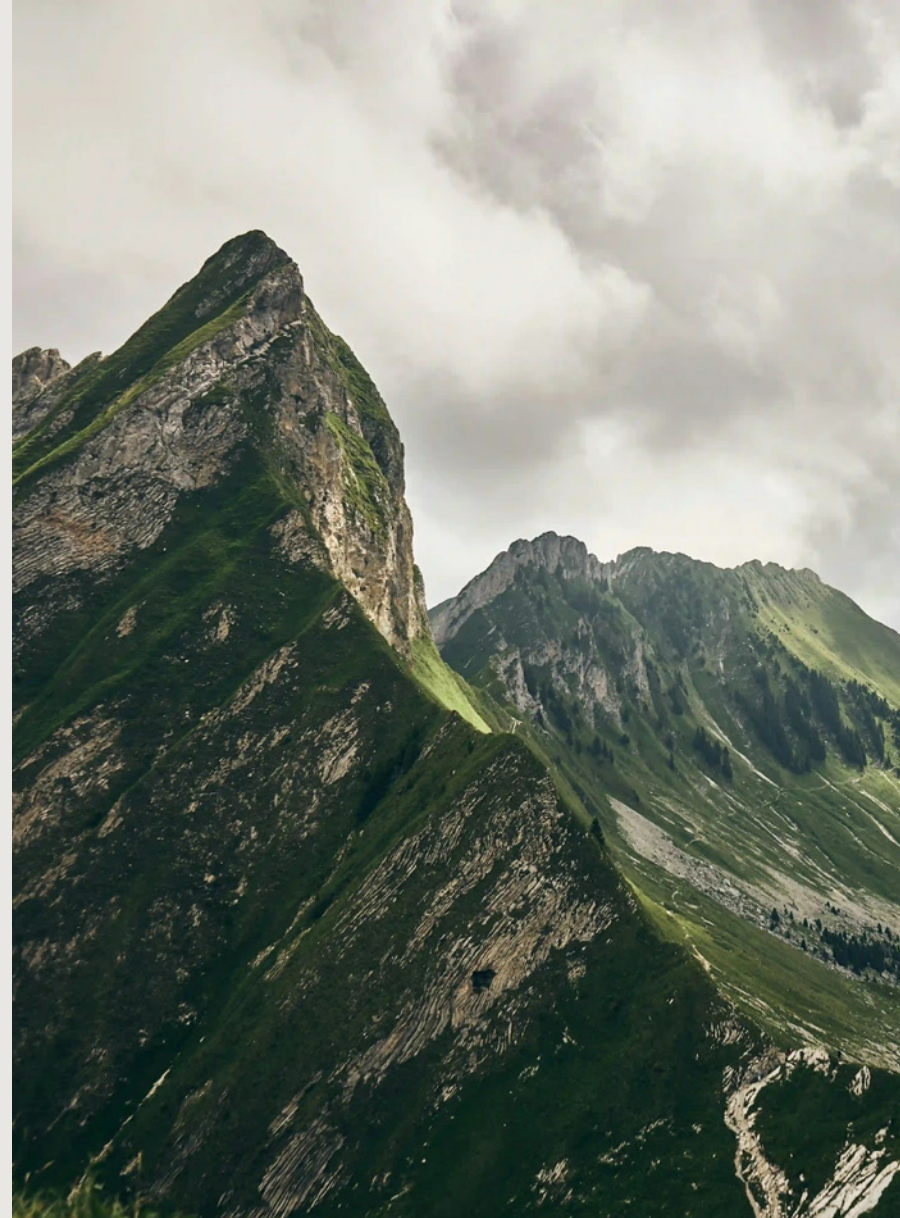
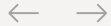




Sustainability report

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CEO on the sustainability strategy

Claudius Moor, CEO of Arbonia, provides an insight into the further development process of the sustainability strategy in 2025. He explains the structure that guided this process, the ambitious goals that the company set itself, and the role wood as a material plays in Arbonia's understanding of sustainability.

Why was the sustainability strategy significantly enhanced?

Certain steps towards more sustainability happen "quite naturally" at our company. On the one hand, our wood products actively help lower emissions in the construction sector, and on the other hand, issues such as energy savings and renewable energy sources or the interests of our employees are always present. However, with the growth of Arbonia and the integration of additional companies, these approaches are no longer sufficient to implement sustainability consistently, measurably, and controllably across the group. A harmonised structure is needed to make different processes, degrees of maturity, and views comparable. That is why our sustainability strategy was further developed – to provide guidance for all subsidiaries as well as for our employees.

Why is Arbonia preparing for the Corporate Sustainability Reporting Directive (CSRD)?

Even though the scope of the CSRD has recently shifted for Arbonia, it is not our intention to wait until sustainability becomes mandatory. The preparations for the CSRD help us to embed sustainability even more deeply into our processes. Because we consider the structure of the CSRD extremely useful, we have already implemented the steps of double materiality analysis as a basic element as well as the development of corresponding targets. In terms of reporting, we are gradually moving closer to the EU standard in order to be able to report in full compliance in the years to come.

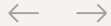
What do the new targets entail?

In principle, targets were developed for all important topics in cooperation with people in human resources, procurement, product development, or operations



"Sustainability is not just an obligation; it is an integral part of our doors."

– Claudius Moor, CEO of Arbonia



(editor's note: [see list of all newly set targets](#)). One goal is to further reduce the carbon footprint of our doors over their entire life cycle. Here, we can already take action during product development, as the choice of materials plays an important role. In addition, we are increasingly relying on supporting frameworks or standards. For example, management systems for energy as well as occupational health and safety in accordance with ISO standards are to be introduced on a broad scale. Next year, we will also develop science-based climate targets in accordance with the Science Based Targets initiative (SBTi), which will also include indirect emissions in the upstream and downstream value chain. This makes cooperation with partners such as suppliers or logistics service providers increasingly important for implementing emission reductions together. At the same time, we aim to provide our employees with a safe and supportive work environment, which is why we are investing further in health protection, occupational safety, and training programs to also help reduce staff turnover.

Keyword: material selection. What role does wood play in the sustainability strategy?

Many of our doors are made from wood, a unique raw material that is natural, renewable, locally sourced, and capable of storing CO₂ (editor's note: [see info box on the wood lifecycle](#)). We regard wood as a key to climate-friendly products and a forward-looking transformation of construction in the emissions-intensive building sector. However, this is only possible if forests are managed responsibly and the supply chain is well-organised. We also bear responsibility here, as

poor management practices can harm forests and compromise their essential functions. In addition, climate change and its consequences, such as extreme weather events and pest infestations, have a negative impact on forests. Therefore, sustainable procurement is crucial and the reason why we have set ourselves the target of consistent chain of custody certification in accordance with FSC® and PEFC and will continuously improve the general due diligence obligations in respect to supplier management.

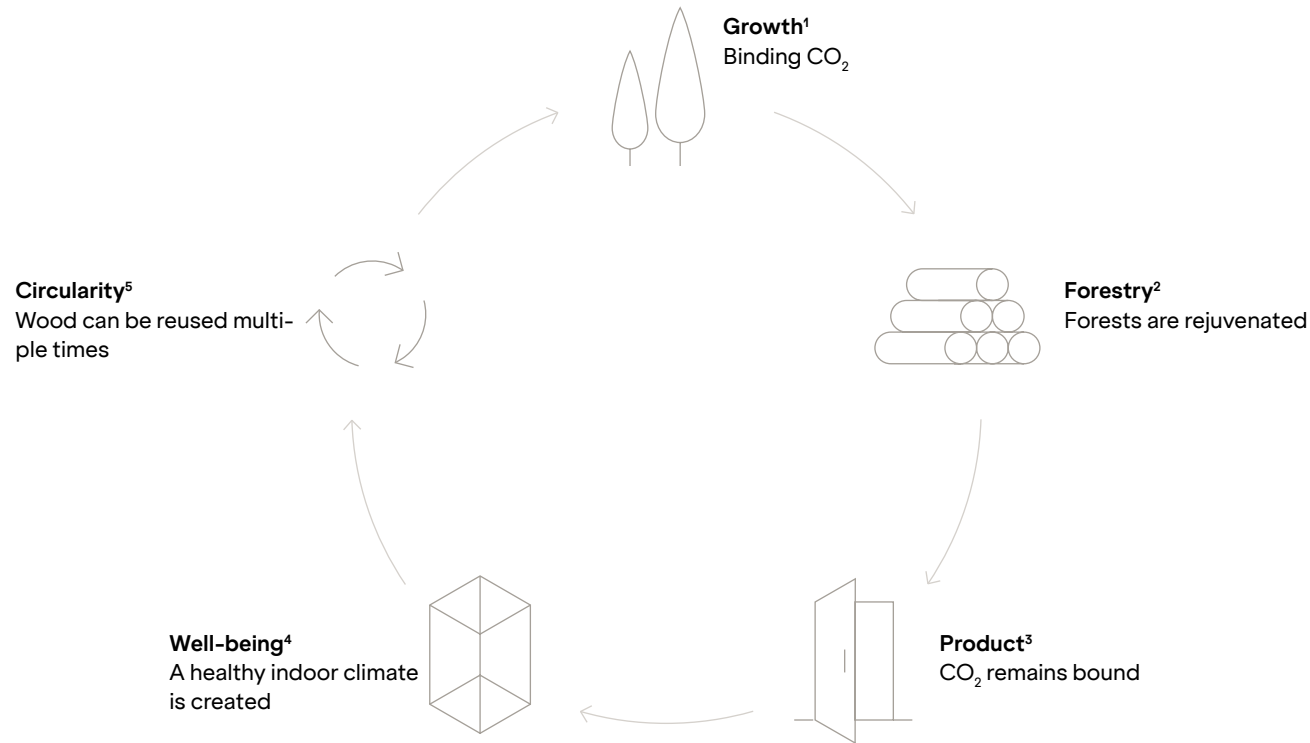
What steps are planned next?

To further anchor our sustainability strategy within the company, the targets now have to be communicated to the entire Group and all employees in a way that is understandable, motivating, and action-oriented. The coming months will focus on the concrete planning of measures, including the introduction of key performance indicators, so that we not only set goals but also drive their implementation in a measurable way.



Wood lifecycle

Wood's many advantages highlight its role in shaping the buildings of tomorrow:



¹Growth and CO₂ binding: As it grows, wood absorbs CO₂ from the atmosphere and stores it within its biomass. Between 0.7 and 0.9 tonnes of CO₂ are stored per cubic metre of wood in this way.

²Wood harvesting and reforestation: In responsible forestry, as many trees are planted as are felled, ensuring the long-term preservation of our forests. Young trees have an even greater capacity to store CO₂ as they grow than older trees.

³Product and CO₂ storage: As long a wood product exists, the stored CO₂ also remains captured.

⁴Well-being: Wood in interiors contributes to a healthy indoor climate and can have a calming effect.

⁵Circularity: Wood can be reused multiple times. When material reuse is no longer possible, it can be used for energy recovery.



Targets

Climate change

Introduce physical climate risks at site level into the risk management process by 2026.

Have SBTi-validated targets set by 2026.

Establishment of an energy management system in accordance with ISO 50001 at all production sites wherever possible and appropriate by 2030.

Coverage of 80% of revenue with life cycle assessments by 2026, with refinement at product level by 2028.

Obtain or request carbon footprint of purchased direct materials by 2028.

Biodiversity and ecosystems

Wood Solutions only: Changeover to water-based paints wherever possible and appropriate for the life cycle of the affected machines.

Wood Solutions only: FSC® and/or PEFC certifications throughout all companies by 2030.

Annual reforestation programme(s) involving at least 3000 new plantings with local forestry organisations by 2028.

Resource use and circular economy

Obtain or request recycling rates of purchased direct materials by 2028.

Increase recyclable share of sales products to 90% on average by 2030.

Changeover to recyclable or environmentally friendly packaging materials wherever possible and appropriate by 2030.

Annual reduction of waste by 3% relative to revenue year-on-year by 2030.

Reduce share of hazardous and non-hazardous waste for landfill to 2% by 2030.



Targets

Own workforce

Implement annual performance and development reviews for 100 % of white collar employees and 50 % of blue collar employees by 2028.

Availability of further training options for all employees (white and blue collar) by 2030.

Training (online or in-person) on discrimination, violence, and harassment for 100 % of employees by 2028.

Establishment of an occupational health and safety management system in accordance with ISO 45001 at all production sites wherever possible and appropriate by 2030.

Reduce gross turnover rate to 10 % by 2030.

Business conduct

Raising awareness among all employees about the Code of Conduct by 2026.

Compliance management processes in place at Group level by 2030.

Application of the purchasing manual (including supplier selection and evaluation) by 2026.

Implement ESG ratings for 70 % of the direct purchasing volume by 2028.

Process for supplier audits present by 2030.



Preface

Dear Readers

At the beginning of the financial year 2025, the focus was on integrating the companies Dimoldura, Rozière, and Lignis, which were acquired during the previous year, in respect to sustainability. Discussions were held with the management teams and selected specialist departments of these companies. The sustainability strategy, including the issues important to Arbonia and the set targets, was presented and compared with the current status of acquisitions. In particular, the annual key figure collection for the present report was introduced.

In previous years, sustainability key figures were collected and consolidated by an external consulting firm. In order to implement this and other steps in conjunction with the reporting in our own sustainability department in the future, an operating system for sustainability management was procured during the reporting year.

Due to regulatory changes, Arbonia is not subject to a reporting obligation under the European Union's Corporate Sustainability Reporting Directive (CSRD) in the current reporting year. Nevertheless, this standard, based on a double materiality analysis and uniform reporting requirements, provides a structure that we would like to adopt in the interest of transparent sustainability communication. Convinced that this as an opportunity to further develop our sustainability strategy, and not because of mandatory requirements, Arbonia has continued preparations for the

CSRD and, with this report, presents its first attempt at aligning with the EU standard.

The results of the double materiality analysis finalised in the reporting year once again showed materiality in the areas of climate change, resource use and circular economy, workers in our own companies and in the value chain, as well as business conduct. Beyond the topics previously addressed, biodiversity and ecosystems have now also been identified as relevant to our business. This was especially due to the raw materials such as wood, steel, and aluminium required for production, the extraction of which can negatively affect ecosystem functions such as soil quality. Arbonia is also reliant on wood and forests, whose resilience is increasingly at risk due to climate change and unsustainable management practices.

On the basis of these sustainability topics relevant to us, workshops were held with experts and specialist departments in the reporting year to develop effective goals. Discussions with employees from human resources, procurement, product development, and operations yielded 23 targets within the topics of environment, social issues, and governance. The next steps in the further development of Arbonia's sustainability strategy are clear internal communication to guide all employees and specialist departments to a common understanding and vision as well as the development of targeted measures, which will be afforded priority next year.

This report provides a transparent overview of our advanced strategy and our progress in sustainable corporate development. We would like to express our sincere thanks to our shareholders, partners, customers, and employees. Your trust, dedication, and collaboration make it possible for us to drive economic growth in alignment with environmental stewardship and social responsibility.

Claudius Moor
CEO

Uwe Schiller
CFO

Markus Hütt
COO



Report profile

With this sustainability report, Arbonia is, for the sixth consecutive year, providing information on the non-financial aspects of its operations. The report covers the period from 1 January to 31 December 2025, and was published on 3 March 2026.

The sustainability report is based on the GRI standards and also aligns with the European Sustainability Reporting Standards (ESRS) for the first time. With the aim of reporting completely in accordance with the ESRS in the future, initial structural adaptations have been made, and corresponding data points have been included in this report. This report also meets the Swiss requirements for non-financial transparency (Article 964a ff. of the Swiss Code of Obligations).

The double materiality analysis conducted from 2024 to 2025 serves as the basis for reporting and defines the topics to be presented in the areas of environment, social issues, and governance for Arbonia. Management approaches, strategies, targets, and key figures are presented for each relevant topic, while specific measures are described at individual company level. This report includes Dimoldura for the first time, many of these company-specific measures relate to Dimoldura in order to illustrate its current status in terms of sustainability.

Arbonia prepares the sustainability report on a consolidated basis. The scope of consolidation is the same as that used for financial reporting and is presented in the tables below. During the course of the reporting year, Arbonia acquired the companies Cicomol in Portugal and R uthener Zargenbau in Germany. Since these companies remained part of the integration process during the reporting year, they will not be included until the next sustainability report.

The upstream and downstream value chain of Arbonia was included especially in the double materiality analysis process, namely the assessment of impacts, risks, and opportunities. Following an internal review, upstream and downstream external stakeholders were also surveyed on material topics. As a result, corresponding targets, measures, and reviews are being implemented.

The time horizons defined in ESRS 1 paragraph 6.2 correspond in principle to those of Arbonia.

The sustainability report was prepared on behalf of Group Management and approved by the Board of Directors. It is not subject to external review. The publication of a machine-readable report cannot be implemented yet for the current reporting year, since not all of the technical standards and internal systems required for this are available.

Contact

Arbonia AG
Sustainability management
Department of Corporate Communications & Investor Relations
esg@arbonia.com



Production companies

Company	Site	Segment	Manufactured products
Arbonia Glassysteme GmbH	Deggendorf (D)	Glass Solutions	Construction glass
Bekon-Koralle AG	Dagmersellen (CH)	Glass Solutions	Shower enclosures
Cicomol SA	Seiça (PT)	Wood Solutions	Interior doors and frames
Dimoldura Ibéria S.L.	Lalín (ES), Quintanar (ES), Etxarren (ES), Irurtzun (ES), Carregal do Sal (PT)	Wood Solutions	Interior doors and frames
Garant Türen und Zargen GmbH	Amt Wachsenburg (D)	Wood Solutions	Interior doors and frames
Interwand GmbH	Dörzbach (D)	Glass Solutions	Wall systems
Invado Sp.z o.o.	Ciasna (PL)	Wood Solutions	Interior doors and frames
Joro Türen GmbH	Renchen (D)	Wood Solutions	Functional doors and frames
Kermi Duschdesign GmbH	Plattling (D)	Glass Solutions	Shower enclosures
Lignis s.r.o.	Koryčany (CZ)	Wood Solutions	Interior doors, functional doors, and frames
Prüm-Türenwerk GmbH	Weinsheim (D)	Wood Solutions	Interior doors and functional doors
Rozière SAS	Bertholène (FR) , Bozouls (FR)	Wood Solutions	Interior doors
Rüthener Zargenbau GmnH	Rüthen-Hemmern (D)	Wood Solutions	Frames
RWD Schlatter AG	Roggwil (CH)	Wood Solutions	Functional doors
TPO Holz-Systeme GmbH	Leutershausen (D)	Wood Solutions	Interior doors, functional doors, and frames

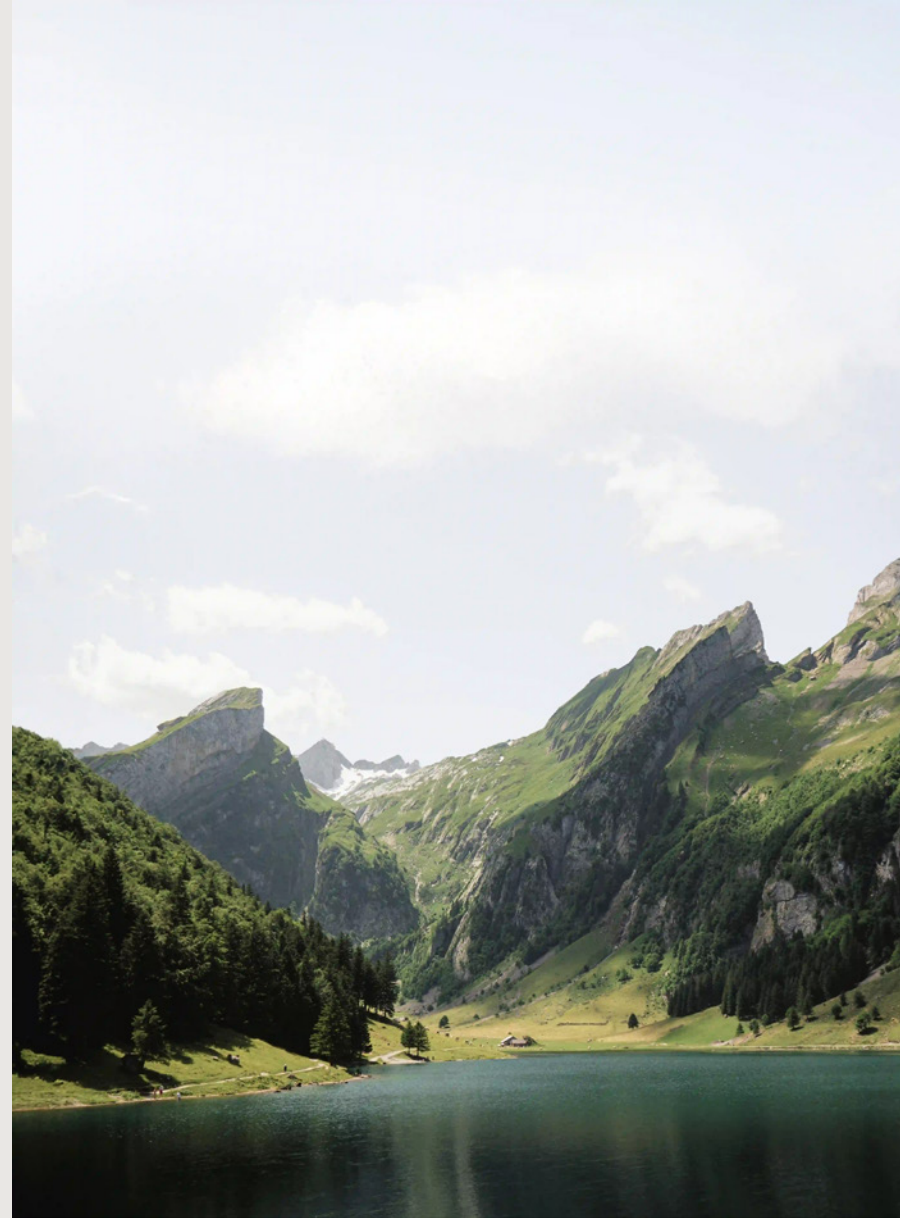
Administration and distribution companies

Company	Site	Segment	Type of site
Arbonia AG	Arbon (CH)	Group	Holding
Arbonia Doors Suisse AG	Arbon (CH)	Wood Solutions	Administration, sales
Arbonia Doors GmbH	Erfurt (D)	Wood Solutions	Administration, sales
Arbonia Duschdesign Suisse AG	Arbon (CH)	Glass Solutions	Sales
Arbonia Management AG	Arbon (CH)	Group	Administration
Baduscho Dusch- und Badeeinrichtungen Produktions- u. Vertriebsgesellschaft mbH	Margarethen am Moos (AT)	Glass Solutions	Sales



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Sustainability governance

Group structure

Arbonia is organised decentrally and has a holding structure. Group Management consists of the CEO, the COO, and the CFO. The responsibility for the operational business lies with the companies and their respective management board.

