsequent recovery
- reducing the Group's own packaging materials, where this is practical and feasible
- switching to reusable packaging materials, where this is practical and feasible
- consistently improving waste management at the sites and construction sites in accordance with the PPWR (EU) 2050/40
- optimising sorting and collection processes
- improving the reusability and recyclability of products



“Thanks to the greenhouse gas emissions inventories we have conducted in recent years, we have a solid foundation for optimising our climate strategy and defining and implementing consistent long-term targets.”

Peter Gabriel,
Sustainability & Marketing Representative
Rubner Holzindustrie Ges.m.b.H.

E5-4

Resource inflows

	kg
Round wood, sawn timber, veneer, ...	489,447,646
Wood-based materials (BSH, CLT, OSB, ...)	10,339,202
Adhesives (glue mixture)	2,247,441
Metal (steel parts and fasteners)	2,713,263
Insulation materials (biological)	483,908
Insulation materials (fossil)	621,917
Glass	549,986
Impregnation / Coatings	143,805
Windows	304,539
Packaging	208,050
Doors	2,473

E5-5

Resource outflows

	kg
Total amount of waste generated	2,374,730
Total amount of non-recycled waste generated	999,020

E5-6

Anticipated financial effects from resource use and circular economy-related risks and opportunities

The Rubner Group faces the financial challenge of increased waste generation: the greater the volume of waste, the higher the disposal costs. In addition, flat-rate disposal charges are already levied on products placed on the market. These costs can be significantly reduced through the use of sustainable materials and the consistent avoidance of waste.

Another cost driver is the improper separation of waste. If materials are not consistently sorted by type at the sites or on the building site, the waste management company charges additional fees, as it has to go to great lengths to sort out contaminants.



“Our goal is to minimise the use of materials while maximising the lifespan of our products. It is important to us to ensure that existing materials can be reused in a second life cycle.”

Thomas Moosbrugger,
Research & Development Rubner Group





Social

S1 Own Workforce
S2 Workers in the Value Chain
S3 Affected Communities
S4 Consumers & End-Users

S1 Own Workforce

SBM-3

Significant impacts, risks and opportunities

In addition to mandatory training and instruction on occupational safety and occupational health visits, the Rubner Group offers specialised training courses to enhance workplace safety.

The economic success of the Rubner Group depends largely on its team and its expertise. This poses a considerable risk, as it is becoming increasingly difficult to recruit and retain qualified personnel. An attractive, stable and inclusive working environment ensures that employees feel comfortable in all phases of life. Occupational safety is a priority in our daily activities, with a particular focus on health promotion.

There is no risk of job losses or the need for employee re-training due to environmental measures. Furthermore, no activities within the company involve a high risk of forced or child labour, and there are no particularly vulnerable groups of employees.

Evaluation	Significant impact, risk and opportunity	Strategy for dealing with impact, risk and opportunity
Negative Impact	Inadequate representation of different employee groups and neglect of their needs	Rubner's culture respects the diversity of its employees and focuses on creating diverse teams that complement and strengthen each other, thereby creating an inclusive working environment. Equal opportunities and inclusion play an important role in this. People from different cultural backgrounds are integrated into the team in an open and welcoming manner. Targeted training ensures good integration and respectful cooperation.
Positive Impact	Professional and personal growth of employees through further training, education and development opportunities	All employees of the Rubner Group have access to further training and the necessary work equipment to carry out their work efficiently. Personal development paths are discussed and implemented annually together with supervisors.
Positive Impact	Creation of an inclusive, fair and stable working environment	The Rubner Group's corporate culture is based on the understanding of creating a sustainable working environment built on mutual support and trust.
Positive Impact	Creating a working environment focused on well-being, satisfaction and commitment	The Rubner Group's corporate culture is based on the understanding of creating a sustainable working environment built on mutual support and trust.
Risk	Difficulties in recruiting employees lead to an increase in wage costs and the costs of additional benefits in order to be considered an attractive employer	The Rubner Group strives to offer a harmonious overall package that includes attractive, performance-based remuneration as well as additional benefits and interesting training opportunities.
Opportunity	Enhancing our attractiveness as an employer	All measures are aimed at creating an attractive working environment and positioning the Rubner Group as an attractive employer.
Risk	Lack of necessary and qualified workers	The Rubner Group offers further training and education for career changers and existing employees who wish to retrain if they want to work in a different area.
Negative Impact	Physical and mental health problems and accidents	In order to promote the health and well-being of its employees, the Rubner Group implements measures to promote health in the workplace, combined with a comprehensive range of training courses. This reduces the risk of illness.
Positive Impact	Creation of a safe working environment	In addition to mandatory training and instruction on occupational safety and occupational health visits, the Rubner Group offers specialised training courses for greater safety at the workplace.

Policies related to our own workforce

Action agreements

The corporate culture of the Rubner Group defines the company's vision, promise and values as points of reference for all employees. In order to provide a concrete tool for cultural cooperation, action agreements have been established. These contain basic principles and practical examples for dealing with each other as well as with suppliers, partner companies and customers. The aim is to achieve reliable and straightforward interaction characterised by partnership, respect and appreciation. These agreements are communicated during onboarding and are mutually binding from the start of employment with the direct supervisor.

Workplace safety and health

The Rubner Group works primarily with wood as a natural raw material. Other materials are used in further processing, whereby attention is paid to their naturalness. This means that contact with chemicals or hazardous substances is minimal. In the event of process-related contact with hazardous substances, all regulations in accordance with the suppliers' safety data sheets and the legal requirements for occupational safety are strictly observed. The effects are minimised through targeted workplace design. Continuous technological development and automation of production facilities aim to reduce direct contact between employees and hazardous substances to a minimum.

Occupational safety and health are regulated by national laws at each location. The managing directors and occupational safety officers of the respective companies are responsible for compliance with regional regulations and for managing safety risks and potential negative impacts. They are also responsible for implementing all measures for accident prevention.

All employees must participate in periodic occupational health examinations required by law, which mostly take place directly at the workplace.

Employer promise

The Rubner Group's employer promise is: "Just as every tree is unique, so is each and every one of us. We value all the different personalities with their individual strengths and potential. Meaningfully connected, we use this natural diversity to grow healthily together. Shared values, a clear attitude and a wealth of experience form our stable roots. Let's build on this and make the most of it together – for the benefit of people and nature."

The promise takes a clear stand on diversity and equal opportunities. It promotes a team with diverse personalities who support each other. The Rubner Group supports professional and personal development as well as individual career paths.

Recruiting policy

The recruitment policy governs the selection process and onboarding, including procedures, responsibilities and the flow of information between companies within the Rubner Group. The aim is to ensure a high standard of quality throughout the process.

A carefully planned induction phase ensures that new team members quickly grasp the technical requirements and embrace the corporate culture.

Company policy

The companies of the Rubner Group have guidelines or a code of conduct in place to ensure that all actions comply with ethical standards and take social responsibility into account. Employees focus their activities on achieving the company's goals and perform their tasks properly in order to avoid unauthorised actions.

UN Guiding Principles for Business and Human Rights; Universal Declaration of Human Rights (UDHR) and the ILO Declaration on Fundamental Principles and Rights at Work

The Rubner Group does not tolerate unethical employment practices such as illegal employment, child labour or forced labour, either in its own companies or in its supply chain. Everyone has the right to a safe workplace and fair working conditions.

The EU Whistleblowing Directive (EU) 2019/1937 ensures proper conditions for reporting violations. Reports of deviations and unethical incidents can be made anonymously through the websites of the companies of the Rubner Group.

