

Interim Group Report of Homann Holzwerkstoffe GmbH for the First Half of 2026



MANAGEMENT COMMENTARY ON THE PERFORMANCE OF THE GROUP IN THE FIRST HALF OF 2026

A. Fundamentals of the Group

Group structure and business model

The Homann Holzwerkstoffe Group specializes in the production and sale of thin, refined wooden fibreboards (MDF/HDF). The Group is one of the leading European suppliers and primarily serves the European furniture and door industries. In organizational terms, the Group consists mainly of Homann Holzwerkstoffe GmbH as the parent company and four operating companies held by HOMANIT Holding GmbH. HOMANIT GmbH & Co. KG produces in Germany at the Losheim am See site, while the two Polish subsidiaries, Homanit Polska Sp. z o.o. i. Spolka Sp. k. and Homanit Krosno Odrzańskie Sp. z o. o., produce at the Karlino and Krosno Odrzańskie sites, respectively. The plant of the subsidiary UAB Homanit Lietuva in Pagiriai, Lithuania, started production in May 2025.

The Group covers all relevant stages of production, from manufacturing the raw board to the refined end product. This provides direct control over all process steps and thus ensures high product quality. Ongoing product development is driven by the company's research and development activities. The clear focus on thin, refined MDF and HDF boards – and their constant further development – are the main success factors behind the Group's market leadership in Western and Eastern Europe.

B. Economic environment

Macroeconomic situation

According to the IMF's World Economic Outlook Update of July 2026, the global economy in the first half of 2026 was shaped by two opposing developments.

On the one hand, the war in the Middle East caused a substantial supply shock, particularly in the energy and commodity markets. Following peaks in April, prices declined somewhat as a result of ceasefires and a memorandum of understanding between Iran and the United States, but remained at a high level.

On the other hand, a strong technological boost in artificial intelligence (AI), combined with high demand for semiconductors and AI hardware, accelerated the global technology cycle. Economies that are strongly integrated into the global technology value chain benefited in particular from this development.

Overall, the global economy proved more resilient than initially feared. The increase in commodity prices caused by the war, higher inflation expectations and tighter financing conditions had a less pronounced impact on the global economy than expected. However, the effects varied considerably by region and sector.

The European Commission's preliminary estimates of economic growth in the first half of 2026 indicate growth of 1.1% in the EU. At 0.6%, Germany's growth rate was below the EU average, while Poland, at 3.5%, and Lithuania, at 3.0%, recorded above-average growth.

Sector developments

The principal procurement and output markets of Homann Holzwerkstoffe Group were significantly affected by commodity price developments in the first half of 2026.

Due to declining volumes of damaged timber and sawmill residues, prices for German softwood industrial wood ranged between EUR 29 and EUR 34 per cubic metre in the first half of 2026, compared to between EUR 27 and EUR 29 per cubic metre in the first half of 2025 (EUWID 26-2026 and 26-2025). In Poland, the average price of softwood industrial wood in the first quarter of 2026 was EUR 60.33 per solid cubic metre, approximately 10.3% above the comparable prior year period (Holzmarktinfor.de – Poland | Producer prices for forestry products).

The wood and timber products industry was among the sectors particularly affected by the war in the Middle East. Due to significant price increases for the raw material methanol, glue resin prices were substantially higher from April onwards than in the comparable period. While the contract price for methanol stood at EUR 510 per tonne in the first quarter, it increased by 62.2% to EUR 827 per tonne as of March 31, 2026 (EUWID 27-2026).

Transport and freight costs also increased in the first half of 2026 as a result of diesel price developments. Diesel prices rose by around 26% between the end of December 2025 and the end of March 2026. As the war in the Middle East eased increasingly at the beginning of the second quarter, diesel prices also declined slightly (Petromap – The 2026 diesel shock).

The German furniture industry faced a challenging first half of 2026: a slowdown in residential construction, regulatory requirements at European level and a weak consumer climate weighed on the sector. According to the Association of the German Furniture Industry (VDM), the sector generated revenues of

EUR 7.7 billion in the first half of 2026, a decline of 2.7% compared with the same period last year. While revenues from kitchen furniture grew by 1%, revenues from living room, dining room and bedroom furniture as well as furniture components fell by 5% to EUR 2.3 billion (VDM | press release dated September 1, 2026).

