



## FOCAL POINT QUESTIONS 2026

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

### 1. Influence of the Global Economy

- a. Has your company reached a new wage agreement for 2025? If yes, what impact (in Euros) does it have on EBIT/yearly results?

In the Austrian companies of the wienerberger Group, various collective agreements are applied. Depending on the applicable collective agreement and individual classification, Austrian employees were entitled to an increase of the fixed salary or wages of up to 3% in 2025 compared to 2024.

Wienerberger AG: Due to the adjustments of the minimum and actual fixed salaries of the collective agreement applicable to employees directly employed by Wienerberger AG, annualized additional costs of approximately EUR 680k are to be expected.

- b. Impact of the war in Ukraine: Is your company directly financially affected by the war in Ukraine? If yes, to what extent and in which sector? How has this impact developed since 2022?

The ongoing impact of the war in Ukraine on the global economy – particularly in Europe – continues to shape the economic environment in a lasting way. Thanks to forward-looking business planning, potential impacts could be identified early and effectively mitigated. As a consequence of the war, wienerberger divested all Russian activities in February 2024. wienerberger has never been operationally active in Ukraine with its own production.

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

As an Austrian company, wienerberger is subject to the sanctions imposed by the EU and complies with them accordingly.

- d. Is your company active in the United States? If so, would you be affected by potential US tariffs under the second Trump administration? If yes, what would be the EUR volume? What effects do you expect on competitiveness?

Yes, wienerberger is active in the United States, but our production is fully localized within the country. Therefore, we are generally not affected by potential US tariffs. We also do not import any raw materials into the United States, which further minimizes potential tariff risks. Due to our local presence, we expect a stable competitive position compared to import-dependent suppliers.



- e. Has your company implemented extraordinary price increases in 2025?

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

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

wienerberger aims to use 15% renewable energy in its own production by 2026. In 2025, this share was already 12.6%. wienerberger wants to contribute to the net reduction of CO<sub>2</sub> emissions worldwide with a decarbonization roadmap that is managed at various Group levels to achieve a 15% share of renewable energy in its own production. Long-term development is strongly correlated with the use of electric ovens. In the short term, maximizing the sourcing of green electricity and using biogas in regions where this is available shall increase the usage of renewable energy in our operations. Therefore, the gradual shift from fossil gas to electric processes also supports an increase in the proportion of renewable energy.

## 2. Investments & ESG

- a. Investments in the "collection of ESG-relevant data" 2025: How high are the internal/external costs (consulting, lawyers, auditors, IT service providers)?

Sustainability/ESG has been a significant part of wienerberger's operational business for many years, allowing the company to build profound knowledge and experience in this field. These areas are assessed during the annual audits conducted by the auditor. In 2025, external costs incl. auditor fees of approximately EUR 220k (2024: EUR 245k) were incurred, mainly attributable to the publication in accordance with the EU regulation CSRD (Corporate Sustainability Reporting Directive) together with the associated ESRS (European Sustainability Reporting Standards), as well as external advisory services. Responsibilities are cross-departmental and extend from the Sustainability Department to Finance and Reporting, HR Processes, etc. and fully integrated locally into wienerberger's operational units.

- b. Investments in "Social Media" in 2025: What are the internal/external costs (employees, media agency, strategy consulting, etc.)?

With a revenue of approximately EUR 4.6 billion in 2025 and a growing share of digital business, wienerberger engages in intensive social media activities across 28 countries. Corresponding internal and external resources ensure that the company maintains a forward-looking presence in the social media sphere. Social media activities are primarily integrated into sales, marketing, and human



resources, and are perceived or implemented by these departments. Platforms are regularly updated to stay current. As part of these efforts, targeted investments were made in content production, including the launch of a new LinkedIn IR channel. External costs incurred by Wienerberger AG for social media amounted to around EUR 40,000 in 2025.

- c. What are the ESG reporting costs in 2025 (external consultants, service providers, etc.)? How many employees are exclusively assigned to these tasks?

See answer to question 2a.

### 3. Supervisory Board & Managing Board

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

All ancillary costs of the supervisory board amounted to roughly EUR 390,000 in 2025.

- b. What is the average age of the capital representatives on the Supervisory Board in 2024 and 2025? What is the average age of the Management Board in 2024 and 2025?

The average age of the capital representatives was 63 as at 31.12.2025 and 62 as at 31.12.2024. The average age of the Management Board was 58 as at 31.12.2025 and 55 as at 31.12.2024.

