

Sustainability Statement 2025 of Homann Holzwerkstoffe GmbH





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FOREWORD

Dear Sir or Madam,

In the 2025 financial year, the Homann Holzwerkstoffe Group consistently continued on its chosen sustainability path and moved key projects from the preparatory phase into operational implementation phase. Against the backdrop of a challenging market environment and the continuously evolving regulatory framework surrounding the Corporate Sustainability Reporting Directive (CSRD) and the EU Taxonomy Regulation, we invested selectively in our sites, our production processes and our employees – with the clear aim of closely interlinking environmental responsibility, technological modernisation and economic performance.

A particular milestone in the reporting year was the start of production at our new site in Pagiriai, Lithuania, in May 2025. In parallel with the start-up, we specifically recruited new staff and provided them with comprehen-

sive training – both directly on site in Pagiriai and at our Polish sites – to enable a thorough understanding of our established production processes and to promote cross-site knowledge transfer within the Group from the outset.

We also initiated significant investments at our existing sites during the reporting year. In Losheim, the press was modernised and the gluing process was upgraded to the latest technical standards; in addition, the construction of a new dispatch warehouse was driven forward. In Karlino, our focus was on further interlinking and automating the processing lines for back panel production, as well as on several projects to reduce energy consumption, for example in the area of compressed air generation. In Krosno, we were able to save energy through several projects, particularly in

the extraction and boiler house areas. These measures make a direct contribution to reducing our energy consumption and emissions and demonstrate that we view sustainability as an integral part of our corporate and investment strategy.

With this Sustainability Statement, we are presenting our fifth voluntary report on the sustainability activities of the Homann Holzwerkstoffe Group. The statement has once again been structured and drafted with reference to the European Sustainability Reporting Standards (ESRS) and provides you with a comprehensive overview of our progress, the targets and measures already defined, and the next steps on our journey. Continuous emissions reduction, the careful use of natural resources and the promotion of our social responsibility remain key areas of focus that we will consistently pursue in the coming years.

We see sustainability as a key opportunity to further develop our business model in a resilient manner and thus ensure our continued success in the future – in harmony with environmental and social requirements.

We would like to thank all employees and business partners of the Homann Holzwerkstoffe Group, whose commitment and expertise have played a key role in enabling us to take these important steps. Together, we will also master the challenges of the future.

We hope you enjoy reading this report and look forward to exchanging ideas with you!

Munich, 3rd June 2026



Fritz Homann

Gunnar Halbig

Michael Albert



2. GENERAL INFORMATION

With this Sustainability Statement, the Homann Holzwerkstoffe Group is publishing its fifth voluntary report on the Group's sustainability activities. This Sustainability Statement has been prepared and published for the second time with reference to the European Sustainability Reporting Standards (ESRS) in terms of both structure and content.

The statement covers six of the twelve reporting standards, including one cross-cutting standard containing general information on the business model, strategy and the revised materiality analysis (ESRS 2), and five topic-specific standards containing information on material environmental, social and governance aspects.

The revised ESRS published by EFRAG (European Financial Reporting Advisory Group) in December 2025 were taken into account in the preparation of this Sustainability Statement. Compared to the ESRS originally adopted in 2023, the revised standards include a number of simplifications, in particular a significant reduction in the mandatory data points, as

well as structural adjustments to improve the readability and manageability of the reporting. As the final revised ESRS are not expected to be adopted until mid-2026, this statement is based on the draft version dated December 2025. The Homann Holzwerkstoffe Group has already partially incorporated these changes into the content and structure of the statement for the 2025 financial year.

2.1 General Information (ESRS 2)

The following section *General Information* provides a detailed explanation of the basis for preparing this Sustainability Statement, the role of management, as well as the strategy, business model and value chain. The sustainability strategy, stakeholders and materiality analysis are also described in this section.

The impacts, risks and opportunities (IROs) identified and assessed through the materiality analysis, and the material sustainability topics, are summarised in the table on pages 19 and 20.

The term “impacts” refers to the effects that the company has on people and the environment through its business activities, business relationships or products (inside-out perspective). These effects can be positive or negative, as well as actual or potential. They demonstrate the company’s positive or negative contribution to sustainable development.

“Risks and opportunities” describe the negative or positive financial consequences of sustainability issues (as defined by the ESRS framework) on the company (outside-in perspective). They may have an impact in the short, medium or long term on the company’s development, its financial position, results of operations, cash flows, access to finance and cost of capital.

The impacts, risks and opportunities identified in the materiality analysis form the basis for this chapter. It outlines how they relate to the Homann Holzwerkstoffe Group’s corporate strategy and business model, and what financial consequences result from them. Whilst, in accordance with the ESRS adopted in 2023, corresponding descriptions were also included in the chapters on topic-specific standards, the revised version of the ESRS focuses on a general overview in this chapter.

With reference to the revised ESRS, concepts for managing material sustainability aspects, measures and resources, as well as associated targets, are also consolidated in this chapter, particularly where these involve cross-cutting approaches covering multiple environmental or social issues. Detailed topic-specific content continues to be reported in the respective chapters.

Basis for preparation

Basis for preparation of the Sustainability Statement (BP-1)

The Homann Holzwerkstoffe Group’s Sustainability Statement for the 2025 financial year was prepared with reference to the European Sustainability Reporting Standards (ESRS). The statement provides a fair and accurate view of all material sustainability-related impacts, risks and opportunities of the company (principle of fair presentation).

The Sustainability Statement has been prepared on a consolidated basis. In preparing the report, the scope of consolidation of the consolidated financial statements of Homann Holzwerkstoffe GmbH was used, with the following exceptions: HOMANIT Holding GmbH, Munich; HOMANIT Verwaltungsgesellschaft mbH, Losheim; HOPE Investment Sp. z o.o., Poznan

Homanit S.A.R.L, Schiltigheim; and HOMANIT USA Inc., Atlanta. These companies either have no employees or do not carry out any operating activities. HOMANIT USA Inc. will be included in the reporting once it commences operating activities. There are no discrepancies between the financial and sustainability reporting frameworks. The Lithuanian company UAB Homanit Lietuva, Pagiriai, was incorporated into the production operations in May 2025 and included in the Sustainability Statement for the 2025 financial year for the first time.

The upstream and downstream value chain of the Homann Holzwerkstoffe Group was systematically included in the double materiality analysis in accordance with the ESRS. Consequently, the Sustainability Statement contains material content relating to the value chain.

In preparing the Sustainability Statement, the company makes use of the option to omit certain information relating to intellectual property, know-how or the results of innovations. Specifically, this applies to recipes, process parameters and unfinished development projects.

Specific information if the undertaking uses phasing-in options (BP-2)

The Homann Holzwerkstoffe Group is one of the companies that will be subject to CSRD reporting requirements for the first time in the 2027 financial year. The statutory transitional provisions for this reporting group had not yet been finalised at the time of reporting. As soon as the relevant regulations have been finalised, they will be taken into account in the following report.

Governance

The role of the administrative, management and supervisory bodies in relation to sustainability (GOV-1)

The management of Homann Holzwerkstoffe GmbH consists of three managing members. The proportion of male members is 100%. At the level of the Group companies, management comprises a total of 22 persons. Of these, 19 are entered in the commercial register or hold procuration rights; three persons are non-executive members. Employee representatives are not represented in the Group’s management. The proportion of female managing members at the level of the Group companies is 26%.

The managing partner and beneficial owner of Homann Holzwerkstoffe GmbH is Fritz Homann, who has been leading the owner-managed company since 1989 as the fourth generation of the family. The management team is complemented by Michael Albert, who is responsible for all matters relating to finance, controlling, accounting, tax, legal affairs and IT, and by Gunnar Halbig, who is responsible for the areas of technology, production and investment.

All three managing partners share equal responsibility for functions relating to material impacts, risks and opportunities. Material impacts, risks and opportunities are identified as part of the regular materiality analysis. The management team is responsible for

monitoring, controlling and managing these. Depending on the subject area and project, the relevant specialist departments are responsible for reporting. The management plays a central role in the procedures, controls and processes within the governance framework for monitoring, managing and overseeing impacts, risks and opportunities. Targets are set by the management following consultation with experts from the relevant specialist departments, and progress towards achieving these targets is monitored by the management. The individuals involved acquire the necessary specialist knowledge through relevant training programmes tailored to the role and the individual.

The following outlines the professional expertise that the members of the Management Board bring to the individual areas:

HHW Management – Munich					
	Relation to the ESRS standard		Fritz Homann	Gunnar Halbig	Michael Albert
Personal details		Member since	1989	2022	2023
		Age (Reporting year – year of birth)	63	54	55
		Nationality	German	German	German
		Education / professional background	Entrepreneur	Wood Technology – Graduate Engineer	Graduate in Business
Diversity / Internationality		Gender (male, female, diverse)	male	male	male
		International experience	x	x	x
Professional competence		Management experience	x	x	x
	G1	Corporate policy / strategy / transformation	x	x	x
	S1	Human resources / organisation / sustainability (Social)	x		
		Technology / production	x	x	
		Finance	x		x
		Investment	x	x	
		Controlling / accounting			x
		Tax			x
		Legal	x		x
		IT			x
	E1 E2 E5	Environment	x	x	

The material impacts, risks and opportunities are reviewed once a year in preparation for the Sustainability Statement. This process utilises, amongst other things, procurement, market and sales analyses. Material risks and opportunities relating to sustainability aspects are also reported in the annual report beyond the scope of the Sustainability Statement. A list of all material impacts, risks and opportunities addressed by the management during the reporting period is presented in the section Material impacts, risks and opportunities, and Disclosure Requirements included in the Sustainability Statement within this chapter.

Progress on sustainability targets and the related metrics is reported at team meetings both quarterly and as required. These meetings are attended by senior

management, comprising the executive board, plant management, sales management and those responsible for technology and sustainability, as well as specialists from the relevant departments, depending on the topic.

Integration of sustainability-related performance in incentive schemes (GOV-2)

Sustainability-related performance is not integrated in incentive schemes.

Statement on due diligence (GOV-3)

Key elements of due diligence	Paragraphs in the Sustainability Statement
a) Embedding due diligence in governance, strategy and business model	• The role of the administrative, management and supervisory bodies in relation to sustainability (ESRS 2 GOV-1), p. 7 • Interactions of material impacts, risks and opportunities with strategy and business model, and financial effects (ESRS 2 SBM-3), p. 21
b) Engaging with affected stakeholders in all key stages of due diligence	• The role of the administrative, management and supervisory bodies in relation to sustainability (ESRS 2 GOV-1), p. 7 • Interests and views of stakeholders (ESRS 2 SBM-2), p. 15 • Description of the process to identify and assess material impacts, risks and opportunities and material information to be reported (ESRS 2 IRO-1), p. 17 • Impact, risk and opportunity management, p. 17
c) Identification and assessment of adverse impacts	• Description of the process to identify and assess material impacts, risks and opportunities and material information to be reported (ESRS 2 IRO-1), p. 17 • Interactions of material impacts, risks and opportunities with strategy and business model, and financial effects (ESRS 2 SBM-3), p. 21
d) Measures to address these adverse impacts	• Impact, risk and opportunity management, p. 17
e) Monitoring the effectiveness of these efforts and communication	• Strategy, business model and value chain (ESRS 2 SBM-1), p. 10 • Targets, pp. 29, 32-33, 40 • Metrics, pp. 36-38, 43-52, 54

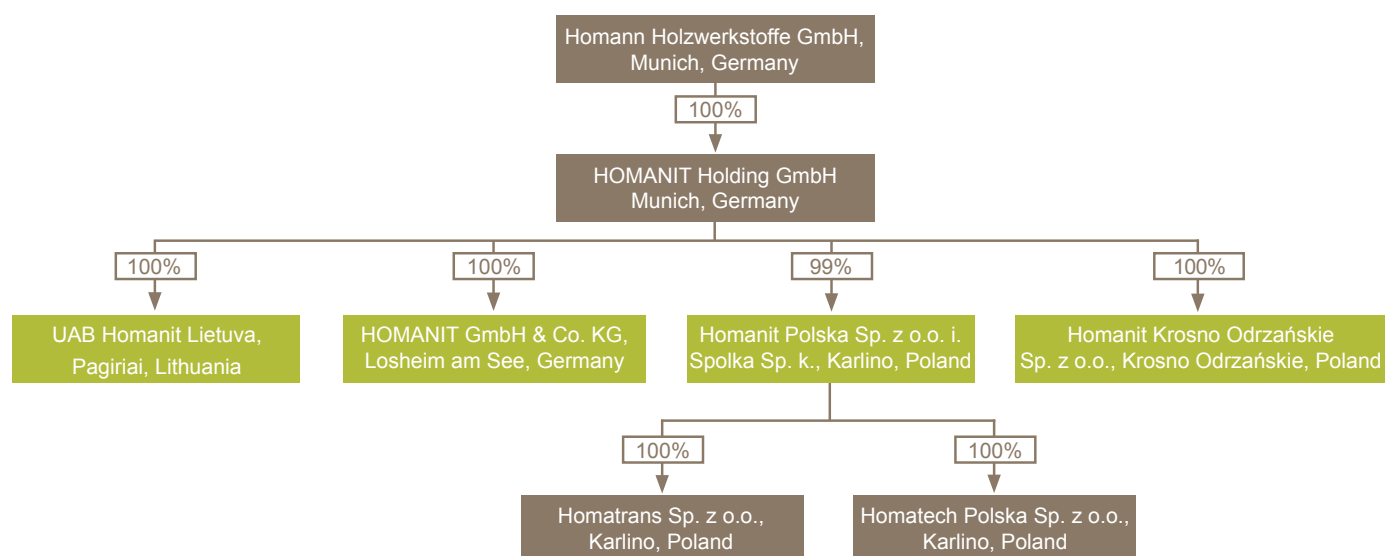
Strategy

Strategy, business model and value chain (SBM-1)

The Homann Holzwerkstoffe Group specialises in the manufacture and sale of thin, highly finished wood fibreboards (HDF/MDF). The Group is one of Europe's leading suppliers and mainly supplies the furniture and door industries. As at the balance sheet date of 31 December 2025, the Group employed a total of 1,751 staff, comprising 1,294 industrial workers and 457 office staff, distributed across the Group's sites as follows:

Location	Activity	Headcount as of December 31, 2025
Germany		
Homann Holzwerkstoffe GmbH, Munich	Headquarters	7
HOMANIT GmbH & Co. KG, Losheim	Production	304
HOMANIT GmbH & Co. KG, Herzberg	Central sales	42
Poland		
Homanit Krosno Odrzańskie Sp. z o.o., Krosno	Production	513
Homanit Polska Sp. z o.o. i. Spolka Sp. k., Karlino	Production	528
Homatrans Sp. z o.o., Karlino	Transport company	58
Homatech Polska Sp. z o.o., Karlino	Maintenance and repair company	78
Lithuania		
UAB Homanit Lietuva, Pagiriai	Production – since the second quarter of 2025	221

The corporate structure is summarised as follows:



■ Production sites

The Group covers the entire value chain from raw material procurement to the distribution of finished products. In addition to a wide range of raw boards, the company offers a variety of highly finished wood fibreboards, including cutting, sanding, coating, laminating and mechanical processing. Customised finished products, such as furniture back panels, are manufactured to customer specifications and, where required, delivered to the customer's assembly line.