The Board of Directors is responsible for Arbonia's long-term strategy and its annual review, with the strategy being developed and pursued together with Group Management. The control and monitoring of related efforts within the Group is the responsibility of the CFO, who develops the sustainability strategy including corresponding targets together with sustainability management. Sustainability management coordinates the Group-wide integration of the determined strategy. The departments responsible for ESG topics and the companies plan and are responsible for its implementation in coordination with the Group functions.

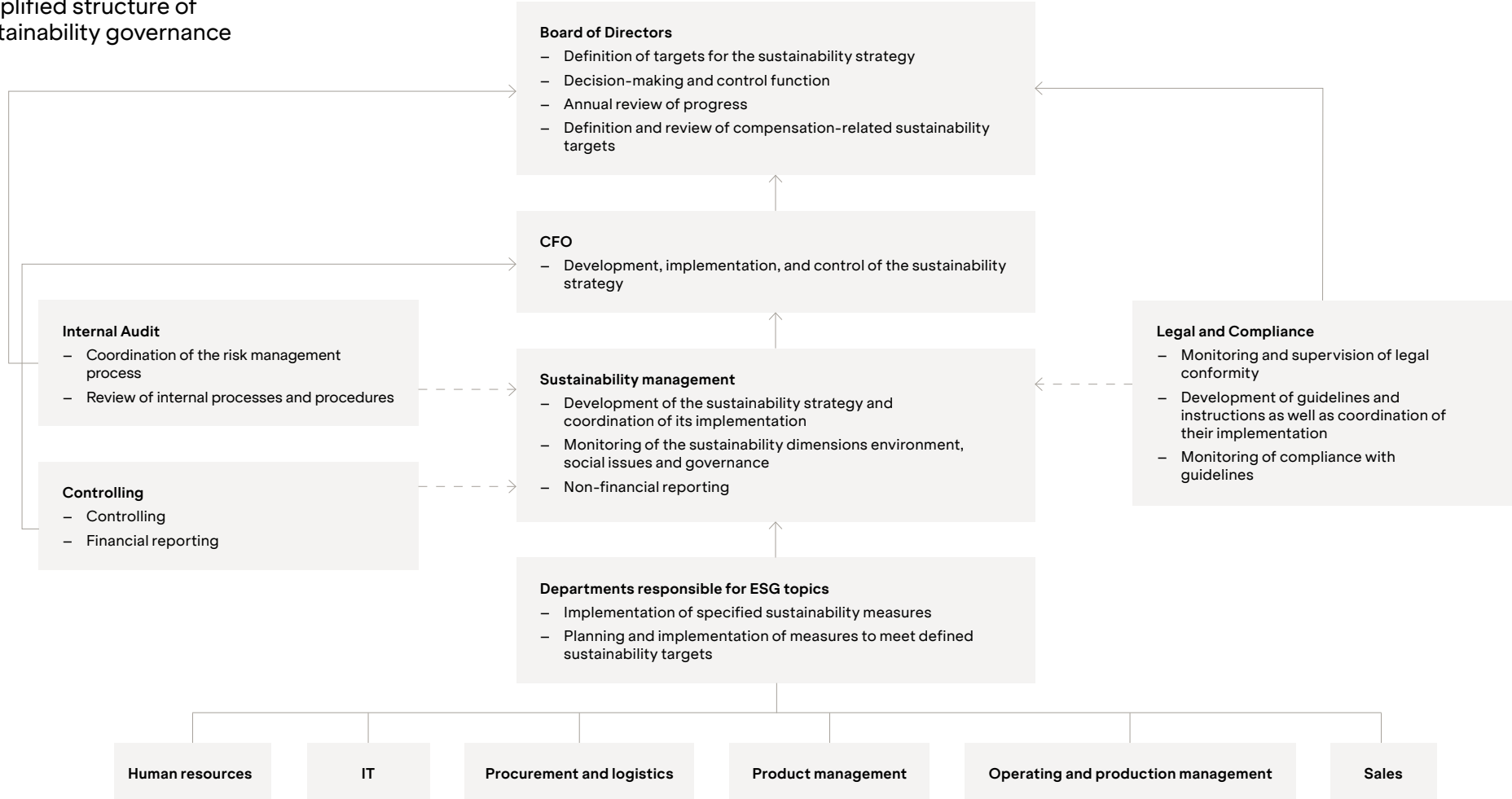
As the highest supervisory and management body of Arbonia, the Board of Directors is responsible for decisions, checks set goals through performance assessments, and monitors risks. The risks determined in the risk management process ([see chapter on risk management](#)), in particular the sustainability topics based on material impacts, risks, and opportunities, are presented to the Audit Committee as well as the Board of Directors. Internal Audit is responsible for monitoring compliance with laws and international standards, the Code of Conduct, and internal instructions as well as internal processes and procedures. In addition, it coordinates the risk management process. The Board of Directors is also informed about the audit reports on risks and planned

measures prepared by Internal Audit. The same reports are provided to the external auditors. The Board of Directors is also continuously involved in the framework of due diligence for potential acquisitions.

In 2025, the Board of Directors was reduced from eight to five members. The Board of Directors is not completely independent. There is no representation of the company's own employees or other staff. The Board of Directors consists of 100 % male members. Topic-related investigations are ordered or external consulting services are brought in as needed. Detailed information on the members of the Board of Directors can be found in the [Corporate Governance report](#). When positions on the Board of Directors are filled in the future, aspects such as diversity of professional expertise, gender and age groups will be given greater consideration.



Simplified structure of sustainability governance





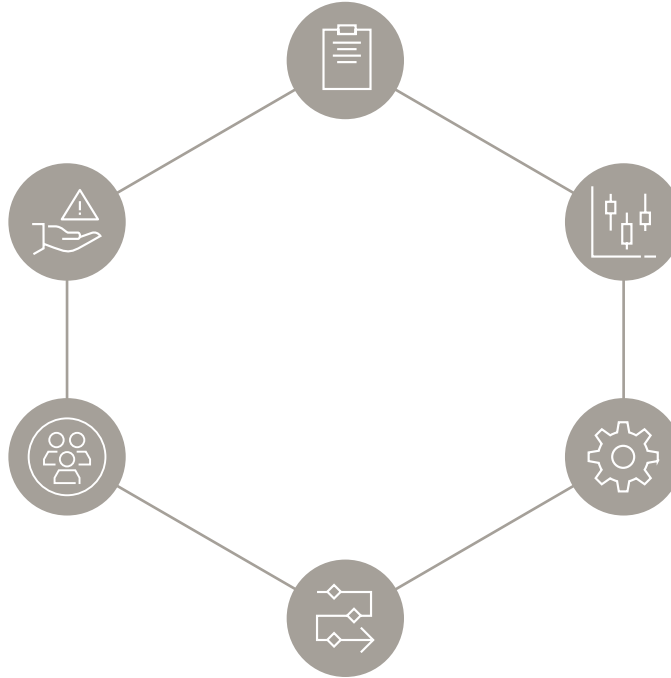
Due diligence

Arbonia strives to apply the necessary due diligence across all its business processes, which can be divided into the six elements listed below. How these elements are implemented is shown with page references.

Reporting system and remedy⁶
Establishment and maintenance of the system for reporting negative impacts and taking remedial measures if necessary.

Monitoring and reporting⁵
Check the effectiveness of due diligence steps and transparently communicate them along with the annual sustainability report.

Corporate principles¹
Definition of due diligence and incorporation into corporate policy.



Embedding in processes⁴
Integrate due diligence into existing corporate processes.

¹ Pages 65, 76, 85, 91, 101, 104 and 108

² Pages 65 – 67, 76 – 78, 85, 91 – 92, 94 – 96, 101 – 102, 104 – 105 and 107 – 110

³ Pages 68 – 70, 79 – 80, 86 – 88, 94 – 96, 102, 106 – 107 and 110

⁴ Pages 68 – 70, 79 – 80, 86 – 88, 94 – 96, 102, 106 – 107 and 109 – 110

⁵ Pages 71 – 75, 80 – 84, 88 – 89, 97 – 100, 102, 107 and 110

⁶ Pages 102, 106 – 107 and 110

Risk assessments²
Analyse, evaluate, and prioritise actual as well as potential negative impacts regarding human rights and the environment.

Risk minimisation³
Develop and implement measures that mitigate or prevent determined risks.



Risk management

Arbonia carries out its risk management process, which is based on the assessment of risk scenarios, on an annual basis. A total of 26 such scenarios represent strategic, operational, and external risks for Arbonia and are summarised in a risk catalogue that is continually updated. While the entire process is coordinated by Internal Audit, the relevant executives of the Group are involved in the assessment of the risk scenarios. The involved persons assess both the probability of occurrence and the extent of damage for all scenarios in the risk catalogue. As part of the assessment, the risk exposures are presented in a matrix. The results are validated and consolidated through comparison with the previous year. In addition, the risk profile is presented to both the Audit Committee and the Board of Directors. Responsible persons and measures for mitigation are defined for each identified risk. A status report provides information on whether the respective measures are planned, proposed, in implementation, finalised, or represent an ongoing process. The status report is integrated into a risk management tool that continuously monitors the risk exposure and the status of measures internally.

On the one hand, the sustainability risk assessments carried out in the reporting year are based on a higher-level ESG risk scenario, which describes the financial impacts of non-compliance with sustainability issues in particular. On the other hand, material topics from the 2023 materiality analysis and climate risks according to the 2024 TCFD report are integrated into existing scenarios and therefore reviewed as well.

The risks assessed in the reporting year differ from those of the previous year in individual details or in their sequence. From Arbonia's perspective, the highest risks are found in the development of the construction sector (external), IT (operational), subsidiaries/acquisitions/impairment (strategic), and raw materials/other materials (external).

Next year, the risk catalogue is to be revised again in order to give greater consideration to the material topics identified in the current double materiality analysis, among other things.

Compensation system

As part of the variable compensation for Group Management, there is a target to reduce the absolute greenhouse gas emissions from Scope 1 and 2 by $\geq 5\%$ compared to 2024. This remuneration accounts for 10% of the nominal bonus. Currently, no other sustainability-related targets are integrated into the compensation policy.



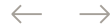
Sustainability strategy

Business strategy

Arbonia is an innovative full-range supplier in the area of interior doors made of wood, glass, and metal. The company, which is listed on the SIX Swiss Exchange, is active as a leading supplier in Western, Central, and Eastern Europe with its own distribution companies. Its business activities focus on the responsible use of raw materials to transform them into valuable products.

Sustainability is part of the overall business strategy. To promote sustainable development, Arbonia continuously invests in the further development of its product portfolio, the optimisation of production processes, employee development, ensuring responsible corporate governance, and strengthening long-term partnerships. Based on the topics relevant to Arbonia, which were defined through a double materiality analysis, according targets have been set in the areas of environment, social issues, and governance. These targets are intended to minimise negative impacts or risks as well as to strengthen positive impacts and opportunities.

Corporate principles are set out in various directives that apply to the entire Group. The Head of Compliance regularly checks that these internal documents are up to date, which may result in changes being made. The following table provides an overview of the existing directives, their purpose or content, and the highest level of Arbonia that is responsible for implementing each directive. The internal availability of the total of seven existing main national languages (including English) and their external availability are also set out. Reference is furthermore made to the following report chapters in accordance with ESRS, which refer to the mentioned directives.



Directive	Content/purpose	Responsibility	Availability	Report chapter
Anti-corruption <ul style="list-style-type: none"> – Instructions on gifts – Sponsoring instructions – Instructions regarding intermediaries, distributors, and merchants 	Prevention of corruption, especially sponsoring, gifts and invitations or bribery	CEO	Intranet (in seven languages, sponsoring instructions in German and English), website (only anti-corruption)	Corporate culture
Code of Conduct <ul style="list-style-type: none"> – Code of Conduct for blue collar workers 	Standards concerning own employees, human rights, business relationships, environment, handling of resources	CEO	Intranet (in seven languages), website	Own workforce, workers in the value chain, corporate culture, management of supplier relationships
Code of Conduct for suppliers	Standards between Arbonia and its suppliers concerning operating activities, human rights, environment	Head of Supply Chain Management	Shared directly with procurement managers (in German and English), website	Workers in the value chain, management of supplier relationships
Data protection <ul style="list-style-type: none"> – Rights of affected persons – Data breach policy – Explanation for employees 	Protection and handling of personal data and notification in the case of violations	CEO	Intranet (in seven languages), website (only data protection)	Corporate culture
Insider trading	Prevention of insider trading and market manipulation	CEO	Intranet (in German)	–
Internet instructions	Use and monitoring of Intranet and e-mail traffic, telephone calls, and access to an employee's user account	CEO	Intranet (in seven languages)	–
Kick-back payments	Provisions on refunds of amounts between contract parties and on commission payments	CEO	Intranet (in seven languages)	–
Reporting obligation for management transactions	Compliance with stock exchange reporting obligation for transactions involving equity interests	CEO	Intranet (in German and English)	–
Product safety and product liability	Ensuring product safety and facilitating the movement of goods	CEO	Intranet (in seven languages), website	–
Guideline for sustainable procurement	ESG standards for strategic and operational procurement practices	Head of Supply Chain Management	Shared with strategic procurement of Wood Solutions (in German)	Workers in the value chain, management of supplier relationships
Protection against sexual harassment, bullying, and discrimination at the workplace	Definition of and procedures for dealing with sexual harassment, bullying, or discrimination	CEO	Intranet (in seven languages), website	Own workforce
Social networks	Responsible use of social networks	CEO	Intranet (in seven languages)	–
Dealing with AI-based tools	Use of software programs, systems, or applications based on artificial intelligence	Group CIO, Head of Compliance	Intranet (in seven languages)	–



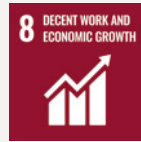
Directive	Content/purpose	Responsibility	Availability	Report chapter
Resources and waste policy	Handling of resource conservation and waste reduction	CEO	Intranet (in four languages), website	Resource use and circular economy
Water policy	Handling of water extraction and disposal	CEO	Intranet (in four languages), website	Resource use and circular economy
Environmental policy	Obligations concerning resource conservation and environmental performance	CEO	Intranet (in German and English), website	Climate change, biodiversity and ecosystems
Competition directive	Fair and performance-based behaviour in competition	CEO	Intranet (in four languages)	–
Whistleblowing	Reporting procedure for unlawful behaviour or violations of the Code of Conduct	CEO	Intranet (in five languages)	Own workforce, corporate culture



As a member of the United Nations Global Compact, Arbonia is committed to its ten principles and obtains valuable insights in the area of corporate sustainability by participating in various learning and exchange formats. It also supports the agreement of the Paris Climate Conference and the Green Deal of the EU, which are used as a basis for minimizing global warming. In the previous reporting year, Arbonia committed itself to short- and long-term emission reductions in line with the Net Zero Standard of the SBTi.

With the current EcoVadis rating in the areas of environment, labor and human rights, ethics, and sustainable procurement, Arbonia scored 75 out of 100 possible points, earning a silver medal and placing among the top 10% of all companies rated by EcoVadis. This result represents a significant improvement on last year's rating (overall score of 62 out of 100) and reinforces the company's commitment to further development and improvement in the area of sustainability.

Arbonia supports the Sustainable Development Goals (SDGs) of the United Nations especially in four areas.



Decent work and economic growth

Arbonia strives for a dynamic, open corporate culture and places great importance on a pleasant, appreciative, and supportive working environment with attractive working conditions. As regional employers, the companies of Arbonia are an important economic factor in the respective regions.



Industry, innovation, and infrastructure

With a product portfolio that is as environmentally friendly as possible, Arbonia can make a positive contribution in the emission-intensive construction industry. Its production sites rely on innovative technologies designed to conserve resources.



Responsible consumption and production

In procurement, increased attention is being paid to the sustainability aspects of supplier products as well as supplier companies. The manufacture of products is subject to forward-looking resource management, which aims to save both materials and energy.



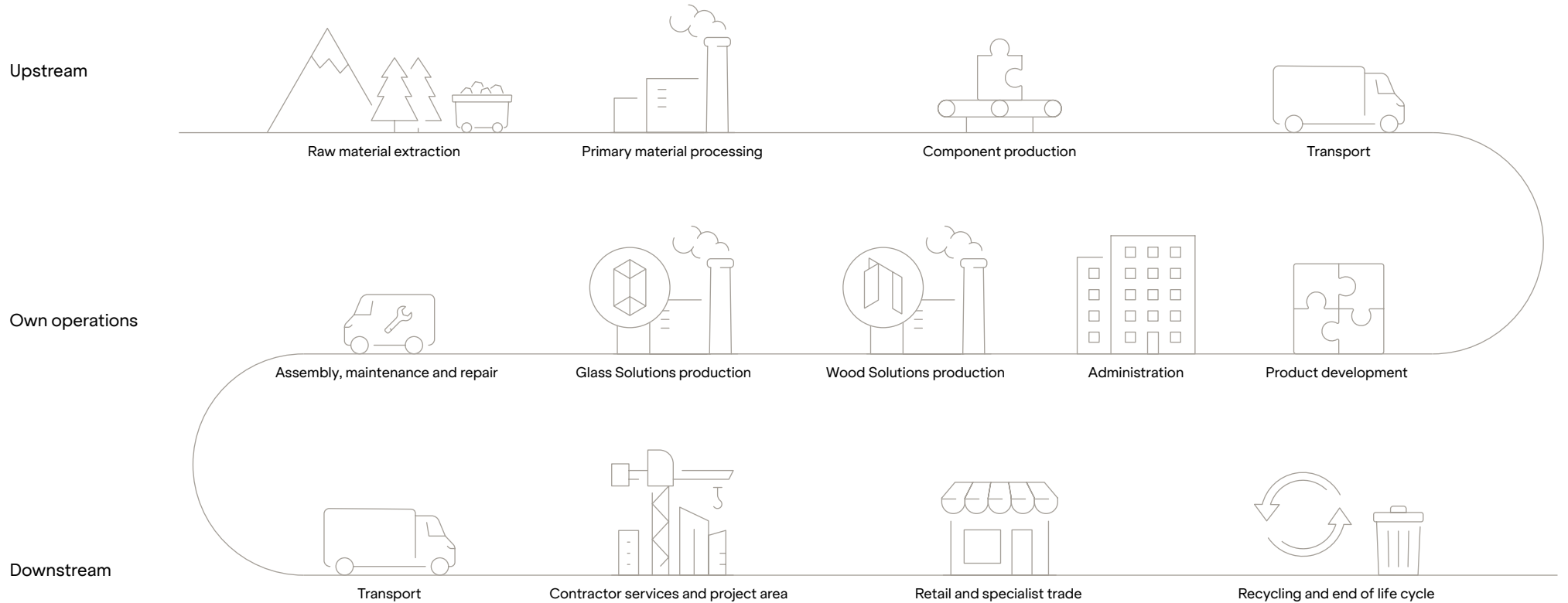
Climate action

Some production sites rely on biomass combined heat and power plants (BMCHP) or photovoltaic systems, which reduce their own emissions and also supply third parties with renewable energy to a certain extent. In addition, increases in efficiency are being sought along all business processes.



Value chain

The following simplified diagram shows the processes and activities that contribute to Arbonia's value creation. An overview of the entire value chain is the basis for the sustainability strategy, including the double materiality analysis.

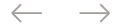




The main raw materials used in the production within Wood Solutions and Glass Solutions are wood, including veneers, wood-based materials, and pulp, metals such as steel or aluminium, glass, plastics, and chemical products such as resins, varnishes, and adhesives. The materials produced from these are mainly sourced from suppliers based in EU or EFTA countries and are therefore transported by road to Arbonia's production sites.

Research and development for Wood Solutions products are managed centrally on the one hand and supplemented by dedicated departments in some companies on the other. Wood Solutions companies manufacture interior doors, functional doors, special doors, solid wood doors, frames, mouldings and edging. Product development for Glass Solutions takes place in individual companies and, in some cases, jointly across multiple companies. The portfolio includes products such as shower enclosures, glass doors, architectural glass, wall systems and fittings. Production always includes the steps of quality control, packaging and storage. The company's own activities do not culminate in marketing and sales but are supplemented by assembly and various services such as maintenance or repair work. These are carried out either independently by the companies or by Arbonia's central service department.

Arbonia's main European markets are in the contractor services and project sector as well as retail and specialist trade. In B2B business, Arbonia works with construction companies, architecture, interior design and planning firms, property developers, hotels and companies in the hospitality industry. Authorities and organisations such as schools and hospitals are important public sector customers. Arbonia products are also sold by DIY stores and specialist retailers for doors and shower fittings. Arbonia has no direct contact with end consumers such as private households, hotel guests, patients, students, or businesses. After their useful life, some of the products are dismantled by Arbonia and recycled or disposed of accordingly. In most cases, however, it is unclear how the products are handled at the end of their life.