- c. What is the percentage of non-Austrian citizens on the Supervisory Board and Management Board in 2024 and 2025? Are domestic taxes covered by the company for these Supervisory Board members? If yes, to what extent?

In the Supervisory Board, all capital representatives are non-Austrian citizens. The three employee representatives are Austrian citizens. Of the four members of the Managing Board, one member is a non-Austrian citizen, while the remaining three are Austrian citizens.

According to the Income Tax Act, supervisory board remuneration for non-Austrian citizens is subject to a withholding tax of 20%. Wienerberger deducts and remits this tax in accordance with legal provisions.

- d. Is the remuneration of the Managing Board directly linked to the reduction of the company's CO<sub>2</sub> emissions?

Both the short-term (STI) and long-term variable remuneration (LTI) components of the Managing Board remuneration are linked to the achievement of certain ESG targets with a portion of the target amount. The targets selected must be



accurately measurable and are set each year for the coming year (STI). In 2025, these targets included the reduction of CO<sub>2</sub> emissions, among others.

- e. Does the Supervisory Board have ESG experts?

Yes. ESG has been a significant part of wienerberger's strategic and operational business development for many years. Therefore, six out of the seven capital representatives in 2025 also have relevant experience in this area. Additionally, the Supervisory Board has a Sustainability and Innovation Committee, consisting of four of the capital representatives, responsible for overseeing the implementation and further development of the group-wide innovation and sustainability strategy.

- f. What is the gender distribution on the Supervisory Board (shareholder representatives) in %? What is the gender distribution on the Management Board in %?

The proportion of women on the Supervisory Board in 2025 was approx. 43% (3 out of 7) of the capital representatives and 25% (1 out of 4) on the Managing Board.

#### 4. Investor Relations Activities

- a. Number of roadshows domestically and abroad?

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

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

See answer to question 4a.

- c. Expenditure on research and analysis?

wienerberger follows the practice that coverage must always be independent to ensure transparent information to shareholders. Therefore, wienerberger is exclusively analyzed and evaluated by currently 10 independent brokers and research firms. wienerberger incurs no additional costs for research and analysis.

- d. Costs of the print edition of the annual report and sustainability report?

In recent years, wienerberger has opted for a digital edition of the annual report. There is only a very low print run - the associated costs are negligible.



## 5. Tax Payments 2025

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

wienerberger operates in 28 countries and pays a variety of local taxes and levies in the individual countries as part of its business activities. The direct and indirect taxes paid in these countries amount to a double-digit million figure. wienerberger does not maintain tax-saving structures in offshore regions, for example, and pays taxes in accordance with local/national legislation. Tax payments for the Austrian tax group amounted to approximately EUR 9.5 million in 2025. In 2025, tax payments in the three largest foreign markets amounted to EUR 2.9 million in the United States (revenue: EUR 644 million), EUR 2.4 million in France (revenue: EUR 525 million), and EUR 1.0 million in Great Britain (revenue: EUR 522 million).

## 6. Support for Young People

- a. How many interns are working in your company (2025)?

Intern programs tailored to national requirements are set up and managed locally. In Austria, this was ensured by the local operating companies, with in total 29 individuals given the opportunity for an internship. At the headquarters (Wienerberger AG), there were 22 interns (including vocational training) employed in 2025 (counted per individual with at least one day of employment in the calendar year 2025). In the local Austrian entities, there were 1 intern at Pipelife Austria, 3 interns at Pipelife Logistik and another 3 interns at Wienerberger Österreich.

It is part of our Sustainability Program that we focus on training young professionals (including interns) and apprentices at the Group. In 2025, we hired 148 apprentices and 187 other young professionals (interns, trainees, and working students) exceeding our Sustainability target.

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

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

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

The majority of interns employed in Austria in 2025 were students pursuing a bachelor's or master's degree, with occasional participation from pupils completing vocational practical days or holiday internships of students as part of their studies at vocational colleges.



## 7. Young Shareholders Austria – Questions about the labor market and education

- a. How much were the expenses for internal and external training and further education in total and per employee?

Group-wide, the costs for training and development totaled around EUR 6.76 million. This translates to approximately EUR 344 per employee.

- b. Which specific programmes (apprenticeship, upskilling, reskilling, employer branding) contribute in a quantifiable way to securing skilled labour in your company?

