MORE FROM WOOD.

EGGER Holzwerkstoffe GmbH

Financial and Sustainability Report 2025/26

Shaping a sustainable future

Financial and Sustainability Report as of April 30, 2026

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EGGER at a glance

The EGGER Group is a leading international wood-based materials producer with around 12,000 employees and 22 production plants worldwide. EGGER is a full-service provider for furniture and interior design, structural timber construction, and wood-based flooring, making it a reliable partner for the furniture industry, the wood and flooring retailers, and home improvement stores.

1961

Fritz Egger sen. founded a particleboard plant in St. Johann in Tirol – the foundation of the family-owned company EGGER.

22 plants in 11 countries

Product areas:

- **Furniture and interior design**
- **Flooring**
- **Building products**

Production volume:

10.9 **million m³ of wood-based materials and sawn timber**

Clear Commitment to the Net Zero Target by 2050

Net Zero The EGGER Way

€4.26 **billion in revenue**

12,014 **employees**

with 93 **nationalities**

Our products have stored **14.3** million metric tons of CO_2e.

76% Wood from the circular economy in particleboard production

71% of the energy we use comes from renewable sources.

88% of the materials used in our products are derived from renewable resources.

Cover photo: Andreas Jacob

About this Report

Once again in the financial year 2025/26, the EGGER Group is underlining the importance of sustainability. For the third year running, we are combining our non-financial statement with our financial reporting pursuant to Section 267a of the UGB [Unternehmensgesetzbuch (Austrian Commercial Code)]. The contents of this integrated report together form our Financial and Sustainability Report 2025/26.

The reporting period corresponds with the EGGER financial year and covers the months May 2025 to April 2026 (financial year 2025/26). For better visualization, comparative prior year key figures are also provided. Some indicators are not available at the financial year level; they refer to calendar years (January to December 2025) and are marked accordingly.

The Financial and Sustainability Report will be published during the annual press conference, which is scheduled for July 30, 2026.

This report also meets the requirements for a separate non-financial report and was prepared in compliance with the GRI Standards. An independent audit was carried out by KPMG Austria GmbH. The audit was carried out in accordance with the Austrian Principles of Proper Auditing. The evaluation with limited assurance of the non-financial part of the report can be found in the assurance report.

The report covers all fully consolidated companies of the EGGER Group as of April 30, 2026. Where tables use a different basis for calculation, it is disclosed in the footnotes. If the name of the site is not included in any given indicator, it is clarified in the footnotes.

Employee-related information relates to the entire EGGER Group and is based on full-time equivalents as an annual average. Consumption and environmental information refers to the fully consolidated companies, which account for 100% of our decorative and building products and flooring materials.

The environmental and energy indicators are based on the production volume of primary products (combined total of raw boards, sawn timber and impregnates). This approach ensures the inclusion of all material matters.

The annual financial statements have been prepared in thousands/millions of euros (rounded according to standard rounding rules). The use of automatic calculation tools may lead to rounding-related differences in calculations when adding up rounded amounts and percentage figures.

All forms of personal pronouns and nouns are intended to apply equally to all persons.

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We draw attention to the fact that the English translation of this Financial and Sustainability Report and this auditor’s report is presented for the convenience of the reader only and that the German wording is the only legally binding version.

Overview of Key Figures

Financial Key Figures

Revenues (EUR million)

Number of Employees (annual average) 12 months

Earnings Indicators		**2025/26**	**2024/25**	**2023/24**
Revenues	EUR mill.	4,264.7	4,126.3	4,132.5
EBITDA	EUR mill.	541.8	541.3	493.6
EBITDA margin	%	12.7%	13.1%	11.9%
EBIT	EUR mill.	210.9	208.0	152.8
Profit before tax (PBT)	EUR mill.	133.3	139.6	78.6
Profit after tax (PAT)	EUR mill.	90.2	107.3	92.2

Consolidated Balance Sheet		**30.04.2026**	**30.04.2025**	**30.04.2024**
Balance sheet total	EUR mill.	4,852.3	4,600.8	4,366.0
thereof non-current assets	EUR mill.	3,342.5	3,220.7	3,109.2
Equity (including subsidies)	EUR mill.	2,016.5	1,968.6	1,897.1

Treasury Key Figures		**30.04.2026**	**30.04.2025**	**30.04.2024**
Equity ratio	%	41.6%	42.8%	43.5%
Net debt	EUR mill.	1,417.8	1,441.6	1,312.2
Net debt / EBITDA	years	2.62	2.66	2.66

Value Management		**30.04.2026**	**30.04.2025**	**30.04.2024**
EBITDA	EUR mill.	541.8	541.3	493.6
Historical capital employed	EUR mill.	7,479.4	7,179.8	6,738.3
CFROI	%	7.2%	7.5%	7.3%

Non-Financial Key Figures

Proportion of wood from the circular economy in particleboard production

Proportion of Fuels from Renewable Sources (1)

Financial year	**2025/26**	**2024/25**	**2023/24**
Directly purchased wood	93%	92 %	92 %
Percentage of wood from the circular economy used in particleboard production	76%	77%	77%
Recycled share in the wood used in paricleboard production	39%	38%	38%
Share of renewable raw materials in all EGGER products	88%	89%	86%
Recyclability of the EGGER product portfolio	91 %	91 %	91 %
Carbon storage in our products (in mill. t CO_2e)	14.3	12.0	11.1
Accident rate LTIR internal	7.66	7.51	7.76
Proportion of female employees (total)	17.8%	17.3 %	16.8 %
Proportion of female employees in management positions	19.2%	18.9 %	19.3 %
Training hours per employee	11.13	13.72	9.57
Waste total in kg/m^3	24.12	25.68	23.98 (2)
Total energy consumption (GWh)	9,606	9,717	9,333 (2)
Share of fuels from renewable sources	78%	78%	78% (2)
Share of energy efficiency from renewable sources	71%	70%	68% (2)
Scope 1 fossil (t CO_2e)	411,127	413,567	413,217 (2)
Scope 2 (t CO_2e)	425,119	474,811	467,442 (2)
Scope 3 fossil (t CO_2e)	3,402,156	3,283,530	3,295,975 (2)

(1) Details on the key figures can be found in chapter 3.

(2) The figures relate to the calendar year.

Interview with the Group Management

from left to right: Frank Bölling (Chief Supply Chain Officer EGGER Group (CSCO)), Hannes Mitterweissacher (Chief Technology Officer EGGER Group (CTO)), Thomas Leissing (Chief Financial Officer EGGER Group (CFO) and Speaker of the Group Management), Michael Egger Jr. (Chief Sales Officer EGGER Group (CSO))

Between cautious stabilization and renewed geopolitical escalation: financial year 2025/26 once again demanded a high degree of adaptability from EGGER. In the interview, the Group Management explains how the family-owned company has held its ground in a volatile environment — and what role customer focus, delivery performance, investments, and sustainability play in its continued development.

Let's begin with a look at financial year 2025/26: how did EGGER navigate this year?
Thomas Leissing: Financial year 2025/26 was a year with very mixed signals. The environment initially continued to be characterized by consumer restraint, weak construction activity, and overall high competitive pressure. Toward the end of calendar year 2025, some markets showed the first cautious signs of improvement. However, this hope for gradual stabilization was significantly dampened again as the year progressed. The geopolitical escalation related to the Iran conflict brought new uncertainty to the markets and led to significant disruptions, particularly, in raw materials, as well as additional cost pressures. Against this backdrop, we can nevertheless describe the overall development for the full year as solid. For the financial year 2025/26, we achieved **revenue** of **EUR 4,264.7 million**, **EBITDA** of **EUR 541.8 million** and an EBITDA margin of 12.7%.

What were the other defining topics for EGGER this year?

Frank Bölling: Two topics were particularly defining for the financial year—customer focus and delivery performance. Our customers already value us as a reliable partner today. We want to build on this strength and continue to improve. In a market environment where growth cannot be taken for granted, it is even more important how reliably, predictably, and consistently we operate throughout the entire customer journey. That is why we have placed these topics even more clearly at the center of our focus — not as a short-term initiative, but as a permanent part of what EGGER aims to stand for with its customers.

Michael Egger Jr.: For us, customer focus means consistently making decisions with the customer's perspective in mind. This includes a high level of service, reliable commitments, good availability, and solutions that create real added value. Especially in challenging markets, this makes a decisive difference. Our ambition is clear: We do not want to be perceived merely as a good partner, we want to become even more reliable, easier to work with, and more relevant for our customers in their day-to-day business.

Have these priorities shifted over the course of the year?

Frank Bölling: The year was anything but straightforward. Following an initially subdued start, there were first signs toward the end of 2025 that some markets could gradually recover. However, this development remained fragile. In spring 2026, geopolitical tensions and the resulting turmoil in raw material markets significantly exacerbated the situation again. We saw particularly significant increases in the cost of chemical raw materials. This is exactly where the strength of our internal foundation proves its value. Despite all fluctuations, we have continued to improve our delivery performance and have set ourselves clear, ambitious targets for the coming years.

How does EGGER respond to such fluctuations in costs and raw materials?

Hannes Mitterweissacher: Volatility is no longer just a short-term phenomenon. That is why we are not only responding in the short term, but are also deliberately strengthening the foundations of our business: with a strong industrial base, efficient processes, greater circular economy practices, and targeted investments in our sites. At the same time, our international presence is an advantage. It makes us more resilient and enables us to assess regional developments in a differentiated manner and respond accordingly. Financial year 2025/26, in particular, demonstrated how important this combination of long-term thinking and targeted operational management is.

What role did the company's financial stability play in this?

Thomas Leissing: A very significant one. Our solid financial foundation gives us the necessary flexibility to consistently pursue long-term goals and strategic projects, even in volatile times. We do not think in terms of short-term effects, but rather in terms of development across generations. This is part of our identity as a family-owned company and a key reason why we remain able to act even during challenging periods.

What investment priorities did you set in the past financial year?

Hannes Mitterweissacher: Our investments in financial year 2025/26 amounted to EUR 450.1 million. The focus was on the further development of our industrial base, on upgrading, automation, facilities for sustainable energy supply, and the circular economy. One particularly important project continues to be the expansion of our plant in Markt Bibart (DE). We are investing more than EUR 200 million there in sustainability, upgrading, and automation. With the start-up of the first short-cycle press at the beginning of 2026, a significant milestone was achieved. The site now produces decorative faced boards in addition to raw particle-

"Our solid financial foundation gives us the flexibility to act even in volatile times."

Thomas Leissing

board. In parallel, the recycling wood processing plant was further ramped up. For us, this is an excellent example of how we are deliberately combining industrial development and sustainability.

What progress has been made in the areas of sustainability and climate protection?

Michael Egger Jr.: We have also made significant progress in this area. This is particularly evident in the new power plant in St. Johann in Tirol, which generated electricity for the first time in May 2026. In the future, it is intended to enable the site to operate without natural gas during normal operations and cover a large share of its own electricity requirements. At the same time, the project strengthens the regional district heating supply. It provides a tangible example of how we are gradually turning our climate strategy into concrete technical infrastructure. In addition, we have further expanded our recycling infrastructure and strengthened the circular economy at several sites.

Hannes Mitterweissacher: This progress is also reflected in key figures. Renewable sources now account for 71% of our energy consumption, and 78% of our fuels are renewable. Wood, our most important raw material, offers significant potential: 88% of the materials used in our products are derived from renewable raw materials. Circular economy principles play an important role in our particleboard production: 76% of the wood used comes from the circular economy, including 39% recycled material. At the same time, 91% of our product portfolio can be recycled at the end of its life cycle. For us, these are very meaningful indicators that we are successfully advancing economic development and sustainable business practices together.

“For us, industrial development and sustainability go hand in hand.”

Hannes Mitterweissacher

Were there any other particular milestones that you look back on with pride from financial year 2025/26?

Michael Egger Jr.: One highly visible milestone was the launch of the EGGER Decorative Collection 26+. It represents our understanding of market proximity, design expertise, and planning reliability. With the enhanced collection concept, internationally harmonized product range, and strong focus on customer needs, we created a significant impulse for the furniture and interior design industry at the beginning of 2026. For us, this is a strong example of how we bring together innovation, customer focus, and international consistency.

Thomas Leissing: Another significant moment was the change in the Supervisory Board around Fritz Egger’s 75th birthday. With his departure from the Supervisory Board, a defining entrepreneurial personality handed over responsibility to new hands. Our long-standing colleague from Group Management, Walter Schiegl, assumed the role of Chairman of the Supervisory Board. At the same time, this transition beautifully demonstrates how strongly EGGER thinks in terms of generations. Continuity, values, and a long-term perspective remain at the core of our family-owned company.

In June 2026, the company strategy was further developed. Why was this necessary?

Thomas Leissing: Because the environment has changed — and we want to do more than simply react; we want to actively shape our response. Our strategic direction remains the right one. However, topics such as customer focus, service, productivity, cost structure, digitalization, and artificial intelligence have continued to gain importance. That is why we have further refined and focused our strategy through 2030. This is not about changing course, but about creating a clearer focus on the levers that will be critical to our future.

What does this focus mean in concrete terms?
Frank Bölling: Above all, it means even greater consistency in execution. Customer focus and delivery performance are key strategic priorities. At the same time, we are focused on further increasing productivity, reducing complexity, and aligning our value creation more consistently with customer value and service quality. Our ambition is not only to successfully navigate challenging market conditions, but also to deliberately further develop our company during such times.

"In challenging markets, what matters is how reliably we support our customers."

Frank Bölling

What role does artificial intelligence play in this context?
Michael Egger Jr.: Artificial intelligence is a strategic topic for the future with tangible benefits for us today. We use AI wherever it improves processes, supports our teams, and provides customers with additional value. Examples include our EGGER Virtual Assistant EVA, which supports customer service with product-related and technical inquiries, as well as the EGGER Design Agent, which guides users through a dialogue-based experience — from decorative inspiration to specific services such as sample ordering or finding a fabricator. Other examples include solutions for order planning in various production processes, as well as a logistics tool designed to optimize the utilization of loading and container capacities. For us, the key focus remains practical value and transparency: AI-based systems and content are clearly identified at EGGER.

How do you view the current financial year 2026/27?
Thomas Leissing: We will remain realistic. Market uncertainty remains high, and a broad-based economic recovery is currently not in sight. At the same time, we know that EGGER is well positioned — with a strong industrial base, clear priorities, solid financing, and a stable international team with a strong ability to execute. That is why we are not only looking at the markets, but above all at what we can influence ourselves: our customer focus, our service quality, our productivity, our innovation capabilities, and the quality of our execution.

"We use AI wherever it supports our teams and creates added value for our customers."

Michael Egger Jr.

Family business

Taking on responsibility. With enthusiasm. Together. A passion for the unique material wood and its sustainable use is what unites our approximately 12,000 employees worldwide and motivates them in their day-to-day work. At the same time, we remain a family-owned company with clear values: respect for people, quality, and a long-term perspective are the foundation of everything we do. And confidence in our own abilities allows us to continue writing the EGGER success story together.

EGGER
EGGER
EGGER

Photo: Ramon Haindl

Management Report and Non-Financial Report on the Consolidated Annual Financial Statements

Egger Holzwerkstoffe GmbH

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1 Business Areas, Strategy

1.1 Business Areas, Markets and Business Model

"We create more from wood." It was this ambitious idea that moved Fritz Egger Sr. to open the first particleboard plant in St. Johann in Tirol in 1961, laying the foundation for EGGER's success story. Today, EGGER operates a total of 22 plants in 11 countries, with around 12,000 employees producing approximately 10.9 million m³ of wood-based materials annually and distributing them worldwide. Together they create a sustainable living and working environment from the valuable resource wood. In the past and also in the future.

Under the EGGER umbrella brand, we unite an extensive variety of products that are used in numerous private and public sector applications: in kitchens and bathrooms, offices, living rooms and bedrooms, as well as in retail and gastronomy facilities, trade fairs and the commercial sector. Our direct and indirect customers include the furniture and wood industry, wood and building material retailers, home improvement markets, architects and fabricators.

1.1.1 Business Areas and Market Structure

We produce and market a wide range of products for furniture and interior design, structural wood construction and wood-based flooring. Most of our core materials are upgraded with decors and surfaces. This offering is rounded out with planed products and sawn timber.

Business Areas

Our organizational structure is based on product areas, divisions and markets to support optimal market development and close proximity to our customers. The segment information in this report focuses on the following product areas:

Furniture and Interior design – EGGER Decorative Products Segment
This business area is the largest in the EGGER Group. It covers the production and marketing of all wood-based products and accessories for decorative furniture and interior design. These include, for example, surface-finished particleboard and MDF boards, as well as complementary products such as laminates, edgings, and finished components. We have a leading market position in this segment, which we intend to continuously expand. As an innovative full-service provider with a broad product portfolio, we offer our customers complete solutions from a single source.

Building Products and Flooring – EGGER Building Products Segment
The building products business area covers structural construction products like OSB boards (structural products) and sawn timber products. In this segment, we aim to support the development of the timber construction market with our products and services and utilize this to our advantage.
In the flooring product area, our core expertise lies in the production and marketing of laminate flooring. We also carry a complementary range of wood-based core materials and accessories.
These two product areas are combined from an organizational standpoint and for segment reporting.

Detailed information about our entire product portfolio can be found at **to.egger.link/products**

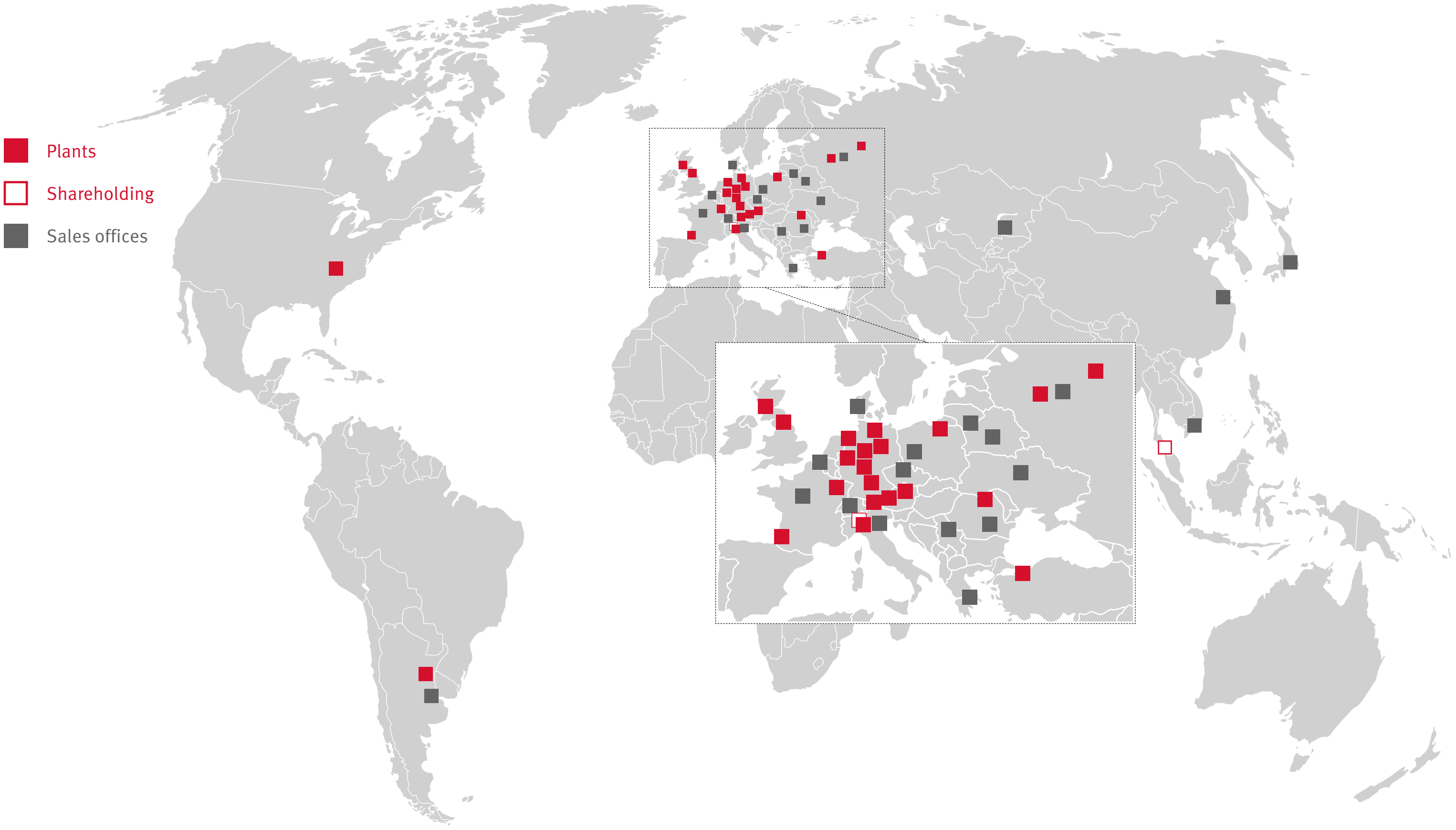
Customer Groups

Our products are sold through the following **sales channels** and to the following sectors:

- **Distributors, contract and project work**: This customer group comprises specialized distributors who sell products to fabricators, planners and architects, as well as to small and medium-sized industrial companies. Our most important tool for specialty distributors is the EGGER Decorative Collection. It is the most comprehensive, reliable and innovative range of wood-based materials in terms of products, service and stock availability. Our contract consulting focuses on offering EGGER product solutions for projects and on winning orders as a means of increasing product demand for our distributors. To strengthen our brand recognition and attractiveness, we are increasing our offering of digital services for fabricators and architects/planners.

- **Industry**: These include major customers from the furniture industry (kitchen, office, home furniture, and door industries), as well as industrial customers in the wood construction sector. Our goal is to maintain our strong market position in this customer group with a complete range of decors, textures, and materials. We support the industry with optimally integrated upgraded and prefabricated components.

- **Retail (DIY – Do it yourself)**: This includes home improvement retailers, DIY stores, and online marketplaces that sell to do-it-yourself customers and trade professionals without their own workshop. We are a major supplier to large international DIY key accounts in Europe, particularly, in the flooring and accessories segment. They see us as a development partner for innovative products, services and future-proof technologies.



Markets

We currently produce at 22 sites in 11 countries and market our products worldwide. The European and American markets are our primary focus, but we also sell in strategic export markets outside Europe. A global sales organization, efficient logistics, 19 company-operated sales offices and an international network of trading partners in over 90 countries ensure the systematic development of markets.

The following key products are produced at the following sites as of 30.04.2026:

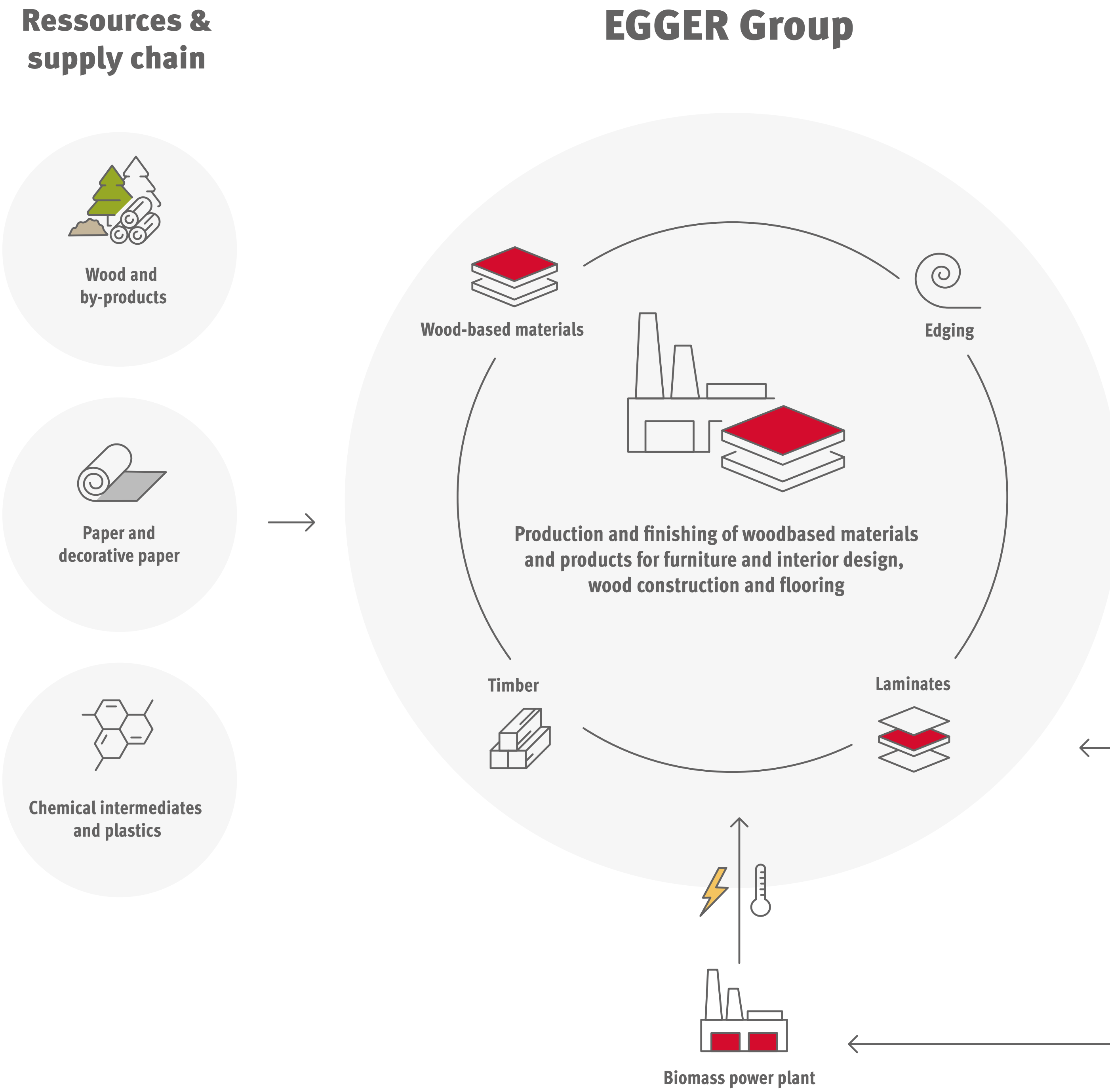
Austria	St. Johann in Tirol:	Particleboard (raw and laminated), furniture components, worktops, lightweight board, compact laminates, laminates
	Unterradlberg:	Particleboard (raw and laminated)
	Wörgl:	Thin particleboard (raw and laminated)
Germany	Brilon:	Particleboard (raw and laminated), MDF (raw and laminated), edgings, sawn timber, planed products
	Wismar:	MDF (raw and laminated), OSB, DHF, flooring, glue
	Gifhorn:	Laminates, edgings
	Bevern:	Thin MDF boards
	Marienmünster:	Lacquering
	Bünde:	Furniture components
	Markt Bibart:	Particleboard (raw and laminated)
France	Rion des Landes:	Particleboard (raw and laminated)
	Rambervillers:	Particleboard (raw and laminated), furniture components
Great Britain	Hexham:	Particleboard (raw and laminated), glue
	Barony:	Particleboard (raw and laminated)
Russia	Shuya:	Particleboard and thin particleboard (raw and laminated), worktops
	Gagarin:	Particleboard (raw and laminated), MDF (raw and laminated), flooring
Poland	Biskupiec:	Particleboard (raw and laminated), worktops
Romania	Radauti:	Particleboard (raw and laminated), OSB, glue
Turkey	Gebze:	Thermoplastic edgings
Argentina	Concordia:	Particleboard (raw and laminated), MDF (raw and laminated), moulding
USA	Lexington, NC:	Particleboard (raw and laminated)
Italy	Caorso:	Particleboard (raw and laminated)

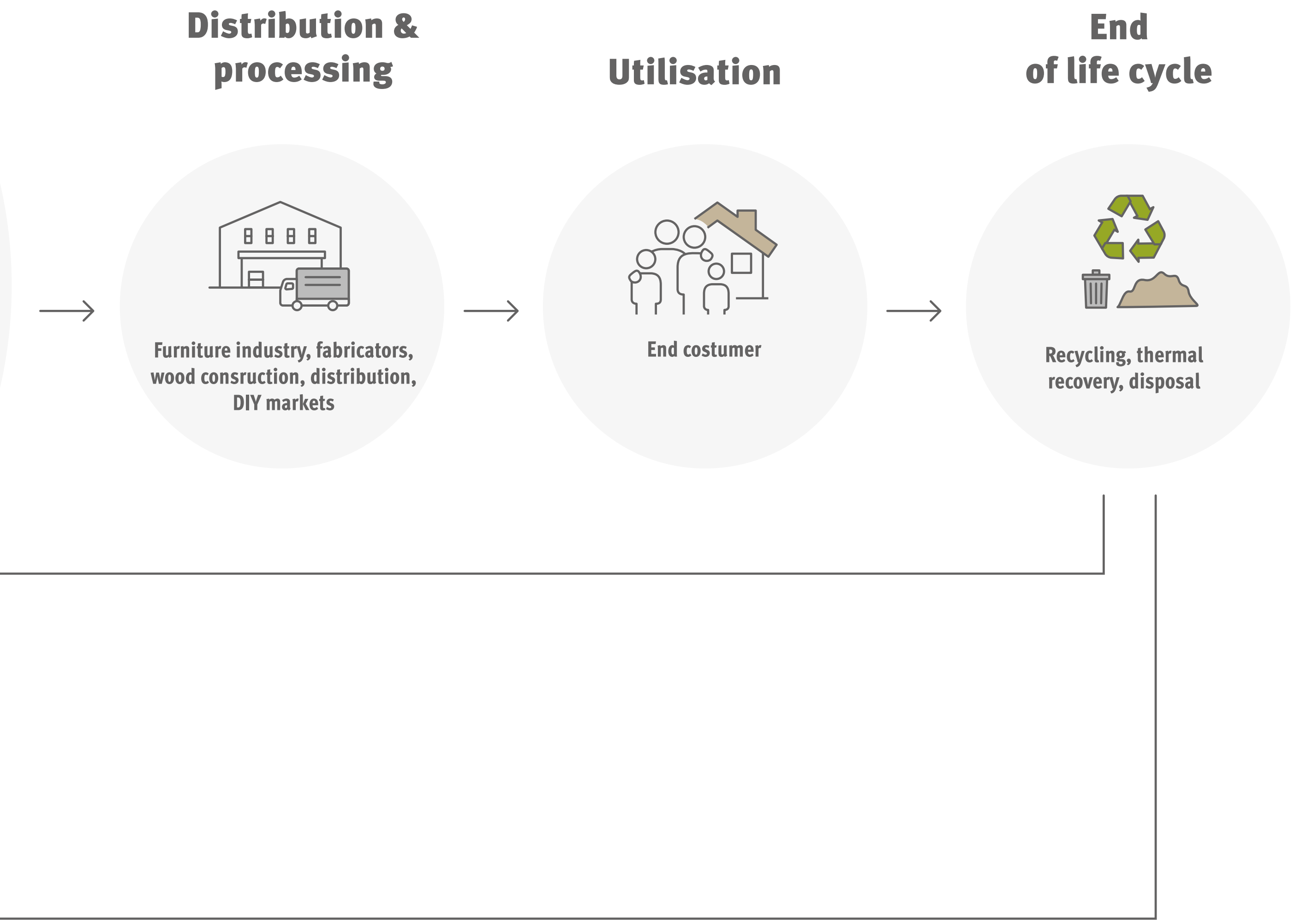
In addition to the products, we also offer our customers a wide range of services that simplify their work and create added value. In addition to routine personal advising, numerous innovative solutions are available to assist with processes that range from planning to product delivery.