Stakeholders

Continuous dialogue with all stakeholders who have a significant influence on Arbonia's economic, environmental, and social goals is extremely important. Open and honest communication creates new perspectives and trust, which in turn strengthens business activities. The following table shows the relevant stakeholders, how they are involved, and their concerns.

Stakeholders	Form of involvement	Concerns
Employees	Employee and personal meetings, employee surveys, Intranet, employee representatives, trade unions	Work environment, employment conditions, occupational safety, business strategy
Customers	Customer surveys, personal meetings	Product quality, product life cycle, sustainability performance
Shareholders and investors	General Meeting, representation by Board of Directors, roadshows, conferences, personal meetings	Economic performance, future prospects, business strategy, sustainability performance
Analysts and rating agencies	Roadshows, conferences, press releases, personal meetings	Economic performance, future prospects, business strategy, sustainability performance
Public authorities	Approval processes, notifications and reports, inspections, controls	Compliance with legal requirements, transparency
Civil society	Personal meetings, sponsoring	Job security, noise and emission protection, promotion of cultural life
Business partners (such as suppliers, service providers and associations)	Supplier surveys, personal discussions	Product quality, due diligence, information exchange
Media	Press releases, website, articles	Company information



Double materiality analysis

Arbonia conducted a double materiality analysis to examine the actual and potential positive and negative impacts of its business activities on the environment and society (inside-out perspective) as well as the risks and opportunities posed by the external environment to its business (outside-in perspective). The process of the double materiality analysis was carried out in four phases from autumn 2024 to summer 2025 and was conducted with the auditing firm KPMG.

1. Defining the scope of the analysis

All companies with their operational processes as well as the entire upstream and downstream value chain of Arbonia were included in the analysis.

2. Identification of impacts, risks, and opportunities (IROs)

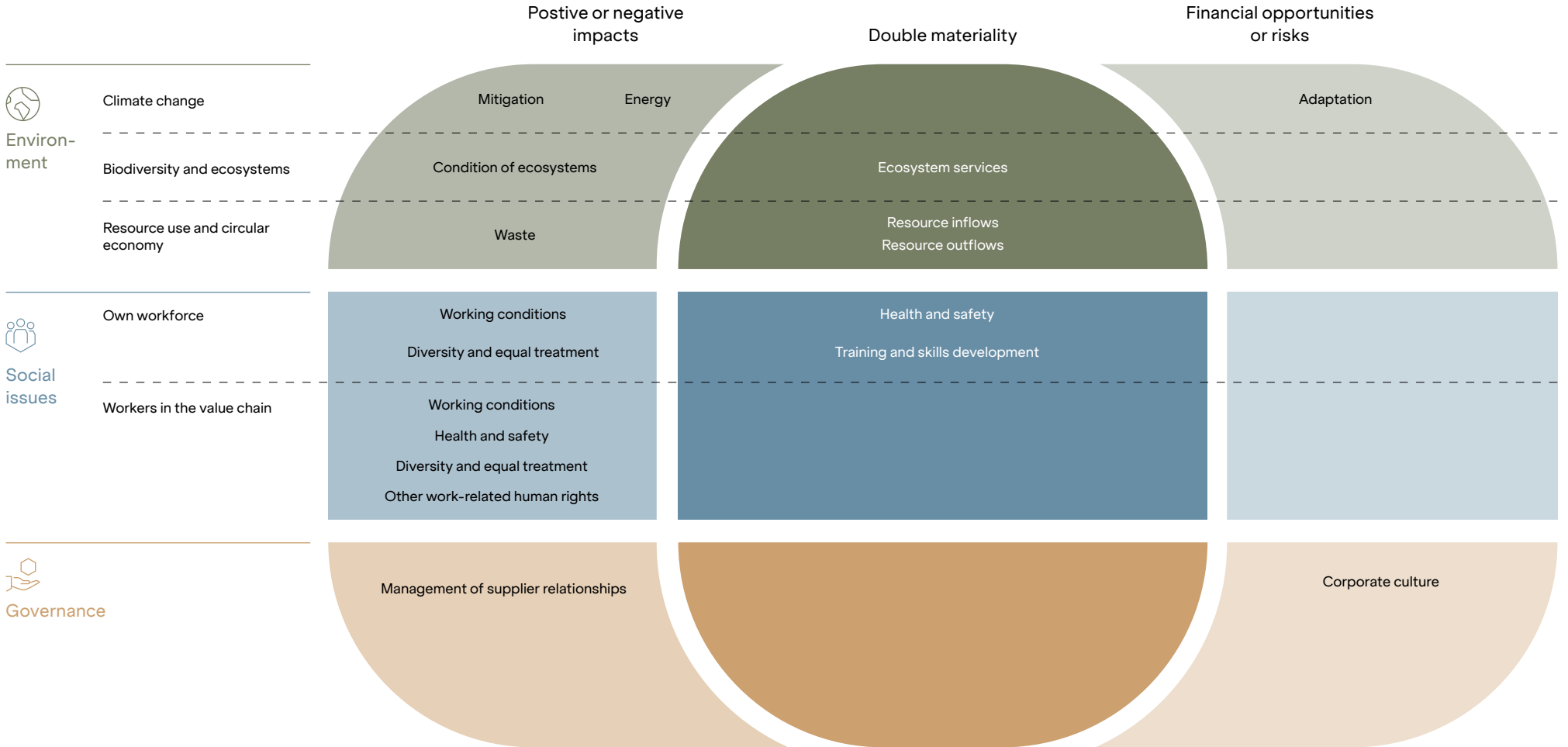
Various internal information and external data sources were brought in to create a comprehensive list of IROs specific to Arbonia.

3. Assessment of IROs

Internal specialists from human resources, procurement, product development, environmental, health and occupational protection, Internal Audit and sustainability assessed the identified IROs. Impacts were assessed in terms of magnitude, scope, and irreversibility, while financial impacts were assessed in terms of their magnitude and probability. Values were then calculated from this that express the material assessment of each respective topic.

4. Validation

The preliminary results regarding the material topics were submitted to the CFO for review. In addition, over 40 external stakeholders, such as suppliers, customers, and analysts, indicated in a survey how material they considered sustainability issues to be for Arbonia. Following these validation steps, the material topics were approved by the CFO and the Board of Directors.





The following list shows the impacts and financial influences of Arbonia defined as material based on the double materiality analysis and the ESRS.

E1 Climate change

Topics	Description of impacts and financial influences	Place of effect	Status
Adaptation	⬇️ Damage to own infrastructure or power failures in connection with extreme weather events lead to production shortage.	Own operations	
Mitigation	⬆️ An increased share of renewable energies in operational consumption contributes to mitigating climate change, expansion of self-produced energy (through PV systems and BMCHP), and the purchase of electricity from renewable sources.	Own operations	Actual
Mitigation	⬇️ Emissions (CO ₂ e) that are caused by own operational activities, including emissions from production, from the use of production facilities, and from company buildings.	Own operations	Actual
Mitigation	⬇️ Emissions (CO ₂ e) in the upstream supply chain caused by purchased materials.	Upstream	Actual
Mitigation	⬇️ Emissions (CO ₂ e) that are caused in the downstream value chain, for example, through product transport and at the end of the product life cycle.	Downstream	Actual
Energy	⬇️ Energy consumption during the extraction and processing of purchased goods.	Upstream	Actual

⬆️ Positive impact ⬇️ Negative impact ⬆️ Opportunity for financial influences ⬇️ Risk to financial influences

**E4 Biodiversity and ecosystems**

Topics	Description of impacts and financial influences	Place of effect	Status
Condition of ecosystems	⊖ Contribution to the impairment of ecosystems through land degradation. The extraction of wood and metals can lead to erosion and loss of soil fertility, which impairs the regenerative capacity of plants and can disrupt food webs.	Upstream	Actual
Ecosystem services	⬇ Dependence on the raw material wood and thus on the ecosystem services provided by forests. Due to climate change and the decline in biodiversity, the resilience of forests is threatened, resulting in a risk of timber shortage.	Upstream and own operations	
Ecosystem services	⊖ Contribution to the impairment of ecosystem functions and resources as a result of raw material extraction in the upstream value chain, in particular through the alteration of natural habitats.	Upstream	Actual

⊕ Positive impact ⊖ Negative impact ⊕ Opportunity for financial influences ⬇ Risk to financial influences

E5 Resource use and circular economy

Topics	Description of impacts and financial influences	Place of effect	Status
Resource inflows	⊖ High consumption of non-renewable resources for the production of the products.	Own operations	Actual
Resource inflows	⬇ Insufficient availability of resources, but also losses in revenue, as products cannot be manufactured when raw materials are scarce.	Upstream	
Resource inflows	⬇ Rising raw material prices due to increased energy and freight costs.	Upstream	
Resource outflows	⊖ Low product cycles due to obstacles in product design and the market.	Downstream	Actual
Resource outflows	⬇ Increased costs due to future transition to recyclable design.	Own operations	
Waste	⊖ High waste volume during the manufacturing processes.	Own operations	Actual

⊕ Positive impact ⊖ Negative impact ⊕ Opportunity for financial influences ⬇ Risk to financial influences

**S1 Own workforce**

Topics	Description of impacts and financial influences	Place of effect	Status
Working conditions	+ Provide employees with a secure job and thus the security of maintaining their standard of life.	Own operations	Actual
Health and safety	+ Occupational safety and health protection for employees through prevention and health promotion to prevent or reduce diseases as well as physical and psychological stress.	Own operations	Actual
Health and safety	- Work environment that can negatively affect the safety and health of the company's own workforce.	Own operations	Potential
Health and safety	↓ Loss or difficulty in recruiting employees, as well as legal and reputational consequences due to work-related health and safety incidents within the company's own workforce.	Own operations	
Training and skills development	+ Regular performance reviews and career development opportunities for employees.	Own operations	Actual
Training and skills development	↑ Professional development opportunities for employees, which can lead to higher employee satisfaction and attractiveness as an employer.	Own operations	
Training and skills development	↑ Professional development for employees can build up a company's internal know-how for long-term success and ensure quality assurance through qualified employees.	Own operations	
Diversity and equal treatment	- Negative impacts on the physical and/or mental well-being of employees due to violence and harassment in the workplace.	Own operations	Potential

+ Positive impact - Negative impact ↑ Opportunity for financial influences ↓ Risk to financial influences



S2 Workers in the value chain

Topics	Description of impacts and financial influences	Place of effect	Status
Working conditions	⊖ Negative impacts on the long-term financial security of employees in the value chain who are employed with temporary contracts and/or non-guaranteed working hours.	Upstream and downstream	Potential
Working conditions	⊖ Payment of a wage that does not adequately meet the needs of employees in the supply chain and their families, taking into account the economic and social conditions of the country.	Upstream and downstream	Potential
Health and safety	⊖ Work environment that can negatively impact the safety and health of employees in the value chain.	Upstream and downstream	Potential
Diversity and equal treatment	⊖ Negative impacts on the physical and/or mental well-being of employees in the value chain due to violence and harassment in the workplace.	Upstream and downstream	Potential
Other work-related human rights	⊖ Cases of human rights violations related to child labour within the value chain.	Upstream and downstream	Potential
Other work-related human rights	⊖ Presence of labour or a service within the value chain that is demanded of a person under threat of penalty and for which the person has not voluntarily made themselves available.	Upstream and downstream	Potential

⊕ Positive impact
⊖ Negative impact
⬆️ Opportunity for financial influences
⬇️ Risk to financial influences

G1 Business conduct

Topics	Description of impacts and financial influences	Place of effect	Status
Corporate culture	⬇️ Loss of business relationships or regulatory sanctions due to inadequate company-wide compliance and sustainability culture.	Own operations	
Management of supplier relationships	⊖ Insufficiently structured supplier management (selection, support, monitoring) with regard to ESG criteria.	Own operations	Actual

⊕ Positive impact
⊖ Negative impact
⬆️ Opportunity for financial influences
⬇️ Risk to financial influences



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Climate change

Concepts

As most companies, Arbonia contributes to climate change through its business and therefore has a responsibility to mitigate it, which can also constitute a positive development in the emissions-intensive building sector. Adaptations to climate change impacts also have to be taken into account.

The responsibility for topics and risk management in relation to climate changes follows the structure presented under [sustainability governance](#). As part of the variable compensation for Group Management, there is a target to reduce the absolute greenhouse gas emissions.

Arbonia has adopted a specific environmental policy ([see chapter on business strategy](#)) in which it commits to reducing energy consumption, developing products with lower environmental impacts or considering environmental aspects along the supply chain, among other things.

E1 Topics	Description of impacts and financial influences	Place of effect	Status
Adaptation	⬇️ Damage to own infrastructure or power failures in connection with extreme weather events lead to production shortage.	Own operations	
Mitigation	⬆️ An increased share of renewable energies in operational consumption contributes to mitigating climate change, expansion of self-produced energy (through PV systems and BMCHP), and the purchase of electricity from renewable sources.	Own operations	Actual
Mitigation	⊖ Emissions (CO ₂ e) that are caused by own operational activities, including emissions from production, from the use of production facilities, and from company buildings.	Own operations	Actual
Mitigation	⊖ Emissions (CO ₂ e) in the upstream supply chain caused by purchased materials.	Upstream	Actual
Mitigation	⊖ Emissions (CO ₂ e) that are caused in the downstream value chain, for example, through product transport and at the end of the product life cycle.	Downstream	Actual
Energy	⊖ Energy consumption during the extraction and processing of purchased goods.	Upstream	Actual

⬆️ Positive impact ⊖ Negative impact ⬆️ Opportunity for financial influences ⬇️ Risk to financial influences

In the interest of responsible growth, Arbonia's climate strategy primarily focuses on reducing greenhouse gas emissions emitted from its business activities. For Scope 1 and 2, there is a reduction target that is to be achieved through optimisations in product design and in production itself, for example, through energy-efficient technologies or the production and use of renewable energy. Scope 3 accounts for a significant portion of Arbonia's total emissions, which is why the target will be extended to this area in the future as well, allowing for targeted measures in the upstream and downstream value chain. Even though achieving the 1.5 degree target of the Paris Climate Agreement ap-

pears increasingly unrealistic, this target is the basis of the company's own decarbonisation efforts. To update and expand the climate targets, there is a commitment to short- and long-term emission reductions in line with the Net Zero Standard of SBTi, whereby corresponding targets with the base year 2025 will be developed in the next reporting year.



A climate transition plan is not yet available in the reporting year. This is to be developed during 2026 as part of the submission and validation of the SBTi targets.

Risks and opportunities in connection with climate change are analysed in accordance with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). For this purpose, all company locations were examined for physical risks for the first time in the reporting year, based on analyses by Munich Re. The scenario "SSP2/RCP4.5", developed by the Intergovernmental Panel on Climate Change (IPCC) and incorporating socioeconomic factors, was chosen as the reference scenario due to its depiction of a moderate development, in the consideration of the current time and the year 2050. This scenario assumes, among other things, moderate population growth, unequal income developments, and moderate environmental degradation, with CO₂ emissions remaining at current levels until 2050 and then decreasing until 2100 without reaching net zero, and a global temperature increase of between 2.1°C and 3.5°C. The following risks are relevant to Arbonia:

Subsidence

Gradual subsidence or sudden ground collapse are hazards that currently exist at 33.3% of production sites, increasing to 42.9% in 2050, as well as at currently 37.5% of distribution and administration sites, increasing to 50% in 25 years. Interwand will face a particularly high risk in 2050. Such events can occur either due to natural processes resulting from seasonal fluctuations in soil moisture and water balance or due to anthropogenic influences such as groundwater extraction.

Precipitation stress

Heavy precipitation, exacerbated by increased humidity due to global warming, maximises the risk of floods, among other things. These can have devastating consequences for living organisms, ecosystems, and infrastructure. Both today and in 25 years, the Dimoldura sites in Carregal do Sal are assessed to be at high risk and those in Lalín at very high risk. In addition, the headquarters and RWD Schlatter in Switzerland will also be at high risk of precipitation stress in 2050.

River flood

In the current reporting year, company sites that may be affected by river flooding in 50-year recurrence intervals include the production sites Bekon-Koralle and Interwand as well as the distribution site Baduscho. In 2050, Dimoldura in Etxarren will also face such a high risk of river flooding.

Cold stress

Climate change is altering both maximum and minimum temperatures, which impacts people, infrastructure, and the biosphere. In 2025, 57.1% of the production sites were categorized as being at high risk for cold stress, and by 2050, this will still apply to 47.6%. Today, with the exception of one site in Spain, all distribution and administration companies are located in areas with a high risk of cold. With the expected temperature changes by 2050, another distribution site will be dropped from the high-risk category.

Heat stress

Climate change is causing more intense and more frequent heat conditions, which damage human health and ecosystems as well as infrastructure. While the risks in this regard are in the low or normal range for all Arbonia sites in the reporting year, a high risk will develop for Dimoldura in Quintanar by 2050.

Drought stress

The risk of droughts and dry periods is in the low or normal range for all sites in the current reporting year. However, by 2050, the Rozière sites in France, as well as almost all Dimoldura sites in Spain and Portugal, are at high risk, with the site in Quintanar even facing a very high risk.

Fire weather stress

Fires cause CO₂ emissions, thus exacerbating climate change, destroying habitats of plants, animals, and people, and endangering health through released pollutants. At the Dimoldura production in Quintanar, the risk of atmospheric conditions influencing a wildfire will increase from currently high to very high by 2050.

Water scarcity

A deficit of fresh water threatens human livelihoods and prevents protective ecosystem contributions. Currently, the Dimoldura site in Quintanar and the Invado site in Ciasna are in the high-risk range. No risk classification model exists for 2050.



Taking into account the site-specific physical climate risks, the risks and opportunities that could have financial impacts on the company in connection with climate change were updated for Arbonia. The following analysis of climate-related opportunities and risks is based on recognised scenarios of the IPCC and the International Energy Agency (IEA). Two scenarios for global warming up to the year 2100 were examined, corresponding to warming of 1.5 °C and 2.1 °C to 3.5 °C respectively. The climate-related impacts on Arbonia can be divided into four categories:

- Physical risks encompass direct impacts due to climate changes such as drought, water shortage, heat, heavy rainfall, and sea-level rise. The probability of occurrence and extent are increasing as a result of climate change. Possible consequences are damage to buildings, plants, or infrastructure.
- Physical opportunities result from long-term climate changes. Companies can benefit from this by offering products or services that are adapted to changing climate conditions, for example.
- Transitory risks describe indirect effects resulting from the decarbonisation of the economy. This involves a tightening of emissions trading, stricter energy or efficiency regulations, changing market conditions, and technological progress.
- Transitory opportunities result from the decarbonisation of the economy. Changing the product portfolio, future-oriented market positioning, and optimising operational processes can create competitive advantages.

While physical climate risks at the site level are newly integrated into risk management and will undergo annual reviews starting in 2026, the otherwise described climate-related impacts are already linked to existing risk scenarios.

Category	1.5 °C scenario	2.1 °C to 3.5 °C scenario
Physical risks acute	Damage to infrastructure as well as production interruptions due to subsidence of ground, flooding, cold stress or fires	
Physical risks chronic	Costs for adapting infrastructure to climate changes as well as increased electricity costs for cooling and air conditioning due to high temperatures	
Physical opportunities	Increased demand for products that contribute to a pleasant indoor climate (for example, thermally insulated doors)	Increased demand for functional doors (for example, fire doors)
Transitory market risks	Impacts of the emission targets and their achievement on financial evaluations and reputation	–
Transitory political/legal risks	Increased costs for the fulfillment of legal requirements	–
Transitory market opportunities	Increased demand for products due to a more sustainable business model and thus improved environmental performance of customers	–



Targets

- Introduce physical climate risks at site level into the risk management process by 2026.
- Annual reduction of operational CO₂e emissions from Scope 1 and 2 of 4.2% by 2035 (compared to the reference year 2020). (Will be replaced by SBTi target from 2026 on.)
- Have SBTi-validated targets set by 2026.
- Establishment of an energy management system in accordance with ISO 50001 at all production sites wherever possible and appropriate by 2030.
- Coverage of 80% of revenue with life cycle assessments by 2026, with refinement at product level by 2028.
- Obtain or request carbon footprint of purchased direct materials by 2028.

This year's site analysis of climate risks has increased awareness of these impacts on Arbonia, which is why they are to be permanently integrated into the risk management process.

Arbonia aims to operate with the lowest possible emissions across its entire value chain and has thus far pursued an average annual reduction of its operational CO₂ emissions from Scope 1 and 2 of 4.2% by 2035 (compared to the reference year 2020). Greenhouse gas emissions from Scope 3 will now also be included in the targets, which is why Arbonia intends to set short- and long-term emission reduction targets in accordance with the SBTi Net Zero Standard in the next reporting year.

To support these reduction targets, a systematic energy management system according to ISO 50001 will be implemented in the companies, provided this is not already the

case and is feasible and practical. Exclusions from implementing the certified energy management system may be justified, for example, by the size of the company and thus the required personnel resources for certification, as well as by its relevance to the overall greenhouse gas balance. Arbonia Glassysteme, Garant, Kermit Duschdesign and Prüm are currently certified according to ISO 50001.

Life cycle assessments are becoming increasingly relevant for Arbonia, both as a source of information on areas for action and for cooperation with stakeholders. Therefore, the current project of environmental product declarations based on the principle of averages for each product group will be expanded to the individual product level in the future.

To improve their own greenhouse gas balance with more accurate data and ultimately to be able to plan measures, all suppliers of direct materials will be asked to provide CO₂ calculations for the traded products and encouraged to do so subsequently, if necessary. In the current reporting year, selected suppliers of Wood Solutions were contacted for the first time.