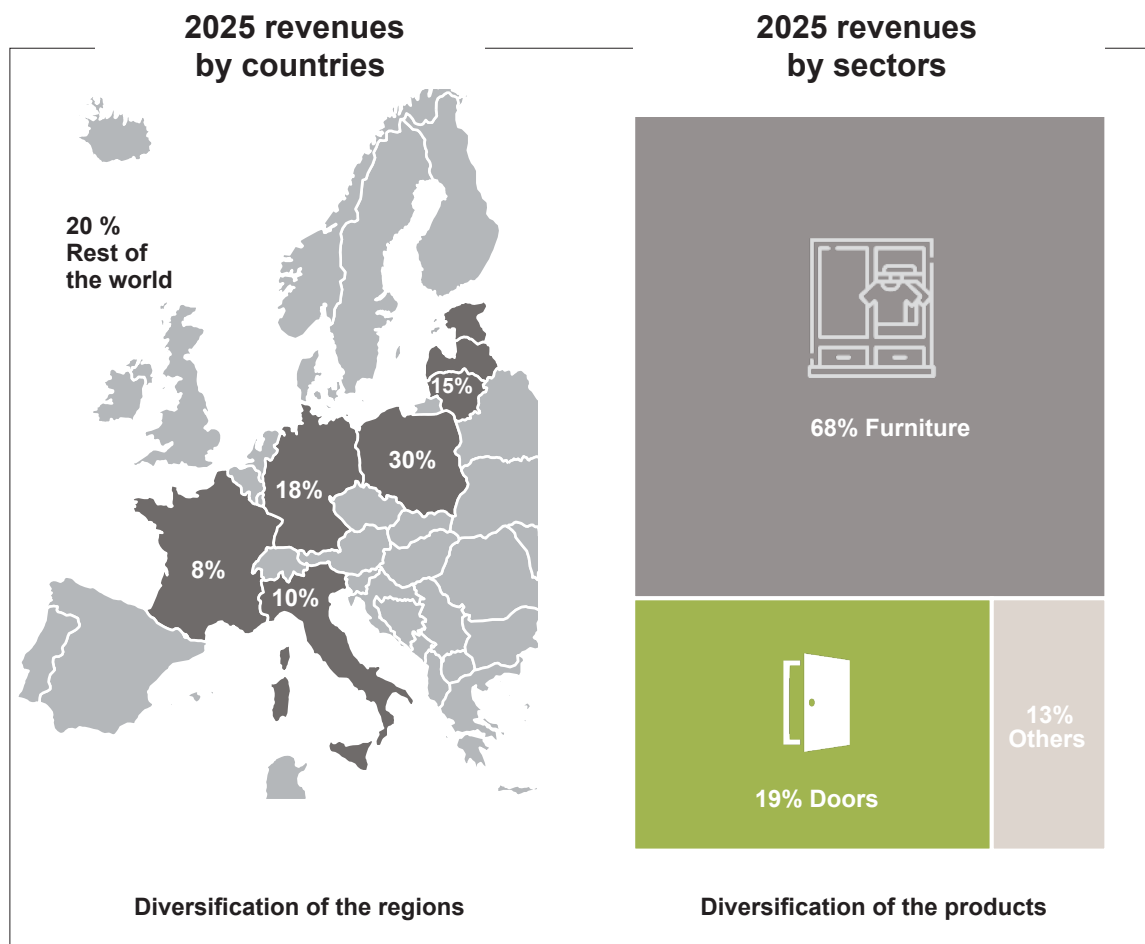
Using the in-house fleet of its subsidiary Homatrans Sp. z o.o., the company handles its own transport operations, primarily the procurement of timber and the delivery of finished products, as well as carrying out external transport services. Homatech Polska Sp. z o.o. is responsible for the maintenance and servicing of the Polish production sites and is involved in the construction of new facilities at all locations.

In the 2025 financial year, the Homann Holzwerkstoffe Group generated turnover of EUR 383 million. This reflects a balanced distribution of revenue, with a particular focus on the European market. The Group's largest market is Poland, with turnover of EUR 114 million, accounting for 30% of total revenue. Revenue in Germany stood at EUR 67 million in 2025, accounting

for 18% of total revenue. Other key markets include Lithuania (15%), Italy (10%) and France (8%). Other countries contribute a total of 20% to the Group's revenue.

The Group's broadly diversified customer base comprises clients from various sectors, with the largest share of revenue, at 68 %, generated in the furniture industry. Here, the products are primarily used as cabinet back panels or drawer bottoms. Another significant sector is the door industry, which accounts for 19% of revenue. In addition to these core markets, the Homann Holzwerkstoffe Group benefits from the strong trend towards lightweight construction concepts, which aim to save weight, materials and energy and require the use of thin wood fibreboards. The remaining 13% is attributable to other sectors such as the automotive and caravaning industries, for example for the interior lining of small vans, the retail sector, flooring and other industries.

No revenue is generated in the fossil fuels sector, in the manufacture of chemicals, in the field of controversial weapons, or in the cultivation and production of tobacco.



Value chain

The Homann Holzwerkstoffe Group's value chain comprises upstream and downstream processes as well as the core and supporting activities at HOMANIT. Key features of the upstream value chain include sourcing timber from sustainably managed forests and close collaboration with suppliers. The most important suppliers include wood, glue and paint suppliers.

The key features of the downstream value chain are close customer contact and high service quality. The sales department maintains contact with customers in person, by telephone and in writing.

Across the entire value chain, the Homann Holzwerkstoffe Group relies on long-term relationships and a network that has grown over 30 years.

Value chain										
Upstream processes	Activities at HOMANIT	Main activities	Inbound logistics	Production	Marketing & Sales	Preparation for dispatch	Customer service	Downstream processes	Dispatch of goods to customers for further processing	
			Quantity control of incoming raw materials	- All steps that are necessary to turn the raw materials purchased into ready-to-sell products - In addition, packaging, equipment management and the provision of products on pallets	Selling the product, increasing visibility of the products and winning customers		Customer service, handling complaints and measuring customer satisfaction			
			Corporate infrastructure - Physical infrastructure (transport on the factory site) and IT infrastructures - Administration and office space							
			Accounting and controlling - Complete documentation of financial business activities - Information about the company's financial situation - Planning and monitoring of financial key figures							
			Purchasing - Ordering and purchasing of raw materials, goods and services - Maintaining relationships with suppliers - Ongoing stock control							
		Supporting activities	Human resources - Payroll - Recruitment and dismissal - Training and education						Shipping to sales markets	
			Management Systems - Quality management system - Energy management system - Occupational health and safety management system							
			Maintenance Maintenance of machines, plants and vehicles							
			Technology development - Testing of new raw materials and technologies as well as optimisation of existing systems - Development of new products						Sale of goods and transport to end customers	
		Logistics							Operational phase	
									Product disposal	

Sustainability strategy

In 2021, the Homann Holzwerkstoffe Group developed key sustainability targets as part of a structured, multi-stage strategy development process. Sustainability is an integral part of the Group's day-to-day operations and is reflected in resource procurement and production processes, as well as in its dealings with employees,

customers, suppliers and other stakeholders. In addition to offering attractive jobs and training opportunities, the Group also attaches great importance to its involvement in local communities and institutions. The key sustainability objectives are set out below:

Sustainability topic	Sustainability target (reference year 2020)
Own workforce (see chapter 2.1, p. 30)	Increase the share of apprentices and trainees to 5% by 2026
	Increase the number of training hours per employee to 25 hours per year by 2026
Climate change (see chapter 2.1, p. 29)	Reduction of CO ₂ eq emissions in Scope 1 and 2 per cubic metre of HDF by 65% by 2030
	Increase the share of renewable electricity consumed to 70% by 2030
Circular economy (see chapter 2.1, p. 30)	Increase in the proportion of recycled fibres in the product to up to 15% by 2030
	Increase the proportion of bio-based adhesives across all paints used to 50% by 2030

The sustainability targets are not prioritised by product and service, customer group, geographical area or stakeholder relationship, but are equally relevant to all areas and do not compete with these or with elements of the corporate strategy. The Group's investment strategy is closely linked to the sustainability targets. For example, the installation of biomass boilers at the sites and the reduction in oil and gas consumption are effective both from a sustainability perspective and from a cost perspective.

The main challenges for the coming years are the further reduction of the Group's emissions, the modernisation and automation of production sites, demographic change, and geopolitical and economic uncertainties in the market environment. The Homann Holzwerkstoffe Group is addressing these challenges through targeted projects and investments.

To comply with the requirements of the European Deforestation Regulation (EUDR), the Homann Holzwerkstoffe Group has successfully implemented a project. This system could have been brought into operation by the deadline of 30 December 2025 originally set by the EU. The amended framework of the EUDR, with the new deadline of 30 December 2026,

is being closely monitored and will be implemented promptly in 2026 once numerous details have been clarified by the European Commission. In addition, the Group is monitoring regulatory developments regarding the Packaging and Packaging Waste Regulation (PPWR) and the Digital Product Passport (DPP) in order to respond at an early stage where necessary. This is accompanied by increasing regulatory requirements for sustainability reporting under the Corporate Sustainability Reporting Directive (CSRD) and the EU Taxonomy Regulation. Preparations to meet these new requirements are therefore another key focus and will also involve strategic realignment in relation to key sustainability issues.

Further external opportunities and risks relating to future developments are explained in the Group Management Report (see Annual Report 2025, Group management report, Forecast, opportunity and risks report, pp. 13-17). To the extent possible, the Group takes essential precautions and preparations to reduce the likelihood of the risks occurring and/or their negative economic consequences. Management currently assumes that the risks presented are of minor significance, both individually and cumulatively.

Interests and views of stakeholders (SBM-2)

Dialogue with the company's stakeholders is essential for the continued business activities of the Homann Holzwerkstoffe Group and for effective cooperation. The Group's management takes the needs of its stakeholders, such as customers, suppliers and banks, very seriously and maintains a trust-based dialogue on equal terms. Their expectations, views, goals and objectives play an important role for the Group. Stakeholders are involved and informed in various ways. The insights gained from this dialogue are incorporated both into the collaboration with the respective stakeholders and into the development of the

Homann Holzwerkstoffe Group's strategies and objectives. It has not yet been necessary to adjust the strategy or business model based on the insights gained.

The management is itself in dialogue with the various stakeholders and/or is informed, as appropriate, of the views and interests of the relevant stakeholders regarding the company's sustainability-related impacts.

The key stakeholders for the Homann Holzwerkstoffe Group, including their expectations, views, goals and objectives, as well as the nature and organisation of their involvement, are outlined below:

Stakeholders	Expectations, views, goals and requirements of interested parties	Type and organisation of engagement
Customers	• Compliance with customer-specific requirements (in particular quality requirements) • Meeting delivery deadlines • Responding to specific customer requirements • Compliance with delivery quantities • Prompt processing of orders • Provision of required certificates	• Regular communication between management, sales department and customer • On-site event and tour of Homann Holzwerkstoffe's production facilities • Customer visits take place at regular intervals as well as event-driven
Employees and works council	• Safe workspace • Clear instructions • Opportunities for professional development and qualification • Tasks aligned with employees' skills • Co-determination • Respectful dealings • Health protection • Facilitation of daily work	• Event-driven information via information drives, information boards, e-mail, mail, phone or in person • Regular exchange with works council and employee representatives
Suppliers and service providers	• Familiarisation with potential hazards • Clear order placement/contracts • Good communication channels (defined contact persons) • Timely payment • Follow-up orders	• Regular exchange between management, specialist departments and suppliers/service providers
Consumers and end-users	• Safe, high-quality products • Durable products • Simple installation and dismantling	• No direct contact with the end-users
Banks and investors	• Compliance with contractual agreements as well as legal and regulatory requirements • Long-term and trusting partnerships • Transparent and active communication • Easy access to up-to-date business information	• Regular information in the Investor Relations section of the website • Ad hoc announcements for specific events • Annual publication of annual and interim reports • Event-related organisation of roadshows • Regular communication between management and banks and investors

Stakeholders	Expectations, views, goals and requirements of interested parties	Type and organisation of engagement
EU, German government, local authorities and municipalities	• Contribution to meeting national energy targets • Compliance with legal requirements • Paying taxes • Corporate commitment beyond minimum legal requirements • Development of new, more energy-efficient innovations • Securing jobs and Germany, Poland and Lithuania as a location of industry	• Annual and event-driven communication between management, specialist departments and local authority
Neighbourhood	• Low noise/odour pollution • Clean sites/traffic areas • Early information on imminent hazards • Compliance with the emergency policy (emergency, hazards, etc.) • No impairment of road traffic due to large number of trucks • Securing own energy supply	• Event-specific information via local media (social media, newspapers) • Open Day/information day for certain groups (e.g. employees' children, local fire brigades) • Annual visits to local schools, universities and job fairs
Public	• Secure jobs for the region • Paying taxes • Efficient use of energy to mitigate climate change • Clean production processes without harming the environment and people	• Regular information via local media (social media, newspapers) • Publicly accessible Sustainability Statement • Open day • Attendance at trade fairs and exhibition stands
Grid operators	• Plannable energy supply • No exceptional fluctuations in power	• Event-driven communication between management, specialist departments and grid operators
Energy suppliers	• Securing the supply to businesses and the public • Compliance with contractual agreements • Long-term business relationship • Payment of energy bills	• Event-driven communication between management, specialist departments and energy suppliers
Employer's liability insurance association (BG) and government institutions regarding occupational health and safety	• Compliance with BG, ZUS and SoDra regulations (DGUV), and, where applicable, informing BG, ZUS and SoDra if required	• Event-driven communication between management, specialist departments and the employers' liability insurance association as well as government institutions
Auditors and certification bodies	• Compliance with the management systems for quality, energy and safety, as well as their continuous improvement	• Event-driven communication and regular on-site audits
Industry association (VHI)	• Cooperation and exchange of information • Participation in statistical surveys • Use of the services offered • Knowledge transfer • Representatives of the timber industry	• Regular communication between management, specialist departments and associations • Participation in information events

The interests and viewpoints of the key stakeholders were analysed as part of the Homann Holzwerkstoffe Group's materiality analysis. The materiality analysis is explained in more detail in the section *Impact, risk and opportunity management* in this chapter.