Processes for engaging with own workforce and workers’ representatives about impacts

The Rubner Group promotes an open corporate culture where employees are encouraged to actively voice their concerns. A key objective is to create an environment of trust and transparency in which everyone feels heard and respected. Employees are therefore involved in decisions that directly affect them.

The most important channel for direct feedback is the annual employee appraisal. All employees have the right to have an individual meeting with their direct manager, and all managers are required to hold these meetings with their team members on an annual basis. Employee reviews provide an opportunity to openly discuss concerns and suggestions for improvement, exchange constructive feedback and discuss personal and professional development opportunities and goals.

We maintain an appreciative dialogue with the trade unions based on mutual respect. Trade unions represent employee interests at industry level and help raise standards within the companies.

Communication channels such as the employee magazine "Rubner News", information screens and the RICA app provide regular updates on important construction projects, developments and investments within the company.

Processes to remediate negative impacts and channels for own workforce to raise concerns

Every company has designated contact persons – such as occupational safety officers, trusted representatives or HR managers – who provide advice and support to employees with concerns or questions and, if necessary, forward these to management. The Rubner Group does not tolerate any retaliation against individuals who report misconduct in good faith.

The whistleblower platform on the company website is available to employees as a channel for complaints and for anonymously reporting concerns and issues relating to bullying and discrimination.

Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

The Rubner Group pursues a decentralised management approach. The main responsibility for planning and implementing workforce-related measures lies with the managing directors of the individual companies.

Workplace safety and occupational health promotion

The health and well-being of employees are a top priority throughout the Rubner Group. Specific occupational health promotion measures are implemented at the sites with the aim of continuously improving working conditions and minimising health risks. Tailored training measures that provide the necessary knowledge for safe and responsible work are a central component of improving occupational safety. Managers are made aware of the need to identify negative developments in the mental health of employees at an early stage, such as excessive or insufficient demands, stress and the risk of burnout. All managers are required to actively monitor safety and health in their working environment and to address any deviations directly.

To prevent work-related illnesses and injuries, Rubner Group companies offer various training courses on topics such as nutrition, stress management and time management. The Rubner Group also invests in work equipment that reduces physical strain, such as modern load cranes, lifting devices and height-adjustable tables.

In addition, mandatory occupational health examinations help to identify individual health risks and derive targeted measures to improve working conditions. By analysing sick leave, trends are identified and targeted preventive measures are developed.

Diversity, equal opportunities and inclusion

A homogeneous corporate culture can limit the potential of the workforce. The aim is therefore to build diverse teams that complement and strengthen each other. All employees, especially company management and executives, are expected to embody the Rubner Group's culture, raise awareness of diversity and eliminate prejudices. Employees from different cultural backgrounds are openly integrated. Right from the onboarding stage, attention is paid to training such as language courses and awareness training to ensure a respectful working environment.

The Rubner Group ensures that equal work is rewarded equally. A fair, appreciative and respectful interaction is important to prevent bullying and discrimination from taking root.

Training and further education to promote personal and professional employee development

Employees have the tools and resources they need to do their jobs efficiently and enjoyably. During the onboarding process, further education opportunities for personal development are addressed and the necessary work equipment tailored to individual needs is provided. Individual goals and training and continuing education opportunities are agreed upon in employee reviews to optimally support and promote employees on their professional and personal development paths.

Specialised training programmes are supported to ensure that all team members can actively shape the company's development in their respective areas. In addition to classroom training, the company uses various online platforms for autonomous learning.

Cross-location training promotes a common understanding of work and interdisciplinary cooperation within the Rubner Group. Group-wide training and topic-specific courses are organised centrally by HR managers. Targeted training ensures that managers lead their teams effectively and promote a positive working environment. They can also call on external coaches if necessary to grow personally and professionally.

The Rubner Group also promotes retraining within the company for those who are interested, thus ensuring long-term employee loyalty. Career changers, on the other hand, are offered job-specific training to prepare them specifically for their tasks.

By regularly evaluating internal and external training programmes, the effectiveness of further education measures can be continuously monitored and improved.

Stable and fair work environment

The Rubner Group's corporate culture aims to create a sustainable working environment based on mutual support and trust that respects the professional development and quality of life of its workforce. Company-related measures, such as flexible working hours and home office options, are the responsibility of the management. As a family-owned company, the Rubner Group attaches great importance to the compatibility of family and

career. Benefits such as canteen services, childcare facilities and sports courses are continuously evaluated and expanded as needed.

Measures to address employee shortages

In rural areas, where most of the Rubner Group's sites are located, competition for skilled workers is a challenge. Cooperation with schools and universities helps to attract committed young talent at an early stage. The Rubner Group strives to offer a harmonious overall package consisting of performance-related pay, benefits and further training opportunities.

The best recruitment comes from existing employees who recommend the company to others. Therefore, all measures are aimed at increasing employee satisfaction in order to create a fair, safe and pleasant working environment.

S1-5

Targets related to managing material negative impacts, advancing positive impacts and managing material risks and opportunities

The personnel policy of the Rubner Group is organised in a decentralised manner and lies within the responsibility of the managing directors. Accordingly, location-specific priorities and goals vary to reflect country-specific requirements and conditions.

S1-6

Characteristics of the undertaking's employees

The Rubner Group's reported data on its workforce covers the entire workforce across all sites – including countries with fewer than 50 employees, which account for less than 10 % of the total number of employees. The figures reflect the situation at the end of the year. As no data on gender neutrality is currently collected, the categories "Other" and "Not reported" are not included in the gender breakdown.

Employee turnover

In total, 149 people left the company voluntarily in 2025. The staff turnover rate, calculated using the BDA formula for voluntary departures, stands at 9.8 %.





“Throughout their working lives, employees face a variety of personal challenges at different stages of life. To help them balance their work and private lives, we are continuously making our working models and workplaces more flexible, as well as introducing initiatives such as the establishment of an on-site company nursery.”

Ines Koster,
Recruiting & Personnel Development Rubner Group

Total number of employees by number of people, broken down by gender and country, part-time and full-time.

Country	Male	Female	Total	Part-time	Full-time
Austria	481	72	553	25	528
Germany	37	11	48	11	37
Italy	702	152	854	104	750
France	53	12	65	4	61
Total	1,273	247	1,520	144	1,376

Total number of employees by number of people, broken down by fixed-term and permanent, part-time and full-time employment contracts by gender.

	Male	Female	Total
Part-time	61	83	144
Full-time	1,212	164	1,376
Fixed-term	44	8	52
Permanent	1,229	238	1,467
On-call work	-	1	1

Collective Bargaining Coverage and Social Dialogue

All of the Rubner Group’s business locations are situated within the European Economic Area.

The figures include all countries, including those with fewer than 50 employees or less than 10 % of the total workforce. Regional legal requirements were taken into account in the calculation.

By the end of 2025, 96.4 % of all employees were covered by collective agreements. The Rubner Group ensures that all employees, including those not covered by collective agreements, are not disadvantaged and receive both a fair wage and health and pension cover.

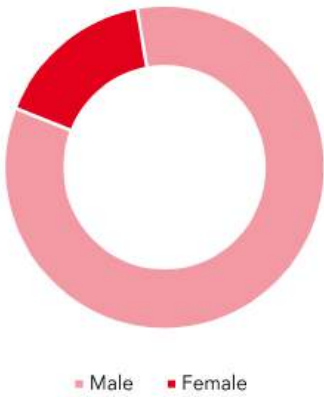
Total number of employees covered by collective agreements.