Detailed information on our customer services in regard to EGGER's Decorative Collection 26+ can be found under **to.egger.link/services**

1.2 Value Chain

We view our value chain as a series of upgrading stages in the production process which start with the raw materials and move through various production steps up to the finished product, the usage phase and, finally, the end of the life cycle.





Distribution & processing

Furniture industry, fabricators, wood consruction, distribution, DIY markets

Utilisation

End costumer

End of life cycle

Recycling, thermal recovery, disposal

1.3 The EGGER Strategy 2030

In spring 2026, we revised our corporate strategy with the “EGGER Strategy 2030” and once again formulated a forward-looking strategy for the entire Group. It reflects our vision, our values, and our long-term goals. It provides the framework for our daily decisions and actions. It is divided into the following areas:

Sustainable international growth

- Growth strategy
- Innovation as a driving force
- Digitalisation

We produce responsibly in all our plants and inspire people all over the world with our products.

Family company

- Long-term orientation
- Best employer
- Stable financial basis

With our family-oriented corporate culture, we create an attractive and stable working environment.

MORE FROM WOOD.

Reliable partner

- High customer orientation
- Reliable availability
- Quality standards
- Sustainable forest management

We are a reliable partner and focus on long-term relationships and shared solutions.

Green industry

- Sustainable products
- Circular economy
- Renewable energy
- High industry standards
- Optimised logistics
- Climate goals and climate strategy

Sustainability is the fundamental guiding principle for our daily actions.

1.3.1 Our Business Model

We are an innovative manufacturer of wood-based materials. We market our comprehensive product portfolio for furniture and interior design, structural timber construction, and wood-based flooring worldwide. Customer centricity and a high level of service are our top priorities.

1.3.2 Family Business

Since its foundation in 1961, the family-owned company EGGER has developed from a Tyrolean particleboard producer into one of the world’s leading manufacturers of wood-based materials. The successful continuation of business operations as a family business is our central objective. **Sustainable preservation and further development for future generations** are at the forefront of our decisions.

EGGER is a strong corporate, employer and product brand. We focus all our activities on strengthening the **EGGER brand** and developing it in a targeted manner. We live by the values and attitudes that are anchored in our mission statement. At the same time, we pursue a global growth strategy characterized by a high degree of **entrepreneurial spirit and dynamism** . Our entire organization is geared towards long-term goal orientation, stability and cooperation. (See also Chapter 1.4. Corporate governance for information on the organizational and management structure)

As a sustainable family business, we offer **long-term prospects for employees** who would like to grow with us. This commitment includes a clear profile as an employer and professional recruiting, an attractive digital working environment for all employees as well as transparent wage and salary models. As a modern family business, we live by equal and life-phase-oriented working time and career models and place great value on equal opportunities, internal careers and support for women.

The **safety and health of** all people at our locations – employees and external partners alike – are our highest priority. We are implementing our “Zero Accidents” vision through clear and ambitious goals as well as concrete measures.

As an international company, we value and respect diversity and at the same time use the strength of the Group. We are united by the **shared EGGER Spirit**. Our values reflect our mindset. Perspective, humanity, and quality are our daily companions.

Stable Financial Basis

Our goal is profitable growth based on stable financial strength (credit rating). The financial goals defined by our strategy form the basis for issues involving the financial feasibility and profitability of investments and management decisions. We have defined the following medium-term **indicators** to implement and measure the attainment of goals:

- We achieve sustainable annual revenue growth of 5–10%.
- Our Group equity ratio remains at a stable level of above 30%.
- Our ratio of net debt to EBITDA group-wide is ≤ 3:1 in the medium and long-term.

Within the framework of **EGGER value management**, we are committed to the systematic and sustainable development of value over the medium and long-term. Our most important indicator for value-oriented management is CFROI (Cash Flow Return on Investment). As a sustainable, medium-term target, we have defined a minimum return of 10% (target rate) for all business units.

In addition to the protection of liquidity, the diversification of capital sources and financing instruments is a key goal for our corporate financing. Our **external financing** is based on three elements: bank financing, capital market financing and a factoring program. Communication with our financial stakeholders takes place through regular bilateral discussions, information events, and via the Credit Relations website at **to.egger.link/credit-relations**.

1.3.3 Reliable Partner

Our ambition is to be **the service leader** in our industry. In all our activities, we put the **customer at the center** of everything we do. We maintain an active strategic partnership with our customers. High product and service quality is essential for customer satisfaction. We support our customers with target group-specific services.

Delivery performance is part of our value proposition and a key focus area across the Group. We differentiate ourselves through reliably meeting our service commitments, transparent customer promises, and standardized, digitally supported order and delivery processes. High delivery performance strengthens trust, predictability, and reliability throughout the entire customer relationship. Our high **quality standards** extend across the entire customer experience and therefore encompass both product and process quality.

We connect the partners involved in the various processes along the value chain.

We are open to dialogue and transparently communicate our responsible business practices. We actively and specifically involve stakeholders in our activities.

We are strongly committed to **promoting sustainable forestry** and conserving natural resources. We ensure compliance with legal and social standards throughout our supply chains and rely on control measures carried out by independent third parties.

1.3.4 Industrial Excellence & Responsibility

With our strategies and products, we make a valuable contribution to a more sustainable future. **Sustainable business practices** reduce risks, lower costs in the medium term, increase trust in the company, and potentially drive greater growth. In this context, the **protection of the environment**, the conservation of natural resources, the reduction of fossil raw materials, and the use of efficient energy generation are particularly important to us.

We continuously **invest** in our plants to optimize our processes, introduce state-of-the-art production technologies, and meet customer needs. Our focus remains on sustainably optimizing the productivity of our facilities and processes. We deliberately differentiate ourselves from our competitors through high storage capacities in order to ensure **high availability** for our customers.

We are committed to the use of **renewable forms of energy** and are moving away from fossil fuels. By producing renewable energy ourselves, we aim to achieve the highest possible level of energy self-sufficiency. To this end, we continue to invest in biomass power plants, photovoltaic systems, and other forms of green energy.

We take our socio-political mission seriously and see the climate crisis as the most pressing problem of our time. We are committed to the **Net Zero target by 2050**. We have developed a comprehensive Group-wide approach to continuously reduce our climate-relevant emissions and achieve Net Zero by 2050. The path to achieving this goal will be implemented in stages. Therefore, we have defined key milestones for 2030:

- We will reduce direct emissions from our plants (Scope 1) by at least 30% by 2030.
- We will reduce indirect emissions from purchased energy (Scope 2) by at least 40% by 2030.
- We will reduce indirect upstream and downstream emissions (Scope 3) by at least 10% by 2030.

A core element of EGGER's sustainability strategy is **operating in closed-loop systems**. As a valuable resource, we give wood many lives, thereby conserving fresh resources. To secure the supply of recycled wood, we continue to invest in our own recycling collection sites (Timberpak) as well as recycling processing facilities at our plants. In this way, we want to increase the share of wood from the circular economy in our products.

We measure and evaluate the **environmental performance of our products** according to recognized standards. We monitor developments in the substitution of fossil raw materials and prioritize the use of renewable resources in our products and packaging. Our goal is for all products we manufacture to be recyclable at the end of their service life.

1.3.5 Sustainable International Growth

Growth Strategy

Our sales activities are focused on **Europe, the Americas, and Asia**. We pursue global growth with clear regional priorities and differentiated market strategies. Our **growth** is primarily generated by gains in market share, value-adding capacity investments, and targeted expansions of our value chain. To support continued growth, we continuously invest in expanding our upgrading capacities at our plants. Our primary objective is to utilize and market the invested **capacities** in a timely manner. This represents significant growth potential.

We evaluate **further growth opportunities** at existing as well as potential new sites. We explore acquisition opportunities to increase our market shares and complement our value chain in the areas of raw materials, products, and market access. In addition, we monitor markets in Asia to identify additional growth opportunities.

The key investment areas for expanding our existing locations include – in addition to capacity expansions and increasing the share of upgraded products – sustainability performance, automation, renewable energies (biomass), the circular economy (recycling), digitalization, material flow, and warehouse optimization.

Innovation & Digitalization as a Driving Force

We will strategically prioritize innovation and further strengthen our innovative capabilities. Through consistent measures, we aim to become **even more innovative** and sustainably increase both the number and the efficiency and success of our innovation projects. New developments and, especially, the further development of our products, processes and services protect our market position and form the basis for our long-term earning power. These projects are primarily guided by customer value as well as future-oriented topics that are important for our industry, such as climate neutrality, the environment and sustainability, and digitalization. (See also Chapter 4: R&D)

Digitalization across all areas of the company and throughout the entire value chain is a key factor for future business success and the foundation for growth. As a result, we are actively advancing automation, digitalization, and AI throughout our entire value chain and creating the conditions for digital growth. To achieve this, we are taking processes, decisions, and collaboration across the company and departments to a new level of performance and systematically leveraging synergies. Digitalization and **Artificial Intelligence** are strategic levers for us to increase productivity, innovation, service quality, and cost efficiency. Therefore, we consistently challenge and optimize our processes before adding additional resources. We improve the quality and speed of our decisions and unlock new knowledge.

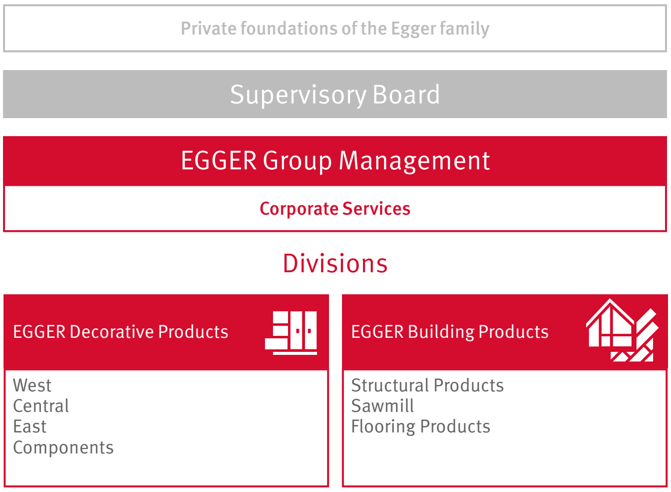
As an innovation driver in the industry, we invest in modern **IT systems**. We continuously improve our digital infrastructure to seamlessly integrate partners, applications and external platforms into our digital processes. Our goal is to make optimal use of the benefits of automation, digitalization, and new technologies such as AI. IT security has the highest priority across all internal areas and when integrating external partners in order to ensure business continuity.

1.4 Corporate Governance

1.4.1 Organizational and Management Structure

EGGER Holzwerkstoffe GmbH is the ultimate parent company of our Group. It includes companies in Austria, Germany, France, Great Britain, Russia, Romania, Poland, Italy, Turkey, Argentina and the USA, as well as various sales companies in Eastern Europe, Benelux, Scandinavia, Switzerland, South America and Asia, which are assigned to individual divisions for organizational purposes.

Organizational chart of Egger Holzwerkstoffe GmbH



The **Management Board** (Group Management) of the parent company, Egger Holzwerkstoffe GmbH, is made up of:

- Thomas Leissing (Chief Financial Officer EGGER Group (CFO) and Speaker of the Group Management)
- Frank Bölling (Chief Supply Chain Officer EGGER Group (CSCO))
- Michael Egger Jr. (Chief Sales Officer EGGER Group (CSO))
- Hannes Mitterweissacher (Chief Technology Officer EGGER Group (CTO))

Our Managing Board is supervised and advised on strategic matters by the **Supervisory Board**. On the occasion of his 75th birthday as of November 11, 2025, Fritz Egger stepped down from the Supervisory Board of the EGGER Group and handed over the chairmanship to Walter Schiegl. The Supervisory Board now consists of the following members: Walter Schiegl (Chairman of the Supervisory Board, independent), Dr. Robert Briem, Univ.-Prof. Dr. Ewald Aschauer (Chairman of the Audit Committee, independent), Michael Stiehl (independent), and Alfred Wurmbrand (independent). The members of the Management Board are appointed by the shareholders. The structure and level of Management Board remuneration are determined by the Remuneration Committee. The Remuneration Committee is comprised of members from the Supervisory Board. Cooperation between the Managing Board and Supervisory Board takes place in the form of quarterly Supervisory Board meetings that cover the budget and investments as well as monthly reporting.

We rely on management teams to manage our organizational units. One person is responsible in each case for Technology and Production, Sales and Marketing, Logistics, and Finance and Administration. This structure applies to **Group Management**, **division management** and all regional **plant management**. In addition, staff managers are responsible for the following areas: Technology, Production, Procurement, Marketing, Communications, Sales Controlling, IT, Logistics, Human Resources, Accounting, Treasury, Legal & Taxes.

1.4.2 Our Workforce

Our employees are the foundation of our success. We promote a safe, respectful, and performance-oriented working environment and aim to be among the most attractive employers in our relevant labor markets.

Modern, strategically aligned human resources management supports our corporate culture and the implementation of our goals.

The expertise, commitment, and teamwork of our employees are essential for sustainable business success. We support a corporate culture based on respect, diversity, and equal opportunities. The health, safety, and well-being of our employees have the highest priority.

The motivation and dedication of our employees are key factors in the successful further development of the company and sustainable growth.

The average number of employees in financial year 2025/26 was 12,014 (previous year: 11,860).
The breakdown by country is provided in the following section.

Employees by Country

	Status 30.04.2026	Annual average 2025/26	Annual average 2024/25	Annual average 2023/24	Annual average 2022/23
Austria	1,784	1,782	1,788	1,778	1,725
Germany (1)	3,302	3,341	3,338	3,236	3,029
France	1,008	1,000	991	959	929
Great Britain	897	900	902	852	812
Russia	1,299	1,320	1,222	1,175	1,188
Romania	956	954	940	899	896
Turkey	829	878	877	894	838
Argentina	508	495	502	520	503
Poland	558	564	571	544	539
USA	455	459	451	470	455
Italy (2)	321	322	278	239	75
EGGER Total	**11,917**	**12,014**	**11,860**	**11,566**	**10,987**

(1) Annual average 2023/24 for Germany includes data for new plant Markt Bibart from November until April 2024.
(2) Annual average 2022/23 for Italy is based on data from January up to April 2023.

Sustainable International Growth

Growing together. Today, our products already inspire people around the world. We have made massive investments in our plants in Europe and the Americas, and are proud of this excellent industrial base. Our plans call for further growth in the future based on the full utilization of our production capacity. Technological progress and digitalization will influence our sustainable international growth.

Photo: Andreas Jacob

2 Market Development and Financial Performance

2.1 Macroeconomic Environment

2.1.1 General Economic Conditions and Influencing Factors

Our business activities are closely linked to the development of the economy and the gross domestic product (GDP) in the countries where we are present. GDP growth influences the purchasing power and investment behavior of private households and businesses and, in this way, has an impact on our customers and how our business evolves.

The development of the construction industry and the resulting renovation activity (renovation cycles based on past construction) have a significant influence on the demand for wood-based materials. The development of new construction, in particular, has a direct impact on the demand for building products (OSB and sawn timber), while renovation is also an important factor for sales of our flooring products. Key customer groups for our decorative wood-based products are the kitchen and office furniture industries, whose business is heavily influenced by renovation and by residential and commercial construction. Important drivers for new residential construction include demographic developments, bank lending policies, interest rate trends and consumer confidence.

Business in the EGGER Decorative Products segment is heavily influenced, above all, by developments in the furniture industry, which is the most important customer for laminated wood-based materials.

Competition arising in the wood materials industry also has a significant impact on our business. New capacity or the shutdown of production sites or equipment can lead to major shifts in market shares and/or to a surplus or shortfall of market capacity and thereby have a substantial influence on market prices.

As an industrial company that uses substantial quantities of raw materials, we are also heavily dependent on the availability and price levels of key raw materials.

2.1.2 Global Economic Trends

During the reporting period, the global economy continued to be characterized by significant uncertainty, including an escalation of geopolitical tensions in the Middle East at the end of February 2026. While in the previous year positive factors such as technology-driven investment, relatively favorable financing conditions, and economic policy support largely offset the negative effects of higher trade barriers, the latest escalation represented an additional burden. Commodity markets, inflation expectations, and global financing conditions were particularly affected.

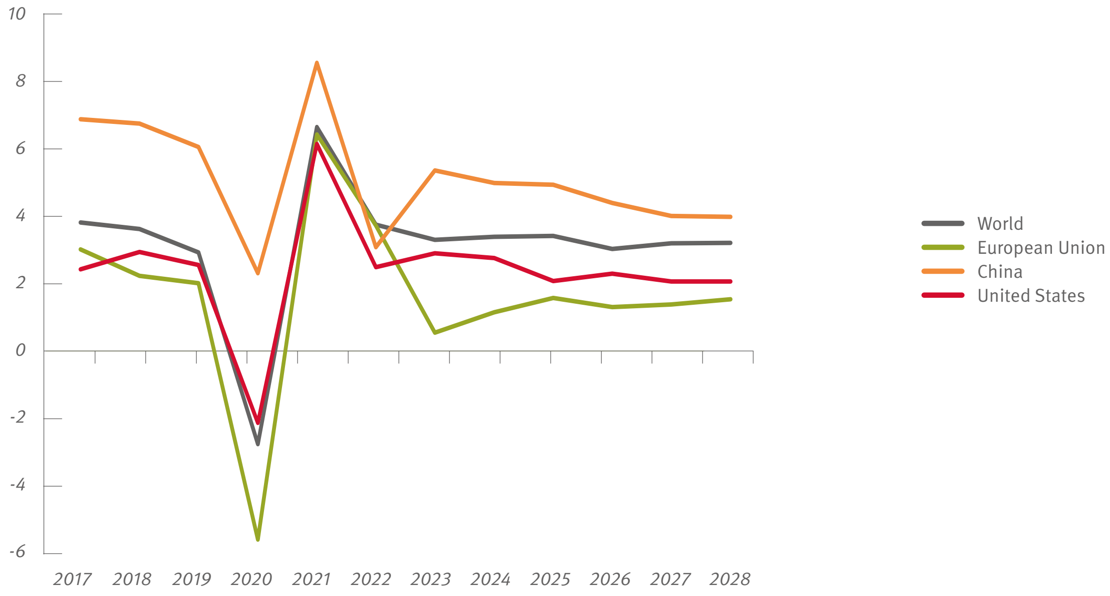
Assuming that geopolitical tensions remain contained and their economic effects diminish by the end of 2026, the International Monetary Fund (IMF) expects global growth of 3.1% in 2026 and 3.2% in 2027. This would be below the levels of previous years and below the long-term average. At the same time, it projected an inflation rate of 4.4% for 2026 and 3.7% for 2027.

Without additional geopolitical headwinds, higher growth would have been expected. Emerging and developing economies are particularly affected, especially commodity-importing economies facing existing structural challenges. Under adverse scenarios, growth could decline significantly more sharply and inflation could rise considerably.

Overall, downside risks prevail, particularly due to a possible escalation of geopolitical tensions, increasing trade conflicts, and regulatory and technological uncertainties. At the same time, opportunities arise particularly from investments in artificial intelligence and from structural reform measures in individual economies.

(Source: IMF World Economic Outlook, 2026/04)

GDP Development in Selected Regions-Countries (in %)



(Source: International Monetary Fund, World Economic Outlook Database, April 2026)

2.2 Branch Developments

2.2.1 Raw Material Supplies

A significant proportion of our total costs is attributable to raw materials and energy. Monitoring price developments for the most important raw materials in the procurement markets, as well as securing and continuously improving availability, are our top priorities. We manage and coordinate the key material categories, such as wood, chemicals, and paper, through centralized procurement. This function supports local plants in their purchasing activities and identifies and optimizes synergies across the Group. Raw material supplies are largely sourced from long-standing partners. Prices in raw material and energy markets developed differently during financial year 2025/26. Compared with the previous year, prices for wood and chemicals increased, while prices for paper and energy decreased slightly or remained stable. The supply of key raw materials such as wood, chemicals, and paper was ensured continuously at all plants.

Timber supplies

The most important area of our raw material procurement is wood supply. We rely on long-term partnerships and contracts with suppliers to secure and optimize supply. In addition, we develop our own backward integration strategies. These include operating our own sawmill, a short-rotation plantation, as well as companies involved in forest management and wood recycling. The price of wood increased across the Group in financial year 2025/26 compared with the previous year, with prices fluctuating differently across regions and plants. The generation of thermal energy has a long-term impact on wood prices. This includes biomass power plants, pellet production, and the generation of biofuels.

Chemical supplies

We cover a significant proportion of our demand for glue and impregnating resins through our own resin plants in Wismar (DE), Radauti (RO), and Hexham (UK). In the chemicals sector, prices increased across the Group. The military conflict in Iran and the resulting shortages and price increases in the chemicals sector were strongly felt throughout the industry. For EGGER, this resulted in higher procurement costs, extended delivery times, and additional cost pressure, particularly toward the end of the financial year.

Paper supplies

The third key factor in our raw material supply is base paper and decorative paper used for the production of coating materials. During the past financial year, paper prices declined slightly on average across the Group. We pursue a centralized procurement strategy in this area and seek to establish long-term contracts with leading suppliers.

Energy supplies

Electricity prices declined compared with the previous year. In financial year 2025/26, the price of purchased gas also decreased slightly. All of our major sites operate biomass power plants; consequently, the natural gas price has only a limited direct impact on us. Our goal is to largely decouple ourselves from fossil fuels while simultaneously promoting the cascading use of wood. This means that we first use wood as a material before utilizing it for thermal purposes. At our sites in Unterradlberg (AT), Wismar (DE), Brilon (DE), Radauti (RO), and Rambervillers (FR), we generate electricity in our own combined heat and power plants, enabling maximum efficiency in energy generation. At the St. Johann (AT) site, a power generation facility is currently being commissioned. Through numerous energy generation and optimization projects across the Group, we continue to reduce our dependence on fossil fuels. The installation of biomass power plants and photovoltaic systems is being advanced at several sites.

2.2.2 The Construction Industry in Europe

According to the findings of the 101st EUROCONSTRUCT Conference held in June 2026, the European construction industry is transitioning from a period of weakness toward a moderate recovery. Following largely stagnant development through 2025, growth is expected to resume from 2026 onward. Growth is forecast at around 2.0% and points to a more stable long-term development, albeit at a moderate pace overall.

Key growth drivers include the continued high investment requirements in residential construction, extensive infrastructure programs, and increasing investments in energy, digitalization, and security. These factors are expected to provide sustained support for the construction industry, although overall momentum remains limited.

In residential construction, which experienced a significant decline in recent years, a gradual recovery is expected from 2026 onward. This recovery is primarily supported by postponed construction projects being resumed and continued demand for housing. In contrast, non-residential building construction is expected to develop more cautiously, as private investment remains subdued.

Development across Europe present a mixed picture: while individual countries such as Spain and Poland are entering a growth phase earlier, construction activity in Germany remains comparatively weak. Overall, however, the European construction industry presents a moderately positive outlook.

(Source: EUROCONSTRUCT, June 2026)

2.2.3 Furniture Market

The development of the furniture industry in 2025 was generally weak to moderate across the key core markets.

In the **United States**, slight revenue growth was achieved; however, this remained well below the momentum seen in previous years. The main factors weighing on the market included persistently elevated interest rates, weak developments in the real estate market, and subdued demand for durable consumer goods. In contrast, online retail as well as lower-priced and price-sensitive market segments provided some stabilizing effects.

In **Europe**, the overall market environment was even more subdued. France recorded a further decline in furniture sales of approximately 1.8% in 2025, driven by weak construction activity, rising costs, and subdued consumer sentiment. Individual segments, such as kitchens, performed more steadily than the overall market. In the United Kingdom, demand largely stagnated, as limited real income growth, structural uncertainties, and weak construction activity constrained market development. The Polish furniture industry also experienced a slight slowdown. In addition to declining international demand, rising labor costs and increasing competitive pressure placed further strain on the sector.

For the coming twelve months, a cautious stabilization of market conditions is generally expected. In the United States, demand may improve slightly as interest rate pressures ease, while only moderate growth impulses are forecast for European markets. However, the development will continue to depend heavily on construction activity, consumer sentiment, and cost trends. Overall, the market environment remains characterized by elevated uncertainty.

(Sources: Statista, retail market data, Banque de France, industry statistics, meblepolska, industry reports, 2025; 2026 market outlooks – aggregated industry analyses)

2.2.4 Competitive Position

We are one of the leading companies in the wood materials industry. With our core products, we aim to secure a strong market position in all relevant markets. A wide-ranging product portfolio makes us a a full-service provider of decorative wood-based materials, structural wood construction, and flooring.

Despite a stagnant or only slightly growing market environment, we were able to further expand our market shares in the decorative products segment during the past financial year. Particularly positive developments were seen in Central and Eastern Europe and the United Kingdom, where we benefited from new coating capacities, as well as on the Iberian Peninsula, where economic momentum was comparatively stronger.

We were also able to strengthen our market position in the building products segment. This was partly attributable to the expansion of OSB production capacities at the Wismar site, which enabled us to tap into additional sales potential. In contrast, market conditions in the flooring segment remained challenging. Demand declined significantly, particularly in Central Europe, due to the continued weakness in construction activity and subdued consumer sentiment. Nevertheless, we succeeded in maintaining our sales volumes at a stable level and thereby further consolidating our market position.

(Source: B+L market data, EPLF)

With the launch of the new EGGER “Decorative 26+” collection at the beginning of 2026, we are creating targeted momentum in the contract business and opening up additional market potential. Furthermore, our consistent focus on delivery performance underscores our ambition to be the service leader in our industry.

2.3 Current Business Development 2025/26

2.3.1 Production Development

In financial year 2025/26, the utilization of our key production facilities was comparable to the previous year. As in the prior year, we again recorded positive growth in the area of our own resin production facilities. This was primarily attributable to the expansion of production capacity at the Wismar (DE) resin plant.

Raw Boards & Sawn Timber

Production of raw boards, including sawn timber, increased slightly to 10.9 million m^3. The increase compared with the previous year was mainly attributable to productivity improvements at our plants in Rambervillers (FR), Radauti (RO), and Hexham (UK). Due to the shutdown of the OSB plant in Wismar due to modernization purposes, OSB board production declined compared with the previous year.

Impregnates

The production volume of impregnated papers increased again during the year, from 1,141.0 million m^2 to 1,179.3 million m^2. The increase in production compared with the previous year was primarily driven by productivity improvements at existing facilities in Gifhorn (DE), Radauti (RO), and Hexham (UK).