Impact, risk and opportunity management

Description of the procedures to identify and assess material impacts, risks and opportunities and material information to be reported (IRO-1)

The Homann Holzwerkstoffe Group had already carried out an initial materiality analysis as part of the development of its 2021 Sustainability Strategy. With the EU Corporate Sustainability Reporting Directive (CSRD), which came into force at the beginning of 2023 and is further specified by the European Sustainability Reporting Standards (ESRS), an updated materiality analysis was prepared in 2024 in accordance with European requirements. The 2021 materiality analysis served as the basis for this.

In December 2025, the European Financial Reporting Advisory Group (EFRAG) published the draft amended ESRS, which provide for significant simplifications and a revised architecture of the standards. In order to improve the quality of reporting in this Sustainability Statement for the 2025 financial year and to align at an early stage with the revised standards – which will be mandatory from the 2027 financial year

onwards – the Homann Holzwerkstoffe Group updated the materiality analysis at the beginning of 2026. The resulting adjustments, which are aimed in particular at streamlining and clarifying the material IROs, are incorporated into this Sustainability Statement, even though they relate to a period after the reporting date of 31 December 2025. The Group has opted for this approach as the methodological improvements significantly enhance the informative value and relevance of the reporting.

As the materiality analysis in accordance with ESRS was already described in detail in the Sustainability Statement for the 2024 financial year, the individual process steps are summarised briefly below. The focus is on the updates made in connection with the revised ESRS.

The results of the materiality analysis are presented in the section *Material impacts, risks and opportunities and Disclosure Requirements included in the Sustainability Statement* in this chapter. They form the basis for non-financial reporting and provide guidance for the Group's strategic direction.

The materiality assessment was carried out in five steps:



1. ASSESSMENT AND DESCRIPTION OF THE ENVIRONMENT OF HOMANN HOLZWERKSTOFFE GROUP

As the first step in the materiality analysis, a peer group analysis was carried out in 2024 and the status quo of the Homann Holzwerkstoffe Group with regard to sustainability aspects was assessed. The material topics derived from this were summarised in a list of topics.

2. IDENTIFICATION OF IMPACTS, RISKS AND OPPORTUNITIES

Building on the list of topics from step 1, impacts, risks and opportunities (IROs) were formulated and clustered by category. The impacts, risks and opportunities identified in the previous year were reviewed and refined as part of the update in early 2026. IROs that were classified as positive impacts but in fact represented mitigation measures were removed. IROs with exclusively economic relevance or without sufficiently demonstrated sustainability relevance were clarified or excluded. Individual IRO formulations were also revised to clarify their classification as an impact, risk or opportunity and to facilitate the subsequent assessment.

3. ASSESSMENT OF THE SIGNIFICANCE OF IMPACTS, RISKS AND OPPORTUNITIES

The assessments were revised based on the current status of the company's activities with regard to positive and negative impacts as well as anticipated financial effects. The financial assessment continued to be carried out using a quantitative assessment model with EBITDA as the key performance indicator

relevant for management purposes, with the corresponding reference values adjusted as part of the update. Based on the clearer classification of IROs, only the relevant materiality perspective is now applied for each IRO – either the assessment of impact materiality or the assessment of financial materiality.

4. PRIORITISATION AND CLUSTERING

The materiality thresholds applied to prioritise the IROs are based on an EU working paper, which provides for a scale ranging from “minimal” to “critical” for classifying the overall assessment of the IROs. According to the working paper, an IRO is considered material if it falls into the “important” category.

The update resulted in a reduction in the number of material IROs from 20 to 12. Consequently, in addition to the ESRS 2 standard, which is mandatory for all companies, the topic-specific standards E1, E2, E5, S1 and G1 must be reported. Compared to the original materiality analysis, Standard S4 was no longer classified as material and is therefore no longer taken into account in this Sustainability Statement.

5. VALIDATION OF MATERIAL TOPICS

The results of the updated materiality analysis were approved by the management of the Homann Holzwerkstoffe Group. A review of the materiality analysis is carried out annually in the run-up to the preparation of the Sustainability Statement.

Material impacts, risks and opportunities and Disclosure Requirements included in the Sustainability Statement (IRO-2)

section *Description of the procedures to identify and assess material impacts, risks and opportunities and material information to be reported.*

The material impacts, risks and opportunities set out below were identified as part of the updated materiality analysis. The procedure is explained in the preceding

Topics	Material impacts, risks and opportunities (IROs)	Type of IRO	Time horizon	Affected point in the value chain	Chapter
Climate change mitigation	Positive impact on climate protection through carbon sequestration in wood-based products	Positive impact (actual)	Long-term	Along the entire value chain	2.1, P. 21
Climate change mitigation	Development and production of new sustainable products with a reduced carbon footprint	Positive impact (actual)	Long-term	Along the entire value chain	2.1, P. 21
Climate change mitigation	Climate-relevant emissions generated directly at production sites (e.g. from plant operations or internal transport)	Negative impact (actual)	Long-term	Production / manufacturing	2.1, P. 21
Climate change mitigation	Climate-relevant emissions along the upstream and downstream value chain	Negative impact (actual)	Long-term	Long-term Along the entire value chain	2.1, P. 21
Energy	High energy consumption at production sites due to unmonitored / inefficient processes and equipment	Negative impact (actual)	Long-term	Production / manufacturing	2.1, P. 21
Air pollution	Air pollution in the vicinity of production (e.g. due to VOC emissions; volatile organic compounds)	Negative impact (actual)	Long-term	Production / manufacturing	2.1, P. 21
Resource inflows including resource use / resource outflows associated with products and services	Positive impact on the circular economy and resource conservation due to the high recyclability of products and by-products	Positive impact (actual)	Long-term	Along the entire value chain	2.1, P. 21
Waste	Positive environmental and resource impact through the manufacture of durable products	Positive impact (actual)	Long-term	End of the value chain – customer	2.1, P. 21

Topics	Material impacts, risks and opportunities (IROs)	Type of IRO	Time horizon	Affected point in the value chain	Chapter
Own workforce: Working conditions	Promotion of employee health and satisfaction (e.g. through health initiatives)	Positive impact (actual)	Long-term	Entire company	2.1, P. 22
Own workforce: Equal treatment and equal opportunities	Personal development and growth of all employees through training and further education opportunities	Positive impact (actual)	Long-term	Entire company	2.1, P. 22
Corporate culture	Enhancing employee job satisfaction and inclusion through a culture of respect, tolerance and appreciation	Positive impact (actual)	Long-term	Entire organisation	2.1, P. 23
Innovation	Collaboration with business partners and suppliers for the innovative and sustainable (further) development of products and raw materials	Positive impact (actual)	Long-term	Along the entire value chain	2.1, P. 23

As part of its materiality analysis, the Homann Holzwerkstoffe Group has not identified any activities or procurement regions that present a significant risk of forced labour or child labour. All production sites are located in Europe. The Code of Conduct for employees and the Code of Conduct for business partners require all sites and suppliers to comply with the ILO core labour standards, including the explicit rejection of human trafficking, forced labour and child labour.

This Sustainability Statement has been prepared with reference to the European Sustainability Reporting Standards (ESRS). It is based on the revised version of the ESRS dated December 2025, taking into account the material topics for the Homann Holzwerkstoffe Group. The disclosure requirements contained in the ESRS and covered by the Sustainability Statement are set out in the ESRS Index in chapter 6 (see pp. 56-57).

The ESRS allow disclosure requirements to be met by reference to other published documents (incorporation by reference). The information incorporated in this way is deemed to form part of the Sustainability Statement and is subject to the same audit requirements. The following information has been included by reference:

- **ESRS 2 BP-1:** Scope of consolidation – reference to the 2025 Annual Report, Notes to the Consolidated Financial Statements, p. 24
- **ESRS 2 SBM-1:** Future challenges – reference to the 2025 Annual Report, Group Management Report, pp. 13–17

Interaction of material impacts, risks and opportunities with strategy and business model, and financial effects (SBM-3)

This chapter outlines how the material IROs interact with the Homann Holzwerkstoffe Group's corporate strategy and business model. It also provides information on anticipated financial effects which, although quantified as part of the materiality analysis, did not result in the risks and opportunities being classified as material.

The anticipated financial effects are classified according to their potential impact on the Homann Holzwerkstoffe Group's EBITDA, measured against the projected EBITDA for the current financial year: low (approx. 5%), medium (approx. 15%), high (approx. 30%) and critical (approx. 50%). The category "not present" refers to IROs with no expected financial impact on EBITDA.

Climate change

The Homann Holzwerkstoffe Group's core business has a long-term positive impact on climate protection through the use of wood as a key raw material: wood-based products act as long-lasting carbon sinks, thereby delaying the release of bound CO₂ into the atmosphere along the entire value chain. This supports the continuation of the Group's business model and means that sustainability aspects are taken into account in the corporate strategy. The business model and strategy of the Homann Holzwerkstoffe Group are considered particularly resilient in this regard, as there will be no change to the raw material wood and its positive impact. In addition, the Group is working on the development and production of new sustainable products with a reduced carbon footprint, which is intended to further strengthen the positive impact on climate protection in the long term.

At the same time, the Group's production activities give rise to actual negative impacts: climate-relevant emissions occur both directly at the production sites – for instance, from production facilities, internal transport and the plants' energy consumption – and along the upstream and downstream value chain, for example through timber transport and the production of operating materials. These negative impacts are directly linked to the business model and necessitate strategic adjustments. The resilience of the strategy and business model is assessed as moderate in this regard, as the Group is partly dependent on the cooperation of suppliers and business partners for effective countermeasures.

Although physical climate risks, particularly regarding the availability of timber and water as well as potential production disruptions caused by extreme weather events, were classified as financially immaterial in the materiality analysis, initial changes in timber procurement are already noticeable. The anticipated direct financial impacts on EBITDA are rated as high for this scenario, while the indirect impacts are rated as moderate. The development of these risks will therefore continue to be monitored.

Air pollution

At all production sites, the manufacturing process generates actual emissions into the ambient air, particularly volatile organic compounds (VOCs), which have negative effects on the immediate production environment, local residents and, potentially, the health of employees. These impacts are directly linked to production operations and thus to the Group's core business model. Although the risk of breaching environmental regulations was classified as financially immaterial in the materiality analysis, the anticipated direct financial effects in the event of such a breach are assessed as high to critical, while the indirect reputational effects are assessed as medium to high. The Homann Holzwerkstoffe Group assesses the resilience of its strategy and business model as high, as established processes and technical measures to limit air emissions exist at all sites and are continuously being further developed.

Resource use and circular economy

The high recyclability of the Homann Holzwerkstoffe Group's products and by-products represents a significant positive impact along the entire value chain. Wood, as the main raw material, is inherently highly recyclable; 100% of incoming wood resources are utilised in the plants. In addition, by manufacturing high-quality and durable products, the Group promotes positive environmental and resource impacts at the end of the value chain for customers: durable products reduce waste volumes and the need for product replacement. Both positive impacts are directly embedded in the business model and strengthen the Group's strategic positioning in the areas of circular economy and resource conservation. The resilience of the strategy and business model in utilising and further promoting these positive impacts is rated as high.

Furthermore, the Homann Holzwerkstoffe Group sees collaboration with business partners and suppliers on the innovative and sustainable development of products and raw materials as a significant positive impact across the entire value chain. The close involvement of partners and suppliers in development processes helps to ensure the use of more environmentally friendly raw materials and the continuous development of products with a view to enhancing sustainability.

Our own workforce

The significant positive impacts listed above in relation to the Group's own workforce refer to all employees of the Homann Holzwerkstoffe Group. This includes staff at the Munich, Pagiriai, Karlino, Krosno, Losheim and Herzberg sites, all of whom are included in the reporting for this Sustainability Statement. Employees are defined as persons who are employed at a Group site and receive their wages or salary there. External workers, by contrast, are defined as persons who work temporarily at the respective sites via an external company and receive their wages from that company. All persons at the sites, including employees, external workers and visitors, are taken into account in the respective on-site occupational health and safety management systems.

Promoting employee health and satisfaction through various site-specific initiatives represents a significant positive impact that is directly linked to the Group's strategy and business model. Motivated and healthy employees make a significant contribution to the company's long-term stability and performance. The average length of service at the production sites is 11 years in Karlino and 9 years in Krosno, and 14 years in Losheim/Herzberg. The high length of service indicates strong employee commitment to the Group; the resilience of the strategy and business model is assessed as high in this regard.