Country	Yes	No	Total
Austria	552	1	553
Germany	2	46	48
Italy	846	8	854
France	65	-	65
Total	1,465	55	1,520

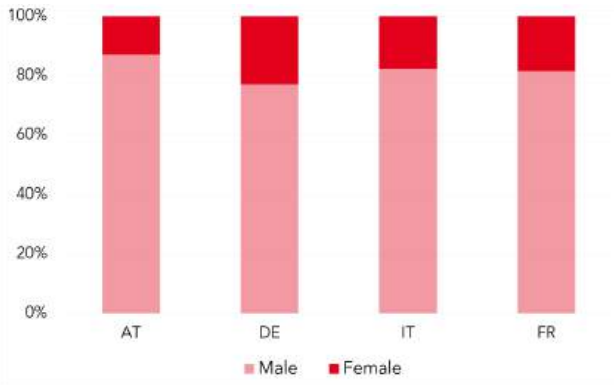
Total number of employees covered by employee representation.

Country	Yes	No	Total
Austria	209	344	553
Germany	-	48	48
Italy	303	551	854
France	65	-	65
Total	577	943	1,520

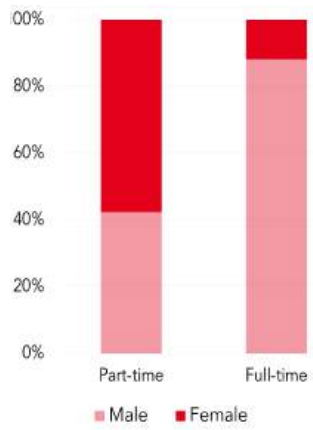
Employees by gender



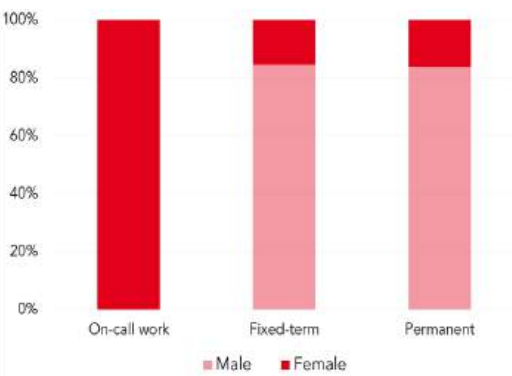
Employees by gender and country



Part-time or full-time employees by gender



Fixed-term, permanent and on-call work



Diversity metrics

The data on the top management of the Rubner Group includes the managing directors of the companies and the second management level in accordance with the organisational charts of the companies. Members of the administrative boards were included in the data, whereas staff positions were excluded.

Gender	Number at the highest management level
Male	71
Female	11
Total	82

In the Rubner Group, leadership positions are filled regardless of gender and solely on the basis of personal and professional qualifications. For key positions, individual assessments are conducted to gain a nuanced understanding of the applicants.

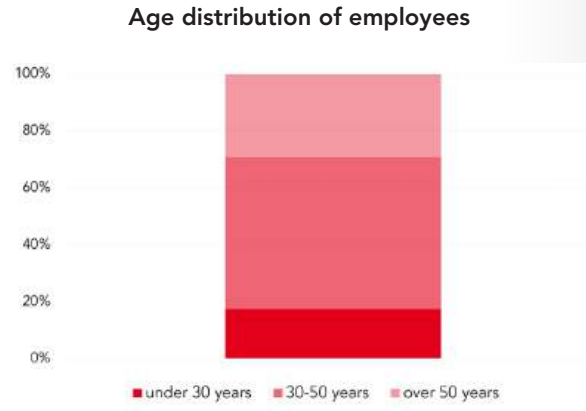
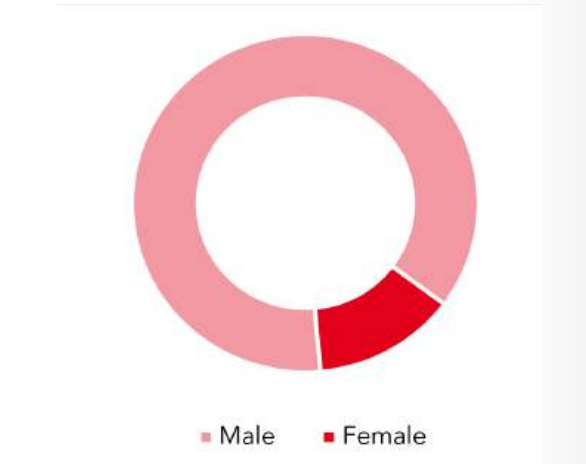
Adequate wages

All employees of the Rubner Group receive a salary that is fair and in line with the applicable benchmarks. We are currently working on implementing Directive (EU) 2019/1152 on transparent and predictable working conditions, in order to ensure maximum transparency towards our employees and, in particular, to guarantee timely communication as part of the recruitment process.

Social protection

All employees of the Rubner Group are covered by social protection.

Gender distribution at the highest management level



People with disabilities

In total, 1.4 % of the Rubner Group's workforce are people with disabilities. The calculation was based on the legal definition of the category "person with a disability" in each respective country.

The Rubner Group is committed to giving people with disabilities an opportunity and integrating them into the company. For this reason, all companies continuously assess the possibility of employing people with disabilities, taking into account health and safety at work and suitability for the role in question.

Training and skills development metrics

Last year, a total of 51.7 % of all Rubner Group employees took part in a formal appraisal interview. This figure roughly corresponds to the number of employees on permanent contracts.

Gender	Number
Male	648
Female	138
Total	786

The average number of training hours per employee is 9.7 hours. These figures include both voluntary training and compulsory further training, such as that required in the field of health and safety at work. The responsibility for providing employees with further training lies with their line managers.

At present, there is no central database for recording and documenting the training hours completed; consequently, some of the figures are estimates.

Gender	Average h/Employee
Male	10.4
Female	6.2
Total	9.7

The Rubner Group's goal is to improve data quality by the end of 2026 so that training hours per employee can be recorded and evaluated on a location-specific basis. All employees should complete at least one training course per year, which is financed by the company.

Health and safety metrics

Workplace safety is a top priority at the Rubner Group. The Rubner Group strictly complies with legal regulations regarding occupational safety, health and the well-being of its employees when working with machinery, equipment, tools, hazardous substances, dust and noise.

Employees receive training and awareness-raising on occupational safety. Nevertheless, isolated accidents do occur, which are recorded and investigated on a site-specific basis. Every workplace accident and the corresponding measures are discussed in regular meetings between company management and the heads of the strategic business units. Preventive measures are derived for each location and documented in audits.

Incidents and accidents in the area of occupational safety and health are reported in accordance with the legal requirements of the respective countries. All sites are consolidated for data collection. No data was collected from non-employees.

100 % of employees are covered by legally required health protection in the countries where the Rubner Group operates.

The Rubner Group's goal is to achieve continuous improvement in the area of health and safety. To this end, developments are recorded in detail over the years.

Number of deaths resulting from work-related injuries and illnesses	None
Number and rate of reportable accidents at work	Number 117 Rate 46
Number of reportable work-related illnesses, subject to legal restrictions	None
Number of days lost due to work-related injuries (and fatalities)	2,748

S1-15

Work-life balance metrics

100 % of all employees at the Rubner Group are entitled to leave for family reasons. In total, just under 4.9 % of the workforce have taken up this entitlement.

Male	63
Female	11
Total	74

S1-16

Remuneration metrics

The gender pay gap was calculated by determining the salaries of men and women and dividing the women's salaries by those of the men. The salary data is taken from the HR systems of the respective companies and covers employees who were in active employment or had an employment contract at the end of 2025. The salaries and wages of board members, female and male interns, and apprentices were not included in the calculation. The Rubner Group ensures that there are no gender-specific pay differences for the same role and duties.