The targets were developed in line with the environmental policy and the obligations contained therein. Measures specifically aligned with these targets will be defined during 2026. Unless otherwise mentioned, the targets apply to all Arbonia companies. Measures mandated by regulations are not considered sustainability targets; Arbonia's targets deliberately exceed legal requirements. Global objectives and strategic directions, however, were taken into account as far as possible when the targets were set.

Measures

Scope 1 and 2

To reduce emissions from Arbonia's own operations (Scope 1 and 2), various operational processes are being addressed.

On the one hand, product development is to increasingly take environmental impacts, such as CO₂ emissions, into account. For this purpose, a project to create Environmental Product Declarations (EPDs) was launched in the reporting year. Data was collected on three product groups – interior doors, wall systems, and shower enclosures – as the basis for calculations. The result, in the form of three average EPDs, is expected at the beginning of 2026. The underlying data and calculations can subsequently be used to consider emission values or other environmental impacts in various phases of the planned product life cycle during the development or improvement of doors. Furthermore, the information in the EPDs will allow customers to make increasingly informed decisions regarding product selection and thus their own indirect environmental impacts.

In production, continuous efforts are made to improve energy efficiency, whether through process optimisations, improvements to machinery and technologies or energy-efficient renovations. Energy efficiency is a major factor, especially when modernising production lines and peripheral equipment, because, for example, electricity consumption can be significantly reduced through higher machine efficiency. Preventive maintenance and continuous maintenance of the infrastructure, optimisation of manufacturing control, and precise planning of shutdowns are further key levers for saving energy. Attention is also paid to the use of energy-saving technology in new buildings and renovations at the operating sites. Furthermore, the in-house generation of renewable energy



is essential for Arbonia. Photovoltaic systems or BMCHP, which generate electricity and heat from the company's own production waste, are used at various sites.

Certification in accordance with ISO 50001 supports a structured energy management system. This international standard requires, among other things, comprehensive monitoring of energy key figures, which fosters greater awareness of consumption and requires savings targets. Continuous and detailed energy data allows potential weaknesses to be identified and targeted measures to be derived. Arbonia Glassysteme, Garant, Kermi Duschdesign, and Prüm have such energy management systems.

To reduce further environmental impacts, Kermi Duschdesign and RWD Schlatter as well as individual Dimoldura sites have established an environmental management system in accordance with ISO 14001 and regularly undergo corresponding audits.

E-mobility is to be further promoted in the future. Individual locations have electric vehicles in their fleet as well as electrically operated utility vehicles in use. In addition, electrical charging stations have been installed for employees and third parties in some places. Depending on the region and fleet vehicle usage, factors such as very long distances and the resulting charging time have hindered a widespread introduction of electric vehicles. However, a test will be carried out in the next reporting year to determine whether this assessment is still valid or whether more electric vehicles should be added to the fleet in the future.

At the Portuguese site of Dimoldura, several cutting and slitting machines were replaced in 2025, thereby reducing energy consumption, material waste, and personnel requirements. In addition, the adhesive application process was modified so that the adhesive is now heated and applied in a closed loop, which reduces energy consumption and significantly decreases adhesive waste. As a third measure, the start-up time of a regenerative afterburner system was shortened, and LPG consumption was significantly reduced without affecting the treatment of volatile organic compounds. Furthermore, in the paint shop, the covers of the tunnel ovens were replaced, reducing heat loss and solvent emissions, which corresponds to annual savings of approximately 9 t CO₂.

At Dimoldura in Lalín, the biomass boiler was replaced in the reporting year. Additionally, a new machine was introduced that eliminates the previously necessary priming process for the production of grooved doors, as the grooves are now formed without any unevenness that would require sealing. At the same time, the machine increases output by four doors per minute and makes the entire process more efficient compared to the previous milling method.

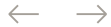
In 2025, Invado replaced its old production line for block door frames with a new system with a 7 kW lower nominal output. To increase efficiency, the grate of a small boiler, used primarily in summer for hot water and the drying room for wooden boards, was renovated. The larger boiler is operated exclusively during periods of increased heat demand, mainly in winter, thus reducing the consumption of electricity and wood chips. Internal

transport using electric forklifts was further expanded at Invado during the reporting year. Tests were also carried out to evaluate the replacement of the remaining large diesel and LPG forklifts.

In the reporting year, Lignis commissioned a new gluing machine that increases production capacity and thus simultaneously reduces the energy consumption per door. Wood waste is burned to generate the required heat. A new extraction system with warm air recirculation into the production facilities was installed. As a step towards electromobility, Lignis is acquiring new hybrid vehicles.

Prüm can generate electricity and heat with its new BMCHP by burning wood residues. Electricity is primarily required for on-site consumption, but some is fed into the public grid. The plant can cover the entire heat demand and also supply two neighbouring businesses. In addition, comprehensive monthly analyses of key figures and the resulting optimised utilisation have led to energy savings without any investment at all. As of November 2025, the energy consumption per unit was 13.64 kWh/unit, compared to 14.57 kWh/unit in 2024.

The BMCHP at Garant was still in the commissioning phase during the reporting year and therefore did not yet generate regular energy. In the next reporting year, an annual electricity production of approximately 10 000 MWh and coverage of the entire heat demand are expected. Energy savings were also achieved through various process optimisations as well as the replacement of a press line and fluorescent tubes.



At Interwand, the focus in 2025 was primarily on reducing the distances travelled to customers in logistics. For this purpose, regional construction sites were consolidated, reducing the number of individual trips required by technicians, and the project managers were assigned to regions to efficiently coordinate their appointments. Additionally, lamps in the administration and production building were replaced.

The energy source for heating at TPO was changed from fuel oil to wood during the reporting year.

Arbonia Glassysteme enabled the use of residual heat from a compressor in 2025, resulting in annual savings of approximately 15 000 l of fuel oil. Furthermore, the new insulation on the precomposite furnace will save approximately 23 MWh per year. Energy savings also resulted from optimising the treatment of demineralised water used in production processes, upgrading a drier, and installing a new roof seal.

Kermi Duschdesign was able to save approximately 35% of the natural gas required for heating by optimising the heating control system. Diesel savings were achieved by reducing the number of pool vehicles by approximately 60% and by replacing approximately 50% of diesel forklifts by electric forklifts.

Scope 3

A large portion of Arbonia's total emissions are indirect greenhouse gas emissions in the upstream and downstream value chain (Scope 3). In order to pursue a reduction path on a scientific basis, a commitment was made to SBTi and thus to short- and long-term emission reduction in accordance with the Net-Zero Standard of the initiative in 2024.

To develop relevant targets based on a solid data foundation, the focus in the reporting year was on improving both the scope and accuracy of the Scope 3 data. Categories previously omitted due to their lower relevance were included for the first time. These newly considered categories include business travel, the further processing of sold products, the use of sold products, the end-of-life treatment of sold products, downstream leased assets, and investments. Thus, all Scope 3 categories in which emissions are generated are recorded, starting with the current reporting year. While financial or weight-related factors were previously used to calculate emissions from purchased goods, inquiries with the most important suppliers yielded some product-specific CO₂ footprints. Other service providers, such as waste disposal companies and freight forwarders, were also contacted to request existing specific emission factors or to raise their awareness of these factors for the future. Cooperation with suppliers and service providers, initially regarding the data base and further regarding emission reductions, is becoming increasingly important for Arbonia. Furthermore, a new employee survey regarding commuting was carried out during the reporting year, with over 700 people participating across all companies. This allows for a more realistic estimate of average commuting emissions per employee.

Emission reductions in the transport and logistics sector are supported by the ongoing digitisation of Arbonia, among other things. Together with the consolidation of route planning, this enables more energy-efficient logistics by optimising routes, consolidating trips, and avoiding unnecessary empty runs. Comprehensive planning tools play a central role in this process.

To encourage savings with private employee transportation, carpooling was promoted at Dimoldura in Carregal do Sal during the reporting year by organising shifts in a way that facilitates shared travel.

In the reporting year, Prüm and Garant carried out initial tests with electric trucks in cooperation with a freight forwarder. Following this initial success, unresolved issues regarding the charging infrastructure are to be addressed during 2026 in order to rely on electrified transport in the future.



Key figures

Greenhouse gas emissions via the scopes

The following table presents Arbonia's greenhouse gas balance. This includes direct energy and process emissions from fuels (Scope 1), emissions from purchased electricity and heat (Scope 2) as well as upstream and downstream emissions (Scope 3). The calculation of the greenhouse gas balance follows the guidelines of the Greenhouse Gas Protocol. With the new operating system for sustainability management, some of the emission factors used to calculate the greenhouse gas balance differed from those used in previous years.

In the reporting year, the target of reducing Scope 1 and 2 operational CO₂ emissions by 4.2% on an acquisition-adjusted basis would have been achieved with a reduction of 8.8%. However, with the first-time inclusion of the acquired companies Dimoldura, Rozière, and Lignis, absolute Scope 1 and 2 emissions rose by 5.3%. Operational greenhouse gas emissions in relation to net revenues fell from 0.053 in 2024 to 0.043 in 2025.

Scope 3 emissions have changed compared to the last reporting year, partly due to the refinement and expansion of this year's data collection. Previously, only the most relevant Scope 3 categories were reported, but this was expanded to include all categories in the reporting year.

The reduction in Category 1 emissions is mainly due to the first-time use of product-specific emission factors from some suppliers, which are generally lower than the emission factors used previously. Category 2 emissions, on the other hand, rose significantly, as all investments were now taken into account and no threshold value was set (in the previous year, investments above CHF 10 000 were considered). For category 7, the emission factors were updated on the basis of an employee survey conducted in 2025, which yielded higher values than the previous calculation basis.

in t CO ₂ e	2025	2024	2023
Scope 1 (location-based)^{1,2}	4 388	5 437	5 336
Own heat production (wood chips/shavings)	986	1 340	1 428
Natural gas	750	686	654
Fuel oil	310	221	314
Diesel	1 949	3 001	2 809
Petrol	133	65	33
Liquified petroleum gas (LPG)	260	124	98
Scope 1 emissions from regulated emissions trading systems in %	0	0	0
Scope 2 (location-based)²	22 756	17 511	19 082
Electricity	22 752	17 511	19 082
Heat	4	0	0
Scope 2 (market-based)	22 431	20 029	22 428
Electricity	22 427	20 029	22 428
Heat	4	0	0
Greenhouse gas emissions (Scope 1 – 2) (market-based)	26 819	25 466	27 764
Greenhouse gas emissions (Scope 1 – 2) in kg CO₂e/ CHF net revenue	0.043	0.053	0.056

¹Biogenic CO₂ emissions are reported outside of the scopes according to the GHG Protocol and amounted to 31 521 t of CO₂e in 2025 and 31 341 t of CO₂e in 2024 in Scope 1.

²Emission factors used: Association of Issuing Bodies (2023, 2024), Comprehensive Environmental Data Archive (2022), Deutsche Bahn (2023), Ecoinvent 3.11, European Environment Agency (EEA), Global Logistics Emissions Council Framework (2024), IEA (2021, 2023), UK Government (2020-2025), German Federal Environment Agency (2021, 2022), Austrian Federal Environment Agency (2023), US EPA (2023).



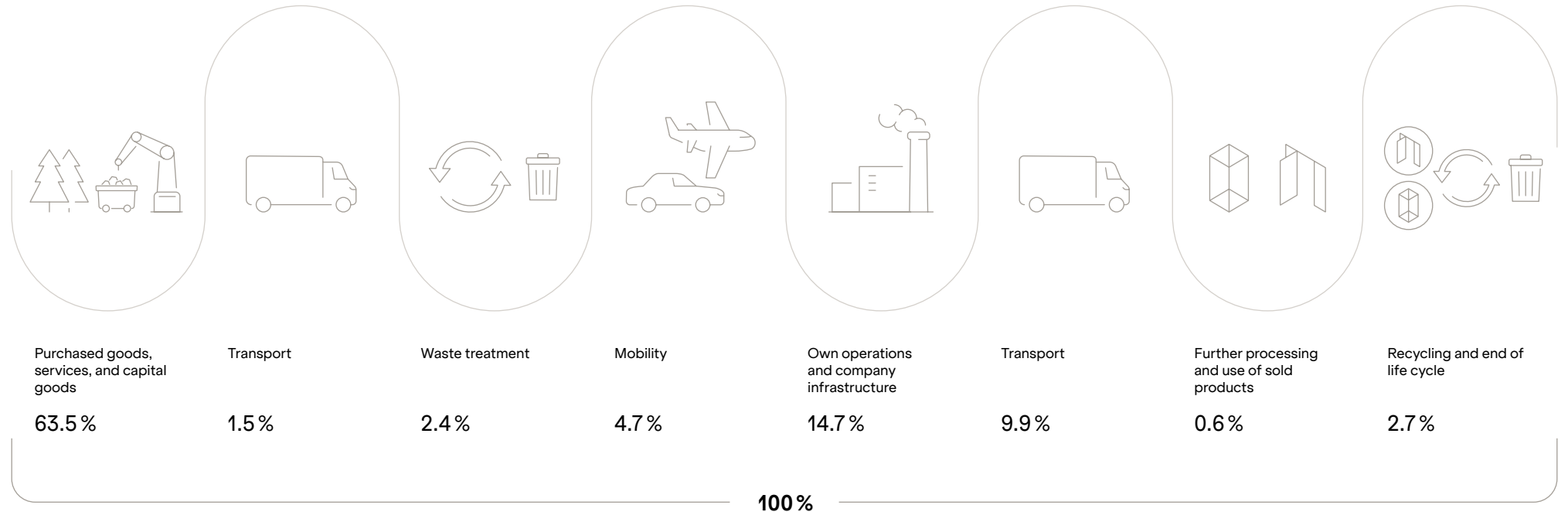
in t CO ₂ e	2025	2024	2023
Scope 3^{2,3}	199 276	189 095	136 175
Category 1: Purchased goods and services	83 995	127 362	98 644
Category 2: Capital goods	59 568	10 851	2 075
Category 3: Upstream fuel- and energy-related emissions	6 361	5 517	5 242
Category 4: Upstream transportation and distribution	3 358	27 051	2 995
Category 5: Waste generated in operations	5 520	4 065	4 529
Category 6: Business travel	516	–	–
Category 7: Employee commuting	10 147	5 411	5 635
Category 9: Downstream transportation and distribution	22 358	8 838	17 055
Category 10: Processing of sold products	1 260	–	–
Category 11: Use of sold products	1	–	–
Category 12: End-of-life treatment of sold products ⁴	6 153	–	–
Category 15: Investments	39	–	–
Greenhouse gas emissions (Scope 1–3)	226 095	214 561	163 939
Greenhouse gas emissions (Scope 1–3) in kg CO₂e/CHF net revenue	0.365	0.450	0.329

³In Scope 3, the administration and distribution companies are not taken into account, with the exception of categories 6 and 7, since their contribution to Arbonia's total emissions is estimated to be negligible due to the nature of their activities. Emissions of categories 8 (upstream leased assets) as well as 13 (downstream leased assets) are already included in Scope 1 and 2, which is why they are not reported here. Category 14 (franchise operations) is omitted, since there are no such activities, and no emissions are therefore generated.

⁴Biogenic CO₂ emissions are reported outside of the scopes according to the GHG Protocol and amounted to 279 578 t of CO₂e in Scope 3 category 12.



The following representation illustrates the climate-related impacts as percentages along Arbonia's value chain.





Stage in the value chain	Description of the stage	Scope
Purchased goods, services, and capital goods	Emissions from the manufacture and provision of purchased goods and services as well as capital goods that were procured in the reporting year.	3.1, 3.2
Transport	Emissions from the transport and distribution of purchased goods between suppliers, logistics service providers, and own locations.	3.4
Waste treatment	Emissions from the treatment and disposal of waste that occurs in own operations but is recovered, recycled, or disposed of by third parties.	3.5
Mobility	Emissions from business travel and from employees commuting between their place of residence and workplace.	3.6, 3.7
Own operations and company infrastructure	Direct and indirect emissions from own business activities, including production, administration, energy consumption, energy-related upstream chain emissions, leased assets, as well as emissions from shareholdings and investments.	1, 2, 3.3, 3.8, 3.13, 3.15
Transport	Emissions from the transport and distribution of sold products from one's own company to customers.	3.9
Further processing and use of sold products	Emissions from the further processing of sold products by third parties as well as from their use over the entire utilisation period.	3.10, 3.11
Recycling and end of life cycle	Emissions from the treatment and disposal of sold products at the end of their life cycle.	3.12



Energy

The energy consumption is broken down according to energy sources in the following.

in MWh	2025	2024	2023
Fossil energy¹	41 946	54 095	56 030
Coal and coal products	0	0	0
Crude oil and petroleum products	1 044	852	1 208
Natural gas	4 067	3 380	3 220
Other fossil energy	9 433	11 928	10 976
Procurement of electricity, heat, steam, or cooling from fossil energy	27 402	37 935	40 626
Nuclear energy^{1,2}	8 903	–	–
Renewable energy^{1,3}	120 141	105 967	108 237
Own production of non-renewable energy	0	0	0
Own production of renewable energy⁴	93 924	95 886	102 675

¹For three companies, the location-based approach was used for calculation because market-based information was not available.

²Nuclear energy was not explicitly disclosed in 2024 and 2023.

³Includes both purchased and self-produced energy.

⁴Of the self-produced electricity, 1 489 MWh was fed into the public grid. Of the self-produced heat, 2 097 MWh was supplied to neighboring third-party companies.



Biodiversity and ecosystems

Concepts

Arbonia indirectly influences biodiversity and ecosystems, especially in the upstream value chain, such as in the extraction of timber, iron ore, bauxite, or quartz sand. At the same time, Arbonia depends on functioning ecosystem contributions. For example, when the resilience of forests is weakened due to improper management or climate-related stressors, diseases and pest infestations increase. As a consequence, or due to habitat transformation, species relevant to the stability and functionality of ecosystems can be endangered. In forests this affects pollinating insects, soil organisms and tree species, for example. When forest ecosystems are no longer intact and lose their ecological functionality, wood is at risk as a relevant raw material.

The topic of biodiversity and ecosystems is embedded according to the structure presented under [sustainability governance](#).

Arbonia's environmental policy ([see chapter on business strategy](#)) stipulates that the protection of biodiversity, as well as the prevention of deforestation, forest degradation, or the conversion of natural ecosystems, is pursued throughout the entire value chain. The policy addresses the traceability of products that have actual or potential impacts on biodiversity and ecosystems by prioritising the use of materials with proven environmental performance and considering environmental aspects along the supply chain. A commitment to the general reduction of environmental impacts is also established, which is specifically based on the eighth target of the Kunming-Montreal Global Biodiver-

sity Framework. This target states that the impacts of climate change and ocean acidification are minimising biodiversity and that its resilience should therefore be strengthened through mitigation, adaptation, and disaster preparedness measures. This is achieved through nature-based solutions and ecosystem-based approaches among other things, taking into account potential conflicts of interest between climate protection measures and biodiversity by minimising negative impacts on biodiversity and promoting positive impacts. Arbonia's environmental policy applies to its relationships with business partners, and due diligence obligations include assessing suppliers in this regard. However, aspects related to biodiversity are not yet integrated into the supplier Code of Conduct, and no audits are currently conducted. An update to the supplier Code of Conduct is planned for 2026.



E4 Topics	Description of impacts and financial influences	Place of effect	Status
Condition of ecosystems	⊖ Contribution to the impairment of ecosystems through land degradation. The extraction of wood and metals can lead to erosion and loss of soil fertility, which impairs the regenerative capacity of plants and can destroy food webs.	Upstream	Actual
Ecosystem services	⬇ Dependence on the raw material wood and thus on the ecosystem services provided by forests. Due to climate change and the decline in biodiversity, the resilience of forests is threatened, resulting in a risk of timber shortage.	Upstream and own operations	
Ecosystem services	⊖ Contribution to the impairment of ecosystem functions and resources as a result of raw material extraction in the upstream value chain, in particular through the alteration of natural habitats.	Upstream	Actual

⊕ Positive impact ⊖ Negative impact ⬆ Opportunity for financial influences ⬇ Risk to financial influences

There is currently no transition plan in relation to biodiversity and ecosystems.



An analysis of physical biodiversity risks was carried out for all Arbonia production sites based on the WWF Risk Filter Suite v2.0. The Biodiversity Risk Filter methodology is based on publicly available global datasets and aggregates this information into site risk profiles. The following biodiversity risks are relevant for Arbonia:

Water availability

Water availability refers to the physical abundance or scarcity of fresh water resources. All Dimoldura sites are located in an area with a high or very high risk regarding water availability. Invado is also at high risk.

Forest productivity and distance to markets

This indicator describes the total potential sustainable timber supply, as well as the accessibility and availability of infrastructure for subsequent transport to markets. Approximately 40% of the companies within Wood Solutions have a local timber supply that is at risk.

Condition of the soil

This describes whether the soil can perform basic functions that are beneficial to both humans and ecosystems, based on the organic carbon content of the soil. The soil at the Dimoldura site in Quintanar is classified in the high-risk category in regard to its condition.

Air quality

The air quality indicates whether the air is suitable for people and ecosystems. At Invado, there is a high risk that this is not the case.

Condition of ecosystems

This indicator shows whether the natural environment at a site is intact and interconnected. The sites of joro and Rozière in Bertholène show an increased risk to the well maintained condition of the ecosystems there.

Landslides

Landslides caused by rain or earthquakes could be prevented by intact ecosystems. One third of Arbonia's sites are potentially at high risk of being affected by landslides. This impacts companies in Switzerland as well as in Spain, Portugal, and France.

Forest fires

As the climate risk analysis has already shown, Dimoldura's site in Quintanar is located in a high-risk area for forest fires. Functioning ecosystems could prevent fires here too.