The development and advancement of all employees through training and further education programmes is another significant positive impact that extends to all the Group's sites. It is an integral part of the corporate strategy and has a positive effect on the workforce's qualifications as well as the long-term competitiveness of the business model. The resilience of the strategy and business model in promoting this posi-

tive impact is assessed as high. This also includes support for apprentices from the regions where the sites are located as an integral part of the strategy, as well as the preservation and exchange of knowledge between generations and sites, which is to be further expanded in the long term.

To date, there have been no impacts on the Group's own workforce in terms of reducing negative environmental impacts and achieving more climate-neutral operations. The Group has not yet developed a transition plan for climate protection; should adjustments be made, employees will receive appropriate further training. Environmental measures are not currently expected to have any impact on the number of jobs.

Although the risks associated with the company's own workforce were classified as financially immaterial in the updated materiality analysis, their anticipated financial effects are considered relevant to the business model. The risk of a lack of employee commitment, as well as high staff turnover and the associated loss of knowledge, is classified as medium in terms of both direct and indirect financial effects on EBITDA. The same applies to the risk of declining job satisfaction due to country-specific pay disparities, as well as to the risk associated with securing cross-location and cross-generational expertise. The risk of limited diversity due to a low proportion of women in management positions is not expected to have any direct financial effects, but is assessed as medium in terms of indirect reputational and governance effects. The development of these risks is monitored on an ongoing basis.

Corporate Governance

Enhancing employee job satisfaction and inclusion through a culture of respect, tolerance and appreciation is a key positive outcome that stems directly from the corporate strategy. These values are key aspects of the Code of Conduct implemented across the entire Group (see chapter GDR-P, p. 24). The ability to promote this material impact is rated as high due to the successful work of the HR departments. The culture practiced within the Group strengthens both the well-being of employees and the company's reputation in the respective regions where it operates. This can also have a positive effect on the recruitment of new employees.

Although the risks associated with corporate governance were classified as financially immaterial in the updated materiality analysis, their anticipated financial effects are considered relevant to the business model. The reputational and compliance risk arising from potentially misleading environmental and sustainability statements in product communication is rated as low in terms of direct financial effects on EBITDA, but is assessed as medium in terms of indirect reputational effects. The risk of anti-competitive behaviour and the associated loss of trust among employees, customers and suppliers is classified as high in terms of both direct and indirect financial effects, despite the probability of occurrence being assessed as unlikely. In the 2025 reporting year, there were no confirmed cases of anti-competitive behaviour or cartel formation. The development of these risks is continuously monitored.

Policies for managing material sustainability matters (GDR-P)

Environmental strategies

The Homann Holzwerkstoffe Group aims to reduce its negative environmental impact and promote positive effects along the value chain. As things stand, there is not yet a comprehensive environmental and climate protection strategy that takes into account the topics of climate protection, adaptation to climate change, environmental pollution, resource use and the circular economy in an integrated manner. The development of such a strategy, designed to bring together the existing decentralised approaches within a comprehensive framework, is currently underway. A specific timetable for its completion is not yet available.

Environmental issues are currently managed predominantly on a decentralised basis at the sites. Responsibility for the prevention and reduction of environmental pollution has been delegated to the sites, which report directly to the Group management. Each site has been tasked with developing concepts in this area independently in collaboration with the relevant specialist departments.

In the area of energy, the Group has structured management systems in place: the Losheim and Karlino sites are certified to ISO 50001 and are subject to regular audits. At the Krosno site, a comparable energy management system has been implemented, which has not yet been certified. These systems form the

conceptual framework for the systematic collection of consumption data, the identification of energy-intensive processes and the identification of potential for optimisation.

In addition, the Group's German and Polish production sites are certified to ISO 9001:2015. This quality management system ensures that the quality and durability of the manufactured products are continuously monitored and guaranteed, which also has a positive impact on resource use and the circular economy.

To ensure a reliable, efficient and low-emission supply of raw materials, the Group maintains close partnerships with regional forestry operations near its own production sites. The average procurement radius across all sites is around 250 km. In addition, the Group strategically places a clear focus on the quality of its products and services. In addition to positive sustainability effects, this strengthens long-term relationships with customers and business partners and helps to secure the Group's leading market position.

In addition to product quality and forward-thinking action, innovation processes are important for the Homann Holzwerkstoffe Group in order to secure the company's future viability. To this end, continuous, cross-departmental exchange within the entire Group is encouraged. Regular and structured exchange – both within the Group and with machine manufacturers, suppliers and customers – enables the Group to identify potential challenges at an early stage and address them in a targeted manner.

Policies relating to our own workforce

For the Homann Holzwerkstoffe Group, adherence to company-wide values and standards of conduct forms the basis for a trusting and successful working relationship with its employees. To firmly establish this fundamental approach, a Code of Conduct for Employees and a supplementary Code of Conduct for business partners were introduced in 2021. Both documents are based on national and international standards and apply across the Group to all sites, companies and employees of the Homann Holzwerkstoffe Group. The Code of Conduct for Employees is made available during onboarding and can also be found on the company website. Senior management bears responsibility for implementing the codes and is also responsible for providing the necessary resources.

The Code of Conduct for employees sets out binding rules for responsible conduct in day-to-day working life. It is based on the core corporate values of quality, reliability, responsibility, trust and cost-effectiveness. These fundamental principles also reflect internationally recognised standards such as the Universal Declaration of Human Rights, the ILO Core Labour Standards and the OECD Guidelines for Multinational Enterprises. This explicitly includes the rejection of human trafficking, forced labour and child labour. The Homann Holzwerkstoffe Group rejects all forms of discrimination and is committed to treating all employees with respect, fairness and in a spirit of partnership.

Equality, diversity and a discrimination-free working environment are expressly promoted. Discrimination, harassment or unfair treatment on the grounds of ethnic origin, skin colour, gender, religion or belief, physical constitution, appearance, age, sexual identity or other legally protected characteristics will not be tolerated. Compliance with applicable laws, internal regulations and voluntary commitments is an integral part of the Group-wide compliance culture. With regard to inclusion or various support measures, the Homann Holzwerkstoffe Group has not made any commitments towards particularly vulnerable groups within its own workforce.

To promote employee health and well-being, the Group adopts a holistic approach which, in addition to the principles set out in the Code of Conduct, also includes health initiatives and employee benefits at each site. Responsibility for implementing these measures lies with the respective site management teams, in consultation with the HR departments. The aim is to retain motivated and healthy employees within the company in the long term and thereby safeguard the Group's performance. This approach is also supported by the existing occupational health and safety management systems: the Karlino and Krosno sites, as well as Homatech, are certified to ISO 45001. At the Losheim site, there is a comparable, non-certified occupational health and safety concept. There is no certified occupational health and safety management system at the site in Lithuania; however, occupational health and safety and fire safety issues are addressed there on a weekly basis in joint meetings between management and production.

The development and advancement of all employees through training and further education programmes is a key component of the corporate strategy. The conceptual framework for this includes job-related training programmes for all employees, formats for knowledge transfer by experienced colleagues, and internal development opportunities. In addition, support for apprentices at the sites is an integral part of the HR strategy. The programme is aimed at local young people and is linked to the prospect of subsequent permanent employment.

The Homann Holzwerkstoffe Group maintains an open and transparent dialogue with all relevant stakeholders, including its own employees. Regular communication on company-related topics and developments takes place via various channels, such as the HOMANIT website, notices or emails, and is continuously being developed.

Concepts relating to corporate governance

The Homann Holzwerkstoffe Group stands for reliability, responsible conduct and long-term entrepreneurship. The corporate values – quality, reliability, responsibility, trust and cost-effectiveness – shape the corporate culture and form the foundation of corporate policy. They guide day-to-day actions, decisions and the way in which the Group interacts with its stakeholders. Furthermore, interactions within the Group are characterised by respect, tolerance and appreciation. This approach forms the conceptual framework for the positive impact identified as material – the enhancement of employee job satisfaction and inclusion.

In light of increasing regulatory requirements and societal expectations, the Homann Holzwerkstoffe Group has begun to align its corporate responsibility more strategically with these requirements. The Group is actively addressing the requirements of responsible corporate governance and is in the process of embedding them in a comprehensive framework, taking into account the impact identified as material. The basis for this is formed by the codes of conduct for employees and business partners established in recent years. These codes set out clear expectations regarding legally compliant and ethical behaviour and provide guidance for respectful and responsible conduct in day-to-day business operations.



Actions and resources related to material sustainability matters (GDR-A)

To ensure audit-ready reporting and simplify data collection, a Group-wide software solution was selected in 2025; this will be rolled out in 2026 and will be used in future to record all key figures for CSRD reporting. In a further step, the software will also be used to record data on the Corporate Carbon Footprint (CCF), Product Carbon Footprint (PCF), the EU Taxonomy and the EU Deforestation Regulation (EUDR). The resulting transparency regarding material metrics forms an important basis for deriving targeted measures in the future to manage the impacts, risks and opportunities identified as material.

Actions related to environmental aspects

The focus on reducing emissions has so far been on Scope 1 and Scope 2. To initiate measures aimed at reducing climate-relevant emissions in the upstream and downstream value chain, work is underway on the preparation of a Group-wide Environmental Product Declaration (EPD), which is scheduled for publication in 2026. In the longer term, this data is to be recorded in the group-wide software. Work is also underway to convert the thermal supply at Homann Holzwerkstoffe sites entirely to biomass. At the Losheim site, biomass is used exclusively during normal operations. The Krosno and Pagiriai sites also already use biomass as their primary fuel; in Krosno, a small proportion of coal is still currently in use. For the Karlino site, planning permission has been granted for a new biomass boiler.

Various measures have already been implemented in recent years to manage and reduce energy consumption at the production sites. In Karlino, efforts have focused on optimising electricity consumption at the refiner. The insights gained are now being applied to the Group's other sites. In 2025, a compressed air monitoring system was also installed in Karlino to reduce compressed air consumption. In Krosno, too, two projects aimed at saving energy and utilizing waste heat were implemented: the installation of a cooling system significantly reduced the operating time of the energy-intensive compressors at the boiler. In addition, the heat from the boiler sludge is now being used to preheat the boiler feed water.

As a further measure, the proportion of renewable energy in the electricity consumed is to be increased. A phased plan is in place to achieve these targets by 2030. The first phase has already been initiated through the procurement of electricity from renewable sources; across the Group, the proportion stood at 45% in 2025. This comprises electricity purchased directly as green electricity, as well as electricity covered by guarantees of origin or comparable certificates. For 2026, the volume of electricity certificates for the Pagiriai and Losheim sites has been increased, so that the proportion of electricity from renewable sources is expected to rise to around 54% across the Group. At the Pagiriai site, a 500 kWp photovoltaic system was also installed in 2025, covering an area of around 7,000 m². The system commenced operation at the start of 2026 and contributes to the generation of renewable electricity on site. At the Karlino site, too, the roof area of an office building was utilised to install a photovoltaic system.

Through the systematic collection of consumption data at all sites, including in the form of energy reports, energy-intensive processes are identified. This enables the management of the Homann Holzwerkstoffe Group to optimise processes in a targeted manner and drive forward energy savings. In addition to energy consumption, emission values are also recorded at all sites.

In the area of air pollution, measures to prevent and reduce negative impacts have already been established at the production sites; a Group-wide, standardised concept is currently being developed (see chapter 2.1, p. 23). Substances of concern that contribute to these negative impacts continue to be used in production. In doing so, all legal requirements of the respective country are complied with and prescribed limit values are monitored. Employees receive regular training as required by law, particularly in the handling of hazardous substances.

To monitor exposure levels, regular measurements are carried out by external bodies, as well as workplace-specific measurements, particularly for formaldehyde and isocyanates. In addition, air filters are modernised or replaced as required, and further protective measures for employees have been established. Formaldehyde monitoring has been introduced at the new Pagiriai site in Lithuania; furthermore, the site is subject to additional regulatory monitoring of pollutant emissions. To secure the long-term supply of low-formaldehyde adhesives, additional adhesive suppliers are being qualified.

In the adhesives and binders sector, the Group is pursuing several parallel development projects that reduce fossil raw materials while also contributing to the reduction of air-related emissions. In the adhesives sector, the Group is preparing for the customer requirement applicable from August 2026 to increase the proportion of bio-based components in furniture components to 20%. In addition, work is underway on the development and qualification of low-emission adhesives in the polyurethane substance class. With regard to coating binders, the increase in the proportion of bio-based raw materials to 15% has been implemented. This involved close cooperation with suppliers. To reduce the use of fossil raw materials, finish films containing 5% bio-based binders in the topcoat have also been introduced.

Further environmental protection measures have been implemented in the past. At the Krosno site, a modern water treatment plant came into operation in mid-2024 to treat process wastewater from the HDF line and the coating plant. On-site treatment eliminates the need to transport the wastewater and therefore avoids associated emissions. At the same site, a new exhaust air purification system with significant potential for savings is also being installed for the new plant for folded rear panels, which is scheduled to come on stream in spring 2026. In Karlino, too, wastewater quality has been improved by installing a decanter centrifuge with a higher capacity. In addition, all raw materials used are subject to environmental testing at all sites, in line with the increased site-specific environmental requirements.

In the area of resource utilisation and circular economy, production processes are continuously monitored by quality assurance to ensure the longevity and positive impact of the manufactured products. At the sites in Germany and Poland, work is currently underway on concepts for the systematic collection of internal recycled material. At the Losheim site, an investment has been made in a dosing hopper to improve the addition of recycled wood chips. A key component in increasing the proportion of recycled fibres is the development of the necessary technologies.

Furthermore, since May 2022, the Homann Holzwerkstoffe Group has been participating in the approximately four-year European joint project “EcoReFibre”.



The aim of the project is to increase wood resources in Europe through recycling. In 2025, pilot productions were successfully carried out at the Losheim site. Among other things, trials were carried out on the use of recycled solid wood, which was sorted from a post-consumer range at a recycling centre and added to the standard material stream at a rate of up to 25%. Production capacity was not restricted in this process. However, it became apparent that the existing screeners and cleaning equipment were insufficient to process such material without compromising quality.