Laminates

In financial year 2025/26, laminate production decreased by 3.6% to 42.6 million m^2, slightly below the previous year's level of 44.2 million m^2.

Production Development

		2025/26	2024/25	2023/24	Dev. in % 2026 to 2025
Rawboard incl. timber	m^3 mill.	10.9	10.8	10.4	0.8%
Impregnated paper	m^2 mill.	1,179.3	1,141.0	1,081.5	3.4%
Laminates	m^2 mill.	42.6	44.2	39.7	–3.6%
Glue	TO thsd.	546.7	506.6	472.0	7.9%

The raw boards produced during the reporting year were processed as follows:

- 376.5 million m^2 of laminated boards (–1.9% compared to 384.0 million m^2 in the previous year)
- 53.7 million m^2 of flooring (–0.3% compared to 53.8 million m^2 in the previous year)
- 40.5 million m^2 of furniture components and worktops (+9.0% compared to 37.2 million m^2 in the previous year)

2.3.2 Revenues

In financial year 2025/26, we generated consolidated revenue of EUR 4,264.7 million. Compared with the previous year (EUR 4,126.3 million), this represents a slight increase of 3.4%. This continued moderate revenue growth was mainly attributable to the challenging market environment in the furniture and construction industries. It impacted both the EGGER Decorative Products segment – particularly the Central and Western regions – and the entire EGGER Building Products segment.

2.3.3 Business Development 2025/26 by Segments

Decorative Products

With 84.2% of unconsolidated total revenue, the Decorative Products segment (products for furniture and interior applications) is by far our largest revenue-generating product area. Revenue in this segment amounted to EUR 3,794.9 million, representing a slight increase of 4.0% compared with the previous year. Given the challenging market environment, overall development was stable.

Building Products

With revenue of EUR 714.0 million, the Building Products segment accounts for 15.8% of unconsolidated total revenue. This represents a slight increase in revenue of 1.2% compared with the previous year. Our sawmill in Brilon (DE) and the flooring product area in particular continue to be significantly affected by the persistently challenging conditions in the construction industry. At the OSB plant in Wismar (DE), sales volumes declined due to extended downtime resulting from machinery modernization.

Revenues by segment/division

		2025/26	2024/25	2023/24	Dev. in % 2026 to 2025
Decorative Products	EUR mill.	3,794.9	3,647.7	3,629.0	4.0%
Building Products	EUR mill.	714.0	705.4	704.9	1.2%
Total (unconsolidated)	**EUR mill.**	**4,508.9**	**4,353.1**	**4,333.9**	**3.6%**
Consolidation (1)	EUR mill.	–244.2	–226.8	–201.4	–7.7%
Total	**EUR mill.**	**4,264.7**	**4,126.3**	**4,132.5**	**3.4%**

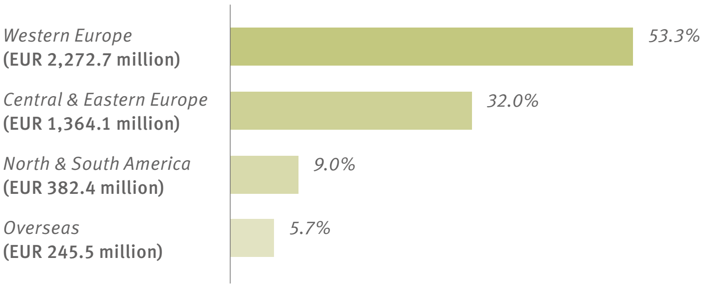
(1) Represents intersegment revenues; revenues within the individual segments are already consolidated.

Share of unconsolidated Revenues		2025/26	2024/25	2023/24
Decorative Products	%	84.2%	83.8%	83.7%
Building Products	%	15.8%	16.2%	16.3%
Total	**%**	**100.0%**	**100.0%**	**100.0%**

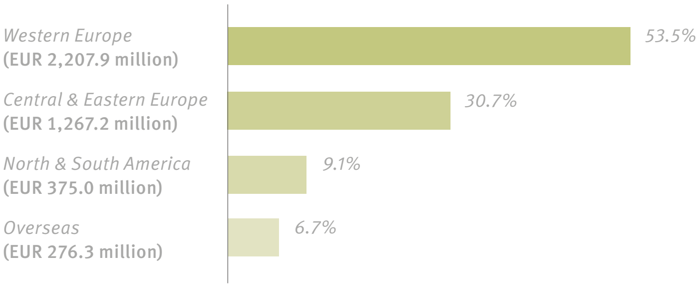
In financial year 2025/26, the main sales channels remained the trade and industry channels. The trade channel accounted for 55.0% (previous year: 53.6%) and the industry channel for 38.2% (previous year: 39.4%) of consolidated revenue. The share of revenue generated through the DIY sales channel remained in the single-digit range at 6.9% (previous year: 7.1%).

Despite our progressive internationalization, we are still active primarily on the wood-based materials market in Europe. Revenue is allocated geographically based on the locations of our customers across the following regions:

Revenue by Sales Region (FY 2025/26)



Revenues by Sales Region (FY 2024/25)



Western Europe is our most important geographic sales market. It comprises the sales regions “North-Western Europe,” “United Kingdom and Ireland,” “South-Western Europe,” and “Central-Southern Europe.” With a share of 53.3% of revenue, Western Europe again accounted for the largest proportion in financial year 2025/26 (previous year: 53.5%). Germany is particularly important in this respect given the size of its population and the furniture industry, which is heavily represented there.

The markets in **Central & Eastern Europe**, including Russia, generated a revenue share of 32.0% in financial year 2025/26 (previous year: 30.7%). Included here are the Czech Republic, Slovakia, Poland, Hungary, Romania, Bulgaria, Serbia, Croatia, Slovenia, Ukraine, Belarus, Latvia, Estonia, Lithuania, Turkey, Greece, the Middle East and Russia.

Non-European countries (North and South America as well as overseas markets) are becoming increasingly important. Currently, 9.0% of revenue was generated in **North & South America** (previous year: 9.1%). We summarize all other non-European and non-American sales markets in the **Overseas** segment. In these regions, we generated a revenue share of 5.7% (previous year: 6.7%). These revenues are always subject to exchange rate developments when translated back into euros and therefore fluctuate more significantly.

2.4 Earnings

2.4.1 Development of Earnings

Earnings indicators

		2025/26	2024/25	2023/24	Dev. in % 2026 to 2025
Revenues	EUR mill.	4,264.7	4,126.3	4,132.5	3.4%
EBITDA	EUR mill.	541.8	541.3	493.6	0.1%
EBITDA margin	%	12.7%	13.1%	11.9%	
EBIT	EUR mill.	210.9	208.0	152.8	1.4%
Financial results (1)	EUR mill.	–77.5	–68.4	–74.1	–13.3%
Profit before tax (PBT)	EUR mill.	133.3	139.6	78.6	–4.5%
Profit after tax (PAT)	EUR mill.	90.2	107.3	92.2	–15.9%

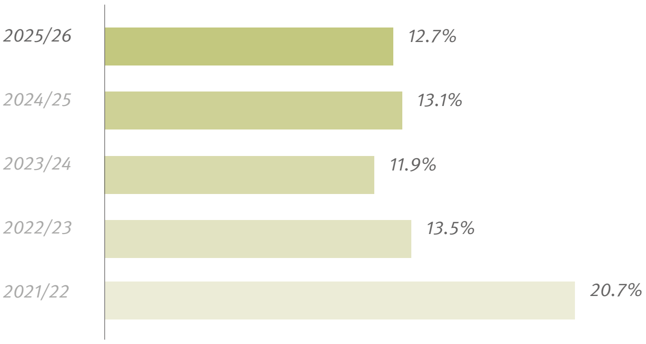
(1) Includes income from financial investments and associates

The operating result (EBITDA, i.e., earnings before interest, taxes, depreciation, and amortization) of the EGGER Group amounted to EUR 541.8 million in financial year 2025/26, remaining at the previous year's level (EUR 541.3 million).

The Decorative Products segment recorded a slight decrease in EBITDA of 2.1% to EUR 544.9 million (previous year: EUR 556.7 million), despite the increase in revenue. In the Building Products segment, EBITDA amounted to EUR –3.1 million (previous year: EUR –15.4 million). A key influencing factor across all markets was the continued weakness of the construction industry. The resulting subdued demand led to significant price pressure, which had a negative impact on our margins – particularly in the Decorative Products segment in the Central European region and in the Building Products segment in the sawn timber and flooring areas.

The operating EBITDA margin was 12.7% in financial year 2025/26, slightly below the previous year's level (13.1%).

EBITDA margin



Operating earnings before interest and taxes (EBIT) amounted to EUR 210.9 million (previous year: EUR 208.0 million). Earnings before taxes amounted to EUR 133.3 million (previous year: EUR 139.6 million). After the deduction of income taxes, net profit amounted to EUR 90.2 million (previous year: EUR 107.3 million). Details on income taxes are provided in the notes under (15).

Development of Earnings by Segment

		2025/26	2024/25	2023/24	Dev. in % 2026 to 2025
Decorative Products	EUR mill.	544.9	556.7	500.3	–2.1%
Building Products	EUR mill.	–3.1	–15.4	–6.7	79.8%
Total	**EUR mill.**	**541.8**	**541.3**	**493.6**	**0.1%**

Development of Earnings in the EGGER Decorative Products Segment

The EBITDA of our EGGER Decorative Products segment, which comprises the West, Central, and Eastern regions as well as the Components area, amounted to EUR 544.9 million. This represents a decrease of 2.1% compared with the previous year (EUR 556.7 million). Earnings development also varied across the individual regions and areas. The Central region recorded the largest decline, as the continued weak performance of the furniture and kitchen industries was most strongly reflected in this region. A decrease was also recorded in the West region, although to a lesser extent. In contrast, the Eastern region – particularly the Unterradlberg (AT) and Biskupiec (PL) plants – as well as the Components area, were able to increase EBITDA.

Development of Earnings in the EGGER Building Products Segment

The EBITDA of the Building Products segment amounted to EUR –3.1 million and was therefore negative again (previous year: EUR –15.4 million). This continued weak earnings development was primarily attributable to the persistently challenging market environment in the flooring sector. The current difficult conditions in the construction industry and the resulting low demand for building products also had a negative impact on our sawmill in Brilon (DE). The earnings situation at the two OSB plants in Radauti (RO) and Wismar (DE) developed more positively, although still at a low level. The latter was also negatively affected by extended downtime due to planned modernization measures.

2.4.2 Financial Result

The financial result (including the result from financial assets and investments accounted for using the equity method) amounted to EUR –77.5 million in financial year 2025/26 (previous year: EUR –68.4 million). The interest rate cuts in the Eurozone since fall 2023 had a dampening effect on interest expenses throughout the financial year, with a time lag due to the underlying interest rate fixing mechanisms. Given relatively stable debt levels, this positive effect resulted in a noticeable reduction in interest expenses compared with the previous year. In contrast, the negative foreign exchange result had an adverse impact, particularly due to exchange rate losses resulting from the depreciation of the ARS. In addition, the positive valuation effects from the previous year arising from the development of the RUB exchange rate against the EUR were significantly lower in the reporting period. Overall, the positive effects from lower interest expenses outweighed the negative currency effects. The result from financial assets and investments accounted for using the equity method amounted to EUR +0.4 million in financial year 2025/26 (previous year: EUR +16.2 million). Compared with the previous year, the result from investments accounted for using the equity method was significantly lower in the reporting period in particular.

2.4.3 Tax Result

In financial year 2025/26, income tax expense amounted to EUR 43.1 million (previous year: EUR 32.3 million), resulting in an effective tax rate of 32.3% for financial year 2025/26 (previous year: 23.1%). The tax expense resulted from the operating result and was primarily attributable to the impairment of deferred tax assets relating to trade taxes, effects from tax audits, changes in deferred tax assets due to changes in tax rates, improved earnings forecasts, and the utilization of foreign losses in Austria. A detailed overview of the income tax calculation is provided in the notes to the consolidated financial statements under (15) “Income Taxes.”

2.5 Financial Position

2.5.1 Financing and Treasury

The primary objectives of our Group's financial management/treasury are to **limit financial risks** to the balance sheet (liquidity and default risks) and to **maintain the Group's earning power** (currency, interest rate, exchange rate and price risks) while ensuring sufficient solvency at all times and minimizing financial expenses.

Risk limitation does not mean complete exclusion, but rather the **economically sensible management** of financial risks within the scope of action defined by comprehensive financial management guidelines and operational guidelines.

In addition to managing financial risks, a key objective is to ensure and diversify external sources of financing. This creates the necessary conditions for the continued development of the EGGER Group through organic growth and acquisitions.

Themostimportant **treasuryindicators** for the EGGERGroup are the debt repayment period (net debt/EBITDA) and the equity ratio (equity balance sheet total), which are monitored on a regular basis. EGGER has set the following targets for its **internal** strategicgoals, which are also used to measure results at the Grouplevel: an equity ratio of at least 30% and net debt/EBITDA of less than three years over the long-term.

The Treasurymetrics/financial covenants contractually agreed with **external** financing partners are more conservative than the internal target values. For the net debt/EBITDA ratio, a maximum permitted value of up to 3.75 years applies, while a minimum equity ratio of 25% has been agreed.

For further information on the contractual agreements regarding compliance with financial metrics (financial covenants) in loan agreements, please refer to Note (27) in the consolidated financial statements.

Equity Ratio

Key Treasury Indicators		**30.04.2026**	**30.04.2025**	**30.04.2024**
Equity ratio	%	41.6%	42.8%	43.5%
Net debt / adjusted EBITDA	years	2.62	2.66	2.66

As of April 30, 2026, the debt repayment period remained virtually unchanged at 2.62 years compared with the previous year (2.65 years). This was primarily due to a reduction in net debt of EUR 23.8 million, or 1.7%, while EBITDA remained stable (+0.1% compared with the previous year).

Although equity (including grants) increased as a result of the positive net result for the year, this effect was partly offset by distributions and negative translation differences, which reduced equity. As the increase in equity was lower than the growth in total assets, the equity ratio decreased from 42.8% to 41.6%.

2.5.2 Financing Analysis

In the strategic direction of our corporate financing, the long-term safeguarding of liquidity, the diversification of capital sources and financing instruments, and the preservation of financial flexibility are key priorities. An essential element of our financing strategy is the use of generated free cash flow to finance growth investments and thereby support sustainable growth from our own resources.
Derivative financial instruments are only used to hedge risk positions from underlying transactions. Detailed information on derivatives is provided in the Notes.

External financing in the EGGER Group follows a **three-pillar model**:

First Pillar: Bank Financing

The main building blocks of this financing are syndicated bank loans and committed credit lines (for strategic liquidity protection), which are concluded with a selected circle of core banks.

At the end of October 2025, a EUR 250 million bullet syndicated financing facility with EGGER's core banks was concluded and drawn down. The facility carries a variable interest rate and has a maturity date of October 31, 2030.

The committed syndicated credit facility was temporarily utilized during the reporting period and subsequently repaid. As of April 30, 2026, committed undrawn credit facilities amounting to EUR 400 million remained unchanged and represented a significant component of the strategic liquidity reserve. The remaining term as of April 30, 2026 was 2.5 years.

The respective agreements for one credit and the committed credit line link part of the interest margin to the development of the sustainability rating (ESG Corporate Rating) issued by ISS ESG for the EGGER Group.

Second Pillar: Capital Market Financing/Promissory Note Loans

Our Group has successfully used the capital market as a financing source for many years through the issue of bonds and the placement of promissory note loans. No bonds are outstanding at the present time. We have also used the promissory note market as a financing source on a regular basis since 2014.

In March 2026, Egger Holzwerkstoffe GmbH successfully completed its sixth promissory note loan transaction, placing promissory note loans in several fixed-rate and floating-rate EUR tranches with maturities of three, five, and seven years for a total volume of EUR 275.0 million. The transaction further strengthened the Group's long-term financing and continued the strategic diversification of its funding sources.

As of April 30, 2026, promissory note loans with a total nominal amount of EUR 799.5 million were outstanding in several fixed-rate and floating-rate EUR tranches with varying remaining maturities. According to the agreement, part of the interest margin for two promissory note loan transactions is currently linked to the development of the EGGER Group's sustainability rating (ESG Corporate Rating) from ISS ESG.

Third Pillar: Factoring Programs

EGGER continues to work with two factoring programs, under which receivables are sold according to actual sales. By extending its two factoring financing agreements, the Group secured this financing pillar and continued it unchanged as an integral component of its financing structure. As of April 30, 2026, the multi-year committed factoring financing agreements had remaining terms of 1.7 and 2.8 years, respectively.

Maturity profile: Financial Liabilities

		30.04.2026	30.04.2025	30.04.2024
Remaining term over 5 years	EUR mill.	232.7	345.1	236.6
Remaining term 1 - 5 years	EUR mill.	1,413.8	1,074.0	1,193.0
Remaining term under 1 year	EUR mill.	200.1	339.8	134.3
Total	**EUR mill.**	**1,846.6**	**1,758.9**	**1,563.9**

2.5.3 Cash Flow Development

Cash Flow Statement

		2025/26	2024/25	2023/24	Dev. in % 2026 to 2025
Gross Cash Flow	EUR mill.	486.5	504.6	438.3	−3.6%
Cash Flow from changes in net current asset	EUR mill.	47.1	−109.5	−91.9	143.0%
Cash Flow from operating activities	EUR mill.	533.6	395.1	346.4	35.1%
Cash Flow from investing activities	EUR mill.	−423.9	−408.5	−614.4	−3.8%
Cash Flow from financing activities	EUR mill.	5.1	83.8	73.7	−93.9%
Net change in cash and cash equivalents	**EUR mill.**	**114.7**	**70.4**	**−194.3**	**63.0%**

Based on gross cash flow and after the inclusion of changes in net working capital, cash flow from operating activities totaled EUR 533.6 million in the current financial year (previous year: EUR 395.1 million).

Cash flow from investing activities (including acquisitions) totaled EUR −423.9 million, compared with EUR −408.5 million in the previous year. Investments were made across nearly all production sites and primarily related to investments in value-added processing capacities, recycling facilities, warehouse capacity, energy infrastructure, and the modernization of our OSB site in Wismar (DE). In addition, further expansion measures were implemented at our Markt Bibart (DE) site, while the expansion of our Caorso (IT) site continued.

Cash flow from financing activities amounted to EUR 5.1 million.

Free Cash Flow Statement

		2025/26	2024/25	2023/24	Dev. in % 2026 to 2025
Cash Flow from operating activities	EUR mill.	533.6	395.1	346.4	35.1%
Cash Flow from investing activities	EUR mill.	−423.9	−408.5	−614.4	−3.8%
+ Cash Flow from Growth Investments incl. Cash out for the acquisition of subsidiaries	EUR mill.	346.9	324.5	455.0	6.9%
Free Cash Flow	**EUR mill.**	**456.6**	**311.1**	**187.0**	**46.8%**

In the financial year 2025/26, free cash flow (cash flow from operating activities less cash flow from investing activities plus cash flow for growth investments, including cash outflows for acquisitions) amounted to EUR 456.6 million, an increase of 46.8% compared with the previous year's EUR 311.1 million. In principle, this amount is available to finance future investments without the need to obtain additional external financing.

2.5.4 Investments

During the financial year 2025/26, investments in property, plant and equipment, intangible assets, and acquisitions increased by 3.5% compared with the previous year, reaching EUR 450.1 million (previous year: EUR 435.0 million). Of this amount, EUR 103.2 million (previous year: EUR 110.6 million) related to maintenance investments.

The difference between cash flow from investing activities and the additions to non-current investments resulted from non-current asset additions which will become cash-effective at a later date, from the capitalization of rights of use under IFRS 16, from changes in the scope of consolidation and from differences between various exchange rates on the balance sheet date and the average exchange rates as well as from payments made for the acquisition of equity-accounted investments.

Investments

		2025/26	2024/25	2023/24
Maintenance investment	EUR mill.	103.2	110.6	113.7
Growth investment	EUR mill.	339.2	320.8	353.5
Cash out for the acquisition of subsidiaries	EUR mill.	7.7	3.7	101.5
Total Investments	**EUR mill.**	**450.1**	**435.0**	**568.6**

Compared with the previous year, EUR 346.9 million (previous year: EUR 324.5 million) was invested in growth investments, including cash-out acquisitions, during the financial year 2025/26. The majority of this amount related to the expansion of our site in Markt Bibart (DE). Additional investments were made in the modernization of the OSB plant and the expansion of the glue factory at our Wismar (DE) site. Investments were also made at other sites in circular economy initiatives, optimized logistics, and energy efficiency. Particular mention should be made of the new combined heat and power plant in St. Johann in Tirol (AT), which makes the site largely independent of fossil fuels.

Investments by Segment

		2025/26	2024/25	2023/24
Decorative Products	EUR mill.	381.6	370.4	491.7
Building Products	EUR mill.	68.5	64.6	76.9
Total Investments	**EUR mill.**	**450.1**	**435.0**	**568.6**

2.5.5 Cost of Capital

The cost of capital (WACC = weighted average cost of capital) used in EGGER's value management reflect the return expected on equity and debt financing. This cost of capital (WACC) is calculated from the weighted average cost of equity and debt. The after-tax WACC for the EGGER Group amounted to 7.08% in the financial year 2025/26 (previous year: 7.57%). The local WACC rates for individual countries are calculated in the respective local currencies and adjusted for inflation differentials and country risk premiums.

2.5.6 EGGER Value Management

From a financial point of view, EGGER's value management is based on a simple and transparent, yet meaningful method. It focuses on the sustainable increase in cash flow (EBITDA) in relation to historical capital employed, the CFROI (cash flow return on investment; return on capital employed at cost).

The CFROI is one of the most important performance indicators in asset-intensive companies and is used to measure the profitability of the capital provided. As a sustainable strategic target, EGGER has defined a minimum return of 10% (target rate) for all areas of the company.

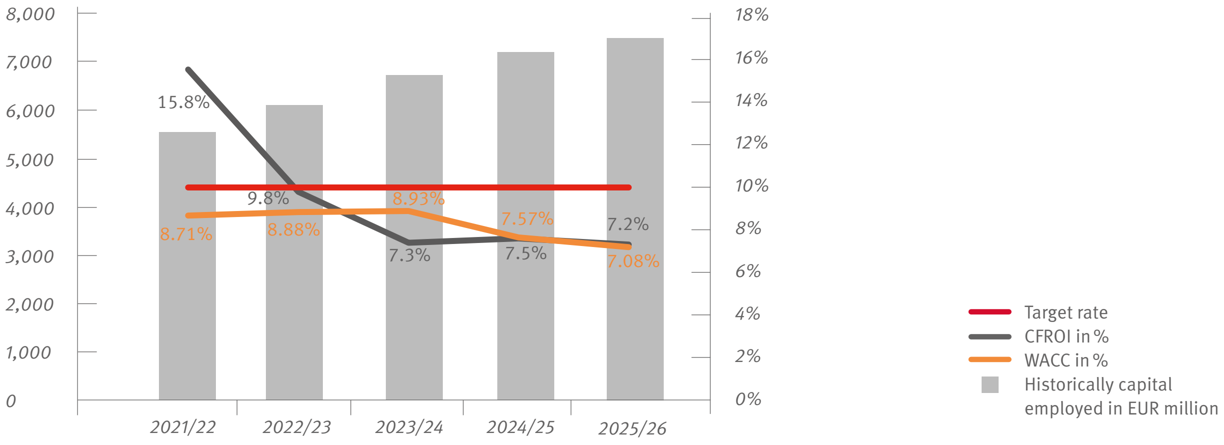
CFROI

Value Management		2025/26	2024/25	2023/24	Dev. in % 2026 to 2025
EBITDA	EUR mill.	541.8	541.3	493.6	0.1%
Historical capital employed	EUR mill.	7,479.4	7,179.8	6,738.3	4.2%
CFROI	%	7.2%	7.5%	7.3%	

Calculation of CFROI

$$\text{CFROI} = \frac{\text{EBITDA}}{\text{Hist. capital employed}}$$

Target: CFROI ≥ 10%



At 7.2%, the Group's CFROI in the financial year 2025/26 was slightly below the previous year's level and also below our long-term target rate of 10%. This continues to reflect the challenging market environment and ongoing global crises. Invested capital accumulated over time increased by 4.2% in the last financial year, reflecting our growth strategy. However, in the medium and long term, our most recent investments are expected to contribute to an increase in EBITDA and therefore to the CFROI rate. As a result, our target of achieving a CFROI rate of 10% remains unchanged.

2.6 Asset Position

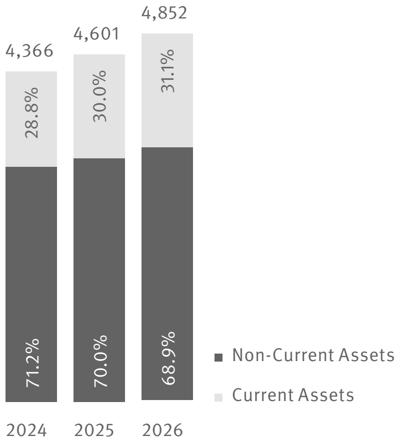
2.6.1 Analysis of Balance Sheet Structure

In the financial year 2025/26, total assets increased from EUR 4,600.8 million in the previous year to EUR 4,852.3 million (+5.5%).
This increase was primarily attributable to higher non-current property, plant and equipment, as well as increases in inventories and cash and cash equivalents.

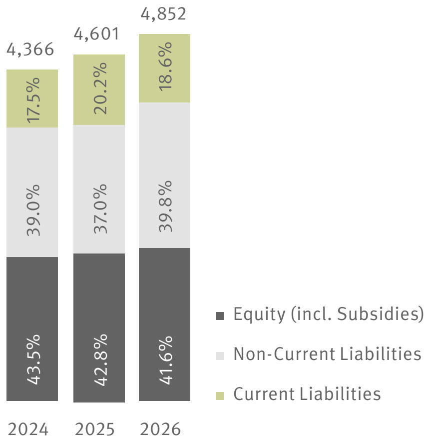
Balance Sheet Development

		30.04.2026	30.04.2025	30.04.2024	Dev. in % 2026 to 2025
Non-current assets	EUR mill.	3,342.5	3,220.7	3,109.2	3.8%
Inventories	EUR mill.	747.7	708.9	642.0	5.5%
Receivables	EUR mill.	209.9	212.6	195.4	–1.3%
Cash and cash equivalents	EUR mill.	428.8	317.3	251.8	35.1%
Other current assets	EUR mill.	123.4	141.3	167.7	–12.7%
Balance sheet total	**EUR mill.**	**4,852.3**	**4,600.8**	**4,366.0**	**5.5%**
Equity (including subsidies)	EUR mill.	2,016.5	1,968.6	1,897.1	2.4%
Provisions	EUR mill.	148.5	154.6	163.1	–3.9%
Non-current financial liabilities	EUR mill.	1,646.5	1,419.1	1,429.6	16.0%
Current financial liabilities	EUR mill.	200.1	339.8	134.3	–41.1%
Other liabilities	EUR mill.	840.7	718.7	741.9	17.0%

Balance Sheet Development –
Assets (EUR mill.) as of April 30

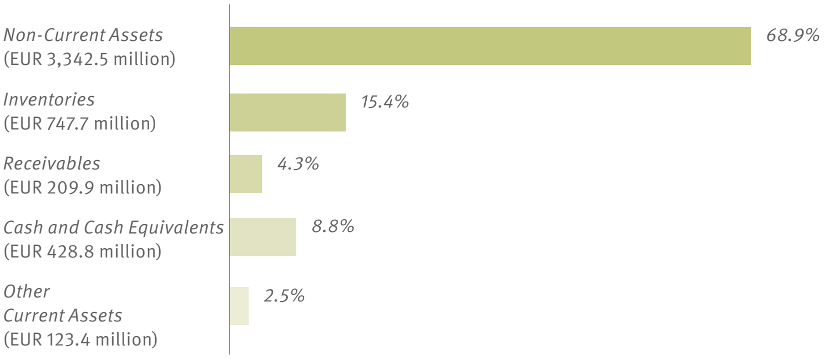


Balance Sheet Development –
Equity & Liabilities (EUR mill.) as of April 30

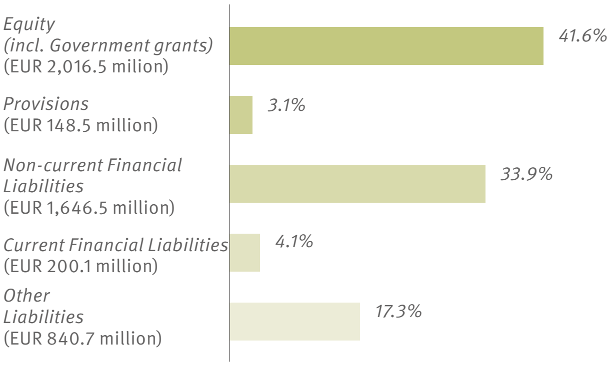


Non-current assets increased by 3.8% as a result of additions to assets and clearly demonstrate that we are continuing our long-term investment program without reduction. The high proportion of non-current assets, representing 68.9% of total assets (previous year: 70.0%), reflects the very high capital intensity of production processes typical for the industry.