Average sales prices for MDF and HDF furniture boards have followed a steadily rising trend since the beginning of 2026. Most recently, price increases to offset the cost increases caused by the war in the Middle East were also implemented in April (EUWID 23-2026). However, customers are responding by adjusting volumes and delivery schedules, resulting overall in a deterioration in the earnings position of Central European MDF/HDF manufacturers in the first half of 2026 (EUWID 22-2026).

C. Business trend

Significant events

The higher costs for chemicals, wood, energy and transport services resulting from the war in the Middle East had a significant negative impact on the Group's cost development.

Furthermore, weak demand from the furniture industry and subdued conditions in the output market had a negative impact on the Group's revenue development, with revenues falling short of expectations.

The start-up losses at the plant in Pagiriai, Lithuania, also had a significant impact on the Group's result in the first half of the year. The plant's adjusted EBITDA amounted to EUR -15.3 million in the first half of 2026, while its earnings after taxes amounted to EUR -22.8 million. Both performance indicators were therefore below expectations. Following the start of production on May 8, 2025, start-up losses in the first half of 2025 amounted to EUR -4.5 million (EBITDA) and EUR -9.9 million (earnings after taxes), respectively. When comparing the two periods, it should be noted that operations in the first half of 2025 covered only two months, whereas they covered the full six months in the first half of 2026.

On August 14, 2026, management decided to shut down the plant in Pagiriai for a period of 12 to 21 months, until the market has recovered sustainably. The shutdown is scheduled to be completed by January 1, 2027, at the latest. The measure is expected to result in cost savings of EUR 5 million to EUR 6 million in the second half of 2026. As the decision was taken only after the interim reporting date, the resulting effects were not taken into account in these interim financial statements.

Earnings position

Despite the advanced commissioning of the fourth plant in Pagiriai, the Group's revenues amounted to EUR 194.4 million and were therefore virtually unchanged from the previous year's level of EUR 195.0 million. In line with sector-wide developments, sales volumes declined. Over the course of the first half of the year, the cost increases could increasingly be passed on to customers, resulting in a positive price effect.

The Group's **cost of materials as a percentage of total output** deteriorated by 10.4 percentage points, from 54.3% to 64.7%. Overall, the cost of materials increased by EUR 16.9 million, from EUR 106.5 million in the same period of the previous year to EUR 123.4 million in the first half of 2026. The increase was mainly attributable to the commissioning of the plant in Lithuania and cost increases caused by the war in the Middle East.

Expenses for personnel were 5.9% higher than in the same period of the previous year, mainly due to workforce expansion at the Pagiriai site.

Other operating expenses amounted to EUR 31.1 million, after EUR 32.2 million in the same period of the previous year. The main cost items were freight and maintenance costs. The decrease was mainly attributable to lower losses from foreign currency valuation, down by EUR 1.7 million, and lower consultancy costs, down by EUR 0.7 million. Cost increases were recorded in outgoing freight, up by EUR 1.5 million, and maintenance, up by EUR 0.7 million. The increase in outgoing freight costs was related to higher transport costs resulting from the war in the Middle East.

The **financial result** amounted to EUR -10.0 million, after EUR -10.2 million in the same period of the previous year, and mainly included interest expenses for external financing. The prior year period included expenses of EUR 0.6 million arising from the shareholding in a former Egyptian joint venture and one-off interest expenses from the early redemption of Bond 2021/2026, neither of which recurred in the first half of 2026. Interest expenses in the first half of 2026 were slightly higher than in the prior year period due to increased overdraft interest and higher interest on Bond 2025/2032.

Depreciation and amortization increased year on year from EUR 13.0 million to EUR 16.5 million due to the commissioning of the plant in Lithuania and further investments in existing plants.

EBITDA adjusted for currency effects amounted to EUR -1.4 million (prior year period: EUR 22.1 million). Reported EBITDA amounted to EUR -0.9 million (prior year period: EUR 22.1 million). Adjusted for the start-up losses of the plant in Pagiriai, EBITDA adjusted for currency effects amounted to EUR 13.9 million, compared to EUR 26.6 million in the same period of the previous year.

Consolidated net income for the first half of the year amounted to EUR -29.4 million (prior year period: EUR -2.7 million). Adjusted for the start-up losses at the plant in Pagiriai, consolidated net income amounted to EUR -8.2 million, compared to EUR 5.7 million in the same period of the previous year.

Assets position

Investments in fixed assets were reduced to EUR 9.2 million in the first half of the year, compared to EUR 17.7 million in the comparative period, and mainly related to modernization and expansion at the Losheim site. Further planned expenditure was postponed to subsequent years.