In addition, pilot trials were carried out with recycled fibres, which were sorted from post-consumer recycled material using a special treatment process at a project partner's site and subsequently dissolved. The trials confirmed the technical performance of the technologies developed within the project. However, long-term use requires considerable investment. Furthermore, the availability of sufficient quantities of recycled material and commercial aspects still need to be clarified.

Alongside production- and material-related measures, the Group is also working to improve transparency for its customers regarding the environmental impact of its products. Group-wide Environmental Product Declarations (EPDs) are to be made available for the first time in 2026.

Beyond the continuous reduction of significant environmental impacts, the current focus is primarily on further developing existing approaches towards a more structured and cross-site management of the environmental aspects identified as significant.

Actions related to the Group's own workforce

The Homann Holzwerkstoffe Group pursues various measures to promote employee health and satisfaction, as well as the personal development and advancement of all employees at all sites. These two priorities reflect the positive impacts identified as material.

To promote employee health and satisfaction, the Group implements a wide range of measures designed to enhance the well-being of its workforce. From the end of 2025, for example, all employees at the Losheim site will be able to take part in preventive health courses, train at a reduced rate at the newly opened local gym and lease a Jobrad bicycle. At the Polish sites, managers and administrative staff were offered several training courses on well-being in the workplace and stress management. Furthermore, the Homann Holzwerkstoffe Group continuously invests in occupational safety and health protection. The option to seek advice from a confidential lawyer or trusted representatives in the event of problems complements these measures. As part of customer certification processes, internal audits are also carried out annually at all sites by employees of the Homann Holzwerkstoffe Group, alongside internal staff training sessions. These cover topics such as employment rights, behaviour in emergency situations, occupational health management, further training, as well as the careful use of resources, waste prevention and sustainability.

In the area of employee development and growth, the Group offers job-related and individually tailored training opportunities at all sites. In addition, interaction between departments – including through meetings and on-site visits – promotes the sharing of knowledge within the Group.

With regard to retaining qualified specialists, the Polish sites are continuously working on onboarding and offboarding processes to keep employees with the company for as long as possible and to ensure a smooth start for new colleagues. To this end, various feedback meetings are held, for example, to evaluate the induction process or identify reasons for leaving the company.

Another focus is on promoting young talent. The Homann Holzwerkstoffe Group regularly implements various measures to attract young talent at an early stage and create practical training opportunities. These include partnerships with schools and universities, participation in trade fairs, the organisation of an open day, and the holding of information sessions and factory tours. From 2026, four further apprenticeships will also be offered at the Losheim site. In addition, holiday jobs and summer internships are available, as well as places for students who can gain an insight into our day-to-day work while studying or write their final thesis on practical topics. The following overview shows the apprenticeships offered at the sites:

Apprenticeships available to all genders

Losheim:

- Electronics technician
- Industrial clerk
- Industrial mechanic
- Machine and plant operator
- Warehouse logistics specialist (from 2026)
- Warehouse specialist (from 2026)
- Office management assistant (from 2026)
- IT specialist for system integration (from 2026)

Karlino:

- Machine operator for woodworking machines
- Mechatronics technician
- Logistics technician
- Business technician
- IT technician

Krosno:

- IT technician
- Electrical Technician

Herzberg:

- Office administration assistant

Homatech:

- Electrical engineer
- Mechatronics technician
- Electrician

Homatrans:

- Logistician

Targets related to material sustainability matters (GDR-T)

The presentation of the targets in this chapter follows the requirements of ESRS 2 GDR-T and serves as a central overview of the Group's adopted targets. Detailed information on methodology, assumptions, measurement uncertainties and current progress towards achieving the targets is explained in the respective topic-specific chapters.

Targets related to environmental aspects

In 2021, the Homann Holzwerkstoffe Group set climate-related targets taking into account the sectoral targets and permissible annual emission limits of the German Climate Protection Act (KSG). In addition, emission data from previous years were analysed. The base year is 2020, and the target period extends to 2030. The targets have not yet been verified by external bodies.

The existing targets will be reviewed and updated as part of the development of a climate transition plan. Information on the methodology, underlying assumptions and current progress towards target achievement is presented in the chapter *Targets related to climate change*.

- Reduction of CO₂-eq emissions in Scope 1 and 2 per cubic metre of HDF by 65% by 2030 (base year 2020)
- Increase in the share of renewable energy in electricity consumption to 70% (Scope 2) by 2030 (base year 2020)

The primary lever for decarbonisation is a change in energy sources, in particular the transition to renewable energy. Compared to the 2020 base year, specific GHG emissions (CO₂-eq/m³) in Scope 1 and Scope 2 have already been reduced by 42% by 2025.

As of 2025, the share of renewable electricity across the Group stands at 45%; for 2026, an increase to around 54% is expected due to an expanded volume of guarantees of origin for the Pagiriai and Losheim sites. The Group is thus well on the way to achieving the target of 70% by 2030.

In the area of air pollution, the Homann Holzwerkstoffe Group aims to prevent or minimise both potential and actual environmental pollution arising from production. To this end, low-emission technologies are increasingly being used and investments are being made in environmental and plant engineering with a focus on air protection.

Specific, quantified targets are not yet available for this area. Air pollution issues are addressed on a site-by-site basis, in compliance with the legal requirements of the respective country. The associated measures have already been described above.

In the area of resource use and circular economy, the Group has set itself the following targets:

- Increasing the proportion of recycled fibres in the product to up to 15% by 2030 (base year 2020)
- Increase the proportion of bio-based adhesives across all paints used to 50% by 2030 (base year 2020)

The technology required to increase the proportion of recycled fibres is currently still under development (see the “EcoReFibre” project in section *Actions related to environmental aspects*). The target relates to the “recycling” level in the waste hierarchy. In addition, the Group is working on the systematic development of strategies for the internal material use of post-production recycled material and internal waste from cutting saws. The conditions for internal recycling have already been established, and initial quantities are being introduced into production on a trial basis; the relevant production approvals have been applied for.

With regard to increasing the proportion of bio-based adhesives in coatings, the first sub-target – the switch to a 5% bio-based content – was achieved across all sites in 2023. The next stage of 15% was implemented at all sites in August 2025.

The Homann Holzwerkstoffe Group has only limited influence on the expansion of circular product designs, as the Group manufactures semi-finished products. Product design is the responsibility of the customers who, for example, produce the final items of furniture.

Targets related to the Group's own workforce

The Homann Holzwerkstoffe Group has set targets for the further development of its workforce (target year 2026). In line with the impacts identified as material, the Group is pursuing the following objectives in particular:

- Increasing the average training time to 25 hours per employee per year by 2026
- Increase the share of apprentices and trainees to 5% by 2026

The target for average training time was already achieved in the reporting year. A further objective is the strategic development of employment policy, in particular the promotion of an employer culture focused on trust, development and long-term retention.

The targets are drawn up by the specialist departments and approved by management. The Group is currently in the process of further developing its sustainability targets; a full presentation in accordance with the new requirements is still pending.



3. ENVIRONMENTAL INFORMATION

As part of its materiality analysis, the Homann Holzwerkstoffe Group has identified impacts, risks and opportunities in the areas of climate change mitigation and energy (E1), environmental pollution (E2) and resource use and circular economy (E5) as material. The overarching concepts, measures and targets relating to these topics have already been presented in the preceding chapters of this Sustainability Statement. The following sections supplement these with topic-specific details.

3.1 Climate Change (ESRS E1)

The Homann Holzwerkstoffe Group is aware of its responsibility and takes one of the major challenges of our time – climate change – very seriously. In doing so, it pursues the overarching goal of climate neutrality and works continuously to reduce emissions. Beyond compliance with legal environmental requirements and stakeholder expectations, the Homann Holzwerkstoffe Group acts out of its own conviction and in the spirit of its corporate responsibility. In addition to the continuous reduction of emissions, the focus is currently primarily on establishing a solid data foundation in order, among other things, to develop a transition plan for climate protection.

Transition Plan for climate change mitigation (E1-1)

The sustainability targets developed as part of the 2021 strategy development process are aligned with the sectoral targets of the German Climate Protection Act (KSG). The Act is based on the objectives of the Paris Agreement to limit global warming to 1.5°C.

Approval has been granted by management to draw up a transition plan for climate protection. This will set out targets, decarbonisation levers and measures. In addition, the financial resources required to implement the transition plan (investments and operating expenditure) will be made available. A specific timetable for the drafting and completion of the transition plan is not yet available.

Identification of climate-related risks and scenario analysis (E1-2)

To identify climate-related physical risks, the Homann Holzwerkstoffe Group, in collaboration with an external partner, has carried out an analysis of the production sites in Losheim, Karlino and Krosno. The reports produced include analyses and information on acute

and chronic climate risks at site level, arising from various climate scenarios and timeframes and based on current methods of the Intergovernmental Panel on Climate Change (IPCC). This refers to the IPCC's Sixth Assessment Report (IPCC AR 6).

The results were evaluated on a site-by-site basis and incorporated into the update of the materiality analysis with regard to financial risks arising from physical climate risks. The effects of climate change on timber procurement are already being felt: standard timber assortments in Germany are coming under increasing pressure, as storm damage and beetle infestation in recent years have decimated stocks. At the same time, a downturn in the construction sector is weakening the sawmill industry, causing the supply of wood chips to decline further. Against this backdrop, the Group has initiated initial investigations into the use of alternative timber species, particularly hardwood.

Targets related to climate change (E1-6)

The Homann Holzwerkstoffe Group's climate-related targets are set out in chapter 2.1 (p. 29).

The targets for 2021 were set on the basis of the sectoral targets and permitted annual emission limits under the Climate Protection Act (KSG) applicable at the time. In addition, existing emission data from previous years was analysed. The targets have not been audited by external parties. To date, the primary lever for decarbonising the Homann Holzwerkstoffe Group is a switch in energy sources, for example the transition to renewable energy.

The calculated environmental indicators are presented in chapter 3.5. The indicators contained in the Sustainability Statement have not been fully audited with regard to estimates and uncertainties in the results, meaning that no definitive statement can be made. Therefore, a certain degree of measurement uncertainty must be assumed. Measurement uncertainties were identified in relation to greenhouse gas emissions. For Scope 1 emissions, the proportion of petroleum-based raw materials, such as binders, in the biomass used in the boiler houses can only be estimated. The data on Scope 2 emissions are based on information from electricity suppliers, meaning that measurement uncertainties in this regard are not visible to the Homann Holzwerkstoffe Group.

3.2 Pollution (ESRS E2)

The Homann Holzwerkstoffe Group aims to continuously avoid or minimise production-related impacts associated with air pollution. Through technical innovations, regular environmental monitoring and targeted investments, the company works continuously to reduce environmental impacts and ensure compliance with legal requirements and limit values.

Targets related to pollution (E2-3)

As already described, the Group aims to prevent or minimise potential and actual environmental pollution arising from production. Specific, quantified targets are not yet available for this area.

The overarching objective is the continuous reduction of production-related emissions at all sites. At the Karlino site, the focus over the next two years will be on reducing dust emissions, in particular through improved storage of wood chips and wood waste. In addition, a new exhaust air purification system in the area of a production line at the Krosno site is expected to contribute to significant electricity savings. For the Losheim site, a further objective is the modernisation of the exhaust air purification system to further reduce emissions.

3.3 Resource use and circular economy (ESRS E5)

To ensure sustainable production, the Homann Holzwerkstoffe Group sources wood waste from the sawmill industry and thinned timber from sustainably managed forests for the manufacture of wood fibre boards. In doing so, the Group consistently ensures that raw materials are sourced in a responsible and ethically sound manner: wood from illegal logging, areas of particular ecological value, natural forest clearings or genetically modified trees is never used. The sustainability aspects of resource use and circular economy offer particular opportunities for the Homann Holzwerkstoffe Group and its business model, whether through increasing the recyclability of products or the manufacture of durable, high-quality goods.

Policies related to resource use and circular economy (E5-1)

With EU Regulation 2024/1781 on the setting of eco-design requirements for sustainable products (ESPR), more extensive requirements will be imposed in future on the circular economy, material efficiency and product information. A key element of the Regulation is the Digital Product Passport, which provides product- and sustainability-related information throughout the product life cycle. The Homann Holzwerkstoffe Group is closely monitoring regulatory developments regarding the specification of product-specific requirements for wood fibre boards and is preparing for the introduction of the Digital Product Passport.

Circular economy principles are already being integrated into the Group's product development and production processes: wood, as a renewable raw material, forms the basis of the Group's products; 100% of the wood resources we receive are utilised; and the proportion of recycled fibres and bio-based binders is being continuously increased. The Homann Holzwerkstoffe Group has only limited influence over the expansion of circular product designs, as it manufactures semi-finished products; the final product design is the responsibility of its customers in the furniture and door industry.

Targets related to resource use and circular economy (E5-3)

The targets relating to resource use and the circular economy are set out in chapter GDR-T (p. 29).