Balance Sheet Structure – Assets as of April 30, 2026



Balance Sheet Structure – Equity and Liabilities as of April 30, 2026



2.6.2 Development of Working Capital

Working capital (inventories plus trade receivables less trade payables) decreased slightly from EUR 533.2 million as of April 30, 2025 to EUR 523.5 million as of April 30, 2026.

Working Capital		**2025/26**	**2024/25**	**2023/24**	**Dev. in % 2026 to 2025**
Inventories	EUR mill.	747.7	708.9	642.0	5.5%
+ Receivables	EUR mill.	209.9	212.6	195.4	–1.3%
– Trade payables	EUR mill.	434.1	388.3	419.8	11.8%
Working Capital	**EUR mill.**	**523.5**	**533.2**	**417.6**	**–1.8%**
Revenues	EUR mill.	4,264.7	4,126.3	4,132.5	3.4%
Working Capital in % of revenues	%	12.3%	12.9%	10.1%	

As of April 30, 2026, inventories increased by 5.5% compared with the previous year's figure of EUR 708.9 million, reaching EUR 747.7 million. This increase was primarily due to higher inventory levels and higher purchase prices for chemical raw materials.

Trade receivables amounted to EUR 209.9 million as of April 30, 2026, remaining at the previous year's level (previous year: EUR 212.6 million). The average collection period for customer receivables was approximately 34 days (previous year: approximately 33 days).

Trade payables amounted to EUR 434.1 million, representing an increase of 11.8% compared with the previous year's EUR 388.3 million, and remained at a normal long-term level. These are heavily influenced by payments related to currently ongoing investment projects.

2.6.3 Liquidity/Net Debt

Interest-bearing liabilities (financial liabilities) increased to EUR 1,846.6 million as of April 30, 2026 (previous year: EUR 1,758.9 million). They include a long-term financing component of 89.2% (previous year: 80.7%). All financing was concluded in euros. Net debt amounted to EUR 1,417.8 million as of April 30, 2026 (previous year: EUR 1,441.6 million) and was therefore at the previous year's level.

Net Debt

		30.04.2026	30.04.2025	30.04.2024	Dev. in % 2026 to 2025
Financial liabilities	EUR mill.	1,846.6	1,758.9	1,563.9	5.0%
Less liquid funds	EUR mill.	428.8	317.3	251.8	35.1%
Net Debt	**EUR mill.**	**1,417.8**	**1,441.6**	**1,312.2**	**–1.7%**

2.6.4 Equity (including Government Grants)

The positive annual result for the period of EUR 90.2 million, after taking into account currency translation effects (particularly negative effects from ARS, GBP, RON, and USD) and distributions, resulted in an overall increase in equity (including government grants) of 2.4%, from EUR 1,968.6 million in the previous year to EUR 2,016.5 million as of April 30, 2026. Taking into account recognized government grants, the equity ratio amounted to 41.6% (previous year: 42.8%).

2.6.5 Provisions and Other Liabilities

Provisions amounted to EUR 148.5 million as of April 30, 2026 and therefore decreased slightly compared with as of April 30, 2025 (EUR 154.6 million). Their share of total assets amounted to 3.1% (previous year: 3.4%).

Other liabilities increased by 17.0%, from EUR 718.7 million as of April 30, 2025 to EUR 840.7 million as of April 30, 2026, and primarily comprise trade payables and tax liabilities.

Industrial Excellence & Responsibility

As a manufacturing company we carry significant responsibility. Therefore, we embrace sustainable business practices in everything we do and assume economic, environmental and social responsibility in equal measure. In all these areas, we pursue clear objectives, implement measures, and transparently report on our performance. For us, sustainable action is by no means just a duty. Maintaining a focus on future generations is in fact our central purpose.

Photo: Ramon Haindl

3 Non-financial Report

3.1 Sustainability Management

3.1.1 Sustainability Governance

Corporate Sustainability Reporting

The central coordination unit for Corporate Sustainability Reporting has been organized as a separate department within Corporate Accounting/Controlling since the financial year 2021/22 and reports directly to the Chief Financial Officer EGGER Group (CFO). At the time of publication of the report, the Corporate Sustainability Reporting department consists of two full-time employees and two part-time employees. The framework conditions and regulatory requirements of the European Union (CSRD, ESRS) for sustainable corporate development are processed and anchored in the company at the Group level. The Corporate Sustainability Reporting Department also coordinates the agendas of the Sustainability Board.

Product Sustainability

Product sustainability issues (e.g., EPD, PCF, alternative binding agents, etc.) are dealt with by a separate Group function, Product Sustainability. All sites also have their own environmental and/or energy management teams. In Germany, there is a team working at regional level.

Sustainability Board

The Sustainability Board was founded in August 2022 as an interdepartmental committee with responsibility for sustainability issues of strategic relevance for the EGGER Group. The central focus of this committee is the implementation of the measures defined in our climate strategy. To reflect the high importance of our commitment to climate protection and to establish a more efficient structure for its implementation, the Sustainability Board was optimized in financial year 2025/26.
With Frank Bölling (Chief Supply Chain Officer EGGER Group (CSCO)) as a new member of the Sustainability Board, the entire EGGER Management Board (Group Management) is now represented on the Sustainability Board.
The previous members of the Group functions Supply Chain and Accounting/Controlling, as well as other specialist departments, remain available as required.
Therefore, the Sustainability Board consists of EGGER Management Board members and representatives from Corporate HR, Product Sustainability, Competence Center (Technology and Production), and Sustainability Reporting. Together, they cover all key areas: framework conditions and legislation for sustainable development, sustainability reporting, procurement of raw materials and energy, customer requirements for products, and responsibility for employees and society. The Board met three times during financial year 2025/26.

As the top-level authority, the Management Board (Group Management) is responsible for strategic and operational sustainability-related decisions.

The following simplified illustration shows the composition, areas of expertise and responsibilities of the Sustainability Board. The topics covered by the positions are listed below.

Sustainability Board

Thomas Leissing	Leadership of and responsibility for the Board
Hannes Mitterweissacher	Chief Technology Officer EGGER Group (CTO)
Michael Egger Jr.	Chief Sales Officer EGGER Group (CSO)
Frank Bölling	Chief Supply Chain Officer EGGER Group
Corporate HR	Employees, society, social responsibility
Product Sustainability	Customers, products, market, competitors
Competence Center	Engineering/Production, Raw Materials and Energy Procurement
Sustainability reporting	Legal requirements, sustainability reporting, and Board coordination (minutes, meetings)

Responsibilities of the Sustainability Board

- Pursuing the framework conditions at EU level that have been defined to transform the economy through concrete CO_2-reducing measures, technical innovations and specific climate solutions, with the goal of reaching Net Zero (e.g., Green Deal, CSRD, ESRS, …)
- Monitoring customer requirements (decarbonization along the value chain, requirements for purchased products (e.g., recycled wood content, Product Carbon Footprint))
- Preparing facts for decision-making and the development of proposals for the Managing Board (Group Management)
- Informing the plant and division managers about the decisions made

3.1.2 Stakeholder Approach

The objective of the stakeholder approach is to achieve a balance between the different interests of stakeholders in order to ensure long-term success and sustainable corporate governance. A selection of these objectives is presented below:

- Identification of demands on the company and their development as a basis for decision-making on corporate orientation
- Encouraging open communication
- Identification of potential risks
- Avoidance of one-sided perspectives
- Creation of clarity
- Creation and strengthening of trust

Details on the instruments and intervals for stakeholder engagement can be found in the table on the following page.

Stakeholder Categories

We use various approaches to record the interests of stakeholders:

Type of stakeholder group	stakeholder group	Tools & frequency for integrating interests
internal	Owners	ongoing informal contact through an office workplace at the headquarters in St. Johann in Tirol (AT)
internal	Supervisory Board	formal Supervisory Board meeting once every quarter
internal	Employees	annual employee discussions with managers; regular employee surveys conducted by an independent provider
external	Suppliers	ongoing informal contact via central purchasing departments (Chemicals, Paper, Technology) and decentralized Wood Procurement
external	Customers	ongoing informal contact via personal visits from field sales force, internal sales team, hotlines and service centers, customer portal on the website; traceability of interests via CRM system; systematic analysis of customer satisfaction (every 3-5 years); newsletter (e.g., information about new product features)
external	The public and civil society, Neighbors and Citizens	living near the operating sites: regular open house, plant tours by appointment; for greenfield investments and significant structural and operational changes: early dialog with stakeholders through information events and with the offer to visit comparable existing sites; incident management system for recording residents' complaints
external	Banks, Investors and Capital markets	regular, institutionalized, face-to-face dialogs and bank days between the CFO, the Group Treasury department and the core banks; ongoing informal communication with credit analysts on ESG and business-relevant topics; monitoring of the development of regulatory requirements in the ESG area through meetings with consultants and in professional associations; providing formalized information to the broad investor and capital market via EGGER's Credit Relations website
external	Authorities & legislators	emissions reports from the power plants via the online reporting system to the local authorities for each site; in the case of changes at the site: dialog with the local authorities; regular contact with the local authorities with regard to prescribed inspections
external	NGOs	ongoing informal contact through responses to inquiries; structured dialogue formats via industry NGO forums organized by the associations

3.1.3 Materiality Analysis

Selection of Material Topics

The materiality analysis determines the topics that are crucial for the company's sustainability performance.

The material topics that were identified in 2017 and combined into 16 topics during 2019 were surveyed again in the financial year 2021/22.

In the financial year 2023/24, the identification of the material topics within the framework of a double materiality analysis based on European Sustainability Reporting Standards (ESRS) was carried out with the support of an external consulting firm for the first time. The findings from this were also used to update the material topics in accordance with GRI. The analysis took place in internal workshops and covered the value chain and material topics. As part of these workshops, not only the company’s impact on society and the environment (inside-out) but also the financial impact of sustainability topics on the company (outside-in) was assessed, whereby only the inside-out perspective is relevant for the materiality assessment in accordance with GRI 3. In conclusion, stakeholders were included through structured interviews. These surveys were also used to update the material topics under GRI.

Internal Workshops

EGGER Value Chain

The first step involved a detailed description of the raw particleboard value chain together with specialists and an external consulting firm. Further processes, like upgrading and supplementary activities, were then analyzed and documented. Based on EGGER’s value chain, the material topics (environment, social, governance; ESG) were determined in a materiality analysis.

Materiality Analysis

The participants in the one-day workshop included managers and specialists from various departments, a representative of the EGGER Management Board (Group Management), the EGGER Sustainability Reporting Team and members of staff from an external consulting firm. To optimally evaluate the effects on the respective subject blocks (E, S and G), the participants were assigned to groups based on their professional expertise.

The evaluation of each of our material topics was based on an exact description of the issue in question.
The evaluation is calculated as the mean value between

- Severity (e.g., to what extent is the quality of life of the respective stakeholders affected?) Scale from 1 to 5: "1" = no impact; "5" = major impact, e.g., has become a lifelong invalid
- Scope (e.g., how many people are affected?) Scale from 1 to 5: "1" = local level "5" = global level)
- Irreversibility (scale from 1 to 5: "1" = can be remedied very easily with (very) little effort; "5" = cannot be remedied)

In addition to the mean value as explained above, we then awarded a figure for the probability of occurrence (Scale from 1 to 5: "1" = unlikely; "5" = frequent).
The evaluation was carried out for all three defined time horizons (short, medium and long term). The time horizon with the highest mean value was used for further evaluation.
The results were documented and reviewed for plausibility by the EGGER sustainability team.

Interim Results

The topics addressed in the internal workshops were then divided into three groups:
- Material Topics
- Immaterial Topics
- Topics on the materiality threshold

In the next step, the topics along the materiality threshold (overlapping topics) were subjected to a detailed evaluation through a stakeholder survey.

Stakeholder Inclusion

The interim results were validated in a total of more than ten in-person stakeholder interviews. Stakeholders from all different areas were invited to take part:
- Owners and Supervisory Board representatives
- Employees and employee representatives
- Customers, suppliers and banks
- Public authorities, NGOs and neighboring residents

The interviews (personal or via video conference) were carried out by means of a structured questionnaire and focused on the overlapping topics. All issues along the materiality threshold were discussed in detail with the stakeholders to obtain their opinions and evaluation. All topics assessed as material or immaterial were discussed with the stakeholders and any missing issues were identified.
The stakeholder evaluation of the overlapping topics flowed into the final results at 50%.

Final Check of Results

As an additional validation loop, the results were verified by three specialist departments:
- Risk Management
- Accounting
- Controlling

The specialist departments made no changes to the materiality topics. In conclusion, the results were presented to and discussed with the workshop participants, Dr. Thomas Leissing (Chief Financial Officer EGGER Group (CFO) and Speaker of the Group Management) and the Chairman of the Audit Committee. There were no objections and the results were then finalized.

Update 2025/26

In financial year 2025/26, an assessment was performed to determine whether the topics previously reported continue to qualify as material in accordance with GRI 3 or whether adjustments are required:
- Only previously reported (sub-)topics were assessed.
- No new topics were identified or added.
- No new stakeholder survey was conducted.
- The assessment was based on the existing GRI topics and their content in the Non-Financial Statement.

The proposed changes were discussed with the Head of Accounting/Controlling and ultimately coordinated with and approved by the CFO of the EGGER Group.

The following (sub-)topics are no longer reported:
- Noise and Odor Emissions
- Affected Communities
- Regional Value Creation
- Our Raw Materials and Suppliers

- Donation Activity
- Our Quality Management
- Control of Pollutants in Products
- Foreign Trade Law
- Special topic: Impact of the Russia-Ukraine conflict

The subsection “Regionally sourced wood” and the Chapter “3.5.2 Our due diligence system for tracing the origin of wood” were consolidated under Chapter “3.2.7 Use of wood from sustainable sources.”
The subsection “Carbon storage: From forest to wood product” was moved to Chapter “3.2.6 Products made from renewable raw materials.”

The following topics continue to be reported:
- Products from Renewable Raw Materials
- Use of Wood from Sustainable Sources and Recycled Material
- The Safety of the Products for Human Health
- Durability and Recyclability of Products
- Material Efficiency and Waste Prevention
- Climate Protection, Energy Efficiency, Renewable Energies in Production
- Site Emissions
- Water Cycle and Rainwater Utilization
- Occupational Safety and Health Protection
- Equal Opportunities and Diversity
- Further Training and Promotion Opportunities
- Employee Satisfaction
- Corporate Governance
- Tax Transparency
- Working Conditions in the Supply Chain
- Biodiversity and Ecosystems

3.1.4 Principles, Commitments and Memberships

External Initiatives that we have joined

- ColorNetwork®
- FSC® (Forest Stewardship Council®), FSC C017963
- PEFC (Program for the Endorsement of Forest Certification), PEFC/06–38–171
- IBU (Institute for Building and Environment Association)
- UN Global Compact
- UN Sustainable Development Goals (SDGs)
- UN Women's Empowerment Principles

Memberships to promote Research, Development and Standardization

- TIHD (Sponsoring Association for the Institute for Wood Technology, Dresden) – Germany
- NCASI (National Council for Air and Stream Improvement) – USA
- Wood K+ (Center of Excellence for Wood) – Austria
- ÖVQ (Austrian Association for Quality Assurance)

Memberships in Associations and Interest Groups

- BAV (Federal Association of Waste Wood Processors and Recyclers) – Germany
- CEFIC (European Chemical Industry Council) – EU
- DeSH (German Sawmill and Timber Industry Association)
- EPF (European Panel Federation) – EU
- CPA (Composite Panel Association) – USA
- UIPP (Association of Wood-Based Panel Manufacturers) – France
- VHI (Association of the German Wood-based Materials Industry)
- WPIF (Wood Panels Industries Federation) – United Kingdom
- EPLF® (Association of European Laminate Flooring Manufacturers) – EU
- Professional Association of the Wood Industry – Austria
- IV (Federation of Austrian Industry) – Austria
- House & Garden Manufacturing Association – Germany, Austria, Switzerland
- MMFA (Association of Multilayer Modular Floor Coverings) – EU
- SPPDwP (Association of Manufacturers of Wood-Based Panels in Poland) – Poland
- German Eastern Business Association
- WRA (Wood Recyclers Association) – United Kingdom

Our Contribution to the Sustainable Development Goals

At EGGER, we are committed to supporting all 17 Sustainable Development Goals (SDGs). We focus more closely on the following ten goals. We are treating five of the SDGs with high strategic priority. In the chart, the goals are arranged according to EGGER's relative influence on their achievement.

Evaluation of the SDGs According to Influence

In order to evaluate our impact, an internal workshop was conducted during the financial year 2020/21. We defined these findings as the sum of the potential negative impact and our contribution to achieving the respective SDG.

The following table shows the connecting points between the goals and subgoals of the Agenda 2030 and EGGER's corporate goals. The sustainability topics in this report describe our contribution to meeting these goals and the key figures that can be used to measure progress.

Goal/subgoal		**Key points of reference from the SDGs for EGGER**	**Contribution and progress see topic/subtopic**
3 GESUNDHEIT UND WOHLERGEHEN	3	Good Health and Well-Being	• Our Approach to Product Transparency and Eco-Labeling • Good indoor Air Quality and Product Transparency • Healthy Workplaces and Health Protection • Health Promotion
5 GESCHLECHTER-GLEICHHEIT	5.1 5.5	Ending Discrimination Against Women, Participation of Women in Economic Life, Assumption of Leadership Roles	• Diversity of Age, Gender, Nationality • Equal Treatment of Employees
6 SAUBERES WASSER UND SANITÄR-EINRICHTUNGEN	6.3 6.4	Water Recycling and Efficiency in the Use of Water	• Our Environmental and Energy Management • Water Consumption and Rainwater Utilization • Clean Wastewater
7 BEZAHLBARE UND SAUBERE ENERGIE	7.2 7.3	Renewable Energy and Energy Efficiency	• Our Environmental and Energy Management • Use of Renewable Energy • Energy Efficiency
8 MENSCHENWÜRDIGE ARBEIT UND WIRTSCHAFTS-WACHSTUM	8.2 8.4 8.5 8.6 8.8	Economic Productivity, Resource Efficiency in Consumption and Production[1], Safe Working Environments, Training and Decent Work	• Our Due Diligence System for Tracing the Origin of Wood • Resource Efficiency • Our Management System for Occupational Safety and Health Protection • Occupational Safety • Equal Treatment of Employees • Apprenticeship • Employee Representatives • Long-Term Cooperation and Fluctuation • Our Commitment to the UN Global Compact • Working Conditions in Transport Logistics • Working Conditions in the Wood Supply Chain • Employee Benefits [1] Contribution and Progress see SDG 12

Goal/subgoal		Key points of reference from the SDGs for EGGER	Contribution and progress see topic/subtopic
9 INDUSTRIE, INNOVATION UND INFRASTRUKTUR	9.2 9.4	Employment in Industry, Modern Infrastructure, Environmentally Compatible Technologies and Industrial Processes[2]	• See financial section, Management Report, Chapter 1.4.2 • See financial section, Management Report, Chapter 2.3.1 [2] Contribution and Progress see SDGs 6, 7, 12, 13
12 NACHHALTIGE/R KONSUM UND PRODUKTION	12.2 12.5 12.6 12.8	Efficient Use of Natural Resources, Reducing Waste, Sustainable Practices and Information on Sustainability	• Our Approach to Product Transparency and Eco-Labeling • Use of Materials from Renewable Sources • Carbon Storage: from the Forest to the Wooden Product • Use of Recycled Material and Cascading Use • Recyclability • Our Environmental and Energy Management • Packaging Material • Waste Prevention
13 MASSNAHMEN ZUM KLIMASCHUTZ	13	Action to Combat Climate Change	• Our Approach to Product Transparency and Eco-Labeling • Carbon Storage: from the Forest to the Wooden Product • Our Environmental and Energy Management • Use of Renewable Energy • Greenhouse Gas Emissions
15 LEBEN AN LAND	15.2	Sustainable Management of all Types of Forest	• Our Due Diligence System for Tracing the Origin of Wood • Use of Wood from Sustainable Forest Management
16 FRIEDEN, GERECHTIGKEIT UND STARKE INSTITUTIONEN	16.5	Reducing Corruption	• Our Due Diligence System for Tracing the Origin of Wood • Our Compliance Strategy • Prevention of Corruption

3.1.5 EGGER Management System - EMS

EGGER has installed an integrated management system to support its commitment to continuous improvement and to ensure knowledge of and compliance with clearly defined requirements in all areas. The EGGER Management System (EMS) is basically set up according to the high-level structure of ISO 9001:2015, with a focus on processes. All the management systems used are brought together in the EMS. Common topics from the different standards are dealt with as a single topic within the framework of the EMS, while individual specifications are handled in special processes. The highest possible integration of topics creates synergies and efficiency.
As part of the integrated EGGER Management System, external, internal and local audits are carried out and managed centrally in the EMS. External audits are conducted within the framework of ISO standards, whereas internal and local audits focus on EGGER topics. In addition, audits are conducted in the Logistics and Finance departments.

Context of the Organization

The environment that impacts EGGER and the management system is examined in greater detail through a context analysis. For this purpose, we conduct a PESTEL and stakeholder analysis in all plants in which the various factors influencing the organization and the requirements of our stakeholders are identified and assessed. The analysis is updated and discussed at group level on an annual basis as part of the Corporate Management Review. At site level, local stakeholders are analyzed, and the assessment is expanded and refined to include locally relevant topics. On the basis of the influencing factors, the current status is reviewed and opportunities and risks are determined. If the need for additional measures arises, these are systematically documented and their implementation monitored in the EMS.

Scope of the Integrated Management System

As part of the EMS, the requirements of various norms and standards are addressed. These include:

- ISO 9001: Quality Management
- ISO 14001: Environmental Management
- ISO 50001: Energy Management
- ISO 45001: Occupational Safety
- Fire protection
- ISO 38200: Supply chain for wood and wood-based products

We also regulate the relevant procedures and processes in all work areas via the EMS, in particular through coordinated documents.

Certified Sites

Country	Plant	Quality	Environment	Energy	Occupational Safety
Austria	**St. Johann in Tirol**	ISO 9001	ISO 14001	—	ISO 45001
	Wörgl	ISO 9001	ISO 14001	—	ISO 45001
	Unterradlberg	ISO 9001	ISO 14001 + EMAS	—	ISO 45001
Germany	**Brilon**	ISO 9001	ISO 14001	ISO 50001	ISO 45001
	Brilon Sawmill	ISO 9001	ISO 14001	ISO 50001	ISO 45001
	Bevern	ISO 9001	ISO 14001	ISO 50001	—
	Gifhorn	ISO 9001	ISO 14001	ISO 50001	ISO 45001
	Bünde	ISO 9001	ISO 14001	ISO 50001	ISO 45001
	Marienmünster	ISO 9001	ISO 14001	ISO 50001	—
	Markt Bibart	—	—	ISO 50001	—
	Wismar **Resin plant “LTPro”**	ISO 9001 ISO 9001	ISO 14001 ISO 14001	ISO 50001 ISO 50001	— ISO 45001
UK	**Hexham** **Resin plant “Campact”**	ISO 9001 ISO 9001	ISO 14001 ISO 14001	ISO 50001 ISO 50001	ISO 45001 ISO 45001
	Barony	ISO 9001	ISO 14001	ISO 50001	—
France	**Rambervillers**	ISO 9001	ISO 14001	ISO 50001	ISO 45001
	Rion des Landes	ISO 9001	ISO 14001	ISO 50001	ISO 45001
Russia	**Shuya**	ISO 9001	—	—	—
	Gagarin	ISO 9001	—	—	—
Romania	**Radauti** **Resin plant “Technologia”**	ISO 9001 ISO 9001	ISO 14001 ISO 14001	— —	ISO 45001 ISO 45001
Turkey	**Gebze**	ISO 9001	ISO 14001	ISO 50001	ISO 45001
Argentina	**Concordia**	ISO 9001	ISO 14001	—	ISO 45001
Poland	**Biskupiec**	ISO 9001	ISO 14001	ISO 50001	ISO 45001
USA	**Lexington**	ISO 9001	ISO 14001	—	ISO 45001
Italy	**Caorso**	ISO 9001	ISO 14001	—	ISO 45001

3.1.6 Our Environmental and Energy Management

6 SAUBERES WASSER UND SANITÄR-EINRICHTUNGEN
7 BEZAHLBARE UND SAUBERE ENERGIE
12 NACHHALTIGE/R KONSUM UND PRODUKTION
13 MASSNAHMEN ZUM KLIMASCHUTZ

Energy and environmental management begins with state-of-the-art technologies at EGGER. Our plants are equipped with modern wastewater, noise protection and air pollution control systems, combustion systems and drive units. Our energy and environmental management focuses on minimizing adverse effects on the environment, efforts to conserve resources and improving our environmental performance.

Our environmental management system is an important component in the efficient implementation of our environmental goals and the integration of environmental aspects in our work processes. We pursue environmental goals systematically and consistently in order to use resources and energy responsibly.

As part of our environmental management system, environmental aspects are assessed in great detail, including the impact, risks and opportunities associated with environmental pollution. The certified sites determine these factors based on their activities, local conditions, and their value chains. These evaluations are reviewed through regular audits.

Our energy management system was initially installed in Western and Central Europe. Along with environmental management, it forms a second pillar for reducing resource consumption, expanding renewable energies and, in particular, reducing the use of energy and the resulting greenhouse gases.

Each of our EGGER plants has its own individual environmental and/or energy program with site-specific goals. This allows us to react in the best possible way to the specific requirements of each site. The environmental and energy programs are the result of internal site processes, local conditions, and the analysis of environmental aspects, significant energy consumers, key performance indicators, and the internal suggestion system.

It goes without saying that the context and stakeholder analysis within the integrated management system also takes into account environmental conditions, e.g., extreme weather events such as flooding or heavy rainfall, air quality, water quality, the local effects of climate change and resource availability. We rely on the respective established international management standards. EGGER sites with an environmental management system are certified according to the ISO 14001 standard. The site in Unterradlberg (AT) is also certified under EMAS (Eco Management and Audit Scheme).

Energy management at most of the sites is covered by the ISO 50001 standard and by regular energy audits. Alternatively, a minimum standard for energy efficiency and energy indicators ISO 14001 is assessed via the environmental management system.

Legal Compliance

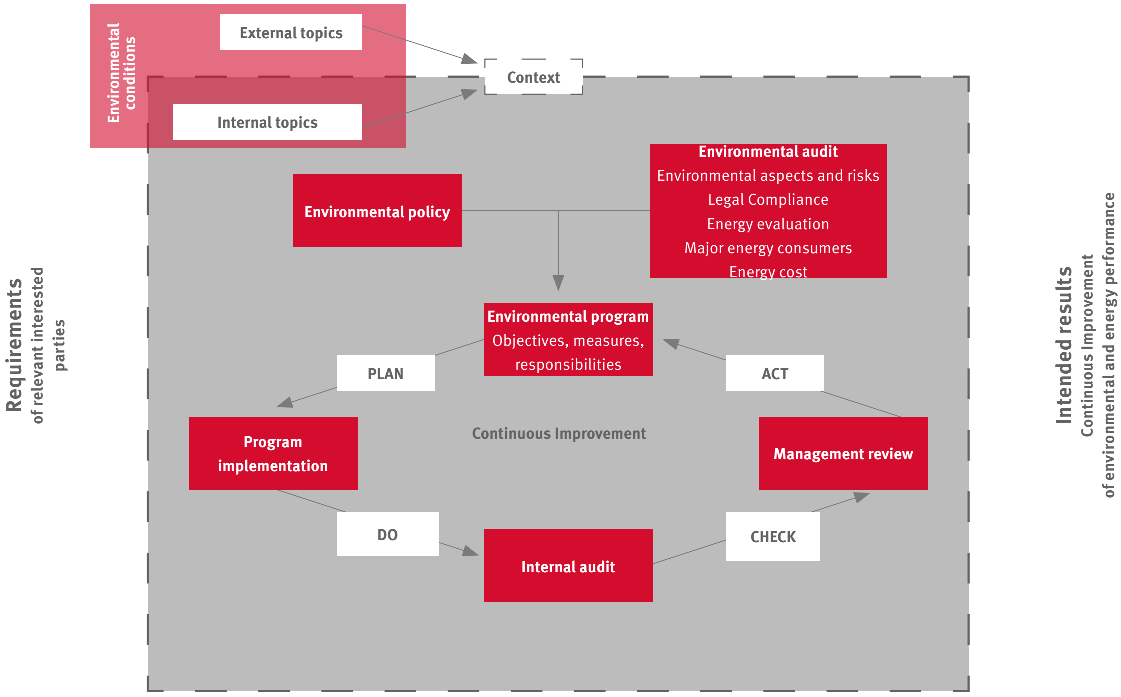
Legal provisions, national and regional regulations as well as local conditions are very diverse within the EGGER Group. The regular assessment of compliance with legal requirements, the continuous monitoring of agreement with these obligations, and the related administration and documentation are carried out with the help of software.