Current assets decreased by EUR 43.6 million as at the reporting date compared to December 31, 2025, mainly as a result of lower bank balances.

Equity decreased to EUR 153.9 million, resulting in an equity ratio of 26.8% as of June 30, 2026. The change in equity is mainly due to the negative half-year result and the development of the difference in equity resulting from currency translation.

Financial position

Operating cash flow amounted to EUR -14.2 million (prior year: EUR 8.4 million). In response, planned investments were postponed, almost halving **cash flow from investing activities** to EUR -8.6 million compared with the same period last year (EUR -16.7 million). **Cash flow from financing activities** amounted to EUR -31.0 million (prior year: EUR 17.7 million) and was mainly attributable to debt service. As Bond 2021/2026, with a nominal amount of EUR 78.0 million, was redeemed and Bond 2025/2032, with a nominal amount of EUR 120.0 million, was issued in the first half of 2025, the prior year figures are comparable only to a limited extent.

A short-term bridge financing facility of EUR 30 million was converted into a long-term amortizing loan with a term ending in 2031.

As of June 30, 2026, the company had liquid funds and unencumbered securities totalling EUR 16.7 million, compared to EUR 61.0 million as of December 31, 2025. Unutilized credit lines amounted to EUR 17.8 million, compared to EUR 18.8 million as of December 31, 2025.

Overall assertion

High start-up losses at the plant in Pagiriai, significant increases in raw material costs as a result of the war in the Middle East, and weak demand from the furniture industry resulted in the Group reporting an adjusted negative EBITDA of EUR 1.4 million in the first half of the year, which was below expectations. Consequently, operating cash flow did not develop as expected and investments in new projects were postponed. As at 30 June 2026, equity decreased to EUR 153.9 million; the equity ratio stood at 26.8%. By refinancing short-term bridge financing of EUR 30 million through a long-term amortizing loan with a term ending in 2031, the Group has further optimized the maturity structure of its financial liabilities.

D. Risk and opportunities report

Due to the general economic environment, the result for the first half of 2026 and the decision to temporarily adjust capacity at the Pagiriai site, the following changes have arisen in the Group's risk and opportunity situation:

- Following a period of easing towards the end of the second quarter, tensions between the United States and Iran remain evident in the third quarter. It is therefore not possible to reliably assume that conditions in procurement markets will improve in the short term.
- The company's financing risk has increased due to the deteriorated earnings position and higher indebtedness. It must be assumed that future financing will need to be secured on less favourable terms and that access to debt capital will become more difficult.
- The Group received government subsidies of EUR 16.3 million for the construction of the plant in Lithuania. At present, it is not expected that the temporary capacity adjustment will trigger a repayment obligation.
- The temporary capacity adjustment at the Pagiriai site increases the risk that production bottlenecks, shutdowns and outages cannot be compensated for.
- Price increases already implemented and a stabilization of the cost structure will significantly improve the Group's earnings position in the second half of the year. Provided that it is implemented as planned, the temporary capacity adjustment at the Pagiriai site will result in a further improvement in adjusted EBITDA of EUR 5 million to EUR 6 million compared with the first half of the year. A slight recovery in demand is likely to provide additional support for this development.

- In addition to the measures aimed at improving the earnings position, the postponement of investments to later periods – a process which has already begun – will have a positive effect on cash flows.

It is assumed that the risks outlined above – both individually and collectively – do not jeopardize the Group's ability to continue as a going concern.

E. Current assessment of the forecast for the 2026 financial year

For the financial year 2026, management had assumed a moderate increase in revenues and adjusted EBITDA compared with the previous year. This forecast was subject to the effects of persistent geopolitical uncertainties, including the conflict in the Middle East, which resulted in increased costs for chemicals, wood, energy and transport. The effects of these geopolitical uncertainties, subdued demand from the furniture industry and continued high start-up losses at the plant in Pagiriai resulted in a weaker-than-expected result in the first half of 2026. The annual forecast for 2026 was therefore adjusted. The revenue forecast for the financial year 2026 was revised to the 2025 level of EUR 383.1 million. EBITDA adjusted for currency effects is expected to amount to between

EUR 10 million and EUR 15 million. Adjusted for start-up losses in Lithuania, EBITDA adjusted for currency effects is expected to range between EUR 34 million and EUR 39 million (previous year: EUR 54 million).