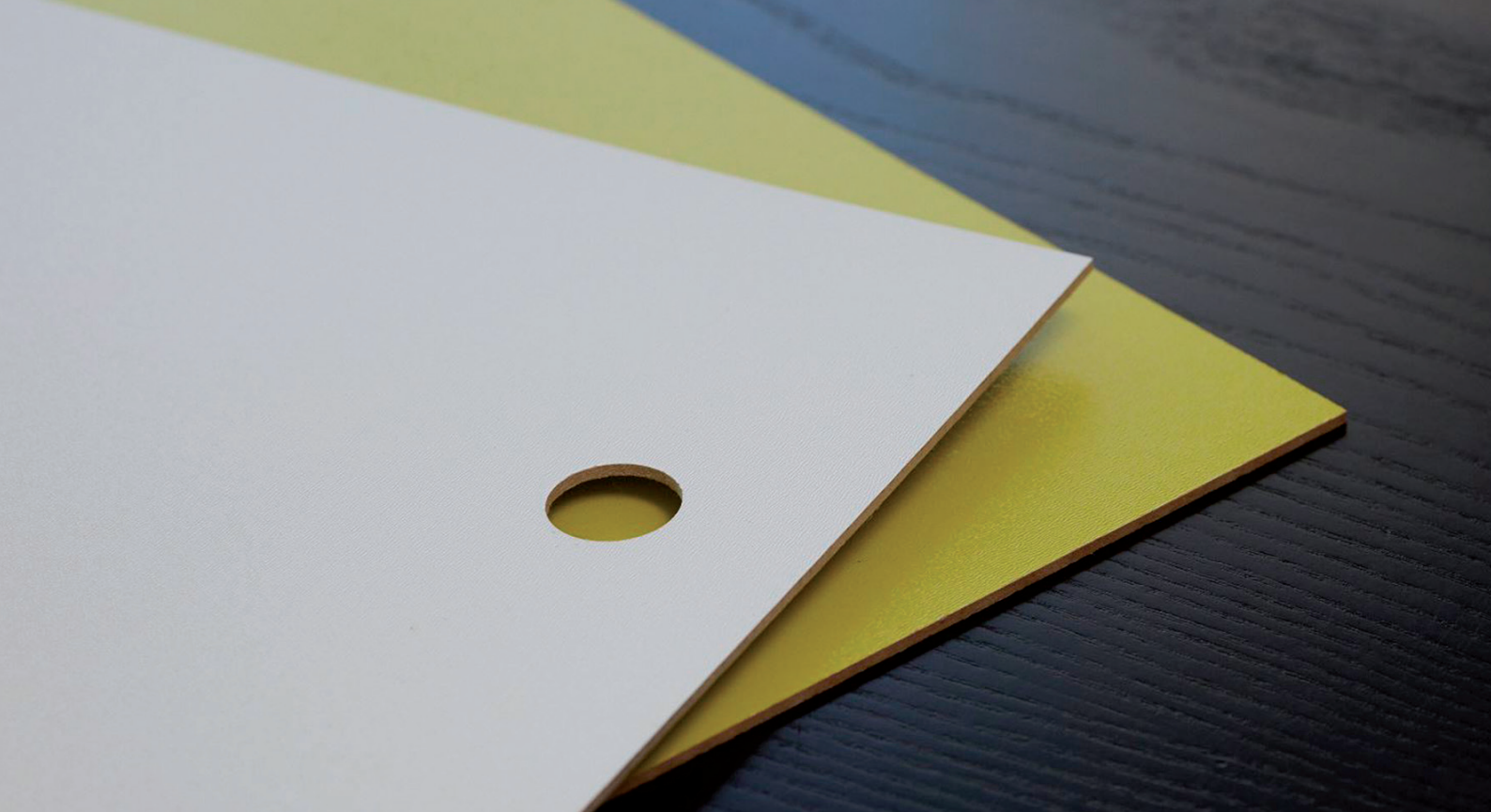
3.4 EU Taxonomy

The EU Taxonomy is a central element of the European Green Deal, designed to steer capital flows towards sustainable investments to transform the European economy into a climate-friendly and resource-efficient economy. Due to the requirements of the CSRD, the Homann Holzwerkstoffe Group is expected to be required, starting in the fiscal year 2027, to include disclosures in accordance with Article 8(1) of Regulation (EU) 2020/852 (EU Taxonomy Regulation) in its reporting. This will involve setting out how and to what extent the company's revenue, as well as its capital expenditure and operating expenses, are linked to economic activities that can be classified as environmentally sustainable.

Preparatory work for EU taxonomy reporting began as early as January 2024. The current interim status is outlined below.

Firstly, the taxonomy eligibility of the Homann Holzwerkstoffe Group's economic activities was examined. An activity is taxonomy-eligible provided that it is included and described in the EU's Delegated Regulations. Following an analysis of the business model, an evaluation of a range of documents and discussions with specialists and managers at the Homann Holzwerkstoffe Group, the following taxonomy-eligible economic activities have been identified as part of the initial analysis:

Environmental objectives of the EU taxonomy	Economic activity
Environmental objective 1: Climate action	4.24 Generation of heat/cooling from bioenergy 5.3 Construction, extension and operation of wastewater collection and treatment systems 6.6 Road freight transport 7.2 Renovation of existing buildings 7.7 Acquisition and ownership of buildings 9.3 Professional services relating to the overall energy efficiency of buildings
Environmental Objective 4: Transition to a circular economy	3.4 Road maintenance



At the time of the preparatory activities, the Group's core revenue-generating activity – the manufacture and sale of wood fibre boards – was not taxonomy-eligible. This classification has not changed even after the adjustments described below resulting from the so-called EU Omnibus Package, since the list of taxonomy-eligible economic activities has remained unchanged.

As part of the Omnibus Package, the European Commission has significantly simplified the requirements for taxonomy reporting. The corresponding Delegated Act (EU) 2026/73 was published in the Official Journal of the EU on January 8, 2026 in the Official Journal of the EU and entered into force on January 28, 2026. Among other things, a cumulative 10% materiality threshold (per KPI: revenue, CapEx, OpEx) was introduced: Activities below this threshold do not need to be assessed for taxonomy compliance. Based on an initial assessment, only activities 4.24 and 7.7 within the Homann Holzwerkstoffe Group exceed this threshold and therefore require a full compliance review.

In order to classify a taxonomy-eligible activity as taxonomy-aligned and thus as environmentally sustainable, the taxonomy-eligible activity must make a significant contribution to one of the six environmental objectives defined by the EU and, at the same time, must not undermine any of the other environmental objectives. As part of the Omnibus Package, numerous data points, technical assessment criteria, and the DNSH (Do No Significant Harm) requirements have been removed or simplified. The existing assessment templates will therefore be revised in the next step and adapted to the new requirements in order to comply with the documentation obligations.



3.5 Environmental metrics

In this chapter, Homann Holzwerkstoffe Group presents selected environmental metrics. They complement the qualitative information on climate change (see chapter 3.1, p. 31), pollution (see chapter 3.2, p. 32) as well as resource use and circular economy (see chapter 3.3, p. 32) and provide a transparent insight into material environmental aspects of the company.

Climate change metrics

The following metrics provide an overview of the energy consumption and green house gas emissions of Homann Holzwerkstoffe Group. In the previous reports, this information was collected on the basis of the GRI standards. The presentation of the environmental metrics is structured with reference to the ESRS requirements, although not all disclosures required under these standards are provided in full.

Energy consumption and mix (E1-5)

Energy consumption within the organisation*

in GWh	2023	2024	2025
Electricity consumption	196.71	207.54	245
Thermal energy	0.21	0.15	0.16
Natural gas	24.45	28.37	46.40
Liquid gas	1.04	1.26	1.35
Heating oil	1.93	2.26	3.02
Biomass	581.15	620.07	746.59
Coal consumption	27.98	5.84	4.42
Diesel	7.33	7.43	8.20
Total	840.80	873.11	1,054.83

* Consumption figures refer to the following locations:
 Electricity consumption: Losheim, Herzberg, Karlino, Krosno, Homatech und Pagiriai
 Thermal energy: Herzberg
 Natural gas: Losheim, Karlino und Pagiriai
 Liquid gas: Losheim, Krosno
 Heating oil: Losheim, Karlino
 Biomass: Losheim, Karlino, Krosno und Pagiriai
 Coal consumption: Krosno
 Diesel: Losheim, Krosno, Homatech und Pagiriai

Energy intensity

Specific energy consumption [kWh/m ³ -HDF]	2023	2024	2025
Total	1,351	1,303	1,376

Gross Scope 1 and 2 GHG emissions (E1-6)

Direct (Scope 1) GHG emissions*

Direct emissions [Tonnes CO ₂ -eq net]	2023	2024	2025
Total	17,627	15,855	20,356

* This information relates to the Losheim, Karlino, Krosno and Pagiriai plants
Comprises natural gas, heating oil, biomass, coal, diesel industrial vehicles as well as petroleum gas and is based on the calculations of the audited CO₂ certificate trade and internal data.
Emission factors could be taken from the carbon certificates. Moreover, specific emissions for diesel and liquid gas were researched.

Energy indirect (Scope 2) GHG emissions*

Direct emissions [tonnes CO ₂ -eq net]	2023	2024	2025
Total	134,991	136,733	136,421

* Indirect emissions are made up of information on electricity purchases in Losheim, Herzberg, Karlino, Krosno, Pagiriai and Homatech as well as information on heat sourced in Herzberg.
Emission factors could be taken from the respective final bills. Renewable electricity is purchased from energy suppliers who provide the legally required information on the origin of the electricity.

GHG emissions intensity*

Specific amount of CO ₂ [tonnes CO ₂ netto/m ³ -HDF]	2023	2024	2025
Total	0,2453	0,2277	0,2045

* The information comprises the emissions of the Losheim, Herzberg, Karlino, Pagiriai and Homatech sites and the production volumes of the four plants.

Resource use and circular economy metrics

The following metrics provide an overview of the waste and resource use of Homann Holzwerkstoffe Group. In the previous reports, this information was collected on the basis of the GRI standards. The presentation of the environmental metrics is structured with reference to the ESRS requirements, although not all disclosures required under these standards are provided in full.

Resource outflows (E5-5)

Homann Holzwerkstoffe Group specialises in the production of thin, high-quality finished wood fibreboards (HDF/MDF). We mainly supply the furniture and door industry. Wood, which is our most important raw material, is characterised by high durability and is reusable (e.g. for the repeated dismantling and reassembly of furniture). Moreover, wooden fibreboards are recyclable. As part of the waste wood stream, they are used as raw material in the wood-based materials industry. Also, the production residues are recycled to generate heat. Our products, materials and value chain are described in more detail in section 2.1.

The waste metrics of Homann Holzwerkstoffe Group presented below are reported voluntarily in addition to the datapoints identified as material.

Waste generated*

in tons	2023	2024	2025
Total**	73,647	85,089	96,351

* This information relates to the Losheim, Karlino, Krosno and Pagiriai plants as well as to Homatech and Homatrans.

** The total is broken down by composition (hazardous/non-hazardous waste) below.

Hazardous waste*

Hazardous waste – in tons	2023	2024	2025
Total	1,770	2,312	5,202

* This information relates to the Losheim, Karlino, Krosno and Pagiriai plants as well as to Homatech and Homatrans.

Non-hazardous waste*

Non-hazardous waste – in tons	2023	2024	2025
Total	71,877	82,777	91,149
of which wood waste and dust	63,843	74,974	73,830
Total amount excl. wood waste and dust	8,034	7,802	17,319

* This information relates to the Losheim, Karlino, Krosno and Pagiriai plants as well as to Homatech and Homatrans.



4. SOCIAL INFORMATION

For the Homann Holzwerkstoffe Group, social aspects are of great importance both within the context of its own business activities and throughout the entire value chain. The Group considers it its responsibility to create fair working conditions, promote the well-being of its workforce and, at the same time, ensure high standards of product safety and quality. The company's own codes of conduct form the basis for this.

4.1 Own workforce (ESRS S1)

The 1,751¹ employees of the Homann Holzwerkstoffe Group form the foundation of the company's success. To ensure lasting and sustainable corporate success, great importance is attached to the long-term retention and training of employees. The aim is to create attractive working conditions and to support the workforce in the long term through a comprehensive range of training and development opportunities. In doing so, the Group regards compliance with all legal regulations, human rights due diligence obligations and company-wide values as an indispensable basis for successful collaboration.

Policies related to own workforce (S1-1)

The Homann Holzwerkstoffe Group does not currently have a Group-wide HR policy. The development of HR strategies is decentralised and falls under the responsibility of the respective HR directors at each site. Different priorities are set depending on the needs of the site. While the focus at the site in Lithuania is on further expanding the workforce, strengthening the employer brand and providing continuous staff training, processes at the established sites are being further developed. In Losheim, as part of the digitalisation drive, an integrated system is being implemented to manage and optimise processes ranging from onboarding through payroll and training management to retirement. Another priority is the redesign of the careers website to provide prospective employees with practical information and a straightforward application process. A new HR and payroll programme is also being introduced at the two Polish sites to optimise HR processes in future. The existing principles regarding the responsible treatment of the Group's workforce are set out in the Code of Conduct for Employees, which is described in chapter GDR-P (p. 23).

¹ Balance sheet date 31 December 2025

Engagement with own workforce and workers' representatives, existence of channels for own workers to raise concerns or needs and approaches to remedy (S1-2)

The Homann Holzwerkstoffe Group takes its employees' views into account through collaboration with existing employee representative bodies. There is a works council at the sites in Losheim and Herzberg. In Krosno, there are trade unions which employees can join on a voluntary basis. In Karlino, three employee representative bodies are elected by the staff for each company. Changes to the rules and regulations or general changes to the terms and conditions for staff are decided jointly with the various employee representative bodies. At the Krosno site, for example, the termination of contracts with staff on the employer's initiative is agreed with the trade unions. In general, the various employee representatives are involved in relevant work-related matters in specific instances, in accordance with statutory co-determination rights. In Lithuania, too, a works council with seven employee representatives was elected in 2025 for a four-year term and is involved in employee-related matters. Responsibility for addressing the concerns of the company's own workforce lies with management. External workers are included in existing occupational safety concepts at the respective sites.

To ensure human rights due diligence and a fair working environment, the Homann Holzwerkstoffe Group has established a digital whistleblowing system that enables employees to report potential breaches anonymously. In addition, an external confidential lawyer is available who acts independently and handles reports confidentially; the contact details are available to all employees on the company websites in the respective national languages.

In the event of serious breaches of regulations, management is informed and appropriate measures are initiated. The functioning of the system and contact details for the confidential lawyer are regularly communicated during training sessions. As there are differences between the German and Polish whistleblowing laws, it was additionally decided to appoint a specialist for confidential matters at the Polish sites, who is employed by the company.