Loss of forest cover

Globally, around half the world's original forests have disappeared. Habitat loss is one of the greatest threats to biodiversity and the main cause of species extinction. Sixteen of Arbonia's eighteen production sites have a high or very high risk of negative consequences from forest loss.

Environmental pollution

This indicator is based on the environmental pollution from nutrients, pesticides, plastics, and air. Environmental pollution is a major factor in the alteration of biodiversity and ecosystems in all biomes. All production sites are located in areas that pose a high or very high risk to ecosystems from pollution.

The identified impacts and risks located in the upstream value chain affect all Arbonia companies. The risk of timber losses as a consequence, however, relates to companies in the Wood Solutions product group.

Arbonia operates exclusively in Central Europe and does not utilise genetic resources from other countries or the traditional knowledge of indigenous peoples. There are currently no direct legal obligations regarding access or benefit sharing, and no additional voluntary measures have been implemented.

Targets

- Wood Solutions only: Changeover to water-based paints wherever possible and appropriate for the life cycle of the affected machines.
- Wood Solutions only: FSC® and/or PEFC certifications throughout all companies by 2030.
- Annual reforestation programme(s) involving at least 3000 new plantings with local forestry organisations by 2028.



Solvent-based paints can pollute soils, water bodies and the air, thereby damaging various ecosystems. Individual companies are already transitioning to water-based coatings, and a corresponding target is being set to ensure this transition is continued in a binding manner. This transition always requires adapting the affected machinery; either paint lines need to be extended or entire machines replaced. Depending on the age of the machines, immediate replacement is considered disproportionate, which is why the transition should be in line with the machine's life cycle.

The most sustainable possible sourcing of wood products is essential. Irresponsible forest management can damage the forest ecosystem and thus impair its future performance, on which Arbonia depends. Therefore, companies within the Wood Solutions sector should, if they have not already done so and where feasible and practical, obtain chain of custody certification according to FSC® and PEFC, which includes external assessing of sustainable forest management. Depending on the company's size and personnel resources, either the more complex FSC® or the more efficient PEFC process will be pursued. Companies with existing certifications can be found in [the annex](#).

To support reforestation in the local forest where Arbonia primarily sources its timber, the Group plans to implement projects to plant a total of 3000 trees annually. In the current reporting year, approximately 800 trees were planted.

These targets were developed in line with the environmental policy and the obligations contained therein, but not based on scientific consensus. Specific measures aligned with the objectives will be defined during 2026. Measures mandated by regulations are not considered sustainability targets; Arbonia's targets deliberately exceed legal requirements. Global objectives and strategic directions, however, were taken into account as far as possible when the targets were set.

Measures

Group-wide measures

Biodiversity and ecosystems were defined as a new material topic in the reporting year, meaning that no target-driven measures are being implemented yet. In the next reporting year, awareness-raising and training on this topic will be carried out initially, in order to plan measures with the relevant departments in a following step.

However, certain practices already pursued within the companies also aim to protect biodiversity. For example, in the area of Wood Solutions, a continuous transition from solvent-based to water-based coating materials has been pursued for some time. To establish a binding framework for this, such a transition has been included as a target. At the same time, efforts are continually being made to reduce chemical consumption, for example, through recovery techniques.

resulting in lower air emissions. At the same time, solvent was replaced, meaning less material is needed per door. The Dimoldura sites in Navarra have also modified their painting process to use solid paint products with as little solvent as possible for certain product types and to recycle the paint, thereby halving paint consumption.

At Invado, only water-based paints are used. Acetone thinners, solvent-based stains, and other volatile substances were removed from the paint shop during the reporting year.

Rozière is continuously working to eliminate solvents. Despite various tests, there are currently still two surfaces that require solvent-based surface treatments for quality reasons. However, a complete elimination of solvents is expected within the next few years through close cooperation with the supplier.

Compensatory measures

Reforestation projects in the regions surrounding production sites are supported to compensate for local timber sourcing and to carry out plantings that are ecologically beneficial for the respective forest, together with local forestry organisations. This contributes to the preservation of stable and biodiverse forest ecosystems while also binding CO₂ in the long term.

The priming process at Dimoldura in Lalín was adapted in 2025 so that more doors are now treated simultaneously in painting booths instead of in a robotic spraying process. This reduces paint and solvent consumption,



As a compensatory measure, Prüm facilitated the re-naturation of a mixed deciduous forest with an area of 12 567 m² several years ago and is financially supporting the necessary maintenance until 2050. With the aim of raising awareness, each first-year apprentice at Prüm plants a native tree on the company premises starting this reporting year, a measure that will be continued by new apprentices in the coming years. Invado works systematically with the local community to support tree planting along local roads. Garant planted 800 trees through a planting campaign in the reporting year.

Arbonia companies may have potential negative impacts on nearby protected areas through their business activities. A site-specific impact analysis is not available, but possible impacts could include, for example, land use and sealing of the sites, emissions into air and water, as well as noise or traffic volume.

Key figures

The following table provides an overview of all Arbonia production sites and biodiversity-sensitive areas located within a radius of 5 km linear distance. Biodiversity-sensitive areas include international, European, or national designated protected areas, as well as areas of particular importance for the conservation of biodiversity, among others.

For the analysis, geodata from the World Database on Protected Areas (WDPA) and the Key Biodiversity Areas (KBA) directory were used. Where available, protected areas are classified according to the international categories of the International Union for Conservation of Nature (IUCN), which divides protected areas into standardised categories based on their primary conservation objectives. KBAs and Natura 2000 sites do not have an IUCN classification, as they are not protected area categories in the strict sense, but rather politically or scientifically defined networks of areas with specific conservation objectives.



Company	Site	Area type	Area name	Classification
Arbonia Glassysteme	Deggendorf (D)	Nature reserve	Deggendorfer Himmelreich	IV
		Special Protection Area (Birds Directive)	Donau zwischen Straubing und Vilshofen	None (Natura 2000)
		Special Areas of Conservation (Habitats Directive)	Donauauen zwischen Straubing und Vilshofen	None (Natura 2000)
		Key Biodiversity Area	Donautal: Regensburg - Vilshofen	None (KBA)
		Special Areas of Conservation (Habitats Directive)	Extensivwiesen östlich Deggendorf	None (Natura 2000)
		Key Biodiversity Area	Isar-Tal: Gottfrieding - Plattling einschliesslich Isar-Mündungsbereich	None (KBA)
		Landscape Protection Area	LSG "Bayerischer Wald"	V
		Special Areas of Conservation (Habitats Directive)	Wiesen und Triften um Rohrmünz, Grafing und Frath	None (Natura 2000)
Bekon-Koralle	Dagmersellen (CH)	Forest Reserves	AHI Einweg / ehemalige Kiesgrube Stockacher/ Wickisgraben	None
		Federal Inventory of Dry Grasslands and Pastures of National Importance	Bonsbrig	IV
		Federal Inventory of Amphibian Spawning Areas of National Importance	Haldengutweiher	IV
		Forest Reserves	Ölberg	None
		Federal Inventory of Fenlands of National Importance	Uffikoner Moos	IV
		Federal Inventory of Amphibian Spawning Areas of National Importance	Uffikonermoos	IV
		Private Nature Reserves	Weihermatte	None
Dimoldura	Lalín (ES)	Natural Monument	Fraga de Catasós	III
		Special Areas of Conservation (Habitats Directive)	Serra do Candán	None (Natura 2000)
Dimoldura	Quintanar (ES)	Key Biodiversity Area	Complejo Lagunar de Pedro Muñoz – Manjavacas	None (KBA)
		Special Areas of Conservation (Habitats Directive)	Humedales de La Mancha	None (Natura 2000)
		Special Protection Area (Birds Directive)	Humedales de La Mancha	None (Natura 2000)
Dimoldura	Etxarren (ES) and Iruztzun (ES)	Special Areas of Conservation (Habitats Directive)	Sierra de Aralar	None (Natura 2000)
		Key Biodiversity Area	Sierras de Lokiz, Urbasa y Andía	None (KBA)
		Natural Park	Sierras de Urbasa y Andía	V
		Special Areas of Conservation (Habitats Directive)	Urbasa y Andia	None (Natura 2000)
Dimoldura	Carregal do Sal (PT)	Site of Community Importance (Habitats Directive)	Rio Paiva	None (Natura 2000)
		Site of Community Importance (Habitats Directive)	Serras da Freita e Arada	None (Natura 2000)



Company	Site	Area type	Area name	Classification
Garant	Amt Wachsenburg (D)	Special Areas of Conservation (Habitats Directive)	Apfelstädtäue zwischen Wechmar and Neudietendorf	None (Natura 2000)
		Nature Reserve	Apfelstädter Ried	IV
		Landscape Protection Area	Drei Gleichen	V
		Special Areas of Conservation (Habitats Directive)	Drei Gleichen	None (Natura 2000)
		Special Areas of Conservation (Habitats Directive)	Molsdorfer Schlosspark	None (Natura 2000)
		Special Protection Area (Birds Directive)	Ohrdruffer Muschelkalkplatte und Apfelstädtäue	None (Natura 2000)
		Nature Reserve	Schlossleite	IV
		Nature Reserve	Wachsenburg	IV
Interwand	Dörzbach (D)	Landscape Protection Area	Bad Mergentheim	V
		Key Biodiversity Area	Jagst mit Seitentälern	None (KBA)
		Special Areas of Conservation (Habitats Directive)	Jagsttal Dörzbach - Krautheim	None (Natura 2000)
		Landscape Protection Area	Jagsttal mit Nebentälern und angrenzenden Gebieten zwischen Kreisgrenze Schwäbisch Hall und Gemeindegrenze Krautheim/Schöntal	V
		Special Areas of Conservation (Habitats Directive)	Westlicher Taubergrund	None (Natura 2000)
Invado	Ciasna (PL)	Nature Reserve	Cisy koło Sierakowa	IV
		Landscape Park	Park Krajobrazowy Lasy nad Górą Liswartą	V
joro	Renchen (D)	Special Protection Area (Birds Directive)	Kamm bach-Niederung	None (Natura 2000)
		Special Protection Area (Birds Directive)	Korker Wald	None (Natura 2000)
		Key Biodiversity Area	Korker Wald	None (KBA)
		Special Areas of Conservation (Habitats Directive)	Östliches Hanauer Land	None (Natura 2000)
		Special Protection Area (Birds Directive)	Renchniederung	None (Natura 2000)
		Key Biodiversity Area	Renchniederung	None (KBA)



Company	Site	Area type	Area name	Classification
Kermi Duschdesign	Plattling (D)	Special Protection Area (Birds Directive)	Donau zwischen Straubing und Vilshofen	None (Natura 2000)
		Special Areas of Conservation (Habitats Directive)	Donauauen zwischen Straubing und Vilshofen	None (Natura 2000)
		Key Biodiversity Area	Donautal: Regensburg - Vilshofen	None (KBA)
		Key Biodiversity Area	Isar-Tal: Gottfrieding - Plattling einschliesslich Isar-Mündungsbereich	None (KBA)
		Nature Reserve	Isarmündung	IV
		Special Areas of Conservation (Habitats Directive))	Isarmündung	None (Natura 2000)
		Special Protection Area (Birds Directive)	Isarmündung	None (Natura 2000)
		Landscape Protection Area	Schutz von Landschaftsteilen an der Isar und deren Mündungsgebiet im Landkreis Deggendorf (LSG "Untere Isar")	V
Lignis	Koryčany (CZ)	Natural Monument	Bralová	IV
		Special Areas of Conservation (Habitats Directive)	Chřiby	None (Natura 2000)
		Natural Monument	Kuče	IV
		Nature Reserve	Moravanské lúky	IV
		Nature Reserve	Ocásek	IV
		Nature Reserve	Podsedky	IV
		Nature Reserve	Stará Hráz	IV
		National Nature Reserve	Strabišov–Oulehla	IV
		Site of Community Importance (Habitats Directive)	Strabišov – Oulehla	None (Natura 2000)
Prüm	Weinsheim (D)	Special Areas of Conservation (Habitats Directive)	Duppacher Rücken	None (Natura 2000)
		Landscape Protection Area	Naturpark Nordeifel	V
		Nature Reserve	Niesenberg bei Weinsheim	IV
		Key Biodiversity Area	Schneifel	None (KBA)
		Nature Reserve	Schönecker Schweiz	IV
		Special Areas of Conservation (Habitats Directive)	Schönecker Schweiz	None (Natura 2000)
Rozière	Bertholène (FR) and Bozouls (FR)	Special Areas of Conservation (Habitats Directive)	Vieux arbres de la haute vallée de l'Aveyron et des abords du Causse Comtal	



Company	Site	Area type	Area name	Classification
RWD Schlatter	Roggwil (CH)	Federal Inventory of Amphibian Spawning Areas of National Importance	Huebermoos	IV
		Federal Inventory of Fenlands of National Importance	Huebermoos	IV
		Private Nature Reserves	Huebermoos	None
		Federal Inventory of Amphibian Spawning Areas of National Importance	Kiesgrube Schuppis	IV
		Federal Inventory of Fenlands of National Importance	Luxburger Bucht	IV
		Federal Inventory of Reserves for Waterbirds and Migratory Birds of International and National Importance	Rorschacher Bucht / Arbon (SG)	IV
TPO	Leutershausen (D)	Key Biodiversity Area	Altmühltal: Treuchtlingen – Leutershausen with Altmühlsee	None (KBA)
		Special Protection Area (Birds Directive)	Altmühltal mit Brunst-Schwaigau und Altmühlsee	None (Natura 2000)
		Special Areas of Conservation (Habitats Directive)	Hutungen am Rother Berg und um Lehrberg	None (Natura 2000)
		Landscape Protection Area	LSG innerhalb des Naturparks Frankenhöhe (ehemals Schutzzone)	V
		Special Areas of Conservation (Habitats Directive)	Obere Altmühl mit Brunst-Schwaigau und Wiesmet	None (Natura 2000)
		Special Areas of Conservation (Habitats Directive)	Tierweiher bei Hinterholz und Weiher am Aubühl	None (Natura 2000)



Resource use and circular economy

Concepts

For a manufacturing company, the responsible use of both finite and renewable resources is a duty. To reduce environmental impacts, resource consumption should be minimised while used materials are simultaneously kept in circulation for as long as possible. Today, the progressive overexploitation of natural resources is already leading to significant ecological and social challenges on a global level, manifested by rising emissions, biodiversity loss, and increasing geopolitical tensions. From Arbonia's perspective, resource scarcity can lead to price increases, supply bottlenecks, and production outages. A circular economy requires a fundamental shift in thinking, which also demands increased personnel and financial investment, in addition to a necessary market foundation.

Within the company, the topic of resource use and circular economy is located according to the structure shown under [sustainability governance](#).

For the entire Arbonia company, there is a policy for handling resources and waste, as well as for water management ([see chapter on business strategy](#)). The former provides a guideline for the consistent separation of operational waste, mandates a review of production with regard to resource-saving measures, and requires the measurement of waste volume. The water policy outlines efforts related to conservation, pollution prevention, monitoring, and raising awareness of the issue.

E5 Topics	Description of impacts and financial influences	Place of effect	Status
Resource inflows	⊖ High consumption of non-renewable resources for the production of the products.	Own operations	Actual
Resource inflows	⬇ Insufficient availability of resources, but also losses in revenue, as products cannot be manufactured when raw materials are scarce.	Upstream	
Resource inflows	⬇ Rising raw material prices due to increased energy and freight costs.	Upstream	
Resource outflows	⊖ Low product cycles due to obstacles in product design and the market.	Downstream	Actual
Resource outflows	⬇ Increased costs due to future transition to recyclable design.	Own operations	
Waste	⊖ High waste volume during the manufacturing processes.	Own operations	Actual

⊕ Positive impact ⊖ Negative impact ⊕ Opportunity for financial influences ⬇ Risk to financial influences



Promoting a circular economy requires close cooperation with suppliers to ensure the use of products with the lowest possible environmental impacts while meeting the required quality standards. Proactive resource management ensures the efficient use of both material and energy resources and minimises waste. Legal compliance, quality, and product safety are central pillars in all production processes. Extending product lifespans conserves resources, a principle supported by Arbonia from product development and production to after-sales service.

During production, manufacturing with as few errors as possible contributes to reducing waste and resource depletion. At the end of a product's life cycle, Arbonia strives to reuse materials as much as possible, either through its own offers or within the customer's sphere of responsibility.

Targets

- Obtain or request recycling rates of purchased direct materials by 2028.
- Increase recyclable share of sales products to 90 % on average by 2030.
- Changeover to recyclable or environmentally friendly packaging materials wherever possible and appropriate by 2030.
- Annual reduction of waste by 3% relative to revenue year-on-year by 2030.
- Reduce share of hazardous and non-hazardous waste for landfill to 2% by 2030.

By 2030, Arbonia aims to achieve an average product recyclability of 90 %. Currently, the proportion of recycled materials in products sourced from suppliers is largely unknown. To proactively counteract the consumption of non-renewable resources and reduce the need for primary raw materials, the current situation will first be assessed using supplier data and supplemented with information from product development.

Efforts to replace packaging, moving away from plastics and towards alternatives made from renewable or recyclable materials, are defined in a target statement. However, if functional requirements for product protection or transport safety are not met, no change will be forced for quality and damage prevention reasons.

Waste reduction is intended to be a continuous process. Arbonia has set itself the goal of reducing the amount of waste relative to revenue by 3 % annually compared to the previous year. Landfilling represents the last and worst disposal option, as raw materials are permanently removed from the cycle and ecological risks such as groundwater contamination exist. Therefore, the landfill share of waste is to be reduced from currently 2.49 % to a maximum of 2 % by 2030.

The targets were developed in line with the policies for waste as well as for water and the obligations contained therein. Measures specifically aligned with these objectives will be defined during 2026. Unless otherwise mentioned, the targets apply to all Arbonia companies. Measures mandated by regulations are not considered sustainability targets; Arbonia's targets deliberately exceed legal requirements. Global objectives and strategic directions, however,

were taken into account as far as possible when the targets were set.

Measures

Conservation of resources

Conservation of resources is central to the development of new products as well as to the improvement of existing ones, whereby the use of production waste, used and identical parts, and recycled materials is also reviewed. In the Wood Solutions product group, the company is continuously seeking products with higher proportions of recycled materials, which is achieved through communication with suppliers and production testing. As the proportion of recycled wood increases, quality values decrease, meaning that the required specifications often cannot be met in testing. Furthermore, a shortage of recycled materials is observed. These two aspects make the availability of suitable alternative materials a challenge.

To conserve and minimise resources, the company also relies on proactive resource management, which aims to save both materials and energy. This is supported and continuously improved by digital solutions for planning and tracking production processes.

At the interface between the company and the market, product management and product development assume responsibility for product conformity. This ensures that new customer requirements and legal regulations or standards are implemented. The specialist department assigns responsibilities within the company, defines quality assurance requirements, and regulates labelling obligations, including the corresponding certifications for technical conformity. The quality assurance department of the respective



company monitors the materials used in manufacturing, oversees production control, and inspects the manufactured parts. Additionally, it ensures the safety and health of (end) customers and manages the handling of problematic components such as hazardous chemicals.

The use of low-emission materials in manufactured products is of great importance to both Arbonia and its customers to prevent environmental and human health risks. Numerous products undergo pollutant testing and are certified according to the guidelines of eco-INITIAT. The entire production volume of both Prüm and Garant is covered by such certificates. In the Glass Solutions product group, the use of pollutant-containing materials such as chromium or lead has been completely eliminated in both product development and ongoing production since the current reporting year.

The durability of products is decisive since it conserves resources, reduces waste and minimises the need for frequent replacement, contributing to a lower environmental impact. Key factors are the continuous optimisation of the quality management system and production methods, the modernisation of the machinery as well as the careful selection of suppliers with the highest standards. These efforts are complemented by various Arbonia service solutions. Customers are supported during the construction phase, and the value of the manufactured products is maintained. This includes maintenance instructions, maintenance work, and repairs, for example.

The product range of Rozière consists of PEFC-certified oak or spruce wood. Rozière is the only Arbonia company that manufactures entirely from solid wood components. The production process is based on the three-layer principle. The less attractive parts of the tree are used for the core of the door, while the most attractive parts are used for the door faces and the frame. Parts that cannot be used for the door are used for energy recovery. Rozière doors come with a 30-year guarantee and are made of wood with durable veneers, allowing them to be sanded and repainted as needed throughout their entire life. Since the end of 2023, two doors made from recycled chalet cladding wood have also been available on the market. Following intensive advertisement, these have been among Rozière's twelve best-selling models since 2025.

Over the course of the year, Garant was able to reduce the material thickness of its protective panels, resulting in a material reduction of approximately 27 %.

At Garant, Prüm, RWD Schlatter, and joro, production waste from the manufacture of car seats and wallpaper is used as the inner layer for sound insulated doors. This material meets high sound insulation requirements and allows for the use of recycled materials.

Interwand was able to commission its automated bar processing centre during the reporting year, reducing aluminium waste by approximately 10 %, which corresponds to annual savings of 7 t.

Arbonia Glassysteme implemented a project in the reporting year that will reduce its demand for demineralised water by approximately 70 % by replacing its old edging machine with a grinding machine and restructuring its water treatment system.

In 2025, Kermi Duschdesign achieved its goal of eliminating pollutant-containing materials from its existing production. For this purpose, lead-containing brass parts were replaced with lead-free alternatives and brass attachments replaced with aluminium and ABS.

Waste management

A reduction in waste and the associated direct and indirect costs is a general objective. A near-perfect production saves resources. For this reason, scrap and defect costs are continuously monitored, and corresponding improvements are initiated. Waste generated during operations is consistently separated, pretreated where necessary, and recycled wherever possible.