Munich, September 10, 2026



Fritz Homann



Gunnar Halbig



Michael Albert

CONSOLIDATED BALANCE SHEET

Homann Holzwerkstoffe GmbH, Munich
as of June 30, 2026

ASSETS

	Jun. 30, 2026 EUR	Dec. 31, 2025 EUR
A. Fixed assets		
I. Intangible assets		
Concessions acquired against payment, commercial trademark rights and similar Rights and assets as well as licenses to such rights and assets	1,868,106.43	2,124,720.18
II. Tangible assets		
1. Properties, rights equivalent to real property and structures including structures on third-party properties	175,059,487.24	178,002,245.27
2. Technical equipment and machinery	231,995,852.93	239,506,936.07
3. Other property, plant and equipment	20,592,243.90	21,431,589.41
4. Advance payments made and work in progress	38,118,760.28	37,423,513.89
	465,766,344.35	476,364,284.64
	467,634,450.78	478,489,004.82
B. Current assets		
I. Inventories		
1. Raw materials and supplies	42,074,263.65	42,130,503.95
2. Unfinished goods	13,171,178.84	13,595,340.87
3. Finished goods and merchandise	7,737,741.31	11,262,451.69
4. Advance payments made	191,518.82	391,032.99
	63,174,702.62	67,379,329.50
II. Receivables and other assets		
1. Trade receivables	4,115,952.29	2,296,748.49
2. Other assets	16,451,102.89	13,370,471.77
	20,567,055.18	15,667,220.26
III. Securities classified as current assets	291,053.31	2,273,462.36
IV. Cash holdings, bank deposits and cheques	16,430,453.79	58,692,359.14
	100,463,264.90	144,012,371.26
C. Accrued and deferred items	5,449,906.05	5,099,431.21
	573,547,621.73	627,600,807.29

CONSOLIDATED BALANCE SHEET

Homann Holzwerkstoffe GmbH, Munich
as of June 30, 2026

	LIABILITIES	
	Jun. 30, 2026 EUR	Dec. 31, 2025 EUR
A. Equity		
I. Subscribed capital	25,000,000.00	25,000,000.00
II. Capital reserves	25,564.60	25,564.60
III. Other profit reserves	214,613.17	214,613.17
IV. Difference in equity resulting from currency translation	-7,548,629.86	-4,521,894.61
V. Consolidated retained earnings	136,170,860.18	165,559,516.14
	153,862,408.09	186,277,799.30
B. Special item	17,456,059.18	17,509,155.40
C. Provisions		
1. Provisions for pensions and similar obligations	4,714,904.03	4,666,982.29
2. Provisions for taxes	2,120,268.00	2,120,268.00
3. Other provisions	7,378,089.28	5,760,225.36
	14,213,261.31	12,547,475.65
D. Liabilities		
1. Bonds	120,000,000.00	120,000,000.00
2. Liabilities to financial institutions	219,721,973.95	233,066,126.35
3. Advance payments received	482,600.25	277,152.52
4. Trade payables	36,684,728.80	48,995,585.67
5. Other liabilities	9,464,336.89	7,554,986.58
	386,353,639.89	409,893,851.12
E. Accrued and deferred items	1,494,647.63	1,137,673.14
F. Deferred tax liabilities	167,605.63	234,852.68
	573,547,621.73	627,600,807.29

CONSOLIDATED INCOME STATEMENT

Homann Holzwerkstoffe GmbH, Munich
for the period from January 1, 2026 to June 30, 2026

	H1 2026 EUR	H1 2025 EUR
1. Revenues	194,408,276.09	195,015,840.42
2. Reduction/increase in inventory of finished and unfinished goods	-4,024,783.59	888,324.85
3. Other own work capitalized	186,614.38	83,981.65
Total output	190,570,106.88	195,988,146.92
4. Other operating income	2,913,753.90	2,494,778.27
5. Cost of materials		
a) Cost of raw materials and consumables and goods for resale	-102,534,357.73	-88,208,516.66
b) Cost of purchased services	-20,822,626.79	-18,280,364.42
	-123,356,984.52	-106,488,881.08
6. Expenses for personnel		
a) Wages and salaries	-34,435,408.88	-32,398,443.10
b) Social security, pensions and other benefits	-5,544,806.72	-5,348,325.45
	-39,980,215.60	-37,746,768.55
7. Depreciation and amortization of intangible and tangible fixed assets	-16,520,067.99	-12,971,483.45
8. Other operating expenses	-31,094,594.65	-32,165,892.08
Operating result	-17,468,001.98	9,109,900.03
9. Income from shares in associated companies	0.00	6,394,462.09
10. Other interest and similar income	223,794.63	285,659.50
11. Write-downs of long-term financial assets	0.00	-7,001,704.97
12. Interest and similar expenditure	-10,250,849.83	-9,848,676.97
Financial result	-10,027,055.20	-10,170,260.35
13. Income taxes	-57,040.98	-366,944.61
14. Earnings after taxes	-27,552,098.16	-1,427,304.93
15. Other taxes	-1,836,557.80	-1,305,076.86
16. Consolidated net result for the period	-29,388,655.96	-2,732,381.79