In accordance with ESRS, this represents the "unadjusted gender pay gap", which does not take into account factors that may influence pay differences, such as position, professional experience or education. The pay gap between men and women stands at 13.9 %.

The calculation of the average total annual remuneration for all employees excludes the salary of the highest-paid individual in the Rubner Group; it is based on local payroll records and includes basic salary – depending on the country, holiday pay and Christmas bonus – as well as incentive schemes and bonuses.

The pay ratio stands at 6.54.

S1-17

Incidents, complaints and serious impacts related to human rights

Where incidents relating to human rights, such as bullying or discrimination, are identified, the incident or suspected incident is investigated. The cases are reported to the company's management and, in serious cases, to the Board of Directors of Rubner Holding AG. Based on the findings of the investigation and the severity of the matter, remedial measures and, where appropriate, sanctions are implemented, with the Human Resources department or a designated confidential advisor overseeing and monitoring the process.

In 2025, no cases relating to human rights were reported. Consequently, no fines or sanctions were imposed.



“We are committed to social responsibility and have a zero-tolerance policy toward human rights violations. Our goal is to create an environment where ethics and respect for all people are given the highest priority.”

Peter Rubner,
Chairman of the Board of Directors and
Chief Executive Officer of Rubner Holding AG



S2 Workers in the Value Chain

IRO-1

Significant impacts, risks and opportunities

Despite all efforts and preliminary assessments of suppliers, the Rubner Group is currently unable to guarantee with 100 % certainty that there are no incidents of human rights violations in the upstream and downstream value chain. The Rubner Group is not currently aware of any violations.

Evaluation	Significant impact, risk and opportunity	Strategy for dealing with impact, risk and opportunity
Negative Impact	Human rights violations in the supply chain arising from cooperation with suppliers and subcontractors that cannot be adequately monitored.	The Rubner Group attaches particular importance to working with companies based in countries that require a high level of legal protection for workers from the outset. This is intended to prevent poor working conditions, working time violations, child labour, forced labour or undeclared work.
Negative Impact	Maintenance of poor working conditions in the value and supply chain	If the Rubner Group becomes aware of violations by a supplier or subcontractor regarding poor working conditions, working time violations, child labour, forced labour or illegal employment, the cooperation will be terminated immediately.

SBM-2, SBM-3

Interests and views of stakeholders, material impacts, risks and opportunities and their interaction with strategy and business model

The greatest risk of human rights violations lies in the Rubner Group's upstream and downstream value chain. This risk is associated with poor working conditions, working time violations, child labour, forced labour and undeclared work. The Rubner Group attaches great importance to working with companies that are based in countries with high legal standards of labour protection, share the same values and respect human rights.

S2-1

Policies related to value chain workers

As a decentralised group of companies, it is the responsibility of the managing directors of the companies to check their own suppliers, subcontractors and partner companies to ensure that they respect human rights.

Company policy

The companies of the Rubner Group have guidelines or a code of conduct in place to ensure that all actions comply with ethical standards and take social responsibility into account. Employees focus their activities on achieving the company's goals and perform their tasks correctly to avoid unauthorised actions.

Corporate mission statement

Some companies in the Rubner Group have developed a mission statement that sets out their values and the value they offer to employees, partner companies, suppliers, customers and affected communities.

Respect for human rights

The Rubner Group wants to make sure that the company's sustainability requirements are respected at all locations and in all business relationships. These efforts are based on the United Nations Guiding Principles for Business and Human Rights. Accordingly, the Rubner Group makes sure that business partners respect human and labour rights and create fair working conditions by not using illegal employment, child labour or forced labour.

Occupational safety

To ensure the safety of external company employees who carry out maintenance work or other activities at Rubner Group sites, they receive safety instructions. Any violations of occupational safety regulations or human rights violations are immediately reported to the occupational safety officer or the safety manager of the Rubner Group company responsible.

S2-2

Processes for engaging with value chain workers about impacts

Workers in the value chain can raise concerns through whistleblowing channels established in accordance with the EU Whistleblowing Directive (EU) 2019/1937 and applicable national legislation. It provides for a whistleblowing system to protect people who report breaches of European Union law. These breaches include both unlawful acts or omissions and abusive practices in the workplace. The Rubner Group implements the national legal requirements and uses various services that enable information to be communicated securely. The relevant link is available to everyone on the website of the respective company.

S2-3

Processes to remediate negative impacts and channels for value chain workers to raise concerns

As no actual negative impacts have been identified, the Rubner Group currently sees no need for a procedure to address them. Appropriate procedures will be introduced as necessary as part of the annual validation process.

S2-4

Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers and effectiveness of those actions

As the issue of fair working conditions in supply chains is becoming increasingly important, the Rubner Group is working to raise awareness among its workforce, particularly among employees in purchasing, sales, project management and assembly who are in direct contact with suppliers, subcontractors and customers. This is to ensure that human rights and occupational safety abuses are identified promptly.

S2-5

Targets related to managing material negative impacts, advancing positive impacts and managing material risks and opportunities

The Rubner Group has not currently defined any specific targets for addressing significant negative and positive impacts, risks and opportunities in relation to workers in the value chain.



S3 Affected Communities

IRO-1

Significant impacts, risks and opportunities

The Rubner Group's double materiality analysis did not reveal any actual negative impacts related to a deterioration in the quality of life or even damage to the health of affected communities. There is a potential risk that damage to production facilities caused by extreme weather events or technical defects could cause negative environmental impacts. More detailed information can be found under E2-2.

16 of the 18 sites are located in industrial zones with no residential neighborhoods. The site in Rohrbach an der Lafnitz, however, is located in a residential area, meaning the local community is directly affected by noise emissions. Noise protection measures are listed in section E2-2.

If residents are affected by renovation or expansion work at Rubner Group sites, they are involved in the project and construction work as much as possible. The project is presented to them in detail and their objections are considered wherever possible. The new buildings will improve air quality and reduce noise pollution overall, as the facilities will be updated to the latest technical standards.

Evaluation	Significant impact, risk and opportunity	Strategy for dealing with impact, risk and opportunity
Risk	Acceptance and the associated reputational risk in the region and the surrounding area	The Rubner Group is aware that its sites are mainly located in rural areas with few job opportunities and that it is therefore an important employer in these regions.
Positive Impact	Charity and support for social projects	Through the Hermann Rubner Private Foundation Onlus, the Rubner Group supports social and cultural projects in the areas surrounding its locations.
Positive Impact	Generate local economic value for workers, authorities, suppliers and investors	The Rubner Group is aware that its sites are mainly located in rural areas with few job opportunities and that it is therefore an important employer in these regions.
Negative Impact	Deterioration of the quality of life of local communities and affected forest areas due to environmental pollution	There is a potential risk of environmental impact due to damage to production facilities caused by extreme weather events or technical defects. This is prevented as far as possible through maintenance work and investments.
Negative Impact	Damage to the health of the population directly and indirectly exposed to pollution	There is a potential risk that environmental impacts may occur as a result of damage to production facilities caused by extreme weather events or technical defects. Maintenance work and investments are used to prevent this as far as possible.
Negative Impact	Disputes over natural resources and economic benefits within local communities	This potential negative impact is not currently a priority, which is why there is no specific strategy in place.

S3-1

Policies related to affected communities

There is no specific guideline that directly refers to affected communities.



“As a regional employer, we care deeply about the social environment in which we operate. We are actively committed to supporting our local communities and local initiatives.”

Stefan Rubner,
Vice Chairman of the Board of Directors and
Head of the Strategic Wood Industry Division

S3-2

Processes for engaging with affected communities about impacts

There are no specific procedures for involving affected communities. Should those affected be adversely impacted by the strategy and business activities of Rubner Group companies, the involvement method will be defined on a case-by-case basis.