In addition to resource savings, Arbonia strives to keep reusable materials in circulation as long as possible. For example, in Glass Solutions, all returned showers are inspected and resold if possible when the quality allows it. Otherwise, valuable parts are disassembled and reused. Glass and aluminium, the main materials used in Arbonia's Glass Solutions, are highly suitable for material recycling. However, Arbonia has no insight into or control over what happens to the shower enclosures after their service life, even though it sometimes offers dismantling services.



At Dimoldura in Portugal, the paint and paint sludge generated during cleaning of the systems is recovered, filtered, processed and reintroduced into the process. Only if the level of contamination precludes reuse will it be disposed of as hazardous waste.

Rozière is a member of a construction industry organisation that organises the reuse, sorting, and recycling of materials for sustainable and responsible waste management. For every door, frame, and panel sold, Rozière makes a contribution to support this organisation's work. The site also has a recycling system for wastewater containing coating residues. This system separates the water from the sludge and reuses it in the cleaning process, significantly reducing the amount of sludge requiring disposal.

Prüm no longer sends polystyrene waste to waste treatment facilities but returns it to the supplier, who then reuses it in their production processes.

Key figures

Resource inflows

The important raw materials and components that flow into the manufacturing of Arbonia products are qualitatively described in the following table, categorised by material type. The majority of these materials are based on raw materials such as wood, metals, glass, plastics and chemical products. A quantification in amounts is not currently possible, as the supply chains are heterogeneous and there is no uniform, systematic data collection within the Group.

Material category	Examples/details
Wood	Sawn timber, solid wood profiles
Panels	Sound insulation, climate composite, HDF/MDF/DSP, solid chipboard, tubular chipboard
Door components	Fillings, honeycomb inner layers, frames
Door leaves	Standard, wet room, fire protection, steel
Edges	CPL/melamine, plastic PP/ABS, veneers
Surface coverings	CPL, laminates, foils, veneers
Door frame	Steel, blind/block frame/mullion/closed frames, frame components
Door bolts	MDF, LVL/LSL, multiplex, solid wood
Adhesives	Dispersion, hot melt adhesives, silicones
Paints and varnishes	Paints, stains, additives
Fittings	Hinges, connecting elements, lever handle sets/fittings GGT wood, door closers, locks, strike plates, sliding sets, electrical components, edge protection, fitting/small parts
Seals	Fold, floor, adhesive, fire protection foaming agent
Glass	All-glass door, glass panel
Aluminium profiles	Aluminium profiles
Profile strips	Strips, glass frames
Packaging	Cardboard, foils, bags, EPS, foams, adhesive tape
Labelling material	Labelling material



Waste

The main waste streams of Arbonia comprise production and operational waste from the areas of wood, metals, glass, plastics, and chemical products. This includes, among other things, wood and industrial wood residues, iron and steel scrap, mixed metals, mixed glass, aluminium profiles, as well as films and plastics. Hazardous waste includes, for example, paint and varnish sludge, aqueous rinsing and washing liquids, adhesive waste, filter and absorbent materials, machine and lubricating oils, fluorescent tubes, aerosol cans containing hazardous gases, boiler ash, and slag. Waste is avoided, reused, or recycled wherever possible. Otherwise, proper disposal is ensured; in particular, hazardous waste is disposed of safely in accordance with legal requirements.

In the previous years, key figures for waste were broken down into commercial waste and hazardous waste, classified according to recycling, incineration or landfill, and reported in terms of volume. According to the current categorisation, a comparison between 2024 and 2023 is only possible on the level of non-hazardous or hazardous waste, but not with regard to treatment methods. Due to its negligible volume, the waste generated by Arbonia's administrative and distribution companies is not included in the following key figures.

The significant increase in non-hazardous waste is due to the fact that, for the first time in the reporting year, the company's own wood waste for wood-fired heating systems or BMCHP was consistently taken into account.

in t	2025	2024	2023
Non-hazardous waste	36 086	16 059	17 183
Recovered waste – reuse	0	–	–
Recovered waste – recycling	7 455	–	–
Recovered waste – other recovery	309	–	–
Disposed waste – thermal disposal	27 490	–	–
Disposed waste – landfill	626	–	–
Disposed waste – other disposal	12	–	–
Waste – unknown final destination	194	–	–
Hazardous waste	1 021	972	868
Recovered waste – reuse	0	–	–
Recovered waste – recycling	102	–	–
Recovered waste – other recovery	5	–	–
Disposed waste – thermal disposal	334	–	–
Disposed waste – landfill	298	–	–
Disposed waste – other disposal	251	–	–
Waste – unknown final destination	31	–	–

Water

Although water is not a major issue for Arbonia, the consumption in the companies is continuously monitored and presented in consolidated form in this report.

The reduction from 2024 to 2025 can be explained by the completion of construction work, which was very water-intensive in previous years.

in m ³	2025	2024	2023
Water consumption	90 380	124 378	125 051



Social issues

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Own workforce

Concepts

The employees of Arbonia are the driving force behind the company's continued development. At the same time, they act as ambassadors for its values. When employees are provided with a job that promotes their personal and professional development, supports their health, and ensures occupational safety, it has a positive impact on their lives. In contrast, a work environment that impairs employees' mental or physical well-being can have severe consequences for them. Happy and healthy employees are also in Arbonia's interest, allowing the company to retain employees in the long term, prevent production losses, and avoid legal and reputational consequences due to deficiencies.

The responsibility for issues and risks in connection with the company's own workforce is shown in the structure presented under [sustainability governance](#). Furthermore, the HR managers of the individual companies as well as of the Group are responsible for advancing the corporate culture within the workforce. Reporting is to the Group functions or to the management board. Occupational safety and health protection are the responsibility of specific safety personnel, production managers, and managing directors within the companies, as well as the HR managers of the Group and the works councils.

The Code of Conduct defines the responsibility towards employees, including respectful cooperation, employee development, as well as health and occupational safety. Specific regulations on human trafficking, forced labour, and child labour are not included, since there is no relevant risk

for such practices due to the locations being exclusively in Switzerland and the European Union as well as the strict labour and social law conditions. Within the Group, there is a prohibition against discrimination. The directive on protection against sexual harassment, bullying, and discrimination at the workplace provides a framework for equal opportunity and practiced diversity while regulating the procedure in the event of any incidents. In addition to this, the whistleblowing directive plays an important role. All issued guidelines take into account the interests of the company's own workforce. The aforementioned directives are listed in detail in the chapter on [business strategy](#).



S1 Topics	Description of impacts and financial influences	Place of effect	Status
Working conditions	+ Provide employees with a secure job and thus the security of maintaining their standard of life.	Own operations	Actual
Health and safety	+ Occupational safety and health protection for employees through prevention and health promotion to prevent or reduce illnesses as well as physical and psychological stress.	Own operations	Actual
Health and safety	- Work environment that can negatively affect the safety and health of the company's own workforce.	Own operations	Potential
Health and safety	↓ Loss of or difficulty in recruiting employees, as well as legal and reputational consequences due to work-related health and safety incidents within the company's own workforce.	Own operations	
Training and skills development	+ Regular performance reviews and career development opportunities for employees.	Own operations	Actual
Training and skills development	↑ Professional development opportunities for employees, which can lead to higher employee satisfaction and attractiveness as an employer.	Own operations	
Training and skills development	↑ Professional training for employees can build up a company's internal know-how for long-term success and ensure quality assurance through qualified employees.	Own operations	
Diversity and equal treatment	- Negative impacts on the physical and/or mental well-being of employees due to violence and harassment in the workplace.	Own operations	Potential

+ Positive impact - Negative impact ↑ Opportunity for financial influences ↓ Risk to financial influences



An attractive work environment promotes employee motivation and satisfaction, This increases competitiveness and is reflected in a low employee turnover rate and long-term employee retention. The attractiveness of the company locations as future-oriented workplaces with modern facilities is to be permanently secured in order to maintain employee retention and bundle long-term experience. An inclusive corporate culture is promoted, in which all employees are treated equally regardless of sex, gender identity, ethnicity, social background, age, sexual orientation, health, political orientation, religious beliefs or other characteristics. Values such as equal opportunity, non-discrimination and equal treatment are given top priority. The close cooperation with employee representatives in all countries is a decisive factor for business success.

Arbonia's safety and health culture encompasses the prevention of accidents and injury, a continuous risk analysis with derived measures, as well as proactive health promotion at the workplace. This aims to prevent accidents and illnesses, reduce physical and mental stress and decrease absences.

Personnel work aims to utilise and embed potential in the company, which is why investments are made in training, development, and career opportunities. This is becoming increasingly important in times of skilled worker shortages.

Employees are encouraged to report any violations of the corporate principles or other abuses in connection with Arbonia's operating activities. Information on Arbonia's whistleblowing system can be found in the descriptions of the concept and measures under [corporate culture](#).

Targets

- Implement annual performance and development reviews for 100 % of white collar employees and 50 % of blue collar employees by 2028.
- Availability of further training options for all employees (white and blue collar) by 2030.
- Training (online or in-person) on discrimination, violence, and harassment for 100 % of employees by 2028.
- Establishment of an occupational health and safety management system in accordance with ISO 45001 at all production sites wherever possible and appropriate by 2030.
- Reduce gross turnover rate to 10 % by 2030.

Regular performance and development reviews between employees and supervisors are important for evaluating employee satisfaction as well as deriving any further development potentials and taking corresponding measures. While some companies already carry out such reviews with all employees on an annual basis, this has not been established in other companies yet. For this reason, all office staff as well as half of all production employees are to receive a performance review meeting each year. In 2025, an average of 52.2 % of employees had such a review meeting.

Professional training increases employee satisfaction as well as internal expertise, which is why suitable professional training opportunities should be available to all employees without exception in the future. Supervisors will decide together with the employee whether such training is appropriate and should be pursued in each individual case.

To ensure that all employees are aware of the forms of discrimination, violence, and harassment in the workplace, are able to react quickly when they occur, and are aware of Arbonia's support services, regular information sessions on these topics are important. The aim is for all employees to receive training on definitions, case studies, and recommended actions, either in person or online. The validity period is to be defined for each type of training.

Although Arbonia has clear concepts for health and occupational safety, practical implementation across the Group is not always at the same level, particularly in the case of acquisitions. To achieve harmonisation and external auditing in this regard, a structured health and occupational safety management system in accordance with ISO 45001 is to be established at the production sites. Exemptions from the introduction of this certification can be justified, for example, due to the size of the company and thus the personnel resources available for certification, provided that the requirements of the ISO standard are still met. Currently, no company is certified according to ISO 45001.

The gross employee turnover rate (including retirements) as an indicator for employee retention at Arbonia is to be decreased to 10 % by 2030 through various measures in the area of working conditions, training and skills development, as well as health and safety. In the current reporting year, this figure was 11.1 %.



The targets were formulated in accordance with the Code of Conduct and the directive on protection against sexual harassment, bullying, and discrimination at the workplace. Measures specifically aligned with these targets will be defined during 2026. Unless otherwise stated, the targets apply to all Arbonia companies. Measures mandated by regulations are not considered sustainability targets; Arbonia's targets deliberately exceed legal requirements. Global objectives and strategic directions, however, were taken into account as far as possible when setting the targets.

Measures

Working conditions

Jobs are offered with as much flexibility as possible, including full-time and part-time models. Production jobs are less affected by this due to their operational requirements. Arbonia places value on regular employment but also relies on temporary contracts during peak production periods or holiday absences. For personnel recruitment of junior staff, Arbonia companies organise trade fair appearances as well as sponsoring and utilise social media. Although the labour market is regulated somewhat differently in each country, the overarching guidelines of the Group apply at all Arbonia locations. Before every hiring, the age of potential employees is verified in accordance with EU labour laws, and protective measures are always guaranteed. Legal regulations regarding maximum working hours and overtime are strictly observed.

The employer brand was strengthened through social media in the reporting year, with systematic implementation at the Group level that also includes the individual companies. Care is taken to reach a wide range of target groups.

Arbonia's compensation system is based on the conviction that a company's success depends significantly on the quality of work and the engagement of its employees. It aims to attract and retain employees with the necessary skills and qualities and to motivate them to provide a consistently high level of performance. The compensation structure is designed according to standard market practices, and a comparison with other internationally operating companies of comparable size is conducted periodically. Individual Arbonia companies have their salary levels regularly reviewed by an external service provider and adjust compensation in the event of significant deviations.

Arbonia and its companies maintain a constructive partnership with regional employee representatives and trade unions. Regular meetings between company management and employee representatives take place across the Group. The Dimoldura site in Portugal is an exception, as it employs no unionized staff and has no formal representation through union structures, although its employees are covered by general employment contracts. In Switzerland, the general employment contracts for the machinery, electrical, and metal industries apply to all companies, unless other mandatory general employment contracts are in effect. Most German companies are bound by company-specific or industry-specific collective bargaining agreements. The relevant terms and conditions are transparently accessible to employees via notices, screens, or the intranet. Arbonia offers employees of companies bound by collective bargaining agreements additional benefits, such as discounts on insurance or travel, to ensure attractive compensation above the industry standard. In companies not bound by collective bargaining agreements, the compensation of the core workforce is significantly above the statutory minimum wage.

In addition to employee representatives and trade unions, the interests of employees are collected in internal surveys or employee interviews. The right to freedom of association and collective bargaining is fully respected. There are works councils in all companies except for joro and TPO, as these each have fewer than 30 employees. The interests of these employees are taken into account in a different way.

Beyond an employee satisfaction survey, a systematic process based on employee evaluations was introduced at the Dimoldura site in Portugal in 2025. This process focuses on performance orientation, professional development, and team building. The results identified performance areas, training needs, and other areas for improvement in various areas and functions, which have now been incorporated into a training program. During the reporting year, adjustments were also made to working hours, enabling a better work-life balance and shift swapping for employees. Furthermore, the integration of people with disabilities or physical limitations continued through the adaptation of functions and suitable working conditions.

Employee surveys at the Spanish Dimoldura locations focused particularly on employee satisfaction and psychosocial well-being during the reporting year. Measures derived from these surveys will be implemented at the beginning of 2026.

For Rozière, two officers were appointed during the reporting year to receive harassment reports. One is an employee at the company, while the other is a member of the French Social and Economic Committee.



Training and skills development

Employee reviews, performance assessments, and feedback are used to identify knowledge and skills gaps in order to plan subsequent learning measures. Professional development of employees is supported through internal and external professional training programmes, with Arbonia contributing to the costs depending on the benefit to the work. Initiatives for talent development exist to strengthen internal development opportunities. Beyond technical professional training, courses to enhance methodological skills, educational leave, career advancement qualifications, language courses, sales and trade fair training, and project management are offered. Training rooms and exhibitions at the production sites provide employees with the opportunity to learn about the manufacturing processes as well as the product applications.

Apprenticeships or internships can be carried out at many production and administrative locations. Preliminary introductory opportunities are also offered. At some locations, dual study programmes are also available to provide practical support to young academics. These options are increasingly promoted in the area of social media recruiting. In addition, school visits to trade fairs are organized. Potential applicants can also be recruited through co-operation with schools, universities of applied sciences, and universities, whether via project work or dual study programmes.

In the reporting year, Arbonia held its first in-house trade fair under the name Arbonia NEXT, at which a future day and career day were organised for potential future employees. During this two-week fair, Garant, Prüm, and Kermi Duschdesign also provided training sessions regarding their products, services, and technical information.

During the reporting year, a student trainee at Garant investigated as part of her bachelor's thesis which communication and incentive strategies are most effective in promoting more sustainable employee behaviour at Arbonia. She provided recommendations regarding internal communication, opportunities for integration in daily work, employee participation, and incentives, which are to be implemented in the future.

Beyond mandatory training, Rozière employees are encouraged to utilise the French personal professional training account, which also allows for professional training outside the immediate company context.

Health and safety

To prevent accidents, injuries, and work-related illnesses, internal employee training courses are carried out at the companies, with risk avoidance and occupational health as key topics. Supervisors also receive training on the prevention and early detection of health risks for their employees in regular courses. Furthermore, Arbonia annually invests in ergonomic workstations and work-facilitating machinery, such as lifting equipment. Operational processes are continuously analysed internally to identify risks to health and occupational safety and to implement appropriate countermeasures. If accidents occur, they are investigated immedi-

ately, and necessary steps are taken to minimise the risk of accidents in the future.

Arbonia offers company health programmes. The company health management system includes specific measures to promote health and minimise non-occupational accidents as well. Examples include courses on stress management, first aid courses, preventive medical check-ups, company medical care, psychological offers, or subsidies for sports. Corresponding employee surveys are used to compare the measures with the needs of the workforce.

Various committees of the companies (occupational safety committee, health working group, works council committee, occupational health and safety protection) hold regular meetings or inspections to analyse the current situation and develop suitable measures. Arbonia also promises its customers to maintain the highest standards in respect to occupational safety in every work contract. External business partners who work on the business premises of Arbonia apply the same safety rules.

In addition to internal reviews and measures, Arbonia also relies on regular feedback from external bodies for target achievement. Important feedback on potential improvements is obtained through site visits by occupational safety inspectors and trade unions, as well as through external safety audits. Regular checks of working conditions and machinery are carried out with regard to occupational safety, including workplace environment tests (e.g. regarding noise), workplace risk assessments, and medical examinations.



A tailored integration management system allows employees with health impairments to return to the workplace. While companies based in Germany are subject to a legal obligation, individual regulations are discussed and implemented with affected employees in Switzerland. At other companies, commissions consisting of employer and employee representatives are used to develop joint solutions for restoring the ability to work and securing jobs.

In addition to safety training, Dimoldura in Portugal updated a risk assessment of all production areas and shared the results with the employees concerned. The implementation of thermal imaging cameras is currently being examined. These cameras would be used in sensitive areas such as dust extraction systems and paint lines and integrated into the fire alarm system. This would allow potential fires to be detected early and extinguished quickly. Mental health is being addressed, particularly through awareness campaigns. During the reporting year, the HR department maintained active contact with the various departments. The aim was to build trust, create a dialogue and identify signs of stress, demotivation, or emotional overload early on, enabling the implementation of countermeasures.

Medical examinations were carried out at all Dimoldura locations in Spain during the reporting year. These included assessments of constrained postures, physical and psych-social stress, noise, vibrations, and chemicals, as well as examinations related to working at heights and on machinery. Individual recommendations were provided for all of these points. In 2025, a telephone-based medical and psychological counselling

service was also introduced, which is available to all employees around the clock.

In 2025, Interwand acquired a lifting device in the area of panel processing as well as adjustable assembly tables for frame and door leaf assembly, which are intended to minimise the physical strain on production employees.

During 2025, exoskeletons designed to reduce physical strain were tested at Arbonia Glassysteme. However, the employees rejected them after the test phase.

At Garant, however, exoskeletons were introduced in the warehouse over the course of the reporting year.

Bekon-Koralle relies on a cooperation with the Swiss Insurance Company for occupational safety and health training. In the reporting year, training was carried out on the topic of "tripping accidents". Awareness of accident prevention is raised through posters and flyers.



Key figures

Working conditions

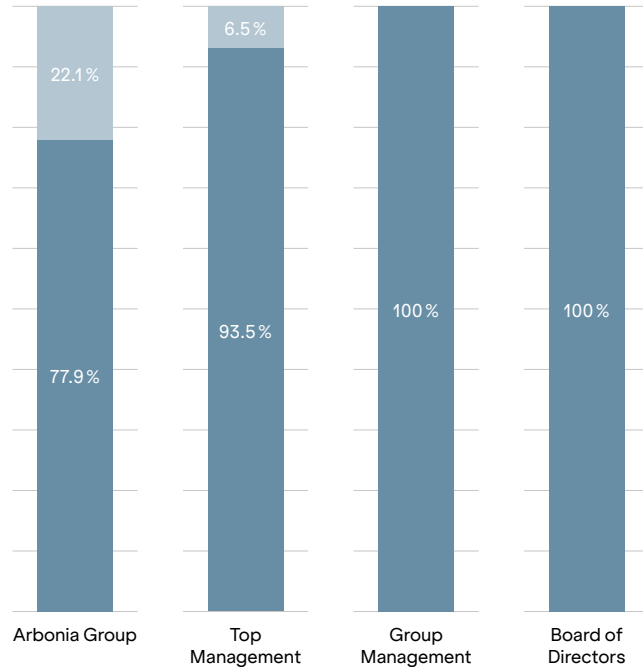
The following overviews present the composition of the workforce as well as selected work-related key figures.

	2025	2024	2023
Employees in full-time equivalent	3 619	2 828	2 945
Non-binary	0	–	–
Male	2 867	–	–
Female	752	–	–
Employees permanently employed	3 574	2 951	3 052
Non-binary	0	0	0
Male	2 798	2 300	2 370
Female	776	651	682
Employees temporary employed¹	206	–	–
Non-binary	0	–	–
Male	146	–	–
Female	60	–	–
Employees without guaranteed working hours	15	–	–
Non-employee workers	266	52	43
Employees with disabilities	46	–	–
Employees entitled to family leave	62	–	–
Gross employee turnover in %	11.1	12.5	16
Employment period in years	11.1	12.3	12.1

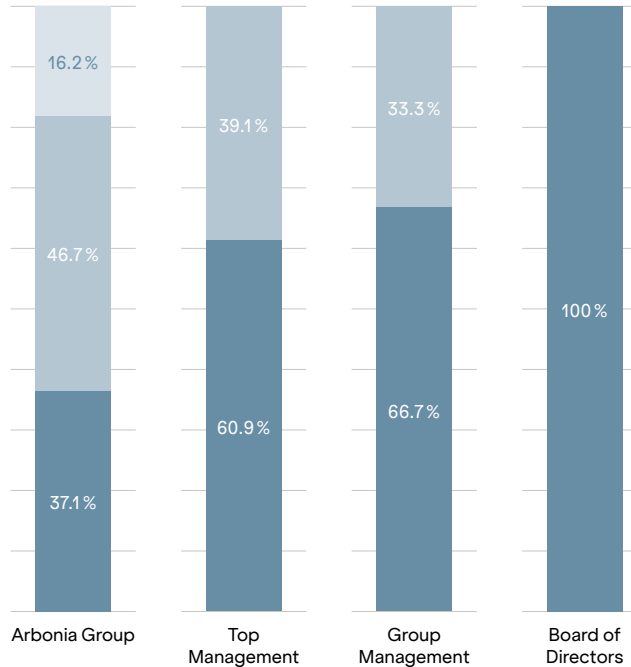
¹ In 2024 and 2023, employees were not reported according to permanent or fixed-term employment contracts, which is why persons with both types of employment contracts are listed as permanent employees.