CONSOLIDATED CASH FLOW STATEMENT

Homann Holzwerkstoffe GmbH, Munich
for the period from January 1, 2026 to June 30, 2026

	H1 2026 kEUR	H1 2025 kEUR
Consolidated net income	-29,389	-2,732
+/- Increase/decrease in provisions	1,666	3,111
+/- Other non-cash expenses/income	-53	-1,276
-/+ Increase in inventories, trade receivables and other assets not attributable to investing or financing activities	-1,046	-6,679
+/- Increase in trade payables and other liabilities not attributable to investing or financing activities	-9,839	-5,152
-/+ Profit/loss from the disposal of fixed assets	-114	18
+/- Interest expenses/interest income	8,094	8,277
+ Depreciation of fixed assets	16,514	12,971
+/- Income tax expenses/income	57	367
-/+ Income tax payments	-123	-484
= Cash flow from operating activities	-14,233	8,421
- Payments to acquire intangible fixed assets	-24	0
+ Proceeds from disposal of tangible fixed assets	596	745
- Payments to acquire tangible fixed assets	-9,229	-17,663
+/- Interest and dividends received	21	286
+ Proceeds from investment grants	0	-80
= Cash flow from investing activities	-8,636	-16,712
+ Proceeds from the issuance of bonds and from borrowings	1,872	123,430
- Cash paid for the redemption of borrowings	-24,521	-97,162
- Interest paid	-8,382	-8,562
= Cash flow from financing activities	-31,031	17,706
Change in cash and cash equivalents	-53,900	9,415
+/- Change in cash and cash equivalents from currency translation	-283	-33
+ Cash and cash equivalents at the beginning of the period	30,605	20,421
= Cash and cash equivalents at the end of the period	-23,578	29,803
Composition of cash and cash equivalents:		
	Jun. 30, 2026 kEUR	Jun. 30, 2025 kEUR
Cash	16,430	56,398
Securities classified as current assets	291	2,447
Liabilities to financial institutions agreed at short notice	-40,299	-29,041
	-23,578	29,803

CONDENSED CONSOLIDATED NOTES AS OF JUNE 30, 2026

A. Consolidation principles and accounting policies

The interim consolidated financial statements of Homann Holzwerkstoffe GmbH (HHW) as of June 30, 2026 have been prepared in accordance with the requirements of the German Commercial Code (HGB) applicable to consolidated financial statements. The interim financial statements of consolidated companies were generally prepared in accordance with the requirements of the respective countries.

The following changes have arisen compared with the consolidation principles and accounting policies applied in the financial statements as of December 31, 2025:

- As of December 31, 2025, the projected unit credit method for the **pension provisions** was applied as the actuarial calculation method for the subsidiaries, while the modified entry age normal method was used for the parent company based on the "2018 G" tables of Prof. Dr. Klaus Heubeck. For the purposes of financial reporting for the first half of 2026, pension provisions were adjusted on the basis of the prior year parameters, while expenses and income were calculated at 50% of the prior year amounts.

There were no changes in the basis of consolidation compared with December 31, 2025.

B. Events after the balance sheet date

On August 14, 2026, management decided to shut down the plant in Pagiriai for a period of 12 to 21 months, until the market has recovered sustainably. The shutdown is scheduled to be completed by January 1, 2027, at the latest. The measure is expected to result in cost savings of EUR 5 million to EUR 6 million in the second half of 2026. As the decision was taken only after the interim reporting date, the resulting effects were not taken into account in these interim financial statements.

Munich, September 10, 2026



Fritz Homann

Gunnar Halbig

Michael Albert

REVIEW REPORT

Report on the review of the condensed consolidated half-year financial statements and the management commentary on the performance for the period from 1 January 2026 to 30 June 2026

To Homann Holzwerkstoffe GmbH

We have reviewed the condensed consolidated interim financial statements, comprising the consolidated balance sheet, the consolidated profit and loss account, the consolidated cash flow statement, the condensed notes to the consolidated interim financial statements and the management commentary on the performance of Homann Holzwerkstoffe GmbH for the period of 1 January 2026 to 30 June 2026.