S3-3

Processes to remediate negative impacts and channels for affected communities to raise concerns

As the double materiality analysis did not reveal any actual negative impacts or risks, no specific procedures for remediation have been implemented. There are no standardised communication channels through which affected communities can express concerns.

S3-4

Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions

The Rubner Group is committed to information and integration. Where it appears necessary to involve affected communities, they are actively approached. Communication measures such as company newspapers and newsletters inform all interested parties about the Rubner Group's activities, developments and projects.

The Rubner Group's sites are mainly located in rural areas with limited job opportunities, making them important employers in their respective regions. The Rubner Group is aware of this responsibility and contributes to the local economy by creating jobs. The companies of the Rubner Group support selected events, associations and schools in the surrounding area.

The owners are committed to promoting social and selected cultural projects in the immediate vicinity of the sites and investing in charitable causes through the Hermann Rubner Private Foundation Onlus.

S3-5

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

The Rubner Group has not yet defined any specific objectives in relation to addressing or promoting impacts, risks and opportunities.



S4 Consumers & End-Users

SBM-2, SBM-3

Interests and views of stakeholders, material impacts, risks and opportunities and their interaction with the strategy and business model

The Rubner Group's products, including single-family homes, multi-family homes, industrial buildings, multi-storey buildings and customised large-scale projects, are largely lifetime investments for consumers and end users. In production, the Rubner Group adheres to the highest quality standards and processes natural materials that are manufactured with the most optimised energy and resource consumption possible. The processes and procedures used comply with current technological standards; the products comply with the latest standards and regulations and meet the highest technical requirements in terms of fire protection, acoustics, insulation, burglary protection and environmental issues.

Adapting products to current market requirements is an integral part of the Rubner Group's strategy. The necessary corporate strategies and business models are continuously reviewed and adapted to market trends and customer requirements.

Evaluation	Significant impact, risk and opportunity	Strategy for dealing with impact, risk and opportunity
Risk	Agreement on the return of delivered components	Currently, there are no legal requirements to take back delivered components in order to give them a second life cycle. As soon as this becomes legally possible, the Rubner Group sees this as a great opportunity.
Negative Impact	Necessity of adapting products to new standards and regulations	The Rubner Group's products have all the necessary legal and technical certifications, which are disclosed transparently to consumers.
Positive Impact	Possibility of adapting own processes or parts thereof to current technological advances	In order to always comply with the latest standards, Rubner Group employees actively participate in standards committees. They work closely with research institutes and universities and regularly attend training and further education courses. This ensures that the Rubner Group is always up to date with the latest developments and can adapt its products to current market requirements in the best possible way.
Opportunity	Need to adapt to market requirements in order to maintain one's market position	In order to always comply with the latest standards, Rubner Group employees actively participate in standards committees. They work closely with research institutes and universities and regularly attend training and further education courses. This ensures that the Rubner Group is always up to date with the latest developments and can adapt its products to current market requirements in the best possible way.

S4-1

Policies related to consumers and end-users

There are no specific guidelines for the protection of consumers and end users within the Rubner Group. Customers are covered by the UN Guiding Principles on Business and Human Rights.

S4-2

Processes for engaging with consumers and end-users about impacts

There are no specific procedures for involving consumers and end users. Nevertheless, the Rubner Group is committed to providing them with a transparent picture of the company. Customers have the opportunity to visit the production sites to witness the production of their components in the factory or to check the quality of the manufacturing processes in advance. Rubner Holzindustrie offers full transparency by allowing round wood suppliers to be present during the acceptance and quality assessment of their round wood.

In addition to the legal warranty obligations, the Rubner Group attaches particular importance to customer satisfaction. Active customer feedback analyses are part of the customer satisfaction process. They are continuously validated and appropriate measures for improvement are derived from them. In the event of complaints, dialogue is always sought in order to find a solution together.

In addition, the Rubner Group's B2C companies offer customer service. In the B2B sector, sales staff and project managers act as contact people and take care of the concerns of consumers and end users, even after the project has been completed.

S4-3

Processes to remediate negative impacts and channels for consumers and end-users to raise concerns

Since the Rubner Group's double materiality analysis did not reveal any negative impacts, there are no specific procedures for addressing them. The options for expressing concerns are listed under point S4-2.



S4-4

Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions

To ensure that Rubner Group products always comply with the latest standards, employees actively participate in standards committees. Close cooperation with research institutes and universities, as well as regular attendance at training and further education courses, ensure that the company remains continuously informed. This ensures that products are optimally adapted and optimised.

All Rubner Group products have the legally and technically required certifications and labels, which are also available to end users. The environmental product declarations disclose the emissions of the products. Consumers receive all available documents and confirmations relevant to the use of the products.

S4-5

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

The Rubner Group has not yet defined specific targets relating to the management of significant negative impacts, promoting positive impacts and handling significant risks and opportunities.



"The needs of our customers constantly inspire us. By staying close to them, actively listening, and understanding their needs, we are able to develop tailored solutions that fully meet their expectations."

Peter Rubner,
Chairman of the Board of Directors and
Chief Executive Officer of Rubner Holding AG





Governance

G1 Business Conduct

G1 Business Conduct

IRO-1

Description of the processes to identify and assess material impacts, risks and opportunities

The Rubner Group identifies a key risk in the interruption of raw material supplies from suppliers that may not fully comply with environmental laws. To counter this risk, the company focuses on raising awareness among suppliers and creating transparency through audits.

The analysis of the entire supply chain and compliance with increased regulatory requirements pose new challenges. In addition, stricter market trends and laws in the area of sustainability require additional investment in research and development as well as increased cooperation with associations in order to remain competitive.

The strong lobby of traditional construction methods is hampering the increased use of renewable raw materials. To minimise data loss and productivity losses, the Rubner Group is continuously working to improve data security and cyber defense.