Diversity according to gender



Age structure



■ Women ■ Men

■ <30 ■ 30-50 ■ >50

As of 31 December 2025, an average of 89.8% of employees were represented by employee representatives such as works councils, staff councils, or trade union members. Several collective agreements are in place within the company, for example in the wood and plastics industry and the carpentry trade. As of the reporting date, 66.9% of employees were in an employment relationship subject to a collective agreement.

In the reporting year, there was one case of discrimination due to sex, race or ethnic origin, nationality, religion or ideology, disability, age, sexual orientation, or other relevant form of discrimination, including harassment. No human rights violations, with the exception of discrimination cases, were determined in connection with the company's own workforce. No fines, penalties, or compensation payments were incurred in connection with the reported incident of human rights violations or discrimination.



Training and skills development

The following table gives an insight into the implemented performance and development review meetings between employees and supervisors as well as the average time spent on vocational and professional training per employee.

	2025	2024	2023
Employees with employee review meeting	52.2 %	–	–
Non-binary	0	–	–
Male	48.7 %	–	–
Female	64.8 %	–	–
Vocational and professional training per employee in hours	7.8	3	1.7
Non-binary	0	–	–
Male	6.6	–	–
Female	12.0	–	–



Health and safety

Key figures for occupational safety and health are shown in the following.

	2025	2024	2023
Employees under management system for occupational safety and health	91.7%	92.9%	94.8%
Minor accidents per 200 000 working hours	1.5	3.3	5.2
Severe accidents per 200 000 working hours	5.3	4.2	5.2
Total work accidents	203	142	207
Lost days per 200 000 working hours	156.8	65.9	113.9
Deaths due to work-related accidents	0	0	0
Deaths due to work-related illnesses	0	0	0
Work-related illnesses	2	–	–
Absence rate	7.1%	7.0%	6.3%



Workers in the value chain

Concepts

Arbonia bears responsibility for the employees in its value chain and, in cooperation with its suppliers, it aims to strengthen appropriate, safe, and healthy working conditions and prevent human rights violations such as child labour or forced labour. Negative impacts on employees pose risks to Arbonia in the form of legal consequences or reputational damage.

The guideline for sustainable procurement and the supplier Code of Conduct define obligations and implementation steps regarding workers in the value chain, taking their interests into account. Information on these internal documents can be found in the chapter on [business strategy](#) as well as in the concept description from [management of supplier relationships](#). Policies on human rights do not currently exist.

The topic of workers in the value chain is embedded in the company according to the structure described under [sustainability governance](#).

S2 Topics	Description of impacts and financial influences	Place of effect	Status
Working conditions	⊖ Negative impacts on the long-term financial security of employees in the value chain who are employed with temporary contracts and/or non-guaranteed working hours.	Upstream and downstream	Potential
Working conditions	⊖ Payment of a wage that does not adequately meet the needs of employees in the supply chain and their families, taking into account the economic and social conditions of the country.	Upstream and downstream	Potential
Health and safety	⊖ Work environment that can negatively impact the safety and health of employees in the value chain.	Upstream and downstream	Potential
Diversity and equal treatment	⊖ Negative impacts on the physical and/or mental well-being of employees in the value chain due to violence and harassment in the workplace.	Upstream and downstream	Potential
Other work-related human rights	⊖ Cases of human rights violations in connection with child labour within the value chain.	Upstream and downstream	Potential
Other work-related human rights	⊖ Presence of labour or a service within the value chain that is demanded of a person under threat of penalty and for which the person has not voluntarily made themselves available.	Upstream and downstream	Potential

⊕ Positive impact ⊖ Negative impact ⊕ Opportunity for financial influences ⊖ Risk to financial influences



Targets

The targets that are intended to prevent or mitigate negative impacts and risks for workers in the value chain are described under [management of supplier relationships](#).

Measures

The due diligence measures described under [management of supplier relationships](#) also include workers in the value chain. Risk assessments using EcoVadis are narrowed down and carried out based on purchasing volume. However, suppliers from countries with an increased risk regarding freedom, child labour, and modern slavery according to internationally recognized risk indicators are screened regardless of the level of purchasing volume. For suppliers of Swiss companies, the origins of all purchased products are queried in accordance with the Swiss Ordinance on Due Diligence and Transparency in relation to Child Labour. This allows for a comparison with UNICEF's "Children's Rights in the Workplace Index" and thus a risk assessment based on the countries of origin. Not all suppliers were able to provide this information in the reporting year, which is why further efforts will be made to improve supply chain transparency in the future.

Arbonia is not in any direct contact with employees of the value chain. The whistleblower reporting systems on the Arbonia website or on the websites of its companies are open to anyone who wishes to report abuses among employees in the value chain ([see chapter on corporate culture](#)), regardless of whether the whistleblower is the employee themselves or another person. After received reports are reviewed, appropriate measures, including redress, are initiated. No evidence or risks regarding human rights or other abuses among workers in the value chain were identified during the reporting year.

Key figures

Currently, there are no key figures that quantitatively reflect negative impacts or risks concerning employees in the value chain. No human rights violations in connection with workers in the value chain were identified during the reporting year.



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Corporate culture

Concepts

For Arbonia, law-abiding and ethical business practices constitute the foundation for responsible corporate governance and thus a future-proof company. This includes compliance with laws and rights, as well as self-imposed principles, for example, regarding internal cooperation, dealing with business partners or other third parties, and the environment. The company is committed to strictly rejecting all forms of fraud and actively taking measures to prevent deliberate deception and obtaining unlawful advantages. Potential offences relate to violations of the Code of Conduct, such as corruption, embezzlement, violations of competition and antitrust laws or violations of data protection policies. Consequences can include regulatory sanctions and reputational damage. In all countries where it operates, Arbonia adheres to the United Nations Universal Declaration of Human Rights, the UN Convention on the Elimination of All Forms of Discrimination against Women, the UN Convention on the Rights of the Child, and the ten principles of the UN Global Compact.

The responsibility for topics and risk management in relation to corporate governance follows the structure shown under [sustainability governance](#).

The Code of Conduct describes Arbonia's principles for responsible corporate governance. Its topicality and relevance are ensured by the Board of Directors and the Head of Compliance, while the compliance officers of the companies are responsible for its implementation and are reviewed by Internal Audit. Recognising its economic, ecological, and social responsibility, in its Code of Conduct Arbonia commits in particular:

- to implement ethical business practices in relation to competition or data protection,
- to comply with environmental protection standards and to use resources with consideration,
- to ensure equal opportunities as well as the health and occupational safety of employees,
- to respect human rights, with particular regard to child labour,
- to co-operate with suppliers who have committed to sustainable operating activities and who fulfil their social responsibility.





In addition to the Code of Conduct, there is a supplement to the Code of Conduct specifically intended for production employees. This supplement contains more detailed regulations for production, such as use of resources, occupational safety and environmental protection. Topics such as competition law are not included.

What is more, there are various directives that supplement or describe topics of the Code of Conduct ([see chapter on business strategy](#)) in detail. The anti-corruption directive, for example, is based on the United Nations Convention against Corruption and includes additional instructions on gifts, sponsorships, and dealings with intermediaries, distributors, and dealers. Whistleblowers, both within and outside of Arbonia, are an important element for ensuring compliance with all obligations and preventing or redressing damage to the company and third parties at an early stage in the event of any violations. A whistleblowing directive exists to protect whistleblowers who report violations of the Code of Conduct or the directives that concretise the Code of Conduct, as well as other forms of misconduct. Whistleblowers may not be subjected to disciplinary, labour law, or other measures that could negatively impact them as a result of their reporting. The directive also defines the handling of submitted reports and is based on the EU Whistleblower Directive and the national regulations of the individual EU member states.

Violations in the areas of corruption and competition/anti-trust law as well as in the area of data protection pose the greatest risks to the Arbonia Group. These risks thus particularly affect employees in the areas of procurement, finance, IT, human resources, marketing, sales, compliance, and management.



G1 Topic	Description of impacts and financial influences	Place of effect	Status
Corporate culture	 Loss of business relationships or regulatory sanctions due to inadequate company-wide compliance and sustainability culture.	Own operations	

 Positive impact
  Negative impact
  Opportunity for financial influences
  Risk to financial influences

Data protection and cybersecurity

Arbonia operates a Group-wide information security management system (ISMS) and regularly reviews its security approach as part of an updated information security strategy. Risks in the area of information technology are incorporated in risk management and partially covered by insurance. Audits and controls ensure the effectiveness of IT standards.

Employees are regularly trained to be aware of data protection and cybersecurity. Participation in the Group-wide awareness programme remains at a consistently high level of around 95%. Measures such as security monitoring, regular penetration tests, and a Group-wide incident response management serve to detect and prevent cyber attacks early on.

Various binding instructions exist in accordance with the ISMS. Data protection and cybersecurity are an integral part of the corporate culture and are continuously improved. The Group-wide validity of the measures is ensured through regular risk management meetings and annual G1TC audits.

Financial integrity

In regard to tax policy, Arbonia is committed to a co-operative and transparent relationship with the tax authorities in all countries in which it is active and thus pays taxes. In doing so, it follows all established processes, guidelines, and communication channels in order to promote a constructive dialogue and strengthen the compliance together. Arbonia prohibits any form of tax evasion through transfer pricing. It ensures that its transfer prices correspond to the international guidelines, especially the OECD guidelines. It also consciously refrains from using tax havens in order to ensure that it fully meets its tax obligation from its business activities in other countries.

Arbonia is committed to preventing all forms of money laundering and will not engage in any business relationships that could serve to conceal the origin, ownership, or destination of illegal funds. Neither direct nor indirect business activities are to be misused to integrate illegal funds into the legitimate economic cycle.

Politics and lobbying

Arbonia's business practices are free from political influences, and it does not pursue any political interests. Political contributions are prohibited in principle, although a justified exception may be authorised by Group Management.

In the reporting year, there were numerous developments at the EU level regarding sustainability regulations. Arbonia provided feedback during the consultation process for the revised ESRS, generally supporting the proposed amendments. Arbonia was also actively involved in discussions concerning the EU Deforestation Regulation (EUDR) through one of its industry associations.

Arbonia is indirectly involved in lobbying through its membership in associations and their representation of interests for the industry. At the same time, it ensures that these activities are in line with its ethical standards. Financial contributions are limited to the membership fees of the associations.

Targets

- Raising awareness among all employees about the Code of Conduct by 2026.
- Compliance management processes in place at Group level by 2030.

To ensure that all employees adhere to the Code of Conduct, its contents must be known and always present. Raising awareness and providing training on the contents and obligations are therefore essential. This has already been pursued for some time through e-learning courses, onboarding information sessions, and information events at the companies. However, since gaps in implementation have



been identified, and acquisitions require focusing on an appropriate introduction to Arbonia's standards, the goal for the coming reporting year is to raise awareness among all employees. Following the establishment of validity periods for information dissemination and training, formats for refreshing the contents will also be planned.

As Arbonia grows, standardised processes are becoming increasingly important to ensure compliance across all areas, since different procedures increase the risk of violations and reduce implementation efficiency. Therefore, compliance management processes are to be established over the next few years to ensure harmonised communication, implementation, and monitoring of relevant regulatory requirements throughout the entire Group.

The goals were formulated in accordance with the existing directives. Measures specifically aligned with these targets will be defined during 2026. Measures mandated by regulations are not considered sustainability targets; Arbonia's targets deliberately exceed legal requirements. Global objectives and strategic directions, however, were taken into account as far as possible when setting the objectives.

Measures

Code of Conduct and whistleblower reporting system

Every employee is responsible for complying with the Code of Conduct, including the supplement to the Code of Conduct for production employees. All employees sign the Code of Conduct upon joining Arbonia and commit to upholding the company's values as well as its ethical and social principles. To further communicate the contents of the Code of Conduct and specific topics within it, various compliance

e-learning courses are offered for office staff. The following courses are currently available:

- Compliance principles: Includes the core topics of the Code of Conduct and delves deeper into individual, more detailed instructions and topics such as conflicts of interest, insider trading, and corruption. Shared with all office staff.
- Cybersecurity: Raises awareness of various IT security risks, such as the detection of phishing attacks. Shared with all office staff.
- Data protection: Explains which data is subject to legal protection, how the rules are applied, and the consequences of violations. Shared with all office staff.
- Fair competition: Provides a comprehensive overview on the topic of antitrust law and practical case studies concerning conduct, agreements, and decisions. Shared with employees in purchasing and sales.
- Fair supply chains: Raising awareness of human rights and modern slavery in a work context as well as motivating employees to make their own contribution and take responsibility. Shared with employees in purchasing.

The supplement to the Code of Conduct, specifically intended for production employees, is displayed in the factory halls in the form of posters and explained to production employees in a training video.

Internal Audit ensures that all companies are regularly reviewed for the functionality, regularity, security, and efficiency of their internal processes and procedures. This includes verifying compliance with specific requirements of the Code of Conduct and confirming that all new employees have signed the Code of Conduct. The Board of Directors receives an internal audit report on this. Larger companies

are ideally audited every two years, while smaller companies are audited at least every three years. An on-site audit typically lasts one week, with appropriate preparations made beforehand. Audits are generally carried out by one person, although external support is brought in for more complex cases. Additional audits, such as those conducted through the whistleblower reporting system, may also be carried out.

Employees who observe violations of the legal obligations are requested to report them to the internal or external reporting points. Internal reporting bodies include the CEOs of Wood Solutions and Glass Solutions, the managing directors of the companies, the Head of Compliance and Internal Audit. External whistleblower reporting systems can be found on the Arbonia website as well as on the websites of the companies, and reports can be submitted either via online form or by mail. Reports can be made anonymously or with personal data, and all disclosed information is treated confidentially. Individuals who report misconduct in good faith receive Arbonia's full support and are protected from sanctions. The Board of Directors is informed of all whistleblowing reports received within the Group as well as the associated investigations and any initiated measures.

Prevention of corruption and bribery

Arbonia implements a risk-based approach to corruption prevention. Relevant business partners are vetted by purchasing and sales, including an assessment of country-specific risks using the Corruption Perceptions Index (CPI) and a comparison with international sanction and embargo lists. To ensure the effectiveness of these controls, Internal Audit carries out regular reviews.



For particularly high-risk roles, such as members of the Board of Directors or Group Management, no special anti-corruption measures or training is carried out. However, they participate in the regular e-learning courses on compliance principles.

Due diligence

The necessary measures relating to the German Supply Chain Due Diligence Act (LkSG) for affected companies in Germany and the Ordinance on Due Diligence and Transparency (VSoTR) for Swiss companies were implemented in this financial year as well. The due diligence steps carried out did not reveal any suspected cases relating to the environment or any justified or obvious suspected cases of child labour. The requirement to disclose the countries of origin of purchased products could not be met for all suppliers, as information could sometimes not be traced back to the first stage of the supply chain. Improving traceability within the supply chain is therefore a key objective for the next reporting year. With regard to purchased conflict minerals and metals, the statutory thresholds for reporting obligations were not exceeded, and the Swiss companies are therefore exempt from the due diligence and reporting requirements.

Key figures

The percentage of invited employees who complete the compliance e-learning courses is a performance indicator. During the reporting year, the companies acquired in 2024, Dimoldura, Lignis, and Rozière, had not yet been familiarised with the e-learning platform and are therefore not included in the following table. Instead, the focus was on training new employees of the companies already integrated into the learning portal and expanding the course on data protection to include all office staff.

	2025
Compliance principles	60.5 %
Cybersecurity	95.5 %
Data protection	79.2 %
Fair competition	81.4 %
Fair supply chains	82.8 %

In the reporting year, one whistleblowing incident was reported via e-mail at the Group level. Due to vague details regarding the situations or individuals involved, follow-up inquiries were necessary to investigate the report. These inquiries remained unanswered for several months, preventing an investigation from being initiated. It should be noted that incidents reported within the company are not systematically recorded, and the key figure only considers reports received by the Group.

In the reporting year, there were neither confirmed cases of corruption, nor were sanctions imposed due to cases of non-compliance.



Management of supplier relationships

Concepts


Arbonia impacts people and the environment through its purchased products and services, and therefore the greatest human rights risks and the majority of total emissions occur within its supply chain. The company is responsible for a supplier management that systematically considers sustainability criteria and aims to ensure lawful and fair working conditions for people in the upstream value chain and to avoid environmental pollution. Arbonia faces liability and reputational risks from direct or indirect suppliers who violate these criteria. These risks are exacerbated by a lack of transparency on the part of suppliers. In the transport and logistics area, risks such as climate-related supply chain disruptions and delivery delays can occur. Additionally, there is a general risk of rising procurement costs. A well-structured supply chain regarding sustainability mitigates these risks and creates innovation by promoting the development of new management and production methods.





Under [sustainability governance](#) the responsibilities regarding topics and risk management in the supply chain are described.

The guideline for sustainable procurement and the supplier Code of Conduct ([see chapter on business strategy](#)) present obligations and implementation steps regarding the management of supplier relationships. The sustainable procurement guideline, which has been in place since 2023, aims to design Arbonia's strategic and operational procurement practices in line with relevant ESG standards and to outline the steps for implementing these principles at the

same time. To-date, this document has been shared with strategic purchasing of Wood Solutions and is only available in German. Next year, the guideline will be translated and distributed within Glass Solutions and local purchasing departments. The supplier Code of Conduct sets guidelines for the cooperation between Arbonia and its companies with their external partners and suppliers. It includes the key principles for suppliers' operating activities and their dealings with human rights, in particular regarding child labour and forced labour, working conditions, safety and health regulations, environmental protection regulations and with regard to ethically business conduct. This encompasses all employees of the value chain. The supplier Code of Conduct is a subject of new business relationships and Arbonia's purchase orders.



G1 Topic	Description of impacts and financial influences	Place of effect	Status
Management of supplier relationships	 Insufficiently structured supplier management (selection, support, monitoring) in relation to ESG criteria.	Own operations	Actual

 Positive impact
  Negative impact
  Opportunity for financial influences
  Risk to financial influences

Due diligence is crucial for monitoring risks of negative impacts on society or the environment from business relationships and, if necessary, initiating mitigating or remedial measures. To this end, an internal purchasing manual will provide a binding basis for an economical, compliant, and responsible procurement process throughout all of Arbonia in the future. Strategic purchasing, which implements Group-wide measures for managing supplier relationships, is being gradually expanded. All procurement employees will also be made aware of and receive training on sustainability issues in purchasing. Business relationships within the European Economic Area in particular provide a foundation for transparent and lawful supplier relationships, which is why proximity to suppliers is preferred and encouraged.

Targets

- Application of the purchasing manual (including supplier selection and evaluation) by 2026.
- Implement ESG ratings for 70 % of the direct purchasing volume by 2028.
- Process for supplier audits present by 2030.

The purchasing manual developed during 2025 is to be implemented in the entire Group from January until the end of 2026. This aims to achieve a structured supplier management that systematically integrates sustainability criteria in the selection, support, and monitoring of suppliers.

As part of its due diligence, Arbonia assesses its suppliers based on ESG criteria for risk analysis using EcoVadis. Suppliers of direct materials and those with the highest purchasing volumes were invited to participate in EcoVadis and motivated. In the coming years, EcoVadis or comparable assessments are to be expanded to 70 % of the direct purchasing volume, as of 2025, this value was 60.4 %.

Trustworthy relationships with suppliers are central for Arbonia. Nevertheless, in addition to self-assessments and external evaluations of selected business aspects, Arbonia strives to conduct its own supplier audits. On-site audits allow for the clarification of potential misunderstandings, the early detection of risks, the identification of improvement opportunities, and the effective coordination of joint measures. Currently, no supplier audits are being carried out. Therefore, a process is to be developed by 2030 that defines the prerequisites and concrete implementation steps for carrying out such audits.

The targets were developed in accordance with the guideline for sustainable procurement and the supplier Code of Conduct. Measures specifically aligned with these objectives will be defined during 2026. The goals apply to all Arbonia companies. Measures mandated by regulations are not considered sustainability objectives; Arbonia's targets deliberately exceed legal requirements. Global goals and strategic directions, however, were taken into account as far as possible when the objectives were set.

Measures

Due diligence

Measures relating to human rights and environmental due diligence build on the company's principles, which are set out in the Code of Conduct, the sustainable procurement guideline, and the supplier Code of Conduct.

Risk assessments are intended to make the actual and negative impacts on people or the environment of suppliers tangible. To incorporate external risk assessments into the analysis, Arbonia uses EcoVadis ratings of its suppliers. Currently, suppliers of direct goods with a sales volume of CHF 0.3 million or more are invited and encouraged to participate in an assessment. In the reporting year, suppliers of indirect goods were also contacted for this for the first time. If a supplier declines an EcoVadis rating, comparable evidence can be accepted. This risk analysis is to be continuously expanded to include suppliers of both direct and indirect products and services. Discussions with suppliers regarding sustainability services also take place on an ad-hoc basis. Arbonia does not currently conduct supplier audits to identify potential risks. However, if supplier visits do occur, they are usually at the beginning of a potential new business relationship to gain a deeper understanding of



their value creation and production processes. In this case, the focus is primarily on technical rather than social aspects that directly affect employees.