Apprenticeship programs are implemented locally, involving around 690 apprentices between 2023–2025. Despite differing formats, apprenticeships remain essential for workforce continuity, skills transfer and transitioning young talent into long term employment.

Several countries run dedicated upskilling and reskilling programs through training centers. Local organizations also strengthen employer branding through targeted campaigns and partnerships with technical schools.

Besides, our international talent and leadership programs focus on developing employee skills, supporting retention, and enhancing our attractiveness as an employer.

- c. What is the time horizon for these measures, and from which year are they expected to measurably reduce external recruitment and decrease turnover?

These measures contribute continuously to the development of our workforce by building successors, strengthening internal expertise, and enhancing leadership.

The programs generate short- and long-term impact by enhancing individual skills, competencies, and engagement, while, in the long term, strengthening strategic focus and ensuring the organization's ability to remain an attractive employer.

Therefore, we are committed to further strengthening our efforts in training both new and existing workforce.

- d. How many apprentices are currently employed in your company across Austria (broken down by year of apprenticeship)?

In 2025, 15 apprentices were in direct employment in the operational Austrian organizations, with 2 further apprentices employed through a cooperation program with WAFF.



e. How many former apprentices are now in key or leadership positions?

We are very proud that many of our former apprentices are still employed and supporting the success of our organization and some of them meanwhile even have taken on important key or leadership roles. The following is an excerpt of positions in Austrian operative companies that are held by former apprentices including:

- Plant Manager
- Laboratory Manager
- Engineering Manager
- Maintenance Manager
- Head of Production
- Shift Leader Production

f. What is the share of leased employees in the total workforce (FTE) at the Austrian sites, and how has this share developed over the past four financial years?

In 2025, the share of agency workers in the total workforce in the large Austrian operating entities of wienberger (Wienerberger Österreich und Pipelife Austria) was around 2.2% on an annual average.

Development 2022-2025:

- 2022 --> 6.4%
- 2023 --> 4.1%
- 2024 --> 3.2%
- 2025 --> 2.2%



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

1) What is your key focus this year regarding transparency, shareholder information, and investor relations?

In 2026, our focus is on transparent, active communication and the expansion of digital channels to engage a broader range of stakeholders – including through our IR LinkedIn channel. In addition to personal exchanges at roadshows, conferences, trade fairs, and the Capital Markets Day, we continue to provide updates on our results in quarterly



conference calls. This strengthens the visibility of our stock and enhances understanding of our strategic direction.

- 2) If global political uncertainties (Taiwan, the Middle East, Ukraine, Venezuela, Greenland, etc.) were to once again lead to supply chain issues, economic uncertainty, or even further conflicts – how are you prepared for this? How strongly are you affected by high energy prices, and how are you dealing with them?

Political uncertainty and global conflicts remain a key risk factor. Persistent geopolitical and macroeconomic uncertainty, intensified by the military conflict in the Middle East, continues to affect the global environment. wienerberger is largely protected by its local-for-local production model, with plants close to customers and regionally sourced raw materials, which limits dependence on long international supply chains.

Nevertheless, disruptions in energy, raw materials and logistics can occur and have recently led to significant cost inflation, including in energy, plastics and transport. wienerberger is geographically diversified across Europe and North America, which helps mitigate regional shocks, but overall uncertainty remains high.

Energy remains an important cost factor. Investments in energy efficiency, alternative energy sources and longer-term contracts help mitigate volatility, but high and volatile energy prices continue to impact the industry, and cost increases cannot always be fully passed on.

Overall, wienerberger is more resilient than in the past, but the environment remains challenging. Given the high level of uncertainty, potential impacts are not quantifiable and are therefore not reflected in the 2026 outlook.



In cooperation with the anti-corruption organization Transparency International Austria, a specific topic has been selected again.

## ESG and Compliance

- 1) What impact do the current geopolitical developments have on compliance work in your company, and where do you see the most significant compliance risks in 2026?

Geopolitical developments are leading to higher demands on compliance work. The increased requirements along the entire value chain – such as the growing number of



sanctions lists – are significantly raising complexity in procurement, sales, and project execution. This requires heightened due diligence as well as more stringent review processes when selecting and evaluating business partners.

The key compliance risks for 2026 call for an even stronger focus on prevention and proactive early risk detection. For Wienerberger, this encompasses clearly defined processes and structures, regular training, and effective control mechanisms. These include, among other things, sanctions screening, adherence to regulatory requirements, capital market law obligations, antitrust regulations, and anti-corruption measures.