Continuous Improvement

Each site defines annual its energy and environmental goals and measures to achieve them. These goals are based on the local circumstances and on the results of the context and stakeholder analysis and the analysis of environmental aspects at the site. The continuous improvement process (CIP) is administered in the EMS.

Increasing Energy Efficiency and Reducing Energy Costs

The goal of an energy management system under ISO 50001 is to improve energy-related performance and the associated reduction of greenhouse gases and environmental impact. In addition, energy costs should be reduced in the process. The basis for all goals is a comprehensive energy assessment that analyses and evaluates current energy consumption. The savings potential is examined and implemented if the conditions are met.



The Audit System and our Status at Certification

We test the system randomly with internal and external audits to ensure its effective operation. An internal environmental audit is carried out at each site annually Based on the results, a report is prepared for management, and the further course of action is coordinated in a management review.

At those sites that are already certified according to ISO 14001, we will be pushing ahead with the full integration of the management systems over the next few years.

Since the financial year 2017/18, all energy management/ISO 50001 certifications have been combined into a multisite certification in order to enhance standardization and efficiency.
During the financial year 2024/25, the Biskupiec (PL) site was the final site to be included in the matrix certification.

We intend to continue our work on expanding the number of our externally certified plants.

Share of Sites with an Environmental and Energy Management System

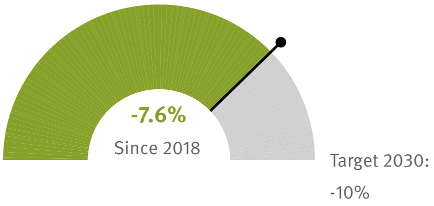
Financial year	**2025/26**	**2024/25**	**2023/24**
EGGER production plants	22	22	22
of which covered by integrated management system (1)	22	22	22
of which covered by an externally certified environmental management system (2)	19	19	19
of which sites with regluar energy audits (3)	19	19	19
of which covered by an externally certified energy management system (4)	16	16	15

(1) The integrated management system of the EGGER Group (EGGER Management System) also includes environmental management.
(2) According to ISO 14001
(3) According to ISO 50001, EN 16247 or the Romanian transposition of the European Energy Efficiency Directive
(4) According to ISO 50001

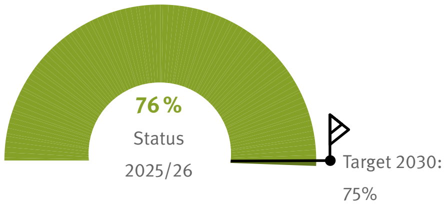
3.1.7 Status of Objective Attainment

Environmentally-Friendly Production, Sustainable Forest Management and Circular Economy

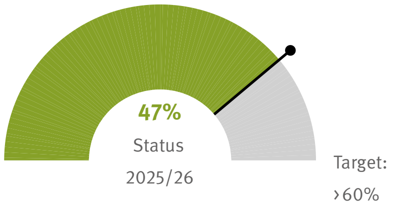
Specific energy consumption in kWh/m³



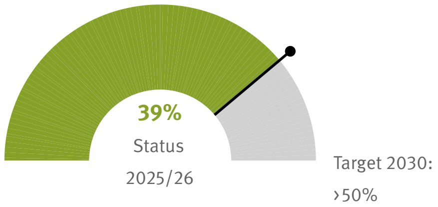
Regionally Purchased Wood



Fresh Wood from Certified Sources



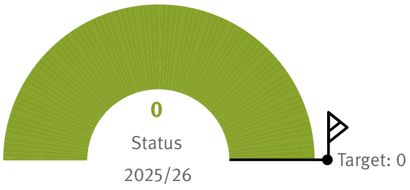
Proportion of wood sourced from recycled material



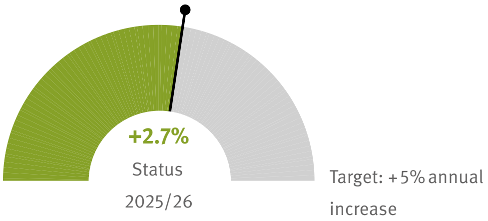
Financial year	2025/26	2024/25	2023/24	Base year 2018
Specific energy consumption in kWh/m³ (Target 2030: –10% since 2018)	862 (- 7.6%)	877 (- 6.0%)	862 (CY 2023) (- 7.6%)	933
Regionally sourced wood (target 2030: 75%)	76%	74%	73%	
Fresh wood from certified sources (target: › 60%)	47%	47%	44%	
Proportion of wood from recycled material (target 2030: 50%) in particleboard	39%	38%	38%	
Products with eco-labels by share of sales (target 2025: 95%)	84%	81%	85%	

Good Workplaces

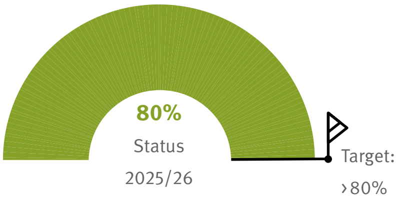
Vision Zero: No serious workplace accidents



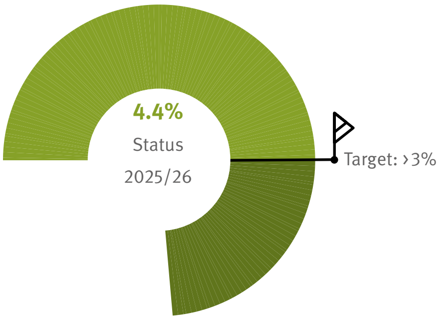
Overall percentage of women



Internal filling of Management positions



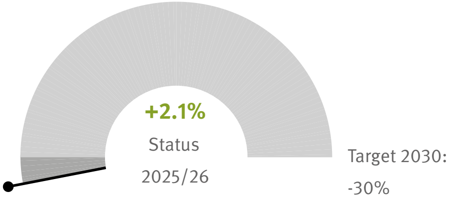
Apprenticeship quota



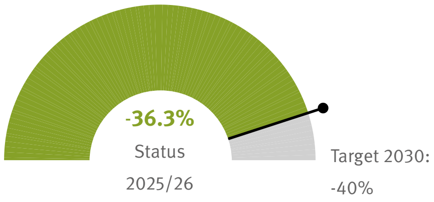
Financial year	2025/26	2024/25	2023/24
Overall percentage of women (Target: annual increase by 5%)	17.8% (+2.7%)	17.3% (+2.8%)	16.8% (+2.2%)
Apprenticeship rate (target: ›3%)	4.4%	4.1%	4.1%
Internal Staffing of Management Positions (Target: ›80%)	80%	87%	73%
Serious work-related injuries/1 million hours worked (Target: 0)	0	0.1	0
Health rate (target: ›97%)	98.56%	97.23%	91.13%

Climate Protection

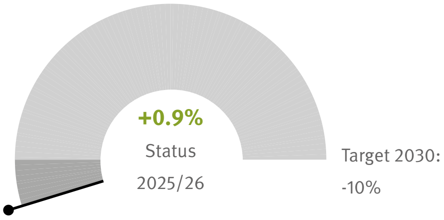
Scope 1 fossil greenhouse gas emissions



Scope 2 fossil greenhouse gas emissions



Scope 3 fossil greenhouse gas emissions



Calendar year	2025/26	2024/25	2023	2022
Scope 1: Fossil CO_2 emission in tCO_2e (Change from base year 2022)	411,127 (+2.1%)	413,567 (+2.7%)	413,217 (+2.6%)	402,714
Scope 2: Indirect CO_2 emission from external electricity generation in tCO_2e (Change from base year 2022)	425,119 (-36.3%)	474,811 (-28.8%)	467,442 (-29.9%)	667,049
Scope 3: Fossil CO_2 emission in tCO_2e (Change from base year 2022)	3,402,156 (+0.9%)	3,283,530 (- 2.6%)	3,295,975 (- 2.2%)	3,370,466

3.2 Environment

3.2.1 EU Taxonomy Regulation

One of the key goals in the Action Plan for Financing Sustainable Growth is the redirection of capital flows towards sustainable investments. As part of the efforts to meet this goal, the EU Taxonomy Regulation 2020/852 was enacted in mid-2020.

As a unified classification system, the Taxonomy Regulation defines which economic activities are considered “environmentally sustainable” in the EU. It requires a distinction between taxonomy eligibility and alignment.

EGGER has decided to voluntarily comply with the disclosure requirements pursuant to 8 (1) of the EU Taxonomy Regulation.

As part of the European Commission's Omnibus I initiative launched in 2025, Delegated Regulation (EU) 2026/73, published in the Official Journal on January 8, 2026, also amended Delegated Regulation (EU) 2021/2178 under Article 8 of the EU Taxonomy Regulation (EU) 2020/852. These amendments reduce the scope of the reporting templates and, under certain conditions, simplify the assessment of covered economic activities, as well as related financing and investments. The disclosures required under the EU Taxonomy Regulation (EU) 2020/852 in conjunction with Delegated Regulation (EU) 2021/2178 have been prepared as of April 30, 2026, in accordance with these amended requirements. As uncertainties remain regarding the legal interpretation of certain provisions, the interpretations published by the European Commission in notices in the Official Journal have been applied where considered appropriate.

Taxonomy Eligibility and Alignment

The first step is to determine whether an economic activity is described in one of the delegated acts and is therefore taxonomy eligible. Only taxonomy-eligible economic activities can be considered "environmentally sustainable" if certain criteria are met. The second step then involves evaluating whether the required technical screening criteria and minimum social safeguards have been met for an economic activity to be classified as taxonomy-aligned. The technical screening criteria are met if the economic activity makes a significant contribution to one of the six environmental objectives defined by the EU

- Climate change mitigation (CCM)
- Climate change adaptation (CCA)
- Sustainable use and protection of water and marine resources (WTR)
- Pollution prevention and control (PPC)
- Transition to a circular economy (CE)
- Protection and restoration of biodiversity and ecosystems (BIO)

and, at the same time, does not significantly compromise any other environmental objective. To ensure compliance with minimum social safeguards, an analysis of the existing due diligence process is conducted.

The financial year 2023/24 marked the first full application of the EU Taxonomy Regulation.

Implementation

Due to the constantly evolving regulatory framework and the associated uncertainties with interpretation, EGGER is pursuing a restrictive approach to the identification of taxonomy-eligible and aligned economic activities. EGGER has analyzed and verified all economic activities within the company to determine whether they correspond to the description in Annex I–II of Delegated Regulation (EU) 2021/2139 or Annex I–IV of Delegated Regulation (EU) 2023/2486 to Regulation (EU) 2020/852 and can therefore be declared as taxonomy-eligible. Revenues, capital expenditure and operating expenses that are related to these economic activities can also be classifed as taxonomy-eligible.

The next step involved an examination of the taxonomy-eligible economic activities to determine whether they meet the technical screening criteria and minimum social standards.

To verify the technical screening criteria, each economic activity identified as relevant was examined to determine whether it makes a significant contribution to one of the six environmental objectives, without causing any significant impairment to any other environmental objective. A centralized audit approach was chosen to ensure consistent assessment across the Group.

In order to evaluate the technical screening criteria, the individual economic activities at each site were verified for compliance with the criteria. One focal point was the climate risk and vulnerability assessment to evaluate the criteria for climate change adaptation. For this purpose, we worked with an experienced insurance service provider and identified climate risks, developed future scenarios and evaluated adaption solutions where necessary. Verification of compliance with minimum social safeguards was carried out group-wide, while also ensuring that each site meets the criteria. All criteria were reviewed by carefully selected, qualified employees with direct project involvement from the following areas: Technology and Production, Fleet Management, HR, and Finance. Information on the Gender Pay Gap and on Board Gender Diversity can be found in the GRI Index (see section "Equal Opportunities and Diversity", GRI 405–1, GRI 405–2).

As a matter of principle, all fully consolidated group companies are included in the review in regard to their revenues, capital expenditure and operating expenses. The amounts used as the basis for calculating the revenue, CapEx, and OpEx metrics are therefore based on the figures reported in the consolidated financial statements.

Overview of Key Figures

Reporting form 1: Share of Revenue, CapEx, and OpEx from Products or Services associated with Taxonomy-eligible or Taxonomy-aligned Economic Activities – Disclosure for Financial Year 2025/26 (Summary KPIs)

Financial year 2025/26

KPI	Total	Proportion of Taxonomy eligible activities	Taxonomy aligned activities	Proportion of Taxonomy aligned activities	Breakdown by environmental objectives of Taxonomy aligned activities						Proportion of enabling activities	Proportion of transitional activities	Not assessed activities considered non-material	Taxonomy aligned activities in previous financial year 2024/25	Proportion of Taxonomy aligned activities in previous financial year 2024/25
					Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	EUR mill.	%	EUR mill.	%	%	%	%	%	%	%	%	%	%	EUR mill.	%
Turnover	4,264.7	0.0%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0	0.0%
CapEx	450.1	13.3%	58.4	13.0%	7.7%	0.0%	0.0%	5.3%	0.0%	0.0%	0.0%	0.0%	4.6%	42.8	9.8%
OpEx	231.5	6.3%	9.5	4.1%	0.4%	0.0%	0.0%	3.7%	0.0%	0.0%	0.0%	0.0%	9.2%	18.0	8.3%

Revenue KPI

The revenue-generating economic activity underlying EGGER’s business model (manufacture of wood-based materials) is not included in the description of economic activities covered by the relevant delegated EU acts and their annexes. As a result, it is not possible to report any taxonomy-eligible or aligned revenues for the reporting period. In accordance with the Omnibus I initiative, if a KPI reported in reporting form 1, column (3), does not show any taxonomy-eligible share, Template 2 does not need to be completed. The total revenue generated in financial year 2025/26 amounting to EUR 4,264.7 million (financial year 2024/25: EUR 4,126.3 million) can be taken from the income statement in the consolidated financial statements of Egger Holzwerkstoffe GmbH.

CapEx KPI

The CapEx KPI indicates the share of capital expenditure that is related to a taxonomy-eligible or aligned economic activity or to the acquisition of products and services from a taxonomy-eligible or aligned economic activity.

The basis for capital expenditure is formed by total additions (before amortization, impairment, and revaluation, including changes in the scope of consolidation) to intangible assets and property, plant and equipment, including additions of right-of-use assets in accordance with IFRS 16, during financial year 2025/26 amounting to EUR 450.1 million (see Consolidated Financial Statements, Chapter 7 Revenue and Segment Reporting, Additions from Changes in the Scope of Consolidation, and Chapter 17 Property, Plant and Equipment & Intangible Assets, Additions to Property, Plant and Equipment). In the numerator, investments pursuant to Section 1.1.2.2(a) of Delegated Regulation (EU) 2021/2178, insofar as they relate to assets or processes that are essential for carrying out a taxonomy-aligned or taxonomy-eligible economic activity, are included under that activity. A clearly assigned investment application number for each investment ensures it is only counted once. No CapEx plan is applied.

For the economic activities to be reported under CapEx, the materiality concept of Delegated Regulation (EU) 2026/73 is applied. Under this materiality concept, economic activities are considered immaterial if, on a cumulative basis, they do not exceed the de minimis threshold of 10% of the KPI denominator. The materiality or immateriality of economic activities must be assessed separately for each KPI. The company is no longer required to assess the taxonomy eligibility and taxonomy alignment of immaterial economic activities but must report these immaterial economic activities separately. This approach is also applied to OpEx.
The economic activities considered immaterial in financial year 2025/26 are assigned to the following sectors:

- Water supply; sewerage, waste management and remediation of environmental pollution
- Energy
- Transport
- Construction and real estate

Of the reported capital expenditure in financial year 2025/26, 13.3% (financial year 2024/25: 15.1%) relates to taxonomy-eligible economic activities. In financial year 2025/26, there were no additions from business combinations (also none in financial year 2024/25).

The activities at Timberpak sites were divided between the economic activities CE 2.3 "Collection and Transport of Non-Hazardous and Hazardous Waste" and CE 2.7 "Sorting and Material Recovery of Non-Hazardous Waste". For example, containers that are used for the collection of waste are assigned to the economic activity CE 2.3. All activities that relate to the recycling process are assigned to the economic activity CE 2.7. This approach also applies to OpEx. The economic activity CE 2.3 falls below the cumulative de minimis threshold of 10% and is, therefore, reported as immaterial.

Taxonomy-aligned investments account for 13.0% of total capital expenditure (financial year 2024/25: 9.8%) and relate entirely to investments in property, plant and equipment.

The generally low share is attributable to the fact that the revenue-generating activities of the EGGER Group were not covered by the EU Taxonomy during the reporting period; therefore, only individual measures in CapEx Category C are reported.
The CapEx reporting form shows the CapEx KPI broken down by taxonomy-eligibility and alignment, economic activities, and environmental objectives.

Reporting form 2: Share of CapEx from Products or Services associated with Taxonomy-eligible or Taxonomy-aligned Economic Activities – Disclosure for Financial Year 2025/26 (Breakdown by Activity)

Reported KPI CapEx

Financial year 2025/26

					Environmental objective of Taxonomy-aligned activities								
Economic Activities	**Code**	**Taxonomy eligible KPI (Proportion of Taxonomy eligible CapEx)**	**Taxonomy aligned KPI (monetary value of CapEx)**	**Taxonomy aligned KPI (Proportion of Taxonomy aligned CapEx)**	**Climate Change Mitigation**	**Climate Change Adaptation**	**Water**	**Circular Economy**	**Pollution**	**Biodiversity**	**Enabling activity**	**Transitional activity**	**Proportion of Taxonomy aligned in Taxonomy eligible**
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		%	EUR mill.	%	%	%	%	%	%	%	(Ggf. E)	(Ggf. T)	%
Sorting and material recovery of non-hazardous waste	CE 2.7	5.3%	23.6	5.3%	0.0%	0.0%	0.0%	5.3%	0.0%	0.0%			100.0%
Cogeneration of heat/ cool and power from bioenergy	CCM 4.20	8.0%	34.8	7.7%	7.7%	0.0%	0.0%	0.0%	0.0%	0.0%			96.3%
Sum of alignment per objective					7.7%	0.0%	0.0%	5.3%	0.0%	0.0%			
Total KPI CapEx		**13.3%**	**58.4**	**13.0%**	**7.7%**	**0.0%**	**0.0%**	**5.3%**	**0.0%**	**0.0%**	**%**	**%**	**97.7%**

OpEx KPI

The OpEx KPI indicates the share of operating expenses as defined by the EU Taxonomy Regulation that are associated with taxonomy-eligible and aligned economic activities or the purchase of products from such an economic activity. The basis for calculating operating expenses is the total of direct, non-capitalized costs for building renovation measures, short-term leases, maintenance and repair of property, plant and equipment, as well as research and development costs, amounting to EUR 231.5 million (financial year 2024/25: EUR 215.5 million). The sum of operating expenses contributing to the achievement of the environmental objectives forms the numerator of the OpEx KPI.

To determine the denominator, the accounts that reflect direct, non-capitalized costs for research and development expenses, building renovation measures, short-term leasing, and maintenance and repair expenses were considered. The numerator is based on an analysis of the assets related to the expenses recorded in the above accounts in regard to their taxonomy eligibility or alignment. Clearly assigned cost centers or order numbers, together with the corresponding relevant operating expenses assigned to them, ensure that no double counting can take place.

For the economic activities to be reported under OpEx, reference is made to the application of the materiality concept described under CapEx.

The economic activities considered immaterial in financial year 2025/26 are assigned to the following sectors:

- Energy
- Water supply; sewerage, waste management and remediation of environmental pollution
- Transport
- Construction and real estate

Of the relevant operating expenses, 6.3% (financial year 2024/25: 15.2%) relate to taxonomy-eligible economic activities in financial year 2025/26. Taxonomy-aligned operating expenses amount to 4.1% (financial year 2024/25: 8.3%) of the total of the relevant operating expenses mentioned above.
The deviation from the previous year shown in financial year 2025/26 is attributable to the application of the above-mentioned de minimis threshold, which resulted in certain economic activities being assessed as immaterial.

The reason for the generally small percentage of taxonomy-eligible OpEx is that the revenue-generating activities of the EGGER Group in the reporting period are not covered by the EU Taxonomy Regulation, which is why only individual measures in the category OpEx C are reported here.

The OpEx reporting form shows the OpEx KPI broken down by taxonomy-eligibility and alignment, economic activities, and environmental objectives.

Reporting form 2: Share of OpEx from Products or Services associated with Taxonomy-eligible or Taxonomy-aligned Economic Activities – Disclosure for Financial Year 2025/26 (Breakdown by Activity)

Reported KPI OpEx

Financial year 2025/26

					Environmental objective of Taxonomy-aligned activities								
Economic Activities	**Code**	**Taxonomy eligible KPI (Proportion of Taxonomy eligible OpEx)**	**Taxonomy aligned KPI (monetary value of OpEx)**	**Taxonomy aligned KPI (Proportion of Taxonomy aligned OpEx)**	**Climate Change Mitigation**	**Climate Change Adaptation**	**Water**	**Circular Economy**	**Pollution**	**Biodiversity**	**Enabling activity**	**Transitional activity**	**Proportion of Taxonomy aligned in Taxonomy eligible**
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		%	EUR mill.	%	%	%	%	%	%	%	(Ggf. E)	(Ggf. T)	%
Sorting and material recovery of non-hazardous waste	CE 2.7	4.2%	8.5	3.7%	0.0%	0.0%	0.0%	3.7%	0.0%	0.0%			88.1%
Cogeneration of heat/cool and power from bioenergy	CCM 4.20	2.1%	1.0	0.4%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%			19.0%
Sum of alignment per objective					0.4%	0.0%	0.0%	3.7%	0.0%	0.0%			
Total KPI OpEx		**6.3%**	**9.5**	**4.1%**	**0.4%**	**0.0%**	**0.0%**	**3.7%**	**0.0%**	**0.0%**	**%**	**%**	**65.1%**

3.2.2 Climate Protection, Energy Efficiency, Renewable Energies in Production

As major consumers of energy, manufacturing companies bear particular responsibility for climate change. It is essential that we keep emissions of greenhouse gases as low as possible or reduce them. Taking responsibility for the climate requires action at multiple levels; direct emissions of CO_2 must be reduced through lower consumption of heat and electricity, and the remaining requirement must be covered by renewable sources of energy to the greatest possible extent.

78% of our fuels are renewable.

71% of the energy we use comes from renewable sources.

"EGGER takes its responsibility for climate protection seriously and has set itself an ambitious goal: Net Zero by 2050.

We are therefore making huge investments, for example, in the further expansion of renewable energy in our production processes."

At EGGER, the main source of emissions with a climate impact are combustion processes used to generate heat. Among the relevant combustion systems are both the large biomass boilers and also the smaller burners that are operated with wood dust or natural gas. Wood from sustainably managed forests that is no longer suitable for material use becomes a biogenic fuel that is, in principle, climate neutral. The use of wood therefore offers an opportunity to make a positive contribution to climate protection.

However, fossil CO_2 emissions may also occur during transport and during various steps in processing. Our logistics operations are highly transport-intensive. Relevant factors in the selection of a method of transport are cost, as well as the potential for minimizing CO_2 emissions by optimizing route planning and ensuring good utilization of capacity.

Opportunities and Risks

Raw materials of fossil origin such as glue and fossil fuels such as natural gas are finite resources. Their use carries the potential risk of accelerating global warming through the emission of fossil CO_2. As EGGER is currently still partially dependent on fossil resources, there is a risk that the company will, in the near future, be forced by the regulatory framework to switch over to renewable resources and reduce its emissions. If we are not able to reduce our emissions, fines may be imposed in the future. In addition to this, as a major consumer of energy, there is a risk that EGGER will exacerbate the scarcity of resources through the inefficient use of energy.

Opportunities for the efficient and responsible use of energy arise from the fact that EGGER operates sites to generate renewable energy from biomass or wood dust on all its sites – with the exception of Gebze (TR) and Gifhorn (DE). Our energy management system includes the routine implementation of measures to improve energy efficiency. The use of combined heat and power (CHP) and the operation of district heating networks facilitate maximum utilization of energy sources and help to conserve resources and protect the climate.

In the selection of climate-friendly methods of transport, our transport logistics face conflicting priorities across the various regions with regard to optimization in terms of logistics, costs and environmental protection. All of their goals have one thing in common, which is the aim of maximizing utilization of transport vehicles in order to actively reduce the number of trips made. However, full utilization of the rail network with the corresponding shift of truck transport to rail is not feasible. This would involve risks, in terms of both the overloading of the rail network and the availability of routes, equipment and staff from the relevant providers. As a result, combined use of road and rail for transport could be of increasing importance in the coming years, particularly, by using cranable trailers. A further advantage of this combination is the significantly higher utilization in comparison to pure road transport.

CO_2 emissions from internal logistics can be reduced by using alternative drives for forklifts and, in particular, by optimizing the flow of goods in the plants.

Use of Renewable Energy

7 BEZAHLBARE UND SAUBERE ENERGIE

13 MASSNAHMEN ZUM KLIMASCHUTZ

Attitude

By generating energy in our own biomass heating and power plants, we are promoting the sustainable use of raw materials.

We are particularly focusing on SDG 7; and have also made SDG 13 a strategic priority. This underscores our commitment to significantly increasing the share of renewable energies in the global energy mix (SDG 7.2) and to integrating climate protection measures in planning (SDG 13.2).

Approach

In a move to drive ahead the phasing out of fossil fuels, we are pursuing integrated energy concepts in our plants. These are highly efficient with only minimal costs for the generation of energy. Energy generation from renewable energies primarily covers our own needs. Supplying energy to third parties (district heating) creates additional synergies and increases the overall utilization of our energy concepts.

Our processes are organized in resource-efficient circular systems, meaning that, for the most part, we are able to use wood-based fuels as renewable sources of energy. The biomass is used for thermal energy generation on site, so there is no additional environmental impact from transportation. The fuels used are wood residues and dust from processing, which are not suitable for production. In biomass power plants, electricity and heat are generated by burning biomass. Biomass heating plants generate heat, which is needed to heat thermal oil for the presses and to generate hot gas for the dryers. They also reduce our use of natural gas, which is a fossil fuel.

Objective

Our goal is the continuous improvement of energy optimization in our activities, products, and services.

Renewable Energy Infrastructure at EGGER

Plant	Use of wood dust as an energy source for hot gas generation	Own biomass heating plant/boiler	Own biomass power plant (combined heat and power)	Generation of district heating for external customers	Electricity generation through photovoltaics
St. Johann in Tirol (AT)	✓	✓	–	✓	–
Wörgl (AT)	✓	–	–	–	–
Unterradlberg (AT)	✓	–	✓	✓	–
Brilon (DE)	✓	–	✓	–	–
Bevern (DE)	✓	✓	–	–	–
Gifhorn (DE)	–	–	–	–	✓
Bünde (DE)	✓	✓	–	–	–
Marienmünster (DE)	✓	✓	–	–	–
Markt Bibart (DE)	✓	✓	–	–	–
Wismar (DE)	✓	–	✓	–	–
Hexham (UK)	✓	✓	–	–	–
Barony (UK)	✓	–	–	–	–
Rambervillers (FR)	✓	–	✓	–	–
Rion des Landes (FR)	✓	✓	–	–	–
Shuya (RU)	✓	–	–	–	–
Gagarin (RU)	✓	✓	–	–	–
Radauti (RO)	✓	–	✓	–	–
Gebze (TR)	–	–	–	–	✓
Concordia (AR)	✓	✓	–	–	–
Biskupiec (PL)	✓	✓	–	–	–
Lexington, NC (US)	✓	–	–	–	–
Caorso (IT)	✓	✓	–	–	–

Total Energy Consumption

Financial year	2025/26	2024/25 (3)	2023 (3)
Total energy consumption in GWh (1)	9,606	9,717	9,333
of which from renewable sources (share) (1) (2)	6,817 (71 %)	6,809 (70 %)	6,378 (68 %)

(1) Total of all energy sources (fuels) and inputs (electricity) less energy sold, for all EGGER sites (incl. wood-based material production and finishing, glue production)

(2) The value includes all wood-based fuels (waste wood and residual wood) excluding geothermal and ambient heat for individual administrative buildings. In addition to externally supplied waste wood, fuel from internal sources is also utilised, e.g. wood dust from saw aggregates and bark. Note: Waste and residual wood can contain small non-biogenic components, which come from glues and edges, for example. In this calculation, old and residual wood is completely allocated to renewable sources without further distinction.

(3) There are deviations to the reported values from the previous year. Some consumption figures for the years 2022–2024 have been corrected.