Actions and resources related to Own workforce (S1-3)

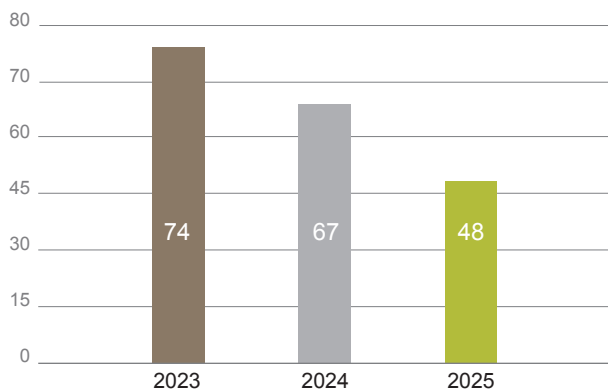
The measures and resources relating to the company's own workforce are set out in chapter GDR-A (p. 28).

Objectives related to the company's Own workforce (S1-4)

The objectives relating to the company's own workforce are set out in chapter GDR-T (p. 30).

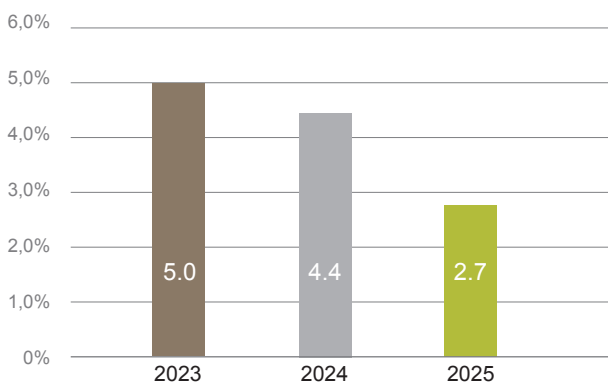
The consistent expansion of training and further education provision is particularly important in view of technological changes in the production environment. The evolution of machinery and plant requires new qualifications and an adapted skills profile for employees. Progress to date in achieving these objectives is as follows:



Number of apprentices at Homann Holzwerkstoffe

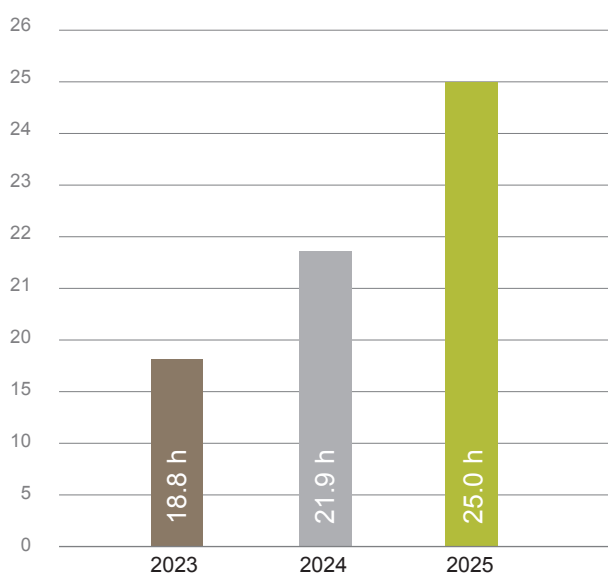
Despite a good range of training opportunities, which will be further expanded in 2026, fewer apprentices were recruited in the reporting year than in the previous year. In addition, the new site in Lithuania does not yet offer any training programmes, which also has a negative impact on the training rate.

In 2025, the average number of training hours per employee reached 25.0 hours for the first time. Furthermore, 26% of employees took part in a structured feedback session during the reporting year. The Group aims to increase this proportion in the long term in order to support the individual development of employees more systematically.

Apprenticeship training rate at Homann Holzwerkstoffe

Employees can submit suggestions for improvement at any time via the HR suggestion boxes at the sites or in a face-to-face meeting.

In 2025, there were no incidents of discrimination or serious human rights violations within the Homann Holzwerkstoffe Group in relation to its own workforce.

Average number of training hours per employee



4.3 Social metrics

In this chapter, Homann Holzwerkstoffe Group presents selected social metrics. They complement the qualitative information on the undertaking's own workforce (see chapter 4.1, pp. 39-41) and provide a transparent insight into material social aspects of the company.

Metrics related to the undertaking's own workforce

The following metrics provide an overview of the characteristics, health and safety of Homann Holzwerkstoffe Group's workforce. In the previous reports, this information was collected on the basis of the GRI standards. The presentation of the social metrics is structured with reference to the ESRS requirements, although not all disclosures required under these standards are provided in full.

Characteristics of the undertaking's employees (S1-6)

The approach "number by head count"" was chosen as the total number.

All employees including vocational academy students, excluding management, working students, temporary/contract workers and interns were counted.

Total number of employees

Number	2023	2024	2025
Total number of employees*	1,468	1,528	1,751
Average number of white-collar workers**	465	455	487
Average number of blue-collar workers**	1,125	1,178	1,204
Average total number of employees**	1,590	1,633	1,691

* Data as of December 31. of each year; excluding management as well as students, interns and student trainees

** Data from Annual Reports

Change in the number of employees

Number	2023	2024	2025
Homann Holzwerkstoffe	1,468	1,528	1,751
Homatrans	57	58	58
Homatech	73	76	78
Krosno	460	498	513
Karlino	539	532	528
Losheim, Herzberg & Munich	339	364	353
Pagiriai			221

Breakdown by employment contract and administrative area

Number at the sites	2023	2024	2025
Germany	339	364	353
Permanent employment contract	325	322	317
Temporary employment contract	14	42	36
Poland	1,129	1,164	1,177
Permanent employment contract	944	970	982
Temporary employment contract	185	194	195
Lithuania			221
Permanent employment contract			218
Temporary employment contract			3
Total	1,468	1,528	1,751

Excluding management.

Breakdown by employment contract and gender

Number	2023	2024	2025
Male	1,148	1,191	1,398
Permanent employment contract	995	1,007	1,212
Temporary employment contract	153	184	186
Female	320	337	353
Permanent employment contract	274	285	305
Temporary employment contract	46	52	48
Total	1,468	1,528	1,751

Excluding management.

Breakdown by employment relationship and gender

Number	2023	2024	2025
Male	1,148	1,191	1,398
Full-time	1,143	1,188	1,391
Part-time	5	3	7
Female	320	337	353
Full-time	307	324	340
Part-time	13	13	13
Total	1,468	1,528	1,751

Excluding management.

Breakdown by gender and age group

Number	2023	2024	2025
Male	1,148	1,191	1,398
up to 35 years old	313	325	380
from 35 to 50 years old	418	464	576
over 50 years old	417	402	442
Female	320	337	353
up to 35 years old	75	73	72
from 35 to 50 years old	147	164	192
over 50 years old	98	100	89
Total	1,468	1,528	1,751

Breakdown by age group

	2023	2024	2025
Homann Holzwerkstoffe			
up to 35 years old	388	398	452
from 35 to 50 years old	565	628	768
over 50 years old	515	502	531
Homatrans			
up to 35 years old	18	18	12
from 35 to 50 years old	24	27	34
over 50 years old	15	13	12
Homatech			
up to 35 years old	19	21	23
from 35 to 50 years old	24	26	24
over 50 years old	30	29	31
Krosno			
up to 35 years old	120	126	138
from 35 to 50 years old	187	216	232
over 50 years old	153	156	143
Karlino			
up to 35 years old	131	120	107
from 35 to 50 years old	236	248	253
over 50 years old	172	164	168
Losheim, Herzberg & München			
up to 35 years old	100	113	108
from 35 to 50 years old	94	111	113
over 50 years old	145	140	132
Pagiriai			
up to 35 years old			64
from 35 to 50 years old			112
over 50 years old			45

Employees with disabilities

Number	2023	2024	2025
Employees with disabilities	20	23	27

Collective bargaining agreements

	2023		2024		2025	
	Employees as at Dec. 31.	Percentage of employees covered by collective bargaining agreements	Employees as at Dec. 31.	Percentage of employees covered by collective bargaining agreements	Employees as at Dec. 31.	Percentage of employees covered by collective bargaining agreements
Total	1.468	22%	1.528	22%	1.751	19%

The locations Losheim and Herzberg are covered by collective agreements.

Benefits provided to full-time employees that are not provided to temporary or part-time employees

All full-time and part-time employees are entitled to all benefits. Part-time employees have a pro-rata entitlement to capital-forming benefits.

New employees broken down by gender and region

	2023		2024		2025	
	Number of new employees	Percentage of total employees	Number of new employees	Percentage of total employees	Number of new employees	Percentage of total employees
Losheim, Herzberg and Munich	29	9%	62	17%	27	8%
Male	23	7%	51	14%	25	7%
Female	6	2%	11	3%	2	1%
Karlino	36	7%	32	6%	29	5%
Male	30	6 %	24	5%	24	5%
Female	6	1%	8	2%	5	1%
Krosno	52	11%	101	20%	71	14%
Male	42	9%	65	13%	50	10%
Female	10	2%	36	7%	21	4%
Pagiriai					129	58%
Male					106	48%
Female					23	10%
Homatech	9	12%	8	11%	10	13%
Male	9	12%	8	11%	10	13%
Female	0	0%	0	0%	0	0%
Homatrans	5	9%	6	10%	4	7%
Male	4	7%	5	9%	3	5%
Female	1	2%	1	2%	1	2%
Total	131	9%	209	14%	270	15%

Excluding management.

Calculated based on data as of December 31.

Employee turnover broken down by gender and region

	2023		2024		2025	
	Number	Turnover	Number	Turnover	Number	Turnover
Losheim, Herzberg and Munich	22	6%	30	8%	38	11%
Male	20	6%	23	6%	32	9%
Female	2	1%	7	2%	6	2%
Karlino	80	15%	40	8%	33	6%
Male	63	12%	31	6%	16	3%
Female	17	3%	9	2%	17	3%
Krosno	79	17%	44	9%	56	11%
Male	60	13%	30	6%	37	7%
Female	19	4%	14	3%	19	4%
Pagiriai					42	19%
Male					33	15%
Female					9	4%
Homatech	5	7%	6	8%	7	9%
Male	5	7%	6	8%	7	9%
Female	0	0%	0	0%	0	0%
Homatrans	9	16%	5	9%	4	7%
Male	8	14%	5	9%	4	7%
Female	1	2%	0	0%	0	0%
Total	195	13%	125	8%	180	10%

Excluding management.

Calculated based on data as of December 31.

The figures comprise the following departures: termination by employee, start of partial retirement exemption, start of pension, termination by employer, end of temporary contracts, termination agreements.

The figures do not include: end of vocational training, death of employee, military duty, end of limited contract due to end of visa (these employees usually return with new visa).

Employee terminations by locations

	2023		2024		2025	
	Number of employee terminations	Turnover	Number of employee terminations	Turnover	Number of employee terminations	Turnover
Losheim, Herzberg and Munich	8	2%	15	4%	16	5%
Karlino	38	7%	25	5%	26	5%
Krosno	64	14%	33	7%	46	9%
Pagiriai					30	14%
Homatech	3	4%	2	3%	3	4%
Homatrans	9	16%	2	3 %	2	3%
Total	122	8.31%	77	5%	123	7%

Exclusively employee terminations

Calculated based on data as of December 31

Adequate wages (S1-10)

All employees are paid an adequate wage.

Training and skills development metrics (S1-13)

Average hours of training that the organisation's employees have undertaken during the reporting period:

in hours	2023	2024	2025
Total number of training hours	26,213	32,000	42,561
Average training hours per employee	18.8	21.9	25.0

Health and safety metrics (S1-14)**Workers covered by an occupational health and safety management system**

	2023		2024		2025	
	Employees as at Dec. 31.	Percentage of workers covered by an occupational health and safety management system	Employees as at Dec. 31	Percentage of workers covered by an occupational health and safety management system	Employees as at Dec. 31	Percentage of workers covered by an occupational health and safety management system
Total	1,468	68%	1,528	72%	1,751	64%

Krosno, Karlino and Homatech are certified to ISO 45001. The other sites have their own occupational safety management systems, which are not externally certified.

Work-related injuries

Employees	2023		2024		2025	
	Number	Rate	Number	Rate	Number	Rate
Fatalities as a result of work-related injuries	0	0	0	0	0	0
High-consequence work-related injuries (casualties acc. to NACA III - VI) Rate = (number of accidents acc. to NACA III - VI* 1,000,000 / hours worked)	16	6,6	6	2,4	14	4,9
Recordable work-related injuries (reportable and non-reportable accidents) LTIR 1 (Loss Time Injury Rate) = (number of fatalities + number of lost time accidents)* 1,000,000 / hours worked)	30	12,3	28***	11,2	39***	13,8
Recordable work-related injuries (reportable and non-reportable accidents) LTIR 2 (Loss Time Injury Rate) = (number of fatalities + number of lost time accidents)* 200,000 / hours worked“	30	2,5	28***	2,2	39***	2,8
Main types of work-related injuries	Cuts, abrasions, bruises, contusions, sprains, fractures		Cuts and abrasions, bruises, contusions, sprains		Cuts, bruises, abrasions, crushing injuries and injuries caused by missteps	
Number of hours worked **	2,438,319		2,508,901		2,830,451	

* Includes all employees. No distinction is made between employees and workers who are not employees.