If the described assessments reveal risks, or if there is a specific indication of human rights violations or environmental pollution, suitable measures will be developed or implemented to mitigate or prevent them. Ideally, these measures should be taken in cooperation with the supplier to bring about a genuine improvement of the situation. Terminating a business relationship is considered a last resort, as the negative impact would likely persist.

The whistleblower reporting systems on the Arbonia website or on the websites of its companies are open to anyone who wishes to report misconduct concerning Arbonia's business relationships or supply chain ([see chapter on corporate culture](#)). After received reports are reviewed, appropriate measures, including remedy, are initiated.

Purchasing manual

The purchasing manual, developed in 2025, standardises tasks, processes, and responsibilities along the entire procurement cycle and applies to all business areas of Arbonia. In addition to standardising the procurement process, the manual prescribes criteria and procedures for selecting and evaluating suppliers with regard to environmental, social, and governance aspects. Sustainability criteria thus become a systematic basis for decision-making in business relationships.

Strategic purchasing

The expansion of category management will continue. Among other things, it sets the framework for strategic purchasing and establishes company-wide agreements with suppliers. Furthermore, it continuously collects and evaluates market information to address potential risks in the supply chain at an early stage. The category managers also ensure compliance with the guideline for sustainable procurement and the application of the supplier Code of Conduct.

Skills development

The relevance of procurement and its impacts on society and the environment is conveyed through internal skill development. On the one hand, sustainability management holds meetings with employees from purchasing to inform them about important topics and necessary steps. On the other hand, learning courses from the EcoVadis Academy or the UN Global Compact Academy, as well as compliance e-learning on the topic of fair supply chains, are available.

Proximity to suppliers

Arbonia prefers to work with suppliers from the European Economic Area and ideally with local companies, thereby establishing high standards in regard to environmental and social criteria. In particular, indirect goods, such as tools and equipment, consulting, or rents, are generally sourced within the region of the respective companies. This improves control over production methods compared to partnering with suppliers from distant regions. However, for economic reasons, certain products or services are occasionally sourced from outside the European Economic Area.

Currently, an engagement to improving the sustainability performance of suppliers is only understood in the context of cooperation with EcoVadis, whose assessment results show suppliers potential areas for improvement.

Key figures

One performance indicator used to quantitatively describe supplier management is the proportion of production volume for which suppliers provide evidence of an EcoVadis or comparable sustainability assessment. In the reporting year, 60.4 % of the direct goods purchase volume was covered by such risk assessments (previous year 54.2 %). Across procurement of direct as well as indirect goods, this corresponds to a coverage of 48.4 % (previous year 29.6 %).

Regarding close supplier relationships, Arbonia sources well over 99 % (previous year 99 %) of its total procurement volume from EU or EFTA countries. In the reporting year, 94.8 % (previous year 86.7 %) of the purchasing volume was sourced from suppliers in countries where Arbonia had its own locations.



Annex

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→ PEFC-certified companies	125





Indices

Index of the Swiss Code of Obligations

The following overview compares material topics of Arbonia with the concerns of the Swiss Code of Obligations, Article 964a ff. and refers to the pages that deal with the topics.

Material topic of Arbonia	Allocation according to Code of Obligations	Pages
Climate change	Environmental concerns	<u>65 – 75</u>
Biodiversity and ecosystems	Environmental concerns	<u>76 – 84</u>
Resource use and circular economy	Environmental concerns	<u>85 – 89</u>
Own workforce	Worker's concerns	<u>91 – 100</u>
Workers in the value chain	Social concerns; respect for human rights; due diligence and transparency in relation to minerals and metals from conflict-affected areas and child labour	<u>101 – 102, 107 – 110</u>
Business conduct	Environmental concerns; social concerns; anti-corruption measures; respect for human rights; due diligence and transparency in relation to minerals and metals from conflict-affected areas and child labour	<u>104 – 110</u>



GRI index

This sustainability report has been prepared in accordance with the GRI Standards, applying GRI 1: Foundation 2021 but not a sector standard. The reporting covers the period from 1 January to 31 December 2025.

Standard/disclosure	Pages	Comment/reason for omission
General Disclosures		
GRI 2: General Disclosures 2021		
1. The organization and its reporting practices		
2-1: Organizational details	<u>44 – 45</u>	
2-2: Entities included in the organization's sustainability reporting	<u>45</u>	
2-3: Reporting period, frequency and contact point	<u>44</u>	
2-4: Restatements of information	<u>44</u>	
2-5: External assurance	<u>44</u>	
2. Activities and workers		
2-6: Activities, value chain and other business relationships	<u>51, 55 – 57</u>	
2-7: Employees	<u>97 – 98</u>	
2-8: Workers who are not employees	<u>97</u>	
3. Governance		
2-9: Governance structure and composition	<u>127 – 144</u>	
2-10: Nomination and selection of the highest regulatory body	<u>135</u>	
2-11: Chair of the highest regulatory body	<u>47</u>	
2-12: Role of the highest regulatory body in overseeing the management of impacts	<u>47, 50</u>	
2-13: Delegation of responsibility for managing impacts	<u>47</u>	



Standard/disclosure	Pages	Comment/reason for omission
2-14: Role of the highest governance body in sustainability reporting	44 , 47	
2-15: Conflicts of interest	127 – 144	
2-16: Communication of critical concerns	50 , 104 – 107	
2-17: Collective knowledge of the highest governance body	47	
2-18: Evaluation of the performance of the highest governance body	43 , 47 , 57 , 94 , 96 , 98	
2-19: Remuneration policies	146 – 166	
2-20: Process to determine remuneration	146 – 166	
2-21: Annual total compensation ratio		Restrictions due to confidentiality obligations: Individual salaries of workers are protected as confidential information and their disclosure, even for the purpose of statistical analyses, remains restricted accordingly.
4. Strategy, policies and practices		
2-22: Statement on sustainable development strategy	43	
2-23: Policy commitments	104 – 109	
2-24: Embedding policy commitments	104 – 109	
2-25: Processes to remediate negative impacts	50 , 104 , 106 – 107	
2-26: Mechanisms for seeking advice and raising concerns	104 – 107	
2-27: Compliance with laws and regulations	104 – 107	
2-28: Membership associations	57 , 105	
5. Stakeholder engagement		
2-29: Approach to stakeholder engagement	57	
2-30: Collective bargaining agreements	94 , 98	



Standard/disclosure	Pages	Comment/reason for omission
Material Topics		
GRI 3: Material Topics 2021		
3-1: Process to determine material topics	<u>58 – 63</u>	
3-2: List of material topics	<u>59</u>	
Climate change		
GRI 3: Material Topics 2021		
3-3: Management of material topics	<u>65 – 70</u>	
GRI 302: Energy 2016		
302-1: Energy consumption within the organization	<u>71, 73 – 75</u>	
302-2: Energy consumption outside of the organization	<u>72 – 74</u>	
302-3: Energy intensity	<u>71 – 72</u>	
302-4: Reduction of energy consumption	<u>71 – 72, 75</u>	
GRI 305: Emissions 2016		
305-1: Direct (Scope 1) GHG emissions	<u>71</u>	
305-2: Energy indirect (Scope 2) GHG emissions	<u>71</u>	
305-3: Other indirect (Scope 3) GHG emissions	<u>72</u>	
305-4: GHG emissions intensity	<u>71 – 72</u>	
305-5: Reduction of GHG emissions	<u>71 – 72</u>	
Biodiversity and ecosystems		
GRI 3: Material Topics 2021		
3-3: Management of material topics	<u>76 – 80</u>	
GRI 101: Biodiversity 2024		
101-1: Policies to halt and reverse biodiversity loss	<u>76</u>	
101-2: Management of biodiversity impacts	<u>76 – 78</u>	
101-3: Access and benefit-sharing	<u>78</u>	
101-4: Identification of biodiversity impacts	<u>77 – 78</u>	
101-5: Locations with biodiversity impacts	<u>80 – 84</u>	Hectare information is missing and will be added in the next report.
Resource use and circular economy		
GRI 3: Material Topics 2021		
3-3: Management of material topics	<u>85 – 88</u>	



Standard/disclosure	Pages	Comment/reason for omission
GRI 306: Waste 2020		
306-3: Waste generated	<u>89</u>	
Own workforce		
GRI 3: Material Topics 2021		
3-3: Management of material topics	<u>91 – 96</u>	
GRI 401: Employment 2016		
401-1: New employee hires and employee turnover	<u>97</u>	
GRI 405: Diversity and Equal Opportunity 2016		
405-1: Diversity of governance bodies and employees	<u>97 – 98</u>	
GRI 404: Training and Education 2016		
404-1: Average hours of training per year per employee	<u>99</u>	
404-2: Programmes for upgrading employee skills and transition assistance programs	<u>95</u>	
404-3: Percentage of employees receiving regular performance and career development reviews	<u>99</u>	
GRI 403: Occupational Health and Safety 2018		
403-1: Occupational health and safety management system	<u>93 – 94, 100</u>	
403-2: Hazard identification, risk assessment, and incident investigation	<u>95 – 96</u>	
403-3: Occupational health services	<u>95 – 96</u>	
403-4: Worker participation, consultation, and communication on occupational health and safety	<u>95 – 96</u>	
403-5: Worker training on occupational health and safety	<u>95 – 96</u>	
403-6: Promotion of worker health	<u>95 – 96</u>	
403-7: Prevention and mitigation of occupational health and safety impacts directly linked to business relationships	<u>95 – 96</u>	
403-8: Workers covered by an occupational health and safety management system	<u>100</u>	
403-9: Work-related injuries	<u>100</u>	



Standard/disclosure	Pages	Comment/reason for omission
Workers in the value chain		
GRI 3: Material Topics 2021		
3-3: Management of material topics	<u>101–102, 106–110</u>	
GRI 408: Child Labour 2016		
408-1: Operations and suppliers at significant risk for incidents of child labour	<u>107, 109–110</u>	
GRI 409: Forced or Compulsory Labour 2016		
409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labour	<u>107, 109–110</u>	
Business conduct		
GRI 3: Material Topics 2021		
3-3: Management of material topics	<u>104–110</u>	
GRI 204: Procurement Practices 2016		
204-1: Proportion of spending on local suppliers	<u>110</u>	
GRI 308: Supplier Environmental Assessment 2016		
308-1: New suppliers that were screened using environmental criteria	<u>110</u>	
GRI 414: Supplier Social Assessment 2016		
414-1: New suppliers that were screened using social criteria	<u>110</u>	



ESRS index

This index lists ESRS standards (version dated 3 December 2025) that are part of the report, including references to the corresponding pages. Standards that have not yet been taken into account in the current reporting year are not listed.

Standard/disclosure		Pages
ESRS 2	General Disclosures	
BP-1	Basis for preparation of the sustainability statement	<u>44 – 45</u>
GOV-1	The role of the administrative, management, and supervisory bodies	<u>47</u>
GOV-2	Integration of sustainability-related performance in incentive schemes	<u>50</u>
GOV-3	Statement on due diligence	<u>49</u>
GOV-4	Risk management and internal controls over sustainability reporting	<u>50</u>
SBM-1	Strategy, business model and value chain	<u>51 – 56</u>
SBM-2	Interests and views of stakeholders	<u>57</u>
IRO-1	Description of the process to identify and assess material impacts, risks and opportunities and material information to be reported	<u>58 – 63</u>



Standard/disclosure		Pages
ESRS E1	Climate change	
ESRS 2 GDR-P	General disclosure requirement for policies	<u>52 – 53, 65</u>
ESRS 2 GDR-T	General disclosure requirement for targets	<u>68</u>
E1-1	Transition plan for climate change mitigation	<u>66</u>
E1-2	Identification of climate-related risks and scenario analysis	<u>66 – 67</u>
E1-4	Policies related to climate change mitigation and adaptation	<u>65</u>
E1-5	Actions and resources in relation to climate change mitigation and adaptation	<u>68 – 70</u>
E1-6	Targets related to climate change	<u>68</u>
E1-7	Energy consumption and mix	<u>75</u>
E1-8	Gross scope 1, 2, 3 GHG emission	<u>71 – 74</u>
ESRS E4	Biodiversity and ecosystems	
ESRS 2 GDR-P	General disclosure requirement for policies	<u>52 – 53, 76</u>
ESRS 2 GDR-T	General disclosure requirement for targets	<u>78 – 79</u>
E4-1	Biodiversity and ecosystems transition plan	<u>77</u>
E4-2	Policies related to biodiversity and ecosystems	<u>76 – 78, 80 – 84</u>
E4-3	Actions and resources related to biodiversity and ecosystems	<u>79 – 80</u>
E4-4	Targets related to biodiversity and ecosystems	<u>78 – 79</u>
E4-5	Metrics related to biodiversity and ecosystems change	<u>78, 80 – 84</u>



Standard/disclosure		Pages
ESRS E5	Resource use and circular economy	
ESRS 2 GDR-P	General disclosure requirement for policies	<u>52 – 53, 85</u>
ESRS 2 GDR-T	General disclosure requirement for targets	<u>86</u>
E5-1	Policies related to resource use and circular economy	<u>85 – 86</u>
E5-2	Actions and resources related to resource use and circular economy	<u>86 – 88</u>
E5-3	Targets related to resource use and circular economy	<u>86</u>
ESRS S1	Own workforce	
ESRS 2 GDR-P	General disclosure requirement for policies	<u>52 – 53, 91</u>
ESRS 2 GDR-T	General disclosure requirement for targets	<u>93 – 94</u>
S1-1	Policies related to own workforce	<u>91 – 93</u>
S1-2	Engagement with own workforce and workers' representatives, existence of channels for own workforce to raise concerns or needs and approaches to remedy	<u>93 – 94</u>
S1-3	Actions and resources related to own workforce	<u>94 – 96</u>
S1-4	Targets related to own workforce	<u>93 – 94</u>
S1-5	Characteristics of the undertaking's employees	<u>97 – 98</u>
S1-6	Characteristics of non-employees in the undertaking's own workforce	<u>97</u>
S1-7	Collective bargaining coverage and social dialogue	<u>98</u>
S1-8	Diversity metrics	<u>97 – 98</u>
S1-11	Persons with disabilities	<u>97</u>
S1-12	Training and skills development metrics	<u>99</u>
S1-13	Health and safety metrics	<u>100</u>



Standard/disclosure		Pages
S1-14	Work-life balance metrics	97
S1-16	Incidents of discrimination and other human rights incidents	98
ESRS S2	Workers in the value chain	
ESRS 2 GDR-P	General disclosure requirement for policies	52 – 53 , 101 , 108
ESRS 2 GDR-T	General disclosure requirement for targets	102 , 109
S2-1	Policies related to workers in the value chain	101 , 108 – 109
S2-2	Engagement with workers in the value chain, existence of channels for workers in the value chain to raise concerns or needs and approaches to remedy	102
S2-3	Actions and resources related to workers in the value chain	102 , 109 – 110
S2-4	Targets related to workers in the value chain	102 , 109
ESRS G1	Business conduct	
ESRS 2 GDR-P	General disclosure requirement for policies	52 – 53 , 104 , 108
ESRS 2 GDR-T	General disclosure requirement for targets	105 – 106 , 109
G1-1	Policies related to business conduct	104 – 105 , 108 – 109
G1-2	Actions related to business conduct	106 – 107 , 109 – 110
G1-3	Targets related to business conduct	105 – 106 , 109
G1-4	Metrics related to corruption or bribery	107
G1-5	Metrics related to political influence, including lobbying activities	105



Glossary

B2B – Business to business: Refers to business relationships and transactions between two companies.

BMCHP – Biomass combined heat and power plant: Generates electrical energy by burning solid biomass such as wood chips. A BMCHP plant also provides heat which can be used as district heat, local heat, or process heat.

CPI – Corruption Perceptions Index: A global index from Transparency International that measures the perceived level of corruption in the public sector of countries. It serves as a guide for companies to assess country and supply chain risks.

CSRD – Corporate Sustainability Reporting Directive: Directive of the European Union that requires companies to report detailed and standardised information on environmental, social, and governance aspects.

EcoVadis: A platform that provides holistic assessments in the area of sustainability (environment, labour and human rights, ethics, and sustainable procurement). This gives companies a better understanding of their own performance in these areas. In addition, companies can also access assessments of their suppliers via this platform and thereby obtain a more comprehensive picture of their sustainability performance.

EPD – Environmental Product Declaration: Verification of detailed information on the environmental impact of a product or a service over its entire life cycle, based on international standards.

ESG – Environment, Social, Governance: Refers to the three central areas of sustainability: environment, social issues, and governance, according to which companies assess and manage their responsibility and performance.

ESRS – European Sustainability Reporting Standards: Binding reporting standards of the European Union that were introduced in the framework of the CSRD. They define how companies have to disclose their environmental, social, and governance aspects.

EUDR – EU Deforestation Regulation: An EU regulation to prevent products associated with deforestation or forest degradation from entering the EU market. Companies must prove that certain raw materials, such as wood, come from deforestation-free supply chains.

FSC® – Forest Stewardship Council: An international certification system for more sustainable forestry. Its chain of custody (CoC) certification ensures that timber is fully traceable throughout the entire supply chain and actually comes from responsibly managed sources.

GITC – General IT Controls: Comprehensive IT controls that ensure the reliability, security, and integrity of IT systems.

Greenhouse Gas (GHG) Protocol Initiative: A partnership of different companies, NGOs, and governments. The initiative is coordinated by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD). The goal of the initiative is to develop internationally recognised standards for greenhouse gas accounting.

GRI – Global Reporting Initiative: Voluntary standard for preparing sustainability reports on economic, ecological, and social impacts.

IEA – International Energy Agency: A cooperation platform in the area of research, development, market introduction, and application of energy technologies.

IPCC – Intergovernmental Panel on Climate Change: The intergovernmental panel of the United Nations, which evaluates the state of climate research and summarises it in periodic reports. Its scenarios and findings form the basis for global climate policy and science-based climate targets.

IROs – Impacts, Risks and Opportunities: An ESRS-related system for determining the material impacts of a company, as well as its risks and opportunities along environmental, social, and governance issues. Basis for materiality analysis according to CSRD.



ISMS – Information Security Management System: A structured management system for controlling, monitoring, and improving information security in a company.

ISO – International Organization for Standardization: Provision of international standards that help to improve the quality and safety of goods and services and ultimately facilitate trade between countries and companies.

IUCN – International Union for Conservation of Nature: International nature conservation organisation which, among other things, has developed a globally recognised classification system for protected areas based on their respective conservation objectives.

KBAs – Key Biodiversity Areas: Areas of global importance for the conservation of biological diversity, identified on the basis of scientific criteria such as species richness, endemism, or threat status.

LkSG – Act on Corporate Due Diligence in Supply Chains: German federal law for controlling the economic action of companies based in or active in Germany by subjecting them to due diligence regarding human rights and environmental protection within their supply chains.

Natura 2000: European network of protected areas in accordance with the Birds and Habitats Directives. The aim is the long-term conservation of endangered species and habitats within the European Union.

OECD – Organisation for Economic Co-operation and Development: An international organisation that promotes economic cooperation and develops standards for responsible corporate governance, sustainable supply chains and compliance.

PEFC – Programme for the Endorsement of Forest Certification Schemes: A global certification system for promoting sustainable forestry. Chain of custody (CoC) certification ensures the traceable, verified transfer of wood from certified forests across all processing stages.

SBTi – Science Based Targets initiative: An initiative of various organisations for the determination and review of scientific targets for the reduction of greenhouse gas emissions. It specifies how much and how quickly a company has to reduce its greenhouse gas emissions to limit global warming to less than 1.5 °C in line with the Paris Agreement.

Scopes: To distinguish between direct and indirect emission sources, the GHG Protocol defines three areas of validity for reporting and accounting for greenhouse gases:

- **Scope 1:** Emissions caused directly by a company.
- **Scope 2:** Indirect emissions from purchased energy such as electricity, steam, district heating, or district cooling.
- **Scope 3:** Indirect emissions that occur along the value chain.

SDGs – Sustainable Development Goals: The 17 goals for sustainable development are political objectives of the United Nations (UN) that aim to ensure sustainable development on an economic, social, as well as ecological level worldwide. With the Agenda 2030, all UN member states and Switzerland have committed to achieving these objectives by 2030.

SSP2-/RCP4.5: A climate scenario used by the IPCC that combines a "medium" societal development (SSP2) with a moderate global emission trajectory (RCP4.5). It often serves as a reference path for climate risk analyses.

TCFD – Task Force on Climate-related Financial Disclosures: A globally recognised standard for the disclosure of climate-related risks, opportunities, and strategies of companies.

Transition plan: A strategic roadmap for climate or biodiversity that describes how a company intends to gradually reduce its emissions or minimise negative impacts on biodiversity.

UN Global Compact: Initiative of the United Nations for sustainable and responsible corporate governance. Member companies commit to observing ten principles in the areas of human rights, labour standards, the environment, and anti-corruption measures.

UNICEF – United Nations Children's Fund: The children's fund of the United Nations, which implements programmes worldwide to protect and promote the rights of children.



VSoTr – Ordinance on Due Diligence and Transparency in relation to Minerals and Metals from Conflict-Affected Areas and Child Labour: A Swiss ordinance governing the due diligence and reporting obligations to be observed by companies in accordance with Articles 964j–964l of the Swiss Code of Obligations with regard to minerals and metals from conflict-affected and high-risk areas and child labour.

WDPA – World Database on Protected Areas: Global database containing spatial information on officially designated protected areas worldwide. It serves as a central reference for the analysis of protected areas.



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Dimoldura Group	Lalín (ES), Quintanar (ES), Etxarren (ES), Irurtzun (ES), Carregal do Sal (PT)	FSC® C135877	BMC-COC-006245
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Invado Sp.z o.o.	Ciasna (PL)	PEFC/32-31-162	PBN-PEFC-COC-015584
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Rozière SAS	Bozouls (FR)	PEFC/10-31-662	QUAL-PEFC-COC-05069
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