The preparation of the condensed consolidated interim financial statements in accordance with the requirements of German commercial law applicable to consolidated financial statements and of the management commentary on the performance in the first half of 2026 in accordance with the principles of the German accounting standard No. 16 “half-yearly financial reporting” (DRS 16) applicable to the interim management reports is the responsibility of the company’s management. Our responsibility is to issue a review report on the condensed consolidated interim financial statements and on the management commentary on the performance in the first half of 2026 based on our review.

We conducted our review of the condensed consolidated interim financial statements and the management commentary on the performance in the first half of 2026 in accordance with the German generally accepted standards for the review of financial statements promulgated by the Institut der Wirtschaftsprüfer [Institute of Public Auditors in Germany] (IDW). Those standards require that we plan and perform the review so that we can preclude through critical evaluation, with a certain level of assurance, that the condensed consolidated interim financial statements have not been prepared, in material aspects, in accordance with the requirements of German commercial law or do not give a true and fair view of the net assets, financial position and results of operation in accordance with the German principles of proper accounting or that the management commentary on the performance in the first half of 2026 does not com-

ply with the principles of DRS 16 to be applied to the interim management reports. A review is limited primarily to inquiries of company employees and analytical assessments and therefore does not provide the assurance attainable in a financial statement audit. Since, in accordance with our engagement, we have not performed a financial statement audit, we cannot issue an auditor’s report.

Based on our review no matters have come to our attention that cause us to presume that the condensed consolidated interim financial statements have not been prepared in material respects in accordance with the requirements of German commercial law or, do not give a true and fair view of the net assets, financial position and results of operation in accordance with the German principles of proper accounting, nor that the management commentary on the performance in the first half of 2026 does not comply with the principles of DRS 16 to be applied to the interim management reports.

The performance of the engagement and the extent of our responsibility is governed by our engagement letter as well as the “General Engagement Terms for Wirtschaftsprüferinnen, Wirtschaftsprüfer [German Public Auditors] and Wirtschaftsprüfungsgesellschaften [audit firms]” of 1 January 2024.

In accordance with section 9 para. 2 of the General Engagement Terms for Wirtschaftsprüferinnen, Wirtschaftsprüfer [German Public Auditors] and Wirtschaftsprüfungsgesellschaften [audit firms] of 1 January 2024 claims made against us for damages due to negligence, except for damages resulting from injury to life, body or health, as well as damages that constitute a duty of replacement by a producer pursuant to section 1 of the German Product Liability Act [Produkthaftungsgesetz – ProdHaftG] are limited to EUR 4 million. This applies equally to claims against us made by the engaging party as well as to claims against us made by third parties arising from or in

connection with the contractual relationship. All claimants are joint and several creditors in accordance with section 428 of the German Civil Code [Bürgerliches Gesetzbuch – BGB] and the maximum amount of liability of EUR 4 million for each case of damages is only available once to all claimants together. The allocation of the amount of liability has to be determined solely by the claimants.

We are solely liable to third parties which have been included in the protective scope of our engagement (“Vertrag mit Schutzwirkung für Dritte”). We do not accept any liability, responsibility, or other obligations in relation to other third parties.

Whoever takes note of the information contained in our report confirms by so doing to have taken note of the above mentioned limitation of liability and acknowledge its validity in relation to us. Section 334 of the German Civil Code [Bürgerliches Gesetzbuch – BGB], according to which objections under the contract might also be raised against third parties, is not waived in this respect either.

Düsseldorf, 10 September 2026

Grant Thornton AG
Wirtschaftsprüfungsgesellschaft

Tim Bonnecke	Thorsten Bruckhaus
Wirtschaftsprüfer	Wirtschaftsprüfer
[German Public Auditor]	[German Public Auditor]

CONTACT/IMPRINT

Contact:

Homann Holzwerkstoffe GmbH

E-Mail: info@homanit.org

Website: www.Homann-Holzwerkstoffe.de

Concept, editing and overall coordination

iron AG

Karolin Bistrovic, Fabian Kirchmann

T +49 221 9140 97-36

homann@ir-on.com

Picture credits

Homann Holzwerkstoffe Gruppe

Sign up to our investor mailing list at:

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