** Number of annual working hours calculated according to the operating calendar.

*** In 2024 and 2025, 26 and 37 work-related injuries, respectively, were subject to reporting requirements.

Work-related hazards that pose a risk of high-consequence injury, including:	
How these hazards have been determined	The employer draws up a list of high-risk work for which additional protective actions are taken.
Which of these hazards have caused or contributed to high-consequence injury during the reporting period	• Inexperience • Carelessness • Time pressure • Uncontrolled movements
Actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls	• Discussion of the incidents with the injured persons • Accident investigations • Regular inspections, as well as the review and improvement of protective equipment • Regular training, for example in fire safety, first aid and occupational health and safety, health promotion measures, and follow-up training after accidents • Information for all employees via notice boards
All actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls	• Regular updating of risk assessments and work instructions • Training and preventive health care • Technical and organizational actions to reduce and eliminate harmful factors • Visitor system and audits with external experts • Conducting audits of external contractors • Increased risk of accidents due to several construction sites on the factory premises • Measures derived include employee training, updated safety guidelines, information for visitors and suppliers, and workplace-specific instructions
Whether rates have been calculated based on 200,000 or 1,000,000 hours worked.	Both metrics available.
Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.	None
Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	-

Work-related ill health

Number	2023	2024	2025
Number of fatalities as a result of work-related ill health	0	0	0
Number of cases of recordable work-related ill health	• Examinations take place at regular intervals (initial examinations, check-ups and additional examinations) • Cooperation with the company doctor and/or companies that provide occupational health services		
Main types of work-related ill health	0	0	0

Work-related hazards that pose a risk of ill health, including:	2023	2024	2025
How these hazards have been determined	- Periodic inspections and evaluations of working conditions to identify harmful and/or hazardous factors - Discussion of incidents with employees		
Which of these hazards have caused or contributed to cases of ill health during the reporting period	0	0	0
Actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls	Employees working under harmful and/or hazardous conditions undergo preliminary and regular medical examinations upon employment and in the course of their employment. If contraindications to a particular job are found, the applicant is not accepted for this job or the employee is excused from such work.		
Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.	None	None	None
Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	-	-	-

Work-life balance metrics (S1-15)

Parental leave

Approved leave granted to male and female employees for the birth of a child during the reporting period. Approved leave includes: pregnancy leave, parental leave, maternity or paternity leave for an extended period. Individual days off for childcare purposes are not included.

	Total	Total	Total
Employees*	2023	2024	2025
Male	30	25	36
Female	23	20	14
Total	53	45	50

* All employees are generally entitled to parental leave; number of employees who took advantage of this entitlement.



5. GOVERNANCE INFORMATION

5.1 Business conduct (ESRS G1)

Corporate governance at the Homann Holzwerkstoffe Group is characterised by a values-based culture centred on trust, responsibility and reliability. This ethos is reflected both in day-to-day interactions and in strategic decisions. Transparent and forward-looking leadership forms the basis for reconciling economic stability with sustainable development – underpinned by a partnership-based approach to employees, business partners and other stakeholders.

Policies related to business conduct (G1-1)

The concepts relating to corporate governance are set out in chapter GDR-P (p. 26).

In addition, an anonymous whistleblowing system has been set up at all sites, through which employees can report potential breaches confidentially (see chapter 4.1, p. 40). Suppliers may also contact the Strategic Procurement management at any time to discuss questions or concerns.

Transparency and credibility are central principles of communication and collaboration within the Homann Holzwerkstoffe Group. In an internationally active group of companies with sites in Germany, Poland and Lithuania, legally compliant, clear and open conduct is essential. The Group is committed to open, timely and reliable communication with all stakeholders. Since the publication of the first Sustainability Report in 2022, dialogue has been intensified and communication on sustainability issues, particularly with customers and business partners, has been further professionalised.

In the 2025 reporting year, there were no confirmed cases of corruption or bribery. Furthermore, there were no legal proceedings arising from anti-competitive behaviour, cartel formation or the creation of monopolies.

5.2 Governance metrics

In this chapter, Homann Holzwerkstoffe Group presents selected governance metrics. They complement the qualitative information on business conduct (see chapter 5.1, p. 53) and provide a transparent insight into material governance aspects of the company. Further metrics for the financial year can be found in the Annual Report 2025 of Homann Holzwerkstoffe GmbH.

Entity-specific metrics

The following metrics provide an overview of the economic development of the Homann Holzwerkstoffe Group. In the previous reports, this entity-specific

information was collected on the basis of the GRI standards. As economic performance metrics are not explicitly covered by the topical ESRS governance standard, the presentation is independent of the ESRS requirements.

Earnings and assets position

	2023 kEUR	2024 kEUR	2025 kEUR
Group revenues	354,502	369,857	383,097
Total assets	578,022	592,800	627,601
Equity	179,668	197,051	186,278
Liabilities	365,692	366,279	409,894

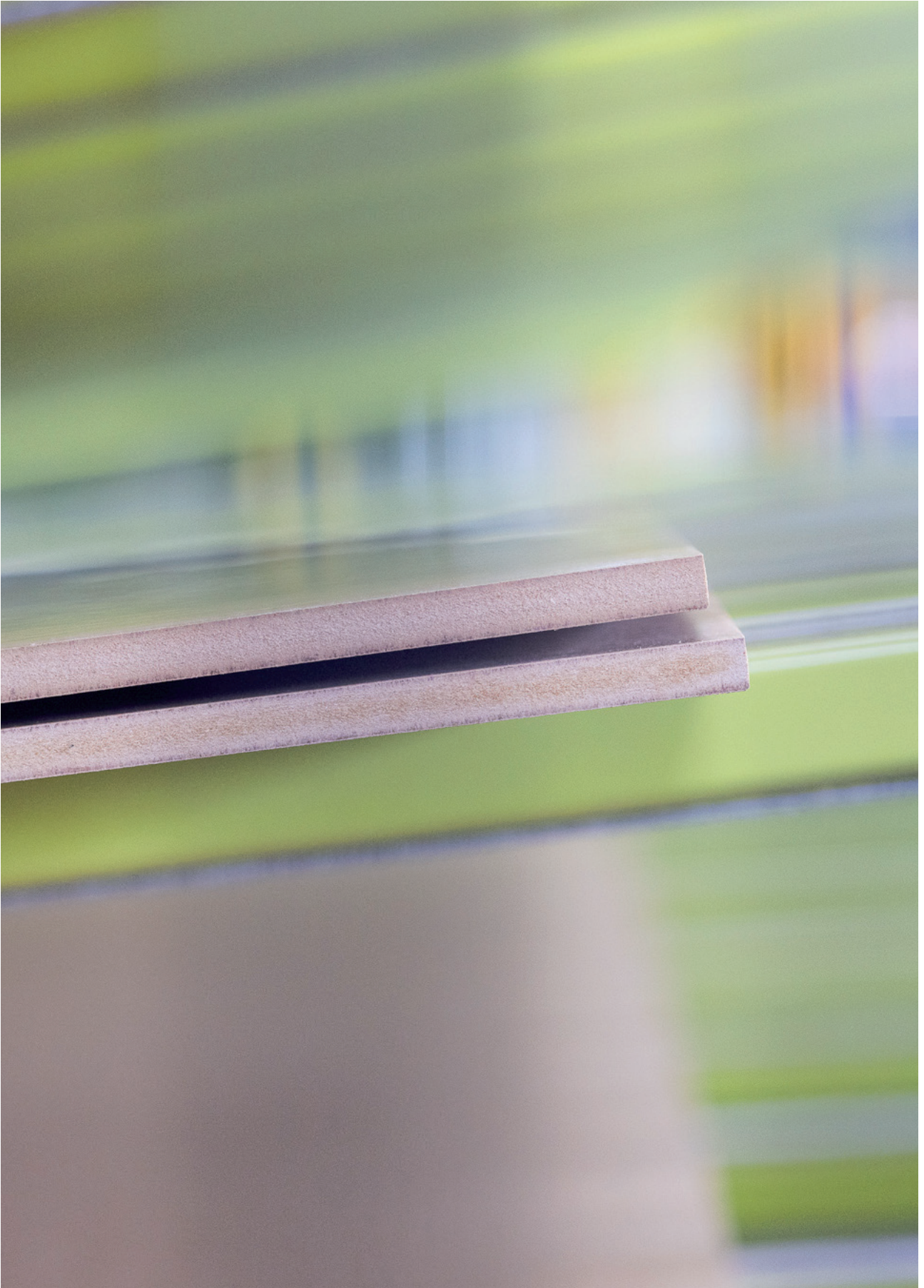
Direct economic value generated and distribute

	2023 kEUR*	2024 kEUR*	2025 kEUR*
Revenues	354,502	369,857	383,097
Increase/reduction in inventory of finished and unfinished goods	-4,915	-2,200	9,887
Other own work capitalised	1,708	872	301
Other operating income	23,497	6,313	3,087
Income from shares in associated companies			6,394
Other interest and similar income	834	919	618
Direct economic value generated*	375,626	375,761	403,384
Cost of materials	194,701	193,195	219,929
Expenses for personnel	58,334	67,639	73,539
Depreciation and amortisation	18,826	21,088	28,860
Other operating expenses	58,823	57,068	65,501
Write-down of financial investments and investments classified as current assets	6	0	5,410
Expenses from shares in associated companies	2,372	2,359	
Interest and similar expenditure	15,164	17,065	20,252
Income taxes	2,200	1,272	163
Other taxes	1,496	1,859	2,614
Economic value distributed**	351,922	361,545	416,268
Economic value retained***	23,704	14,216	-12,884

* P&L figures

** On an accrual basis, economic value generated and distributed (EVG&D), including the basic components of the operation's global business as listed below. Where cash basis data are provided, the rationale for this decision must be explained, and the following basic components must be reported.

*** Operating costs, employee wages and company benefits, payments to capital providers, payments to the government (broken down by country), and community investment



ESRS-INDEX

Statement of use		Homann Holzwerkstoffe GmbH has reported the information cited in this ESRS-Index for the period 01.01.2025 to 31.12.2025 with reference to the ESRS.		
ESRS used		Status of the draft version of the revised ESRS from December 2025 (English version)		
ESRS	Disclosures		Page	Comments
ESRS 2: General disclosures	BP-1	Basis for preparation of the Sustainability Statement	7	
	BP-2	Specific information if the undertaking uses phasing-in options	7	
	GOV-1	The role the administrative, management and supervisory bodies in relation to sustainability	7	
	GOV-2	Integration of sustainability-related performance in incentive schemes	9	
	GOV-3	Statement on due diligence	9	
	SBM-1	Strategy, business model and value chain	10	
	SBM-2	Interests and views of stakeholders	15	
	SBM-3	Interaction of material impacts, risks and opportunities with strategy and business model, and financial effects	21	
	IRO-1	Description of the procedures to identify and assess material impacts, risks and opportunities and material information to be reported	17	
	IRO-2	Material impacts, risks and opportunities and Disclosure Requirements included in the Sustainability Statement	19	
	GDR-P	Policies for managing material sustainability matters	23	
	GDR-A	Actions and resources related to material sustainability matters	26	
	GDR-T	Targets related to material sustainability matters	29	
ESRS E1: Climate change	E1-1	Transition plan for climate change mitigation	31	
	E1-2	Identification of climate-related risks and scenario analysis	31	
	E1-6	Targets related to climate change	32	
ESRS E2: Pollution	E2-3	Targets related to pollution	32	

ESRS	Disclosures		Page	Comments
ESRS E5: Resource use and circular economy	E5-1	Policies related to resource use and circular economy	33	
	E5-3	Targets related to resource use and circular economy	33	
ESRS S1: Own workforce	S1-1	Policies related to own workforce	39	
	S1-2	Engagement with own workforce and workers' representatives, existence of channels for own workers to raise concerns or needs and approaches to remedy	40	
	S1-3	Actions and resources related to Own workforce	40	
	S1-4	Targets related to Own workforce	40	
ESRS G1: Business conduct	G1-1	Policies related to business conduct	53	

ABOUT THIS STATEMENT

With this report, Homann Holzwerkstoffe GmbH is publishing its fifth voluntary Sustainability Statement. This covers the financial year 2025 (1 January 2025 to 31 December 2025) and also includes selected information from the first few months of the 2026 financial year. The cut-off date for the 2025 Sustainability Statement was 3 June 2026.

This Sustainability Statement has been prepared with reference to the European Sustainability Reporting Standards (ESRS). In December 2025, the European Financial Reporting Advisory Group (EFRAG), which develops the ESRS on behalf of the European Commission, published the draft of the amended ESRS, which are expected to become mandatory for the Homann Holzwerkstoffe Group from the 2027 financial year onwards. The Group has decided to apply significant simplifications and methodological improvements from the revised standards to this Sustainability Statement. This relates in particular to the update of the materiality analysis, which was carried out at the beginning of 2026, as well as the revised reporting framework, specifically the central presentation of concepts, actions and targets in accordance with the General Disclosure Requirements (GDR-P, GDR-A, GDR-T). Although these adjustments were made after the reporting date, the Group has opted for this approach as the methodological improvements significantly enhance the informative value and relevance of the reporting and enable an early alignment with future requirements.

Unless otherwise stated, the information and key figures contained in this statement relate to the Homann Holzwerkstoffe Group. The statement covers all subsidiaries that are material for the purposes of sustainability reporting.

The company intends to continue publishing an annual Sustainability Statement in future. The next statement for the financial year 2026 is expected to be published in the second quarter of 2027. The Sustainability Statement will also be available in English. In the event of any discrepancies, the German version shall prevail.

Audit of the Report

This Sustainability Statement has not been audited. The management of Homann Holzwerkstoffe GmbH decides on an annual basis whether an external audit is necessary.

Editorial note

To improve readability, gender-specific double forms have been omitted. This does not imply any judgement. All references are to be understood as gender-neutral.

Note on rounding

When using rounded figures and percentages, minor discrepancies may occur due to commercial rounding.

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Forward-looking statements

This Sustainability Statement contains certain forward-looking statements relating to the future development of the Homann Holzwerkstoffe Group and its subsidiaries, as well as economic and political developments. These statements represent assessments made on the basis of all information available at the time of reporting. Should the underlying assumptions prove incorrect or further risks arise, the actual results, performance and achievements of the Group may differ from the assessments presented. Even if the actual results of Homann Holzwerkstoffe GmbH, including its financial position and profitability as well as the economic and regulatory environment, were to correspond to the forward-looking statements in this Sustainability Statement, there is no guarantee that this will continue to be the case in the future. Homann Holzwerkstoffe GmbH therefore accepts no liability for the forward-looking statements presented here.

Your feedback

The Homann Holzwerkstoffe Group is committed to continuously improving its sustainability efforts and welcomes your feedback on the Sustainability Statement. You can contact us directly at the email addresses listed above.

Further information

Further information about Homann Holzwerkstoffe GmbH and its commitment to sustainability can be found on the company website at <https://www.homann-holzwerkstoffe.de/en/company/sustainability/>