Evaluation	Significant impact, risk and opportunity	Strategy for dealing with impact, risk and opportunity
Risk	Disruption of raw material supplies by suppliers due to non-compliance with environmental laws, in particular regarding emissions into air, water and soil, as well as due to stricter environmental requirements	The Rubner Group attaches great importance to sustainable, long-term and trusting cooperation with suppliers. In its purchasing, it gives preference to certified raw materials and gives priority to local products and components for the manufacture of its end products. The Rubner Group therefore considers the risk of interruptions in raw material supplies due to environmental requirements to be low and has not taken any specific measures.
Opportunity	Ethical and environmental issues in the supply chain; Raising awareness among suppliers	The Rubner Group attaches great importance to sustainable, long-term and trusting cooperation with suppliers. In its purchasing activities, it gives preference to certified raw materials and local products and components for the manufacture of its end products. The Rubner Group attaches great importance to working with companies that are based in countries with high legal standards of occupational safety, share the same values and respect human rights.
Opportunity	Creating transparency in the supply chain through audits and promoting long-term supplier relationships	The Rubner Group attaches great importance to sustainable, long-term and trusting cooperation with suppliers. In purchasing, it prefers certified raw materials and gives priority to local products and components for the manufacture of end products. The Rubner Group attaches great importance to working with companies that are based in countries with high legal standards of occupational safety, share the same values and respect human rights.
Opportunity	Environmentally friendly and ethical practices in the supply chain; supplier awareness	The Rubner Group attaches great importance to sustainable, long-term and trusting cooperation with suppliers. In purchasing, it prefers certified raw materials and gives priority to local products and components for the manufacture of end products.
Risk	Effort required to analyse and report information across the entire supply chain, including the most distant suppliers and subcontractors	At present, it is not possible for the Rubner Group to check all suppliers in detail. The company attaches great importance to working with companies that are based in countries with high legal standards of occupational safety, share the same values and respect human rights.
Positive Impact	Combating corruption and unethical behaviour	The Rubner Group does not tolerate any form of bribery or corruption. Management bodies and vulnerable functions are made aware of this.
Positive Impact	Compliance with sustainability standards	The Rubner Group complies with all legal requirements in the area of sustainability.
Risk	In order to keep pace with market and legislative trends, investment in sustainability must be increased	Close cooperation with research institutes and universities, as well as regular attendance at training and further education courses, ensure that the company remains continuously informed. This enables products to be optimally adapted and optimised.
Positive Impact	Promotion of sustainability issues through strategic partnerships	Rubner Group employees are involved in various associations and standards committees to represent the interests of the timber construction industry in relation to regulations and public affairs.
Risk	The traditional construction lobby hinders construction practices using renewable raw materials	The Rubner Group represents the interests of the timber construction industry through its involvement in associations and standards committees, supports industry associations with its expertise and avoids targeted lobbying or political donations.
Negative Impact	Gaps in data security and data protection	Currently, there are no legal requirements to take back delivered components so that they can be recycled. As soon as this becomes legally possible, the Rubner Group sees this as a great opportunity.
Positive Impact	Create transparency and acceptance by involving stakeholders	Transparency and acceptance are promoted by involving interest groups. This is linked to communication measures to reduce uncertainty and create transparency and participation.
Risk	Increased regulatory requirements carry the risk of sanctions	This risk is currently classified as moderate, which is why there is no strategy in place at present.
Risk	Data loss and limited productivity due to cybercrime and cybersecurity gaps	The systems and equipment are continuously developed and regularly audited, while mandatory training courses educate employees on security awareness and specific applications.

The role of the administrative, supervisory and management bodies

Within the Rubner Group, the tasks, responsibilities and decision-making powers of each function are clearly defined by powers of attorney, proxies, organisational and functional descriptions.

To promote transparent communication on all important issues within the company, there are clear meeting routines across all hierarchical levels. The company's supervisory bodies are informed about all the important developments in the companies of the Rubner Group.

The company organisation chart (see General Information) illustrates the structure of the company. The Supervisory Board is elected for a three-year term, and the members of the Management Board of Rubner Holding AG are also appointed for three years. Care is taken to ensure that the members of the Management Board and Supervisory Board have all the necessary skills and knowledge to perform their duties. Particular attention is paid to ensure that the most important economic and legal issues are covered by the Supervisory Board. The members of the Supervisory Board and Management Board are listed in the chapter with the general information.

Business conduct policies and corporate culture

Corporate culture and codes of conduct

The values of the Rubner Group – reliability and straightforwardness – are at the heart of our corporate culture. Together with the Rubner Group's vision and promise, they are anchored in our code of conduct. This code of conduct also describes the expected behaviour of our employees and serves as a guideline for corporate management.

Company policy

The companies of the Rubner Group have guidelines or a code of conduct in place to ensure that all actions comply with ethical standards and take social responsibility into account. Employees focus their activities on achieving the company's goals and perform their tasks correctly in order to avoid unauthorised actions.

Anti-corruption and anti-bribery

The Rubner Group does not tolerate any form of bribery or corruption. The management of the companies is responsible for complying with this zero-tolerance policy. Accordingly, location-specific rules and measures have been defined to identify and prevent any incidents or allegations. All related activities, such as sponsorship, donations or gifts at company level, are strictly monitored, documented and disclosed to ensure full transparency. Any violations will be subject to disciplinary action.

EU Whistleblowing Directive (EU) 2019/1937

The EU Whistleblowing Directive (EU) 2019/1937 provides for the establishment of a whistleblowing system to protect people who report breaches of European Union law. These breaches include both unlawful acts or omissions and abusive practices in the workplace. The Rubner Group implements the national legal requirements and uses various services that enable information to be transmitted securely. The relevant link is available to everyone on the website of the respective company.

Management of relationships with suppliers

In addition to transparent communication, building sustainable, long-term and trusting relationships is a key component of our cooperation with suppliers.

Political influence and lobbying activities

Rubner Group employees are involved in various associations and standards committees and represent the interests of the timber construction industry in relation to regulations and public affairs. In order to promote timber construction as a whole, the Rubner Group supports industry associations through active membership and with content and technical expertise. The company itself does not engage in targeted lobbying for timber construction, is not politically active and does not make donations to political parties.

Within the Rubner Group, no member of the Supervisory Board or Management Board holds or has held a position in public administration in the last two years.

Prevention and detection of corruption and bribery

The Rubner Group is against any form of corruption or bribery. Accordingly, management bodies and functions at risk are made aware of this policy. In order to avoid dependence on suppliers, the company has a policy of always requesting at least three quotes for a product or service. This ensures that no secret agreements are made between purchasing and suppliers.

Individual companies within the Rubner Group have special regulations that contain specific guidelines on accepting gifts and invitations from customers: Before gifts or invitations are accepted, they must be approved by the management. This measure prevents unethical business practices.

Incidents of corruption or bribery

There were no cases of corruption or bribery in 2025.

Payment practices

The Rubner Group pursues a strict payment policy based on consistent compliance with delivery agreements. The company pays its suppliers and partners' invoices punctually, with an average payment period of 10 days. There are no pending legal proceedings against any company in the Rubner Group for late payment.

Data security and confidential information

The confidentiality and integrity of information are of paramount importance to the Rubner Group. To ensure the security of its facilities and systems, they are continuously developed and subjected to regular security tests. Since the greatest risk of cyber-attacks comes from within the company, staff are continuously trained in security awareness and specific applications and working

methods. Participation in these training courses is mandatory.

The Rubner Group follows a zero-trust approach based on the premise that no one can be trusted. Employees, partner companies, suppliers, applications and devices are therefore thoroughly checked as soon as they access company data.

Regular privacy audits also ensure that sensitive data is handled correctly and securely and that data protection regulations are complied with. Through these comprehensive measures, the Rubner Group not only ensures that current information security requirements are met, but also that it can respond proactively to future challenges.



"Rubner promotes flat hierarchies and streamlined decision-making processes, allowing us to make rapid decisions. Our structure ensures flexibility and efficiency, enabling us to respond quickly to change and develop innovative solutions in a short time."

Peter Rubner,
Chairman of the Board of Directors and
Chief Executive Officer of Rubner Holding AG



Appendix

Certifications

Rubner Holzindustrie

- EN 14080:2013 – Timber structures: Glued laminated timber and glued solid timber - Requirements
- EN 14081-1:2005+A1:2011 – Strength graded structural timber with rectangular cross section
- PEFC (HFA-PEFC-COC-0040)
- EPD-RUB-20230228-IBC1-EN – Sawn timber
- EPD-RUB-20230230-IBC1-EN – Glulam
- ISO 45001:2018 Occupational health and safety management systems
- EN 14080:2013 – Timber structures: Glued laminated timber and glued solid timber - Requirements
- DIN 1052-10 – Bonding of structural timber elements
- ETA-18/0303 – Rubner Cross laminated timber
- PEFC (HFA-PEFC-COC-0166)
- EPD-RUB-20230230-IBC1-EN – Glulam
- EPD-RUB-20230231-IBC1-EN – Cross laminated timber
- ESNA-SOA – No. 32582/16/00