Fuel Consumption

Financial year	2025/26	2024/25 (4)	2023 (4)
Total fuel consumption in GWh (1)	8,094	8,291	7,939
of which from fossil sources total in GWh (2)	1,769	1,790	1,784
of which again natural gas in GWh	1,620	1,650	1.633
of which again heating oil and diesel in GWh	130	119	126
of which again liquefied petroleum gas in GWh	19	20	25
of which from renewable sources total in GWh (share) (3)	6,325 (78 %)	6,501 (78 %)	6,155 (78 %)

(1) The data includes all EGGER locations (incl. wood-based materials production and finishing, glue production).
(2) The conversion factors to energy content are in accordance with the GHG protocol.
(3) The value includes all wood-based energy sources (waste wood and residual wood) exclusive geothermal and ambient heat for individual administration buildings. In addition to externally supplied waste wood also fuel from internal sources is burnt, e.g. wood dust from saw aggregates and bark. Note: Waste and residual wood can contain small non-biogenic components, which come from glues and edges, for example. In this calculation, old and residual wood is completely allocated to renewable sources without further distinction
(4) There are deviations to the reported values from the previous year. Some consumption figures for the years 2022–2024 have been corrected.

Purchased and Sold Energy

Financial year	2025/26	2024/25	2023
Purchased energy total in GWh (1)	1,869	1.820	1.647
of which electricity in GWh (2)	1,869	1.820	1.647
Sold energy total in GWh (1)	358	394	253
of which electricity in GWh	221	256	111
of which heat in GWh	137	139	142

(1) The data includes all EGGER locations (incl. wood-based materials production and finishing, glue production).
(2) Heat, cold and steam are generated in-house. Only electricity is purchased externally.

Status

Due to complex energy concepts and the consistent use of wood-based fuels, we have been able to maintain the share of renewable fuels in the EGGER Group at a high level in recent years (78%). For previous years, individual corrections to consumption figures have been made due to incorrect data transfers.
The power plant at the St. Johann in Tirol (AT) site successfully commenced operations in May/June 2026 and will further increase the share of renewable energies in total energy consumption. At the Marienmünster (DE) site, the fourth PV system will be commissioned in financial year 2026/27.

Past Measures

- Increase in the percentage of renewable energies with the new power plant at the St. Johann (AT) site
- Development of a new energy concept for the Markt Bibart (DE) site
- Auditing and evaluation of the use of power-to-heat systems to generate heat through the use of renewable electricity

Future Measures

- Installation of a PV system at the Marienmünster (DE) site
- Assessment of additional PV systems
- Modernization of the boiler system and construction of a new steam turbine for biomass-based electricity generation at the Unterradlberg (AT) site

Energy Efficiency

7 BEZAHLBARE UND SAUBERE ENERGIE

Attitude

Our goal is to keep setting new and higher standards, to optimize our energy use and to steadily reduce our energy consumption by increasing energy efficiency.

With our focus on SDG 7, we are also committing to SDG 7.3, i.e., to increase energy efficiency.

Approach

The production of wood-based materials is an energy-intensive process. For this reason, we have intensified the use of renewable energies in all our plants and introduced an energy management system at 16 plants to date in accordance with ISO 50001, which we are constantly improving. At the other plants, the topic of energy is covered by ISO 14001 certification.

We have formulated strategic goals in our energy management system which take into account both economic and environmental interests. The system focuses on the optimization of the specific use of energy in the manufacture of our products. Our goal is to make the best possible use of the resources we deploy. We can achieve this, for example, by an increase in efficiency or a reduction in energy losses.

Energy Intensity

Financial year	2025/26	2024/25	2023	2018 (3) (4)
energy consumption/production volume total in kWh/m³ (1) (2)	862	877	862	933
of which from renewable sources (1) (2) (3)	71%	70 %	68 %	70%

(1) Energy consumption of EGGER locations (incl. wood-based materials production and finishing, glue production)
(2) Production volume = total of m³ of produced rawboard + m³ of produced timber + m³ impregnate
(3) The value of the base 2018 year remains in the table.

Objective

Our strategic objective is a 10% reduction in our specific energy consumption (energy use per m³ of raw board) by 2030 compared to 2018.

Status

The specific energy consumption of the EGGER Group decreased by 1.7% compared with the previous year. In addition to the implementation of energy efficiency measures, one-time effects from the scheduled maintenance of power generation facilities also contributed to this reduction. Energy intensity currently stands at approximately 862 kWh/m³. Since 2018, the base year for our strategic sustainability target, energy consumption has been reduced by 7.6%. Taking one-time effects into account, we are therefore within the corridor of our target planning and, due to upcoming projects, are confident that we will achieve our target within the next four years by 2030. For previous years, individual corrections to consumption figures have been made due to incorrect data transfers, which has also resulted in changes to energy intensity figures.

Positive effects have resulted from replacement and new investments in modern technology as well as implemented projects for waste heat utilization. Going forward, we will continue to focus on the systematic modernization of our production facilities, the use of interdisciplinary technologies for energy conversion, and the ongoing improvement and further development of our energy-intensive processes.

The two more extensive heat recovery measures at the glue and impregnation plant in Wismar (DE), as well as the investment to increase the recycled wood share at Markt Bibart (DE), were successfully implemented in financial year 2025/26 and, therefore, made a significant contribution to increasing energy efficiency.
Through further measures to increase recycled material shares at our plants, we will also be able to continue advancing improvements in energy efficiency in the future. We will also implement a project at our Unterradlberg site (AT) to supply heat to the local community (St. Pölten). The heat will be generated in a highly energy-efficient manner based on waste heat recovery from production combined with a heat pump and supplied to the district heating network of the city of St. Pölten.

Past Measures

- Construction and operation of heat recovery equipment at the glue and impregnating resin plant in Wismar (DE)
- Increase in the share of recycled wood used at the Markt Bibart (DE) site to further reduce heat requirements for the wood drying process
- Modernization of a steam boiler at the Brilon (DE) site
- Replacement of a conventional compressor with a highly efficient compressor at the site Wismar (DE)

Future Measures

- Optimization of process workflows at the Hexham (UK) site
- Installation of a heat recovery system with a heat pump for supplying district heating to the city of St. Pölten at our Unterradlberg (AT) site
- Increase in the share of recycled wood at the Rion des Landes (FR) site to further reduce the heat demand for wood drying

Greenhouse Gas Emissions

13 MASSNAHMEN ZUM KLIMASCHUTZ

Attitude

We are committed to steadily reducing our own climate-impacting emissions. To this end, we pursue a climate strategy aimed at reducing the Group-wide CO_2 footprint. Our commitment calls for reducing our climate-impacting greenhouse gas emissions in line with the Paris Climate Agreement. We are also firmly committed to the Net Zero target by 2050 and aim to drastically reduce our climate-relevant greenhouse gas emissions. In doing so, we focus on reducing our direct emissions rather than relying on offsetting them outside of our value chain (for example, through the purchase of certificates). SDG 13 is a strategic priority for us. This reflects our commitment to immediately undertaking the necessary actions to fight climate change and its effects.

Approach

The use of fossil energy sources in production and high resource consumption are the main drivers of the company-wide climate-relevant greenhouse gas emissions. Customers and end users benefit from the provision of wood products as a climate-friendly alternative to other building materials. EGGER is making a positive contribution to the energy transition through its preferred use of renewable energies, e.g., with biomass combined heat and power plants on the sites of its plants. The motor vehicle fleet is still running partially on fossil fuels, which also creates climate-impacting emissions. The switch to electric vehicles will contribute to decarbonization.

Objective

EGGER pursues ambitious climate targets: For Scope 1 and 2 emissions, we aim to establish and achieve a Net Zero target by 2050 in accordance with the 1.5°C target of the Paris Climate Agreement. To define a goal in regard to Scope 1 and 2, we intend to follow the principles of the Science-Based Targets initiative.

By 2030, we have set potential-based, guiding interim targets (compared with the base year 2022):
- We will reduce the direct emissions from our plants (Scope 1) by at least 30% by 2030.
- We will reduce our indirect emissions from purchased energy (Scope 2) by at least 40% by 2030.
- We will reduce indirect upstream and downstream emissions (Scope 3) by at least 10% by 2030.

Status

The following decarbonization levers have been established as part of our climate strategy:

Scope 1:
- Reduction through energy savings and investments in highly efficient equipment
- Continued investments in biomass power plants to generate heat and electricity
- Conversion of the internal motor vehicle fleet to emission-free vehicles or alternative fuels

Scope 2:
- Savings through consistent energy management
- Procurement of electricity from renewable energies
- Expansion of our own electricity production with biomass and photovoltaics
- Conversion of our glue and impregnating resin equipment to renewable electricity

Scope 3:
- Intensive cooperation with our business partners to develop solutions together
- Optimization of bonding and impregnating resin technology, including formulas and input volumes
- Increase in the use of energy from renewable sources in external glue procurement
- Increase in the percentage of recycled in base materials depending on board technology
- Use of modern technologies and alternative fuels in transport
- Procurement and use of low-carbon and zero-carbon products and raw materials

To achieve the climate targets we have set, an action plan for Scope reduction was developed in 2022 and updated in financial year 2025/26.

The recalculation of the Corporate Carbon Footprint for financial year 2025/26 shows a slight decrease of 0.6% in fossil Scope 1 emissions compared with the previous year. This is mainly attributable to successfully implemented measures over the past two years. Compared with the base year 2022, however, this represents a slight increase of 2.1%.

Scope 2 emissions (market-based) decreased by 10.5% compared with the previous year. This significant reduction in financial year 2025/26 and compared with the base year 2022 (a reduction of 36.3%) is mainly attributable to the increased share of electricity from renewable sources.

Fossil Scope 3 emissions increased by 3.6% compared with the previous year. The main drivers of Scope 3 emissions continue to be purchased raw materials, chemicals, and paper (2025/26: 49.5%, 2024/25: 49.6%, base year 2022: 47.5%), as well as emissions at the end of the product life cycle (2025/26: 25.6%, 2024/25: 26.0%, base year 2022: 24.6%). Overall, Scope 3 emissions have increased slightly by 0.9% since the base year 2022.

Due to the newly acquired Caorso (IT) plant in 2022 and the newly acquired Markt Bibart (DE) plant in 2023, emissions were retrospectively adjusted using an appropriate extrapolation method. Production volume was used as an appropriate basis for the calculation.

Several minor improvements were also made to the data basis and calculation methods were updated. This has not led to any significant changes in the results. For the reasons cited above, the figures are only comparable with those in last year's report to a limited extent.

CO_2 Emissions

Financial year	**2025/26**	**2024/25**	**2023** (7)	**2022** (6) (7)
Scope 1: Fossil CO_2 emission in tCO_2e (1) (2)	411,127	413,567	413,217	402,714
Scope 1: Biogenic CO_2 emission in tCO_2e (2) (4)	2,467,475	2,433,148	2,263,785	2,236,374
Scope 2: Indirect CO_2 emission from external electricity generation in tCO_2e (3)				
of which market based	425,119	474,811	467,442	667,049
of which location based	563,700	556,153	518,941	621,462
Scope 3: Fossil CO_2 emission in tCO_2e (5) (6)	3,402,156	3,283,530	3,295,975	3,370,466
Scope 3: Biogenic CO_2 emission in tCO_2e (4) (5) (6)	10,498	10,928	10,835	11,329

(1) CO_2 emission of combustion plants of all Egger sites (incl. wood-based material production and refinement, glue production), company cars, refrigerants and methane from biomass are included ; fossil = from the combustion of natural gas, liquid gas, diesel; biological emissions from natural gas, liquid gas, diesel, light oil not included

(2) Emission factors according to the cross-sector-tools of GHG Protocol (diesel, liquid gas and, for locations outside the EU ETS, also natural gas, fuel oil and biomass) and own empirically determined data according to the specifications of the European Emissions Trading System (renewable fuels, natural gas and fuel oil for locations within the EU-ETS)

(3) The emissions in Scope 2 have been calculated according to the market-based and site-based method. Only for sites without market-based data were values from the site-based method used. The data on specific CO2 emissions come from suppliers and the Think-Tank EMBER for the national grid mix Values 2022-2025

(4) Biogenic = from combustion of wood

(5) The corporate scope 3 footprint covers potential environmental impacts resulting from the following activities: Indirect greenhouse gas emissions in the upstream supply chain of purchased energy, indirect greenhouse gas emissions from the production of purchased intermediates, their transports, auxiliaries and packaging material, screening of potential emissions from waste treatment activities, screening of emissions from outbound transportation of products and screening of emissions from product-end-of-life. he remaining Scope 3 categories according to the GHG Protocol were not recorded due to immateriality (together around 0.55%).

(6) The value of the base year 2022 remains in the table.

(7) There are deviations to the reported values from the previous year. Some consumption figures for the years 2022–2024 have been corrected.

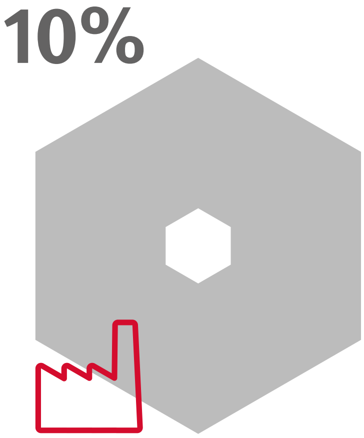
Past Measures

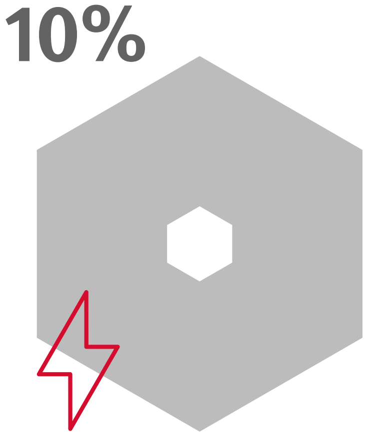
- Development of a plan of required measures in 2025
- Increase in the share of recycled components in the production process at the Markt Bibart (DE) site
- Use of renewable electricity for resin and impregnation resin production in the EGGER Group
- Further electrification of the motor vehicle fleet (forklifts and cars)

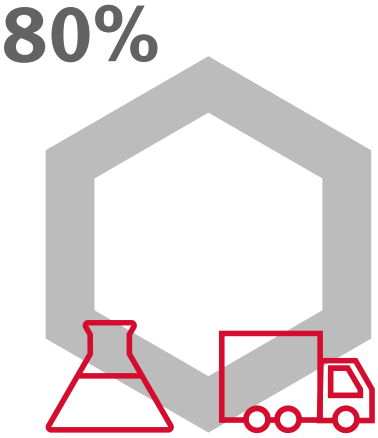
Future Measures

- Improvement of the data basis and collection of Product Carbon Footprints from suppliers for more accurate calculation of Scope 3 emissions
- Further increase of the recycling share through the new recycling plant at the Markt Bibart (DE) site and modernization of the recycling plant at the Rion des Landes (FR) site
- Planning of additional biomass power plants and optimization of existing biomass boilers, such as at the Unterradlberg (AT) plant
- Increased procurement of CO_2-reduced glues and impregnation resins
- Further production trials with alternative CO_2-reduced glue systems and paper pigmentation

Our Corporate Carbon Footprint
Climate-Impacting Emissions by Scope







Scope 1

Directly attributable to or controlled by EGGER: emissions from energy sources in our plants, such as natural gas, as well as emissions from the operation of boilers and ovens, and emissions from our own motor vehicle fleet.

Scope 2

Indirect emissions from purchased energy:electricity, district heating or cooling that is generated outside our own system boundaries but consumed by us. For example, electricity generated by and purchased from a utility company, whereby the resulting emissions are considered to be indirect emissions.

Scope 3

Upstream and downstream emissions

Upstream emissions: indirect GHG emissions within the value chain that are related to purchased goods and services

Downstream emissions: indirect GHG emissions within the value chain that are related to sold goods and services

Environmentally Friendly Logistics

Attitude

Environmentally friendly logistics systems contribute to the sustainable use of raw materials. Integrated plants help us to optimize our investments and create synergies in the use of raw materials, logistics, and organization.

Approach

Operating logistics systems in an environmentally friendly way involves both the infrastructure and the efficient utilization and choice of suitable means of transport. Our approach to transport logistics is as follows: keeping transport routes as short as possible, ensuring that the means of transport used is fully utilized and as efficient as possible, and providing training to the drivers in our own fleets. In our internal logistics, we are optimizing transport routes and gradually changing over to alternative fuels and drive systems with lower emissions.

Objective

Here, we use the following guiding principle: rail, intermodal transport concepts, and sea freight should be used where possible from a logistics and economic point of view, especially for transport between plants and on long-distance routes. If the only possibility is to transport goods by truck, optimal utilization must be ensured in order to avoid unnecessary trips. When new plants are built, rail connections must be checked. In internal logistics, we are gradually switching over from gas and diesel forklifts to electric forklifts. Electric forklifts are generally used at our new sites.

We currently have no quantitative goals for rail use because the availability is very market dependent. We have set new annual goals for truck weight utilization to be achieved by 2027. An important task that we need to deal with is the definition of standardized concepts at group level for freight tenders with regard to the vehicle technology to be procured and the sustainability quotas. We are amassing the necessary practical experience through pilot projects, which have already been initiated.

Truck Capacity Utilization

Financial year	**2025/26**	**2024/25**	**2023/24**
Load factor by weight (1)	94.4%	93.2 %	90.8 %

(1) This value corresponds to the weighted average of all truck transports based on the ration of the actual transport weight per lorry to the legal maximum weight per lorry in the respective country.

Electric Vehicles in the EGGER Motor Vehicle Fleet

Key Date	**30.04.2026**	**30.04.2025**	**31.12.2023**
Number of forklifts in the EGGER Group	764	684	749
of which electrically driven (share)	363 (47.5 %)	326 (47.7 %)	303 (40.5 %)
Number of cars in the EGGER Group	927	953	931
of which electrically driven (share)	208 (22.4 %)	175 (18.4 %)	129 (13.9 %)

Status

We continuously optimize internal logistics and test the latest technologies.

The number of forklifts powered by electricity continued to increase compared with the previous year. Electric forklifts are purchased where possible when new forklifts are added or forklifts with combustion engines are replaced. The number of passenger cars with electric drivetrains has also increased.

We are striving to make better use of our rail connections and our loading capacities. However, this is not always compatible with the required degree of flexibility or with meeting delivery deadlines. On the one hand, the increasing overloading of the infrastructure limits feasibility, and on the other, the ongoing loss of competitiveness of rail freight in comparison to road transport, due to significant adjustments in track access charges and reductions in subsidies for single wagon transport, is leading to limitations. Of the 22 sites, 11 have a rail connection.

Past Measures

- Continuous review of necessary updates in software and hardware in all plants with Yard Management
- Surveying all forwarding agents to establish their climate goals and measures being taken and collecting fleet data with regard to emissions classes, vehicle age, fuel-saving measures and driver training programs
- Increase in the utilization of truck capacity in road and intermodal transport to actively reduce the number of trips made (ongoing)
- Building knowledge among logistics providers and networking regional distributors of low-emission fuels with logistics providers

Future Measures

- Additional rollout and optimization in the area of yard management
- Expansion of pilot vehicles with electric drives and broader surveys of sustainable fuels based on actual data
- Additional increase in utilization of road and intermodal transport (ongoing)
- Optimization of the operational handling of container processes for even more accurate analysis (ongoing)

3.2.3 Site Emissions

The term “environmental emissions” refers to pollutants released into the environment, particularly into the air, water, and soil, as a result of technical processes. In the wood-based materials industry, typical sources of emissions are dryers, power generation plants and shredding/crushing processes. When wood is dried, components of the wood such as formaldehyde, volatile organic compounds (VOCs) and dust are released into the environment. The combustion of wood and natural gas also produces specific exhaust emissions such as NO_x, CO and dust. In addition, noise and dust emissions generated by operational and road traffic as well as mechanical processes contribute to the challenges in this area.

Opportunities and Risks

The local environment at the site is exposed to the potential risk of pollution from emissions generated by production processes. Pollution around the site can lead to complaints from local residents, which in turn may negatively affect the company’s reputation. If emissions exceed certain threshold values, this can result in environmental damage as well as issues with authorities and financial losses.

We continuously work on optimizing technical processes to prevent emissions through improved operating conditions.
Our systematic environmental management, our in-house technology experts, and close cooperation with our technology suppliers, combined with state-of-the-art environmental technology, contribute to environmentally responsible business practices.

In the financial year 2025/26 alone, we invested EUR 450 million in the maintenance of our plants and their growth.

"The EGGER plants have a state-of-the-art industrial base and operate with the best available technologies.

Our goal is to reduce environmental impacts to a minimum.

Emissions from Combustion and Drying Processes

Attitude

We not only comply with the applicable laws, regulations, and other directives to which we are committed, but also strive to set new and higher standards. Our goal is to avoid environmental pollution as much as possible.

Approach

EGGER operates all facilities in accordance with legal requirements. We directly measure the emissions from the combustion and drying processes at each of our sites in compliance with national legislation. We employ specialists for this purpose at all of our sites. The measurement reports from these direct measurements form the basis for reporting at each of the sites. As part of the annual assessment of environmental aspects, air emissions are evaluated, among other factors. If there is a need to take action, the corresponding measures are then included in the environmental program for the relevant site.

PRTR

The European Pollutant Release and Transfer Register (E-PRTR) provides information for the public about emissions of pollutants from large plants. Ten of EGGER's production sites fall under this requirement to provide information on NO_x emissions and have to draw up reports on this subject.

NO_x

NO_x is the generic term for a group of gases that contain nitrogen and oxygen in varying amounts, for example, nitrogen monoxide (NO) and nitrogen dioxide (NO_2). Nitrogen oxides result from the incomplete combustion of biomass and other fuels.

VOC

VOCs (volatile organic compounds) is the collective term for organic substances, i.e., substances containing carbon, which are gaseous at room temperature. For example, terpenes and aldehydes are released when wood is dried. Measurements of VOC emissions are taken periodically at sites that are subject to PRTR requirements. However, EGGER does not calculate a group-wide KPI for emissions from drying processes.

Objective

We are working hard to further reduce the emissions from our combustion processes. The emissions from the drying processes at our plants will continue to comply with legal requirements.

Absolute NO_x Emissions

Financial year	2025/26	2024/25	2023
NOx-emissions in t (1)	2,583	2,819	2,049

(1) The value indicates the tons of emitted NOx of the ten sites subject to PRTR (St. Johann in Tirol (AT), Unterradlberg (AT), Brilon (DE), Wismar (DE), Hexham (UK), Rădăuţi (RO), Rambervillers (FR), Rion des Landes (FR), Biskupiec (PL), since FY 2024/25 also Markt Bibart (DE)) in one year.

Specific NO_x Emissions

Financial year	2025/26	2024/25	2023
NOx-emissions in kg/m³ (1)	0.35	0.39	0.29

(1) The value indicates the kg of emitted NOx of the ten sites subject to PRTR (St. Johann in Tirol (AT), Unterradlberg (AT), Brilon (DE), Wismar (DE), Hexham (UK), Radauti (RO), Rambervillers (FR), Rion des Landes (FR), Biskupiec (PL), since FY 2024/25 also Markt Bibart (DE)) in relation to the production volume of primary products (rawboards, impregnates and timber).

Status

Compared with the previous year, NO_x emissions at PRTR-reporting sites have decreased. At some sites, there were slightly fewer operating hours in the past financial year, which contributed to the reduction in this value.

The emissions are below the respective local NO_x thresholds. This is regularly checked by the responsible authorities. We also have a functioning legal compliance system at the ISO 14001-certified sites, which is reviewed by external auditors.

In financial year 2024/25, the reporting of key figures was performed for the first time according to the financial year rather than the calendar year. The data for the individual sites was recorded according to calendar year and subsequently converted to the financial year. In doing so, production volume served as the basis for the calculations.

Past Measures

- Optimization of the exhaust gas cleaning system at the Radauti (RO) site was implemented; final tests were carried out in summer 2025
- Overarching regulation to optimize energy efficiency and improve emissions performance for biomass boilers at the Wismar (DE) site
- New loading system to reduce dust emissions at the Biskupiec (PL) site was postponed to financial year 2025/26 due to delivery difficulties
- Installation of a new cyclone dust separation system for the biomass boiler at the Concordia (AR) site was completed in 2025
- Replacement of an auxiliary boiler at the Brilon (DE) site to reduce emissions
- Optimization of exhaust air scrubber operation to reduce emissions at the Campact (UK) site
- Renewal and expansion of capacity of the OSB press extraction system to reduce diffuse emissions at the Wismar (DE) site.

Future Measures

- Replacement of a hot gas generator with a new vertical combustion chamber to improve emission values at the Markt Bibart (DE) site
- Installation of a new exhaust gas treatment system for the removal of VOC gases using RTO technology (Regenerative Thermal Oxidizer) at the Gebze (TR) site
- Installation of an extraction system in the particleboard area at the Caorso (IT) site to reduce diffuse dust emissions

3.2.4 Water Cycle and Rainwater Utilization

In an increasing number of regions around the world, water supply is becoming a challenge. EGGER is also dependent on the availability of good quality water at its sites. Above all in the production of MDF boards, which are manufactured at our sites in Brilon (DE), Bevern (DE), Wismar (DE), Gagarin (RU) and Concordia (AR), water and wastewater have become a relevant factor.

19 of our 22 plants have externally certified environmental management systems (ISO 14001 and EMAS).

"We are making ongoing investments in clean and environmentally-friendly infrastructure and, in doing so, are adhering to the principle of continuous improvement.

Our goal: resource-efficient, closed-loop systems."

Opportunities and Risks

The climate crisis is leading to water shortages in certain regions. Since water supplies are essential for an industrial company, drought or water scarcity create risks. These risks must be addressed with appropriate measures such as recycling production water or water-saving measures.

Especially in areas with water stress, there is a potential risk of water scarcity. Enrichment with nutrients and pollutants also poses a potential risk if the wastewater is discharged into the environment and damages water ecosystems through overfertilization and contamination.

At EGGER, opportunities for resource efficiency arise from the fact that all the large MDF-producing sites in the Group have set up water recycling systems. This enables them to treat wastewater at the site and reuse it in production.

Water Consumption and Rainwater Utilization

6 SAUBERES WASSER UND SANITÄR-EINRICHTUNGEN

Attitude

We are committed to the sustainable management of water and to significantly increasing the efficiency of our water use (SDG 6, SDG 6.4).

Approach

EGGER uses water as process water for the treatment of wood chips in MDF production and for exhaust air purification. In addition to water from public supplies, we also use surface and groundwater.

As part of our environmental management system, we make optimal use of available resources, identify potential savings, and continuously reduce water consumption.

At all ISO 14001-certified sites, we consider the impacts of our water use as a separate environmental aspect. The assessment covers the entire life cycle of our products, including upstream and downstream processes. The Environmental Officers at our plants continuously track water consumption as a KPI. The water usage analyses of the individual sites show consumption and highlight potential areas for savings.

To better understand the environmental impacts of our water use, we identified production sites affected by water stress. To do this, we used the results of the site-specific climate risk analysis, which also serves as the basis for collecting data to meet EU Taxonomy requirements. Following this analysis, Gebze (TR) remained the only one of EGGER's 22 sites affected by water stress.

Objective

EGGER follows the guiding principle of voluntarily reducing water consumption and making efficient use of local potential for savings. Currently, we are focusing on expanding the automated monitoring of our water data in order to make better use of potential areas of savings in the future.

Status

At many of our sites, the process water is reused several times. It is processed in our internal treatment facilities and then fed back into the process (closed-loop recycling).

Total water withdrawal in financial year 2025/26 remained virtually unchanged compared with financial year 2024/25. The same applies to the distribution across the various water withdrawal sources.
At the Gebze (TR) site, water withdrawal increased by 5% compared with the previous year. This was due to higher freshwater demand for flushing filters.

Overall, water recirculation decreased by 7% compared with the previous year. This is partly due to an increase in the amount of water reused internally.

Water consumption increased slightly compared with financial year 2024/25, which is attributable to the decrease in water recirculation during the reporting period.

The data for the individual sites was recorded according to calendar year and subsequently converted to the financial year, with production volume serving as the basis for the calculations.

Water Withdrawal

Financial year	2025/26	2024/25 (2)	2023
Total water withdrawal in m³ (1)	4,975,086	4,984,963	4,916,962
share of surface water	8%	10 %	12 %
share of groundwater	68%	67 %	67 %
share of water from third parties	24%	23 %	21 %

(1) This is the total amount of water withdrawn from primary production sites of the Group.
(2) The Markt Bibart (DE) plant has been included in the statistics since fiscal year 2024/25.

Water Usage Analysis for the Gebze (TR) Site – Site with a High Level of Water Stress

Financial year	2025/26	2024/25	2023
Total water withdrawal in m³ (1)	45,609	43,488	52,537

(1) The Gebze site (TR) obtains 100% of its water from third parties.

Water Recirculation

Financial year	2025/26	2024/25 (2)	2023
Total water discharge in m³ (1)	1,636,216	1,757,934	1,555,721
share of surface water (3)	62%	63%	62%
share of groundwater (3)	0%	0%	0 %
share of water to third parties (3)	38%	37%	38%

(1) This is the total amount of water withdrawn from primary production sites of the Group.
(2) The Markt Bibart (DE) plant has been included in the statistics since fiscal year 2024/25.
(3) There is a deviation from the figure reported in the previous year. There was an error in the data collection for the shares of water discharge, which has been corrected.