Nordpan

- EN 13986:2015 – Wood-based panels for use in construction
- PEFC (HFA-PEFC-COC-0314)
- TÜV PROFiCERT – product Interior
- ISPM15 – International Standards for Phytosanitary Measures No. 15
- EXCELL ZONE VERTE Ambiance Interieure
- EPD-NOR-20230235-IBD1-EN – Nordpan solid wood panels
- VOC according to AgBB scheme (interzero Recycling Certificate)

Industria Legnami Pusteria

- PEFC (CSQA-PEFC-COC-54966-2222)
- Fit-OK – IT-21-024

Holzbau Bressanone

- ISO 9001:2015 Quality management system (QMS)
- ISO 14001:2015 Environmental management system (EMS)

Holzbau Ober-Grafendorf

- ISO 9001:2015 Quality management system (QMS)
- EN 14080:2013 – Timber structures: Glued laminated timber and glued solid timber - Requirements
- EN 15497:2014 – Structural finger jointed solid timber
- EN 13501-2:2016 – Fire classification of construction products and building elements
- DIN 1052-10 – Bonding of structural timber elements
- Prefabricated load-bearing wall and ceiling construction elements with wooden structure (R-4.1.1-19-4945)
- Administrative Provisions - Technical Building Rules (VV TB, 11718-HT-2020-1)
- UKCA Certification – 1245-CPR-4019
- RAL Quality Mark 422
- PEFC (HFA-PEFC-COC-0287)

- EPD-RUB-20230229-IBC1-EN – Structural timber
- EPD-RUB-20230230-IBC1-EN – Glulam

Holzbau Augsburg

- ISO 9001:2015 Quality management system (QMS)
- AMS Bau (01/2015) for the industry-specific implementation of NLF/ILO-OSH 2001

Rubner Haus

- ISO 9001:2015 Quality management system (QMS)
- ISO 14001:2015 Environmental management system (EMS)
- ISO 45001:2018 Occupational health and safety management systems
- EN 1090 – Execution of steel structures and aluminium structures
- ETA 14-0366 – Rubner Timber Building Kit
- Italian timber construction certification - SALE
- Italian timber construction certification - SALE+
- German Prefabricated Construction Quality Seal
- RAL Quality Mark 422
- RAL Quality Mark 402/01
- ESNA-SOA 30502/16/00
- Qualificazione ministeriale nr. 208/11-CL
- PEFC (HFA-PEFC-COC-0782)
- Mark of Conformity 11712-HT1-2025-1

holzius

- ISO 9001:2015 Quality management system (QMS)
- ISO 45001:2018 Occupational health and safety management systems
- EN 14081-1:2005+A1:2011 Strength graded structural timber with rectangular cross section
- ETA-15/0729 – Solid wood wall, ribbed slab
- ETA-17/0745 – Solid wood elements
- EPD-HOL-20230236-IBC1-EN – holzius solid wood elements
- Cradle to Cradle certified gold (Nr. 5788)
- PEFC (HFA-PEFC-COC-0711)

Rubner Türen

- ISO 9001:2015 Quality management system (QMS)
- ISO 45001:2018 Occupational health and safety management systems
- EPD-RIH-54.0 Wooden Interior Doors
- EPD-RAH-54.0 Wooden Entrance Doors
- KlimaHaus A-Front Door ECO 100® - 2-001
- Certified Passive House Component – 0139ed03
- Minergie@Standard – 109.09

Rubner Fenster

- ISO 9001:2015 Quality management system (QMS)
- ISO 45001:2018 Occupational health and safety management systems
- KlimaFactory: KlimaFactory Certificate - Pre-certification – KF-2025-00021
- ESNA-SOA – No. 32718/16/00

Overview of Impacts, Risks & Opportunities

E1	Negative Impact	GHG emissions for the manufacture of products
	Negative Impact	Contribution to global warming through inefficient energy use, leading to increased energy consumption
	Risk	Increased energy costs for supply
	Opportunity	Increased energy efficiency through the use of new plant, control and monitoring technologies
	Positive Impact	Sustainable energy production
	Opportunity	Contribution to the energy transition and a low-carbon economy through the use of renewable energies and renewable energy generation
	Negative Impact	Employee mobility
	Negative Impact	Transport of goods and materials, business travel (internal mobility)
	Negative Impact	Transport of goods and materials; logistics (external mobility)
	Risk	Additional costs for adapting to new standards regulating the CO ₂ -market
	Risk	Physical damage to own infrastructure in connection with extreme weather events
	Risk	Costs incurred due to plant shutdowns and production losses in connection with extreme weather events
	Risk	Increased insurance costs due to increased climate risks
	Negative Impact	Soil pollution caused by oil leaks, fuel or tire abrasion
	Negative Impact	Pollution or deterioration of water quality due to untreated wastewater from production processes
E2	Negative Impact	Environmental pollution caused by unnecessary waste and residual materials
	Negative Impact	Unnecessary product packaging
	Negative Impact	Noise pollution and resulting disturbances caused by production processes at the sites, construction work on building sites and internal and external logistics
	Negative Impact	Air pollution caused by production processes at the sites, such as biomass heating, steam, fine dust and wood dust, combustion of fossil fuels and exhaust air from extraction systems
	Negative Impact	Environmental damage caused by non-compliance with environmental laws and exceeding emission limits in the areas of soil, water, air and noise
E3	Negative Impact	Consumption of water resources and contribution to competition for these resources
E4	Negative Impact	Loss of biodiversity due to raw material extraction for product manufacturing
	Negative Impact	Surface sealing through company-related activities
	Negative Impact	Landscape changes due to new construction, conversion and urbanisation
	Positive Impact	Measures to reduce surface sealing
	Risk	Legislation limiting the number of sealed surfaces could lead to greater competition for land and restrict construction projects. This could in turn lead to price and demand losses
E5	Negative Impact	Depletion of renewable and non-renewable natural resources for product manufacturing
	Negative Impact	Waste of resources due to shortened product life cycles and limited use of the full life cycle potential
	Positive Impact	Waste of resources due to shortened product life cycles and limited use of the full life cycle potential
	Negative Impact	Increased environmental impact due to non-recycled or hazardous waste
	Risk	Increased construction costs due to the use of renewable resources with low environmental impact
	Risk	Difficulties in raw material supply due to the increasing scarcity of renewable and non-renewable raw materials
	Opportunity	Increased demand and access to more market segments through new products with lower environmental impact

S1	Negative Impact	Inadequate representation of different employee groups and neglect of their needs
	Positive Impact	Professional and personal growth of employees through further training, education and development opportunities
	Positive Impact	Creation of an inclusive, fair and stable working environment
	Positive Impact	Creating a working environment focused on well-being, satisfaction and commitment
	Risk	Difficulties in recruiting employees lead to an increase in wage costs and the costs of additional benefits in order to be considered an attractive employer
	Opportunity	Enhancing our attractiveness as an employer
	Risk	Lack of necessary and qualified workers
	Negative Impact	Physical and mental health problems and accidents
	Positive Impact	Creation of a safe working environment
S2	Negative Impact	Human rights violations in the supply chain arising from cooperation with suppliers and subcontractors that cannot be adequately monitored.
	Negative Impact	Maintenance of poor working conditions in the value and supply chain
S3	Risk	Acceptance and the associated reputational risk in the region and the surrounding area
	Positive Impact	Charity and support for social projects
	Positive Impact	Generate local economic value for workers, authorities, suppliers and investors
	Negative Impact	Deterioration of the quality of life of local communities and affected forest areas due to environmental pollution
	Negative Impact	Damage to the health of the population directly and indirectly exposed to pollution
	Negative Impact	Disputes over natural resources and economic benefits within local communities
S4	Risk	Agreement on the return of delivered components
	Negative Impact	Necessity of adapting products to new standards and regulations
	Positive Impact	Possibility of adapting own processes or parts thereof to current technological advances
	Opportunity	Need to adapt to market requirements in order to maintain one's market position
G1	Risk	Disruption of raw material supplies by suppliers due to non-compliance with environmental laws, in particular regarding emissions into air, water and soil, as well as due to stricter environmental requirements
	Opportunity	Ethical and environmental issues in the supply chain; Raising awareness among suppliers
	Opportunity	Creating transparency in the supply chain through audits and promoting long-term supplier relationships
	Opportunity	Environmentally friendly and ethical practices in the supply chain; supplier awareness
	Risk	Effort required to analyse and report information across the entire supply chain, including the most distant suppliers and subcontractors
	Positive Impact	Combating corruption and unethical behaviour
	Positive Impact	Compliance with sustainability standards
	Risk	In order to keep pace with market and legislative trends, investment in sustainability must be increased
	Positive Impact	Promotion of sustainability issues through strategic partnerships
	Risk	The traditional construction lobby hinders construction practices using renewable raw materials
	Negative Impact	Gaps in data security and data protection
	Positive Impact	Create transparency and acceptance by involving stakeholders
	Risk	Increased regulatory requirements carry the risk of sanctions
	Risk	Data loss and limited productivity due to cybercrime and cybersecurity gaps

Focus on Waste & Water Management 2026

Within the Rubner Group, the responsible use of natural resources is a cornerstone of our sustainability strategy. Our key priorities are optimising water consumption (ESRS E3) and consistently implementing circular economy principles to minimise waste generation (ESRS E5). The initiatives implemented by the individual Business Units (BUs) during the reporting period demonstrate a clear progression from operational efficiency towards strategic resource substitution, supported by digital transformation.

Waste Management & Circular Economy

The Rubner Group's waste management strategy follows the legally established waste hierarchy, prioritising waste prevention, followed by recovery and recycling, before disposal.

- Prevention and reduction: Through the digitalisation of work processes, including the transition to paperless office practices, and the introduction of default duplex printing, we have reduced paper waste generated in our offices. In production, our focus is on minimising packaging materials, particularly by replacing single-use nylon packaging with recyclable materials or reusable packaging systems.
- Process optimisation: The introduction of paint waste separation systems and the use of larger adhesive batch sizes have reduced the amount of hazardous waste generated during production.
- Construction site management: A key lever for improving waste management is the involvement of subcontractors through new contractual requirements mandating strict waste separation and high standards of cleanliness on construction sites.
- Upcycling and recovery: Wood waste is systematically sorted and either recovered as fuel for thermal energy generation or made available to employees as segregated firewood (Waste Code 17 02 01).

Description of Measures		Target / Impact
Digitalisation & Office Operations	Transition to a paperless office, digital archiving of delivery notes, standardisation of duplex printing, and the use of recycled paper.	Reduced paper consumption and more efficient use of natural resources.
Packaging Optimisation	Introduction of recyclable packaging materials; optimisation of packaging processes through the use of single-component adhesives as a more sustainable alternative to conventional adhesive tapes.	Reduction of plastic waste and lower waste disposal costs.
Production Efficiency	Commissioning of paint waste separation systems and optimisation of adhesive batch sizes to minimise production waste.	Reduction of hazardous waste.
Logistics & Circularity	Introduction of reusable protective covers; implementation of return systems for transport protection materials (e.g. polystyrene strips); increased container sizes for purchased consumables.	Elimination of single-use transport materials and improved resource efficiency.
Waste Logistics & Segregation	Reorganisation of waste management through smaller, dedicated container systems to improve waste segregation; installation of briquetting presses.	Higher recycling rates and reduced transport volumes.
Construction Site Governance	Integration of waste management clauses into subcontractor agreements; audits and documentation of construction site cleanliness.	Ensuring compliance and minimising environmental risks at construction sites.
Thermal Recovery	Processing of untreated, source-separated solid wood offcuts for use as fuel by employees or for internal energy recovery.	Closing material loops and supporting circular resource use.



Water Management

As timber processing requires little to no process water, our manufacturing operations have a comparatively low level of water consumption. Water use is primarily associated with cleaning our facilities and providing sanitary services for our employees. Nevertheless, we recognise our responsibility to use water resources efficiently and are implementing group-wide initiatives to reduce water consumption while promoting the adoption of water-saving technologies.

- Infrastructure: The installation of dedicated water meters increases data transparency and enables faster identification of leaks.
- Product portfolio & marketing: We actively promote water-efficient solutions within our product portfolio, such as water-saving fittings, to increase the positive indirect impact of our products during the use phase of buildings
- Resource substitution: By installing drinking water dispensers at our sites, we are systematically reducing the purchase of bottled drinking water in both glass and plastic containers. This measure not only reduces waste from single-use and returnable bottles but also lowers the logistical effort associated with procurement and return transport.

Outlook and Monitoring

To assess the effectiveness of these consolidated measures, the Rubner Group has defined the following monitoring activities:

- KPI tracking: Monitoring waste volumes by waste stream (wood, metal, paper, residual waste, and hazardous waste) across all Business Units
- Construction site inspections: Carrying out spot checks by project management teams to verify compliance with contractual waste management requirements agreed with subcontractors.
- Working Group on Waste Management: The working group established in October 2025 within SGF Timber Engineering is dedicated to optimising waste management. The primary target is to systematically analyse existing processes, identify efficiency opportunities, and implement targeted strategies for waste prevention and the promotion of a high-quality circular economy over the medium term.
- Employee awareness: Monitoring printing behaviour and communicating the results helps raise awareness of resource consumption in the workplace. The newly implemented printing systems enable periodic anonymous analyses of printing volumes and associated costs, supporting more resource-efficient printing practices.

	Description of Measures	Target / Impact
Monitoring & Data	Installation of water meters to analyse water consumption and identify opportunities for water savings.	Increased transparency, early detection of leaks, and direct reduction of water consumption.
Products	Elimination of bituminous membranes in new buildings to help protect water quality through the use of alternative solutions.	Protection of water quality and reduced environmental impact.
Drinking Water Management	Installation of drinking water dispensers to eliminate the need for bottled water.	Waste prevention and reduction of the environmental footprint.
Customer Advisory Services	Integration of rainwater harvesting systems and water-efficient solutions into the product portfolio; adoption of water-saving fittings in customer consultation and showroom areas.	Creating a multiplier effect by promoting sustainable water solutions for customers.
Compliance	Continuous monitoring of and compliance with applicable regional wastewater regulations.	Ensuring legal compliance.





"We are proud to have been working with wood for decades as a family-owned company: one of the most valuable, natural, and forward-looking building materials there is. We are aware of our responsibility: we do not simply construct buildings, but create lasting living spaces that are in harmony with the environment."

This report shows how we embrace transparency, promote innovation, and translate our values into concrete action. For us, sustainability means moving forward with courage, challenging what already exists, and continuously finding new ways to make construction more environmentally friendly, efficient, and responsible. We are convinced that the future belongs to those who take responsibility today and we want to be part of that future."

Peter Rubner,
Chairman of the Board of Directors and Chief Executive Officer of Rubner Holding AG



"The Austrian Forest Inventory shows that Austria has the largest overall forest area. Forest growth will continue, including through the reforestation of alpine pastures. In addition, there is a trend towards deciduous and mixed forests, while the steady increase in timber reserves has slowed down."

Overall, the findings of the National Forest Inventory confirm that Austria continues to have a very high proportion of coniferous forests and substantial timber growing stock."

Bernd Painsitt,
Styrian Forest Owners Association (WVB Steiermark)



RUBNER

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