Water Consumption

Financial year	2025/26	2024/25 (2)	2023
Total water consumption in m³ (1)	3,338,870	3,227,029	3,361,242

(1) This is the total water consumption at the Group's primary production sites.
(2) The Markt Bibart (DE) plant has been included in the statistics since fiscal year 2024/25.

Past Measures

- Installation of a new water treatment system to enable the reuse of wastewater from cooling towers at the Rambervillers (FR) site

Future Measures

- The installation of a new retention and collection system, SuDS (Sustainable Drainage System), for rainwater reuse as process water at the Barony (UK) site has been delayed and is scheduled for completion in summer 2026
- Construction of a new water retention basin at the Caorso (IT) plant to collect rainwater for use in the production process was postponed until 2026
- Installation of a DAF (dissolved air flotation) unit in the settling basin to support rainwater treatment at the Lexington, NC (US) site
- Installation of two new retention basins with water treatment systems to use rainwater as process water at the Markt Bibart (DE) site

Clean Wastewater

6 SAUBERES WASSER
UND SANITÄR-
EINRICHTUNGEN

Attitude

EGGER is committed to improving water quality at all production sites by reducing pollution and increasing water treatment and reuse (SDG 6.3).

Approach

We distinguish between the treatment of rainwater and process water. Rainwater is treated and used in production as cooling and process water, in particular, to compensate for water-steam cycle losses in the power plant facilities.

At all five MDF-producing sites (Brilon (DE), Wismar (DE), Bevern (DE), Concordia (AR), and Gagarin (RU)), wastewater is pre-treated. We use various processes to pre-treat the wastewater before it leaves the plant premises. The surplus, pre-treated wastewater is delivered to the municipal wastewater treatment plants. The pre-treatment significantly reduces the load on these plants. Four of the five sites (Brilon (DE), Wismar (DE), Concordia (AR), and Gagarin (RU)) have established closed-loop systems and reuse the treated water on site.

In order to promote and protect the supply and replenishment of groundwater, we follow the following principles at all our sites, including those with dry production processes:

- Sealing of the storage yards for wood and collection and treatment of the log yard rainwater
- Local seepage of uncontaminated rainwater (e.g., from roof surfaces)
- Partial discharge of uncontaminated rainwater into receiving water

Objective

Our aim is for the wastewater from our plants to continue to meet legal requirements. Wastewater parameters will be continuously monitored in accordance with local authority decisions.

Status

Wastewater treatment systems are in operation at all plants that produce a high volume of wastewater due to the products manufactured. This primarily affects locations where MDF is produced. In addition to the legally prescribed measurements of wastewater quality that are required, we also examine various internal parameters at many of these sites.

Past Measures

- Installation of an additional wastewater tank to reduce emissions at the adhesive plant Campact at the Hexham (UK) site
- Study to evaluate the use of an electrocoagulation system for the wastewater system at the Gebze (TR) site to reduce the use of fresh water
- Optimization of the chemistry of the wet electrostatic precipitator to improve functionality at the Lexington, NC (US) site

Future Measures

- Construction of a wastewater treatment plant and use of the treated water for phenolic resin impregnation at the Gifhorn (DE) site
- Installation of a water treatment system to improve the quality of reused and discharged water from the dryer area at the Rion des Landes (FR) site
- Improvement of the wastewater pre-treatment system at the Concordia (AR) site through the installation of a mechanical solids separation system to optimize the removal of suspended solids and their transfer to subsequent treatment stages

3.2.5 Biodiversity and Ecosystems

15 LEBEN AN LAND

Biodiversity presents challenges for manufacturing companies. As consumers of natural raw materials, we are aware of the associated opportunities and risks and are committed to treating our ecosystems with respect.

Opportunities and Risks

Harnessing biodiversity opens up opportunities for economic innovation and sustainable development. The loss of biodiversity, on the other hand, brings risks. It may lead to instability in our ecosystems, loss of harvests and also conflict within society. Further risks come from changes to our climate, invasive, non-native species and changes in land use. The procurement of wood as a raw material may adversely effect the resilience of ecosystems faced with extreme weather events, for example, through soil erosion that is caused by the removal of trees.

Attitude

We have made SDG 15 a strategic priority. In doing so, we commit to promoting the sustainable use of terrestrial ecosystems and the sustainable management of forests (SDG 15, SDG 15.2).

Approach

Promoting sustainable forestry and the protection of natural resources are anchored in our mission statement. EGGER is committed to UN SDG 15 and, accordingly, to the protection, restoration and promotion of the sustainable management of forests, as well as to combating soil degradation and the loss of biodiversity. Stopping deforestation, restoring degraded forests, and promoting afforestation and reforestation are important goals for society.

We support the UN's goals, in particular, those concerning the sustainable management of forests, and protecting the climate and our natural resources. With this in mind, we apply strict monitoring mechanisms for the wood that we use, purchase our raw materials locally wherever possible, and give preference to wood from certified forests. For additonal information, see Chapter 3.2.7 "Use of Wood from Sustainable Sources and Recycled Material".

Each site has an Environmental Manager who addresses site-specific environmental concerns, including issues relating to biodiversity. Once a year, an analysis is carried out at each site to examine, for example, the effects of the business activity on biodiversity in the surrounding area. If any problems are identified, we will respond immediately.

In addition, there is a central contact person who addresses biodiversity topics across the Group. Together with the relevant departments, biodiversity measures are implemented in accordance with applicable standards.

Objective

We have not yet set any objectives in this area.

Status

In the past financial year, the nature-related dependencies and impacts of each sector in which we operate were assessed for the first time. The assessment was based on the ENCORE tool recommended by the TNFD. The following business activities were assessed and identified as significant: the manufacture of wood products, sawmilling, energy generation from biomass, waste collection, and the manufacture of chemical products.
The assessment found that all areas have relatively similar, low nature-related dependencies and are, therefore, considered less vulnerable to environmental degradation. The situation is different with regard to impacts: with the exception of sawmills, which have low impacts, the remaining sectors fall within a medium score range. Impacts such as greenhouse gas emissions, water pollution, waste generation, and water consumption are already being managed. The Group-wide approaches, measures, and targets for each of these impact areas can be found in the respective chapters.

In order to better understand the ecological effects of our production sites on the nearby biodiversity, we have tried to identify the plants that are close to biodiversity-sensitive areas. This assessment was carried out using the WWF Biodiversity Risk Filter. This tells us that the industry risk for "Paper and Forest Product Production" in regard to biodiversity is 3.9. On the basis of this score, we decided to set our threshold figure at 3.5. The analysis of our 22 production sites showed that none of EGGER's plants are close to an area where biodiversity is threatened. An update of the risk analysis during the last financial year also failed to identify any plants in affected areas.
In addition, a site-specific analysis was conducted for the first time using ENCORE. A threshold value of 3.0 was established, and all 22 production sites were well below this threshold.

The biodiversity promotion initiative planned for financial year 2025/26 as part of a timber procurement project was ultimately not carried out.

Past Measures

- Planting grapevines and wild vines along the perimeter fences (approx. 150 m) and creating two insect hotels on our Timberpak site in Datteln (DE)
- Completion of the greening project at the Unterradlberg (AT) site
- Joint project with students to raise awareness: planting shrubs and wildflowers along a green strip; construction of bird nesting sites and a bee shelter in Bevern (DE)
- Analysis to identify the sites with the most significant impacts on biodiversity and those located in or near biodiversity-sensitive areas
- Creating reporting structures

Future Measures

- Development of a biodiversity policy (ESRS-compliant)
- Preparation for TNFD membership
- Identification of significant nature-related dependencies and impacts at our sites and across our value chain
- Mapping of supplier locations in areas with threatened biodiversity (focus on wood and chemical suppliers)
- Conducting biodiversity assessments at our plants and, where applicable, introducing biodiversity action plans (previously developing a standardized checklist for the assessment)

3.2.6 Products from Renewable Raw Materials

The bioeconomy is an economic system that is based on the responsible use of renewable resources. Key components include environmental protection, the preservation of a biodiverse landscape, regional closed-loop systems, and resource efficiency. The use of renewable raw materials is crucial in the transition to a post-fossil economy and way of life. We outline our contribution to the industrial realization of the bioeconomy using two key indicators:

- for materials that are manufactured from renewable raw materials. At EGGER, this mainly refers to wood, plant fibers or microorganisms.
- for materials that are produced using fossil resources such as natural gas and crude oil. This includes, for example, plastics, films, synthetic resins and synthetic fibers.

Opportunities and Risks

Our products consist of approximately 88% wood and paper (based on dry matter). The use of wood in our products means that the carbon sequestered in the wood – known as biogenic carbon – is temporarily stored. In comparison to products made from pure fossil and mineral raw materials, the long-term material use of wood provides an opportunity to extend the climate protection benefits offered by forests.

We see risks in the potential limited availability of resources due to climate change, which could also lead to price increases. The material use of wood and its use as an energy source can compete with each other, which also affects the availability and, consequently, the price of this raw material.

The remaining 12% of the raw materials used in our wood-based materials are essentially binders, impregnating resins, waxes and additives. They allow wood that is not suitable for sawing and recycled wood to be processed into a long-lasting and robust product. Beyond this, we also use plastics for the manufacture of edgings.

Our life cycle assessments and emissions analyses show that the fossil raw materials used are responsible for the majority of climate-impacting emissions along the supply chain. Overall, however, the biogenic carbon storage effect of our products outweighs the fossil emissions. A long-term focus on Net Zero, meaning the long-term reduction of greenhouse gases along the entire value chain (see Chapter 3.2.2 "Climate Protection, Energy Efficiency, Renewable Energies in Production") is, however, not compatible with the use of fossil-based resources.

88% of all the materials used in our products come from renewable raw materials.

"As a valuable resource, wood continues to grow and absorb CO_2. The carbon stored in this way remains captured in the wood throughout its entire useful life. With every particle that is recycled, the storage effect is extended even further."

Use of Materials from Renewable Raw Materials

12 NACHHALTIGE/R KONSUM UND PRODUKTION

Attitude

We have made SDG 12 a strategic priority. In doing so, we are committing to the implementation of SDG 12.2, which calls for sustainable management and efficient use of natural resources.

Approach

EGGER sees itself as a provider of wood-based products that offers its customers the best possible quality, design and advice in every area of use. In addition to the high percentage of renewable raw materials in our products, this also includes the use of synthetic raw materials and intermediate products. These must fulfill the demanding requirements of our products in terms of durability and resilience. However, they do not necessarily have to be derived from fossil resources. We do not use bio-based alternative products for which we do not have any environmental data, such as a life cycle assessment or a product carbon footprint.

With our broad product range of wood-based building products and outstanding new developments such as the EGGER EcoBox, we are enhancing the potential of timber construction and contributing to the resource-efficient use of wood.

Objective

Our stated goal is to use non-fossil-based binders. We are actively looking for alternatives with a lower carbon footprint. In the coming financial year, we aim to take further steps in the direction of defossilization, for example, through the use of binders, resins and other chemical raw materials with a lower carbon footprint.

Status

Since the 2023/24 reporting period, our stated goal has been to use non-fossil-based binders with demonstrably better life cycle performance. The use of bio-based balanced glue enabled us to provide this evidence through the publication of a “Mass Balance Product Information” verified by the Institut für Bauen und Wohnen e. V. [Institute for Building and Housing] The use of biomass-balanced binders made from renewable raw materials for the production of particleboard is possible at selected sites. Implementation is being discussed in cooperation with customers that are considered pioneers in sustainability within their respective industries.

Another step was the conversion of electricity production for both our own binders and purchased binders to CO_2-neutral electricity. This enabled a further verifiable reduction in our carbon footprint. The Lexington, NC (US) site was converted during the past financial year. Neither Concordia (AR) nor the two Russian plants have made the changeover as yet.

We will continue our market analyses and testing of alternative binders and resins in order to implement non-fossil alternatives industrially for selected production sites and products.
Compared with the previous reporting period, absolute material use decreased from 8.3 million tonnes to 6.9 million tonnes. This was due to the decline in production volumes. The proportion of materials from renewable

raw materials decreased slightly from 89% to 88%. At the same time, the proportion of fossil-based materials increased slightly from 11% to 12%. Both of these changes are due to fluctuations in the product mix.

Share of Renewable Raw Materials in all EGGER Products

Financial year	**2025/26**	**2024/25** (4)	**2023/24** (5)
Material use in million t. (1)	6.9	8.3	7.8
of which renewable raw materials (share) (2)	6.1 (88 %)	7.4 (89 %)	6.7 (86 %)
of which fossil raw materials (share) (3)	0.8 (12 %)	0.9 (11 %)	1.1 (14 %)

(1) Material used in the manufacture of products in the Decorative, Flooring and Building product areas, excluding water, i.e. absolute dry in the case of wood, solid content in the case of glue and resin.
(2) Renewable materials are wood, paper and cardboard.
(3) All other materials fall under this category (fossil and mineral resources).
(4) All values include the Markt Bibart (DE) site and the Caorso (IT) site from May 2024 to April 2025.
(5) All values include the Markt Bibart (DE) site from November 2023 to April 2024.

Past Measures

- Switching electricity production for the purchased binders to carbon-neutral electricity at the Lexington, NC (US) plant
- Pushing ahead with the use of chemical products with a lower product carbon footprint in the drive towards the decarbonization and defossilization of our products
- Examining the use of non-fossil raw materials in our edgings
- Further development of serial timber construction system components to increase the material utilization rate of wood and provide more renewable raw materials as building products

Future Measures

- Further advancement of the use of chemical products with a reduced Product Carbon Footprint and assessment of the use of non-fossil raw materials in our edgings
- Further development of serial timber construction system products

Carbon Storage: From the Forest to the Wooden Product

Approach

During their growth, trees absorb CO_2 from the atmosphere and store it in the form of carbon in their wood. This carbon storage remains temporarily retained in the wood-based products of the EGGER Group throughout their entire use phase and can even be extended beyond this through material recycling. The amount of carbon stored in our wood-based products is determined based on the quantities of wood used in production and is reported as CO_2. As part of a methodological review, it was determined that the stored carbon in the processed wood had previously been underestimated due to the double deduction of non-wood components in the recycled material used. This calculation was adjusted during the reporting year and applied retrospectively to the two preceding financial years. In addition, it was determined that the net quantity of processed wood at the Markt Bibart (DE) site had not yet been included for the financial year 2023/24. Due to these methodological and data-related adjustments, the reported values for stored carbon have increased slightly.

Carbon storage in our products

Financial year	2025/26	2024/25 (2)	2023/24 (3)
CO_2 bound in our products in million t of CO_2 (1)	14.3	12.0	11.1

(1) The key figure is determined from the analysed absolute dry wood input quantities using defined factors in accordance with EN 16485.
(2) All values include the Markt Bibart (DE) site and the Caorso (IT) site from May 2024 to April 2025.
(3) All values include the Markt Bibart (DE) site from November 2023 to April 2024.

3.2.7 Use of Wood from Sustainable Sources and Recycled Material

Sustainable management means harvesting resources responsibly and using them wisely. Sustainable raw material supply takes regional sourcing and sustainable forest management into account when procuring primary raw materials and, in line with the principles of the circular economy, maximizes the proportion of secondary raw materials such as recycled materials.

Opportunities and Risks

In the supply chain for wood products, there is a fundamental risk of illegal logging, especially in areas where corruption is rife.

Ecological risks from the non-sustainable use of wood include the loss of biodiversity through the destruction of nature reserves, deforestation, and forest degradation. A general risk in this context is the adverse effect on forest ecosystems, for example, through soil erosion or the loss of areas of forest through land clearing. The activities of forestry contractors may also result in the introduction of non-native species.

The use of wood from forests that are not managed sustainably or from suppliers who have come under criticism may damage the company's reputation, for example, through negative media reports. There is also a risk that the company will have to terminate business relationships due to supplier misconduct and look for new sources of supply. This also costs time and money.

Social risks in the wood supply chain arise from non-compliance with labor or safety regulations and from violations of traditional or civil rights. Particularly in densely populated areas, timber harvesting carries the risk of temporarily disrupting the forest's function as a place of recreation for the general public, even with sustainably managed forests.

Our close relationships with wood suppliers and the monitored supply chain represent an opportunity. We also contribute to the conservation of resources through the increasing use of wood from by-products and recycled materials.

76% of the wood used in particleboard production originates from the circular economy (recycled wood and co-products).

The proportion of recycled wood in our particleboard products is 39%.

"Did you know that wood products can have many lives?

Recycling means that wood remains in the material cycle and carbon stays permanently stored in the wood."

Regionally Purchased Wood

Attitude

Our Principles for Sustainable Forestry and Wood Procurement define the following commitment: We conserve the climate and natural resources by sourcing wood as locally as possible, from suppliers in the immediate vicinity of our sites.

Approach

We promote cooperation with regional suppliers. This is one of our established objectives, embedded in the EGGER Group's Wood Procurement Policy. This policy describes the responsibilities of employees when purchasing wood. In line with our decentralized organizational structure, the relevant division and purchasing managers are responsible for implementing these strategic objectives.

Objective

Our strategic objective regarding regionally sourced wood is as follows: By 2030, we aim to be sourcing at least 75% of our wood volumes from the local region. This applies to all forms of transport. Regional procurement is defined as follows: For our sites in Argentina, Russia, and Romania, the source must be located within a maximum radius of 300 km around the site concerned. For all other plants, a maximum radius of 150 km applies.

All volumes purchased from our own recycling collection sites (Timberpak) are considered to be regionally sourced, regardless of the distance away from the respective plant, because the maximum average procurement radius for the Timberpak sites is 50 km.

Status

Based on the new calculation, the current proportion of regional wood procurement is 76%. We have therefore already achieved our target of at least 75% wood from regional sourcing by 2030 and exceeded it by one percentage point.
The key figure is regularly reported in strategy and half-yearly meetings of the wood procurement department.

The topic of “Regional Value Creation/Procurement Practices” was classified as not material in the materiality analysis; the following key figure is reported voluntarily for transparency purposes.

Regionally Purchased Fresh and Recycled Wood

Financial year	2025/26	2024/25	2023/24 (2)
Share of wood purchased from regional proximity	76 % (1)	74 % (1)	73 % (1)

(1) Only the percentage of fresh wood and recycled wood deliveries (irrespective of the mode of transport) that originate from regional procurement counts out of all fresh wood and recycled wood deliveries (weighted average). Regional procurement is defined as follows: For our plants in Argentina, Russia and Romania, a radius of up to 300 km around our sites applies; for all other plants, the radius is up to 150 km. The radius refers to the distance travelled. The reference point for roundwood is the distance between the forest and the plant, for sawmill residues the distance between the sawmill and the plant, and for recycled wood between the point of origin and the plant.

(2) The numbers include the Markt Bibart (GER) plant from November 2023 to April 2024. Only distance data between MBI and the supplier's headquarters is available here.

Past Measures

- Increases in volumes in the local area due to acquisition of new suppliers and growth or consolidation of the volumes of existing suppliers, through extensive field activities and direct contact with our suppliers in operational purchasing

Future Measures

- Continued increases in volumes in the local area due to acquisition of new suppliers and growth or consolidation of the volumes of existing suppliers, through extensive field activities and direct contact with our suppliers in operational purchasing
- Optimization of regional procurement at our Concordia (AR) plant through additional procurement of standing timber in cooperation with sawmills and forest owners

Direct Relationship with Suppliers

Attitude

Our primary goal in the purchase of wood is to supply our production facilities with the required quantity and quality of wood as a raw material, taking into account both economic efficiency and sustainability. We therefore cultivate and develop direct, partner-like business relationships with our suppliers, service providers and transport companies.

Approach

We focus on business relationships with suppliers who have direct access to the wood, i.e., no intermediary traders. This allows us to secure our timber supplies over the long term and react immediately to changes in the supply situation. The topic of "Direct Supply Relationships" is dealt with in our Wood Purchasing Strategy, which was published in June 2023. Supply chain depth has also been a separate criterion in our supplier ratings since 2023/24.

A shorter supply chain makes the overall process transparent and helps us to minimize risks to the environment and to society. In addition, both sides participate directly in the value creation process and can jointly utilize potential for optimization. Our procurement strategy is set out in a group-wide set of guidelines for EGGER Wood Purchasing. It is accessible in the EMS and binding for all employees. We ensure that our goals are achieved through the definition of targets and responsibilities and through regular controlling. The KPI for supply chain depth is regularly discussed in the semi-annual meetings between the operational Wood Purchasing team and the Group Wood Purchasing staff.

Objective

Our guiding principle here is to procure wood primarily through direct business relationships. Our goal in Wood Purchasing is to exclude trader structures as far as possible.

Status

At 93%, the proportion of direct business relationships was at a very high level in the past financial year and increased further.

Directly Purchased Wood

Financial year	2025/26	2024/25	2023/24 (3)
Wood purchased in million tons absolute dry (1)	7.9	7.8	7.7
of which directly purchased (share) (2)	93 %	92 %	92 %

(1) The total volume of wood purchased (wood-based materials incl. sawmill) is composed of roundwood, sawmill by-products and waste wood in million absolute dry tonnes.
(2) This includes wood purchased from the forest owner (direct) and self-producer (semi-direct), from the sawmill (direct), from the recycling wood collection (direct) or processing site (semi-direct). We group direct and semi-direct purchasing volumes under the term direct, as these two items differ significantly from indirect procurement (classic dealer structures).
(3) All values include the Markt Bibart (GER) site from November 2023 to April 2024.

Past Measures

- Continuation of the successful measures for goal achievement in the local Wood Purchasing departments (e.g., through attendance of trade fairs and by hosting Supplier Days)

Future Measures

- Continued implementation of successful measures to achieve targets in local wood procurement departments (e.g., through trade fair participation and supplier days)

Use of Wood from Sustainable Forest Management

Attitude

We have made SDG 15 a strategic priority. In doing so, we commit to promoting the sustainable use of terrestrial ecosystems and the sustainable management of forests (SDG 15, SDG 15.2).

Approach

Our “Principles for Sustainable Forestry and Wood Purchasing at EGGER” set out six criteria that our wood sources must comply with from an ecological and socio-economic perspective. Every wood delivery is verified by EGGER or third parties and is transparently traceable. This ensures that only standard-compliant and legally sourced wood is physically used.

As a company that purchases wood, we generally have no direct influence over the sustainable management of forests. When purchasing in high-risk countries and regions, we therefore focus on securing wood from certified sources (certified according to ISO 38200). There are two well-known certification systems for sustainable forestry, FSC® and PEFC, that we consider as equally valid evidence that the wood originally comes from a certified and sustainably managed forest.

The certification is included in the sales documents whenever requested by the customer.

Our manufacturer's declaration on wood origins discloses the source of the wood and shows the proportion of certified wood by product group and supplier plant (calculated and monitored according to ISO 38200).

Internal and external audits held at least once a year ensure compliance with ISO 38200 and the data quality of the indicators. The EGGER Group holds two FSC® Multisite Certificates and two individual certificates (Romania and Italy). For the PEFC certificates, it should be noted that two operate as group certificates and that the certificate for Caorso (IT) is an individual certificate. The central functions of these Multisite certificates, as well as each individual certificate, are externally audited annually to ensure strict compliance with the standards for sustainable forest management.

Objective

Our strategic goal is to ensure that at least 60% of the fresh wood that we use comes from certified sources. This includes both FSC®- and PEFC-certified sources.

Certification Share in Fresh Wood

Financial year	2025/26	2024/25	2023/24
Share of certified fresh wood deliveries (1)	47 % (2)	47 % (3)	44 % (4) (5)

(1) This is the share of all fresh wood deliveries (roundwood and sawmill by-products) that have been classified as "certified" in accordance with our due diligence ibligations under ISO 38200. Indication in absolute dry (including sawmill)
(2) ISO 38200 certified and verified (FSC 14 % and PEFC 33 %)
(3) ISO 38200 certified and verified (FSC 15 % and PEFC 32 %)
(4) ISO 38200 certified and verified (FSC 16 % and PEFC 28 %)
(5) All values include the Markt Bibart (GER) site from November 2023 to April 2024.

Status

The certified share remained stable in the past financial year. This is primarily attributable to the proportion of PEFC-certified fresh wood procurement at our sites.

The Polish State Forest is once again largely FSC®-certified.

To demonstrate sustainable forest management, we will increasingly rely on ISO 38200 as a neutral standard in combination with Regulation (EU) 2023/1115 on deforestation-free products (EUDR) in the future. This European legislation aims to increase transparency in the supply chain and reduce global deforestation and forest degradation.

The target of sourcing at least 60% of the fresh wood we use from certified sources has already been achieved at some sites. For new plants, such as Lexington, NC (US) and purchasing regions where the percentage of certified wood is small, for example, Argentina and Eastern Europe, we will rework the goal and focus instead on the use of recycled wood. Although recycled wood is considered certified material under the FSC® and PEFC standards, it has not yet been taken into account when defining our target.

Past Measures

- Increase in product labeling, with statements from external certifications on recycling content and recyclability
- Further increase in the use of the sustainability indicator "EGGER sourcing sustainable wood" in product labeling and marketing
- Risk assessment and monitoring continue to be via the ISO 38200-certified EGGER DDS
- Continuing the integration of the Osapiens software for evaluation and data exchange, with the aim of achieving and ensuring compliance with the EUDR.

Future Measures

- Continued expansion of product labeling with external certification claims regarding recycled content and recyclability
- Risk assessment and monitoring continue to be via the ISO 38200-certified EGGER DDS
- Continuing the integration of the Osapiens software for evaluation and data exchange, with the aim of achieving and ensuring compliance with the EUDR.

Our Due Diligence System for Fracing the Origin of Wood

8 MENSCHENWÜRDIGE ARBEIT UND WIRTSCHAFTSWACHSTUM

15 LEBEN AN LAND

16 FRIEDEN, GERECHTIGKEIT UND STARKE INSTITUTIONEN

Our Wood Purchasing Guideline (VRG 217) stipulates that sustainable procurement of wood requires compliance with national and European laws. EGGER is pursuing a zero-tolerance policy regarding illegal logging. We support the fight against illegal logging within our means and promote fair working conditions in our supply chains.

Our strategic goal is to proactively minimize the risk of purchasing illegally harvested wood by use of a certified due diligence system. This ensures that we are purchasing 100% verified wood, and categorically excludes wood from controversial sources.

Our Due Diligence System (DDS) was developed with internal and external experts. It is based on the ISO 38200 COC standard for the supply chain of wood and wood-based products. A monitoring organization based on Section 8 of the EU Timber Regulation (EUTR) additionally supervises the correct application of our due diligence system as a market participant for all high-risk supply chains and plants.

In countries with an increased risk and poor corruption indicators(1) and in the case of non-transparent supply chains, our wood procurement is reliant on certifications (e.g., FSC®, PEFC, ISO 38200) as a means of minimizing risk, and/or on our own verification of the legality of deliveries by means of supply chain auditing or provision of additional evidence.
In addition to the respective legal requirements, our DDS is based on the relevant supply chain standards for sustainable forest management:

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(1) (Corruption Percentage Index (CPI) < 50; World Justice Project Rule of Law Index < 0.5; Environmental Performance Index (EPI) < 50)

- FSC® standard
- PEFC standard
- ISO 38200:2018 – COC Standard for the Chain of Custody of Wood and Wood-Based Products

Our wood products are made using legally harvested timber and bear the "100% verified" label in accordance with ISO 38200. In previous years, and in the past financial year, there have been no pending proceedings, violations or penalties concerning the legality of wood used at the national or international level.

All external audits carried out in the EGGER Group in accordance with COC and DDS standards were completed successfully and are compliant.
As part of our COC certifications, the SGS Multisite Certificate was subject to external audits at the Brilon (DE) site, including wood-based materials, sawmill and Egger Forst, as well as at Gifhorn (DE). The Radauti (RO) site was externally audited under an individual SGS certificate. The Hexham (UK), Barony (UK), Egger Forestry (UK), and LEX (US) sites were also externally audited under the Soil Association (SA) Multisite Certificate. The Markt Bibart (DE) site was audited under an individual Dincertco certificate, and the Caorso (IT) site under a CSI certificate; both were confirmed to be compliant.

This year, the UKTR Monitoring Agreement for all first imports into the UK market was once again audited successfully by the Soil Association, and a certificate was issued accordingly. Continued EUTR compliance was confirmed once again by the SGS EUTR statement.

How EGGER Verifies New Wood Suppliers

1) Master data system: supplier provides its data, including certifications.

2) Risk assessment questionnaire: Supplier must confirm that no protected tree species are supplied and disclose the following data:

- Indication of the certification of the forest area
- Origin of wood by country and region
- Supply chain depth
- Number of upstream suppliers
- Confirmation of legality
- For complex supply chains or specific risk remaining after the initial assessment, we request additional information (e.g., lease agreements, logging licenses, tax registration or delivery documents from the supply chain).

3) For low risk and proof of legality, the wood purchasing department classifies the supplier's deliveries into an EGGER risk group:

- EAC: Material is legal and meets the requirements of all COC standards (FSC®, PEFC, ISO 38200)
- ECS: Material is legal and meets the requirements of certain COC standards (PEFC and ISO 38200)
- ELS: Material is legal and meets the requirements of ISO 38200

This classification is recorded in EGGER SAP and displayed clearly on all wood transfer documents.

In the event of specific risks, we actively support our suppliers in certification and sustainability topics (e.g., Occupational safety).

EGGER rejects any wood without credible proof of legal origin.

Suppliers who deceive EGGER over the legality or origin of wood or make false statements will be excluded and reported to the competent authority in the event of intentional or intended criminal acts.

EGGER uses the following digital systems to collect information from suppliers and audit the supply chains:

- Active participation in an EU-funded blockchain project in Brilon (DE)
- Safety Culture (checklists for supply chain and internal audits at all plants)
- SAP Ariba (supplier management software)
- Osapiens: data management and verification with regard to the EUDR; exchange between EU supplier and EGGER (currently being implemented)

The due diligence system is being adapted to the new European Deforestation Regulation (EUDR).

Use of Recycled Materials and Cascading Use

Attitude

We have made SDG 12 a strategic priority. With this commitment, we aim to ensure sustainable consumption and production patterns and achieve efficient use of natural resources (SDG 12, SDG 12.2).

Approach

As well as using primary raw materials for the production of wood-based materials, EGGER also uses secondary, i.e., recycled, raw materials:

- By-products from industrial wood processing steps, e.g., wood chips, sawdust, shavings, trimmings, off-cuts
- Residual materials from the furniture industry (= pre-consumer recycled material), i.e., production residues from customers, furniture parts or low-grade particleboard
- Recycled waste wood (= post-consumer recycled material), i.e., types of wood already disposed of by the end customer, e.g., pallets and transport boxes made of solid wood, untreated wood from construction sites, furniture, interior doors, flooring

Waste wood is processed, cleaned to remove impurities and contaminants, and used in particleboard production. The waste wood is purchased from reputable specialist suppliers in a defined overall process that comprises purchasing, quality control, and complaint management. Legal requirements are complied with, for example, the German Waste Wood Ordinance.
On sites where wood is processed, by-products and wood residues are produced. EGGER also processes these into wood-based products or, if material recycling is no longer possible for quality reasons, uses them to generate energy in the form of heat and green electricity.

In line with the concept of backward integration, EGGER also operates independent recycling collection sites and takes back particleboard waste from customers. Internal guidelines and directives ensure that only suitable pre and post-consumer recycled material is put into production.

Of the Group's 16 particleboard plants, 13 process waste wood and use it as a material.

Objective

Our strategic goal is to increase the share of pre- and post-consumer recycled material in all wood used for the production of our particleboard products to at least 50% by 2030.

Status

In the past financial year, the share of recycled wood in our particleboard products amounted to 39%. Through the past and future measures listed below (such as the start-up of the recycling plant in Markt Bibart (DE) in autumn 2025), we are continuously working to increase the use of recycled materials in our particleboard products.

The proportion of wood from the circular economy (= recycled wood and co-products) used in particleboard production amounts to 76% and was maintained at a nearly unchanged level compared with the previous year (77%). The prior-year figures for the financial years 2023/24 and 2024/25 were adjusted and now exclusively represent particleboard production.

Wood Input in Particleboard Production

Financial year	2025/26	2024/25	2023/24 (2)
Wood use for chipboards total in million AT (1)	5.5	5.4	5.2
of which is roundwood	24%	23%	23%
of which are co-products	37%	39%	39%
of which is Recycling	39%	38%	38%
of which is pre-consumer recycling wood	4%	4%	4%
of which is post-consumer recycling wood	35%	34%	34%

(1) Wood used in the chipboard production (weighted average of all chipboard. AT = absolute dry tonnes)
(2) All values include the Markt Bibart (GER) site from November 2023 to April 2024.

Past Measures

- Expansion of the collection infrastructure for recycled wood in our procurement markets to increase the quantity of recycled wood used in our production (example: commissioning of the recycling wood collection site in Budapest (HU))
- Expansion and optimization of existing recycled wood processing facilities at particleboard production plants (example: commissioning of the recycling plant in Markt Bibart (DE))

Future Measures

- Continued expansion of the collection infrastructure for recycled wood in our procurement markets to increase the quantity of recycled wood used in our production
- Continuous assessment of the potential expansion of our recycling collection sites across the Group
- Commission of a new recycling collection site in Milan (IT)

3.2.8 Product Recyclability

12 NACHHALTIGE/R KONSUM UND PRODUKTION

Attitude

We are striving to continuously improve the environmental performance of our activities, products and services. After the end of their useful life, our products should be capable of being recovered as easily as possible and, ideally, serve as raw materials for new products.

SDG 12 (Responsible Consumption and Production) is one of our strategic priorities in this regard. Through this commitment, we aim to reduce waste generation through recycling and provide relevant information to raise awareness of sustainable development (SDG 12.5, SDG 12.8).

Approach

Solid wood products and wood-based materials are generally suitable for recycling and can be recovered as materials under economically viable conditions. Recyclability can already be supported during the application and processing phase, for example through detachable connections or floating floors in accordance with the principles of Design for Disassembly.

Information on proper disposal and recommendations for further material recovery are provided in product-specific documents such as Environmental and Health Datasheets (EHDs) and Environmental Product Declarations (EPDs).

Fiber-to-fiber recycling of MDF and HDF fiberboards into new fiberboards as part of a closed product-to-product recycling process is currently not yet implemented industrially at EGGER. From today's perspective, no technically mature, environmentally viable and economically feasible process is currently available for this purpose. However, EGGER is working together with machinery and technology partners on potential solutions. Until industrial implementation becomes possible, MDF and HDF fiberboards remain a valuable component of the recycled wood fraction used in particleboard production.

Wood-based materials have many lives:

91% of our products are suitable for material recovery after use.

"How do we close the loop?
By ensuring that our products are, for the most part, recyclable at the end of their life.

Timeless designs and high product quality help to extend the lifespan of a product to the greatest possible extent."

Objective

Our guiding principle is the continuous improvement of our environmental protection performance across all activities, products and services. In addition, we aim to gradually develop and implement viable recycling solutions for products that are currently difficult or impossible to recycle, such as laminates.

Status

Already today, 91% of our products are in practice suitable for material recovery at their "end of life". These include: particleboard, thin particleboard, Eurolight, furniture components, OSB, worktops and sawn timber, as well as MDF and HDF fiberboards. In the past financial year, we have resolutely examined the post-consumer waste wood streams. We established that significant quantities of MDF and HDF products can be found in the post-consumer waste wood stream. Over the course of the years, we have steadily upgraded the technologies used in our plants, both in the processing of recycled wood and in the production of particleboard. These optimizations make it possible for us to deal with the quantities of HDF and MDF that are currently usual on the market in our recycling stream for particleboard. The materials include, for example, MDF, HDF, lacquered MDF, thin MDF, lacquered mouldings and flooring.

At their end of life, impregnated papers, laminates, edgings, decorative papers and films, as well as the binders and resins they contain, undergo thermal recovery.

Our edgings are in principle 100% recyclable. However, when fitted, they are firmly bonded to a core board, and currently are removed during the particleboard recycling process and not recycled. Material recovery is not currently possible due to the contaminants adhering to the edging and the various different types of plastic used. Therefore, the edgings we produce are classified as non-recyclable products for the purpose of our KPI calculations.

Recyclability of the EGGER Product Portfolio

Financial year	**2025/26**	**2024/25**	**2023/24 (3)**
EGGER standard products (1)	100 %	100 %	100 %
of which recyclable (2)	91 %	91 %	91 %
of which not recyclable (2)	9 %	9 %	9 %

(1) Products for furniture and interior design, building products, flooring (including externally sold preliminary and intermediate products such as glue and paper, excluding retail goods, samples, advertising material and other revenues).
(2) Share by turnover
(3) All values include the Markt Bibart (DE) site from November 2023 to April 2024.

Past Measures

- Ongoing evaluation of technologies to optimize the already used post-consumer MDF and HDF fiberboard material in current particleboard production
- Development of technologies for the efficient processing of MDF and HDF fiberboards into fiber material for use in fiberboard manufacturing
- Expansion of our capacity for processing recycled materials at several particleboard plants
- Use of new technologies to process recycled materials for future utilization of currently unused recycling streams

Future Measures

- Improved processing of MDF fractions to enable their smoother reintegration into particleboard production
- Testing of recycled materials in MDF production
- Ongoing evaluation of potential technologies to improve efficiency and enable MDF fiber-to-fiber recycling

3.2.9 Material Efficiency and Waste Prevention

We firmly embrace the concept of cascading use as a means of utilizing the maximum potential of wood as a raw material. The intention is to use only wood that can no longer be utilized as a material for energy generation. Largely closed loops in the production process minimize the volume of waste from the production of wood-based products. Waste is mainly generated during the finishing steps (e.g., lacquering), during edge production or from the packaging of supplied intermediate products, as well as during machine maintenance.

Opportunities and Risks

From an overall economic perspective, resource scarcity is the greatest potential risk that we face. There is a danger that material flows may not be used to produce usable goods, but instead end up as by-products, rejects or waste. Sending waste to landfill not only contributes to resource scarcity, but also potentially to the loss of natural or populated areas. Waste can also result in direct environmental risks if it is not properly stored or disposed of. Hazardous waste is produced at EGGER, for example, in the form of used oil from machinery or during the cleaning of oil separators.

At EGGER, opportunities for a resource-efficient production method arise from our material cycles, which allow for cascading and thus optimized use, especially with wood residues. The Group's integrated sites achieve this without using additional transport routes. However, an increasing level of finishing also means an increase in the potential for wasting primary raw materials. The efficient use of resources along the entire value chain is achieved by preventing damage to produced goods, thereby reducing the number of rejects. Increasing automation in material handling – both at new sites and through investment in existing sites – makes a key contribution in this regard.

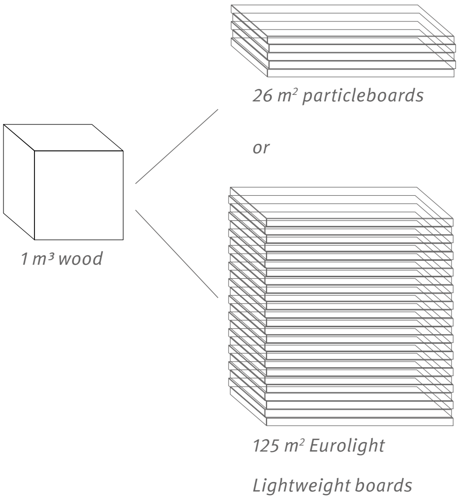
Resource Efficiency

8 MENSCHENWÜRDIGE ARBEIT UND WIRTSCHAFTSWACHSTUM

SDG 8.4 describes the goal of gradually improving resource efficiency in consumption and production. With our ideas for optimized raw material use, we are making a contribution to achieving this goal.

For example, the wood dust generated during production is used as a source of energy for our on-site power plants. Our internal logistics give us a further major lever for optimizing material efficiency.

EGGER develops technologies that enable the economic use of wood. As an example, the Eurolight Lightweight Board requires much less material than a solid board of the same thickness.



Optimizing the Use of Raw Materials

- The process of energy generation in our biomass heating and power plants results in the production of ash. We want to keep the quantity of ash as low as possible. Therefore, we first separate out those production residues that serve as fuel. This eliminates the need for additional re-screening of the ash, reduces the overall volume of ash, and improves the energy efficiency of the boilers.
- Reject boards generated during production are used as packaging material.
- We sell on any metals recovered from the processing of recycled wood, as well as packaging waste from intermediate products. They are used elsewhere as secondary raw materials.

Packaging Material

12 NACHHALTIGE/R
KONSUM UND
PRODUKTION

Attitude

We believe that taking a responsible approach to the use of resources means taking the same approach to the use of packaging materials. Packaging must protect our high-quality products from damage during transport and ensure their safe delivery to the customer. We predominantly use cardboard, wood and recycled PET strapping for this purpose. Very delicate products are also sealed in a thin PE shrink film.

We have made SDG 12 a strategic priority. This reinforces our commitment to carefully evaluating the amount of waste generated by our packaging so that we can take the appropriate steps.

Approach

Standard packaging requirements have been defined for the individual product groups and documented within the framework of our quality management system. Minor deviations from these standards are allowed in order to accommodate specific customer requirements.

Objective

Going forward, our aim is to continue to ensure the complete recyclability of our packaging materials. We want to further increase the content of recycled materials in the plastics that we are still using. Where possible, we also want to use bio-based plastics to increase the percentage of renewable raw materials in our packaging materials.

Our purchased packaging materials consist of 88% renewable raw materials, 39% are made from recycled materials and 100% are recyclable.

"Did you know that only a very small amount of waste is generated in the production of wood-based products?

Even wood dust has a further use as a source of energy for our own biomass power plants."

Use of Packaging Material

Financial year	2025/26	2024/25 (3)	2023/24 (2) (3)
purchased packaging material total in t (1)	54,414	58,401	62,190
of which recycling material in %	39 %	39 %	26 %
of which recyclable material in %	100 %	100 %	100 %
of which renewable raw materials in %	88 %	87 %	66 %
of which reusable in %	13%	10 %	15 %

(1) Purchased packaging material includes pallets, strapping, edge protectors, cardboard boxes and foils. Not included are protective panels from our own production and retail goods for cargo securing. The Caorso (IT) plant is not included.
(2) Reporting period changed to financial year.
(3) Due to an increase in data quality, the value is not comparable with the previous year.

Status

The packaging we use is predominantly transport packaging and not end customer packaging. An exception here is the packaging for our flooring products. We make efforts to minimize the amount of packaging material used to what is absolutely necessary. All the packaging materials we purchase are recyclable.

Compared with the previous year, our figures have not changed significantly this time. The established measures to improve data quality continue to show positive results. However, the recorded absolute quantity of packaging used was lower in the past financial year. The reason for this is that, due to the persistently challenging market conditions, slightly fewer finished products requiring packaging were produced.

Our proportion of recycled materials remains unchanged from the previous year at 39%, with PET straps and cardboard packaging being the main materials used. In the area of films, we aim to significantly increase the proportion of recycled content in the coming years. However, technical challenges and the limited availability of suitable recycled film granulate in the required quantities continue to hinder implementation.

The majority of our packaging consists of renewable raw materials, with 88% made from these materials, primarily wood and cardboard. This figure has increased only slightly compared with the previous year.

Around 13% of our packaging, including the widely used Euro pallets, is reused. This figure increased slightly compared with the previous year, as the proportion of Euro pallets used increased relative to disposable pallets compared with the prior year.

Past Measures

- Continuation of the performance tests with recycled plastics and bio-based films that are available on the market, or alternatives made from paper
- Integration of new sites in our data collection
- Rework of the packaging specifications for the particleboard collection with decorative coating. Goals include increasing the content of recycled material and finding a substitute for fossil-based packaging

Future Measures

- Development of a reusable pallet for shipping laminates to other EGGER plants and major customers
- Material reduction in rail and container shipments through the use of alternative straps and bundling of packages
- Introduction of a classification system in the material master data to significantly improve the data basis for packaging materials

Waste Prevention

12 NACHHALTIGE/R KONSUM UND PRODUKTION

Attitude

We keep the volume of waste at plant level as low as possible.

We have made SDG 12 a strategic priority. In doing so, we are committed to significantly reducing the amount of waste we generate through prevention, reduction and recycling (SDG 12.5).

Approach

Our environmental management system aims to reduce waste generation. For this purpose, we appoint suitably trained Waste Officers at each of our European plants and create waste concepts. The Waste Officers are responsible for drawing up overviews of waste performance at plant level, and report to the Group.

At all ISO 14001-certified sites, the impact of our waste generation is assessed as a separate environmental aspect. This includes both upstream and downstream processes, along with our own production processes, and takes into account the entire life cycle. Our waste is handed over exclusively to certified waste disposal companies. This is also checked in the course of our annual internal audits. The quantities of the individual waste streams from the sites are based on the invoices issued by the disposal companies and the reports submitted to the public authorities.

Objective

Our strategic objective in recent years was to reduce specific residual waste generation (in relation to the production of primary products) by 10% by 2025. This objective was based on the reference year 2018 and was pursued through the end of 2025.

This objective was achieved. Between 2018 and 2025, specific residual waste generation was reduced by 16%. Key factors contributing to this achievement were numerous awareness-raising measures for waste separation and projects aimed at reducing residual waste at our plants.

In the coming years, we want to focus on the monitoring of our waste data. Our goal is to optimize monitoring in order to record waste data, including disposal methods, accurately and automatically. We aim to raise awareness of this issue among stakeholders, both within and outside of our company. In addition, we aim to facilitate the creation of waste indicators for optimization purposes and the application of various calculation models.

Status

Compared with the financial year 2024/25, total waste volume was reduced by 6% in the financial year 2025/26. This mainly relates to non-hazardous waste (-6%). Hazardous waste also decreased (-3%). The reduction in total waste is mainly attributable to reduced construction activities (conversions and expansions) at various sites.

Overall, the primary production sites transferred 15,041.6 tonnes of hazardous waste and 252,722.7 tonnes of non-hazardous waste to external waste disposal companies in the financial year 2025/26. No radioactive waste was delivered to disposal companies during the reporting period.

The residual waste generated in the financial year 2025/26 remained unchanged compared with the financial year 2024/25.
The quantities associated with the individual disposal methods remained stable, with only a few exceptions.

This year, the reporting of key figures was carried out for the second time based on the financial year rather than the calendar year. The data for the individual sites was recorded according to calendar year and subsequently converted to the financial year. In doing so, production volume served as the basis for the calculations.

Specific Waste

Financial year	**2025/26**	**2024/25** (4)	**2023**	**2018** (5)
Waste total in kg/m^3 (1)	24.12	25.68	23.98	26.82
share of hazardous waste (2)	6%	5 %	6 %	3%
share of non-hazardous waste (2)	94%	95 %	94 %	97%
residual waste in kg/m^3 (3)	0.37	0.37	0.37	0.44

(1) Total waste generation (kg of waste disposed of externally) in relation to the production volume of primary products (rawboards, impregnates and timber manufactured at 19 Group sites; the Caorso (IT) site has been included since 2023 and the Markt Bibart (DE) site since FY 2024/25)
(2) Percentage of waste streams divided into hazardous and non-hazardous, depending on the legal situation in the country of origin
(3) Sites at which a clear allocation of municipal waste is not possible due to the infrastructure of the disposal companies are not taken into account.
(4) The Markt Bibart (DE) plant has been included in the statistics since fiscal year 2024/25.
(5) The value of the base year 2018 remains in the table.

Waste by Disposal Method (specific)

Financial year (1)	**2025/26**		**2024/25**		**2023 (2)**	
	hazardous	**non hazardous**	**hazardous**	**non hazardous**	**hazardous**	**non hazardous**
Preparation for reuse	0.1	0.2	0.1	0.1	0.0	0.0
Recycling	0.2	5.6	0.1	6.8	0.2	6.1
Other recovery operations	0.1	10.0	0.0	5.8	0.0	5.9
Incineration (with energy recovery)	0.1	0.9	0.1	5.5	0.1	1.8
Incineration (without energy recovery)	0.0	0.2	0.1	0.2	0.0	0.7
Landfilling	0.3	4.3	0.4	5.1	0.3	5.1
Other disposal methods	0.6	1.3	0.5	0.6	0.8	2.0
Not assignable	0.0	0.1	0.0	0.2	0.0	0.7
Total	**1.4**	**22.8**	**1.4**	**24.3**	**1.5**	**22.5**

(1) Total waste generation (waste disposed of externally) in relation to the production volume (kg/m³) of primary products (rawboards, impregnates and timber manufactured at 19 Group sites; the Caorso (IT) site has been included since 2023 and the Markt Bibart (DE) site since FY 2024/25)

(2) There is a deviation from the value reported in the previous year. For 2023 a change in the volume flows was retroactively corrected for one plant.

Waste by Disposal Method (absolute)

Financial year (1)	**2025/26**		**2024/25 (2)**		**2023 (3)**	
	hazardous	**non hazardous**	**hazardous**	**non hazardous**	**hazardous**	**non hazardous**
Preparation for reuse	1,316	2,402	1,029	1,412	291	20
Recycling	1,676	62,362	1,575	75,219	1,870	63,610
Other recovery operations	1,455	111,161	465	64,012	341	61,547
Incineration (with energy recovery)	577	10,374	1,089	61,220	787	18,798
Incineration (without energy recovery)	360	2,745	579	2,318	510	7,236
Landfilling	3,139	47,909	4,936	56,055	3,441	53,253
Other disposal methods	6,463	14,680	5,583	6,119	8,380	20,764
Not assignable	57	1,089	152	1,831	81	7,733
Total	**15.042**	**252.723**	**15,409**	**268,185**	**15,700**	**232,961**

(1) Total waste generation (externally disposed waste) of primary production sites (incl. gluing plants) in tons [t] by disposal method

(2) The Markt Bibart (DE) plant has been included in the statistics since fiscal year 2024/25.

(3) There is a deviation from the value reported in the previous year. For 2023 a change in the volume flows was retroactively corrected for one plant.

Future Measures

- Improvement of the waste separation system through the introduction of additional collection containers at the Markt Bibart (DE) plant is currently being implemented and is expected to be completed in the financial year 2026/27.

3.3 Social

3.3.1 The EGGER Workforce

Occupational Safety and Health Protection

EGGER is aware of its responsibility as an employer: The employees of the company are its most valuable asset – we therefore pay great attention to our employees' health and wellbeing. In this way, we contribute to the prevention of work-related illnesses (health protection), focus on the prevention of accidents at work (Occupational safety) and support the long-term, comprehensive protection of our employees' health (health promotion).

Opportunities and Risks

Working with equipment and heavy machinery – especially in Logistics, when working in hazardous areas around equipment, during maintenance and cleaning work, or in dangerous areas of the plant such as the timber yard – poses a potential safety risk for employees. Serious accidents primarily affect the injured person and their environment. If the accident is due to circumstances at the workplace, it may have financial consequences and damage the company's reputation.

Contact with hazardous substances, dust, noise and vibrations may pose a health risk, especially in the case of chronic exposure. Shift work and stress may also have a negative impact on health.

Opportunities arise from measures to create a greater awareness for occupational safety, and adopting safe behaviors from the company in employees' private lives. We contribute to a healthy lifestyle by offering voluntary courses in sports and exercise, a wide range of catering, and health promotion awareness measures.

In the past year, 2,560 employees participated in e-learning courses on occupational safety.

> "Employees are the most valuable part of the EGGER family business. Their protection and health is our top priority. This is underscored by numerous measures in the areas of health, occupational safety and health promotion."

Our Occupational Health and Safety Management System

8 MENSCHENWÜRDIGE ARBEIT UND WIRTSCHAFTS-WACHSTUM

In terms of fire protection, safety technology, environmental equipment and systems, our sites operate with state-of-the-art technology. This technology is continuously improved, verified by external and internal audits and, where necessary, upgraded. The entire team is committed, to the best of their knowledge, to supporting our efforts to create and maintain safe working conditions. All employees must be familiar with and follow the safety guidelines and regulations relevant for their functions. We are aware that occupational safety starts with each individual employee and that the role-model effect plays a central role.

The management system for occupational safety and health protection covers all areas and sites within the EGGER Group and is based on ISO 45001, an internationally recognized system standard. Valid and binding basic rules for safe and accident-free work have been formulated and introduced for all sites in the same way. These rules not only cover plant employees but everyone who enters an EGGER Group plant. In this way, we minimize the risks for all persons at EGGER in our everyday activities.

Health and safety assessment procedures have been implemented in the plant areas and workplaces. Goals for occupational safety are reviewed annually to establish how well we are meeting them. The effectiveness of the management system is audited annually together with other management systems.

The EGGER Safety Board, which meets every six months, is the central body responsible for top management. This committee consists of representatives from Group Management, the division management for Technology/Production and Logistics, the management of the Competence Center and the Competence Center for Safety, as well as representatives from HR and Quality Management. These meetings define goals and serve as a platform for discussing key figures and, if necessary, identifying corrective measures.

All production plants in the EGGER Group have established an occupational health and safety management system.

Proportion of Plants with a Management System

Financial year	2025/26	2024/25	2023/24
EGGER production plants	22	22	22
of which covered by the EGGER management system fpor health and safety (share) (1)	22 (100 %)	22 (100 %)	22 (100 %)
of which covered by an externally certified management system (2) (share) (1)	14.5 (66 %)	10.5 (48 %)	8 (36 %)

(1) The share of covered sites is measured by share in the production volume of primary products.
(2) Certified to OHSAS 18001 or ISO 45001.
(3) The increase of +0.5 results from the inclusion of the gluing plant in Wismar (DE), but not the site.
(4) The numbers include the Caorso (IT) plant from January to April 2023.

Healthy Workplaces and Health Protection

3 GESUNDHEIT UND
WOHLERGEHEN

Attitude

EGGER is actively committed to protecting its employees and their health. This also involves, in particular, protecting our team against illnesses arising from work processes. We want to continuously improve our performance in the area of health protection.

We particularly focus on SDG 3, which commits us to ensuring healthy lives for all people of all ages and promoting their wellbeing.

Approach

The basis for the assessment of workplace safety and health is a legally required "workplace evaluation" or "workplace-related risk assessment". Production managers and safety specialists conduct these audits annually for all workplaces.

At all plants, we offer

- Occupational health care and advice from occupational physicians or company doctors
- Medical check-ups by the company's own occupational physicians and with the support of external organizations when engaging in key campaigns
- Free or discounted vaccinations
- Safety supervision in the plant by safety specialists
- Technical-ergonomic measures for physically strenuous work
- Workplace integration management, e.g. integration after long absence or illness
- Personal protective equipment adapted to workplace conditions
- Ergonomically adaptable work equipment and work surfaces in the plants and offices.

Objective

We plan to give all employees an opportunity to be examined for occupational diseases and will motivate staff to participate in preventive medical examinations.

Status

Workplace evaluations are carried out across the board and throughout the Group. Measures are derived from the evaluations and subsequently implemented. The effectiveness of the measures is assessed annually. We want to maintain this standard. In cooperation with our occupational physicians and healthcare personnel, we also offer employees the opportunity to undergo examinations for occupational diseases.

Past Measures

- Expansion of the training offering to promote mental health

Future Measures

- Continuation of occupational safety and health initiatives (ongoing)

Occupational Safety

8 MENSCHENWÜRDIGE ARBEIT UND WIRTSCHAFTSWACHSTUM

Attitude

We keep the risks for our employees as low as possible in daily work practice and continuously improve in the area of occupational health and safety.

We have made SDG 8 a strategic priority. In doing so, we are committing to promoting safe working environments for all employees (SDG 8.8).

Approach

EGGER has a central reporting system for unsafe conditions, near misses and work accidents, as well as a management system for occupational safety. In addition to the owners and Group management — who consider occupational health and safety to be of central importance in terms of the company's strategic direction — the employees are among the most important stakeholders. They are made aware of the issue through continuous communication via internal channels. EGGER's approach to occupational safety can be found in the Code of Conduct (Chapter 8).

Accidents resulting in at least one day of lost time or classified as “NACA 1” (= first aid required) are recorded across the Group. The lessons learned from these incidents are implemented through Group standards or communicated directly via the incident communication processes of the respective site.

To prevent accidents, we continuously optimize all physical processes with regard to occupational safety (facilities, trucks, forklifts, wheel loaders and passenger traffic, access restrictions, technical aids, etc.). We also promote awareness of occupational safety, safety awareness and safe behavior among all team members and managers, such as through behavior-related safety training.

Objective

As part of "Vision Zero", we are aiming for zero occupational accidents over the long term. Our strategic goal is to record no serious accidents at work (defined as per GRI 2018 403–9 a ii).

Work-Related Injuries

Financial year	2025/26	2024/25	2023/24
Accident rate (1) internal	10.20	9.64	11.88
Accident rate LTIR (2) intern	7.66	7.51	7.76
Accident rate (1) external (3)	7.31	5.41	7.82
Accident rate LTIR (2) external (3)	5.94	2.34	7.61
of which serious accidents (4) internal	0.00	0.10	0.00
of which serious accidents (4) external (3)	0.00	0.00	0.00
of which deaths (5) internal	0.05	0	0
of which deaths (5) external (3)	0	0	0 (6)

(1) The rate was defined in accordance with GRI 2018 403 as occupational accidents per 1 million hours worked.
(2) LTIR means Lost Time Injury Rate (Accidents ≥ 1 day lost per 1 million working hours).
(3) Excl. guests, for whom no working hours are available; The number of fatalities and accidents of externals is reported in the GRI Index.
(4) Occupational accidents with high-consequence injuries are definded according to GRI 2018 403-9.
(5) Fatal occupational accidents due to work-related injuries
(6) A fatal occupational accident occurred here. Since the hourly basis required for calculating the accident rate is not available, it could not be included in the calculation.

Occupational Safety Training

Financial year	2025/26	2024/25	2023/24
Participants in e-Learnings (1)	2,560	2,342	2,075

(1) The e-Learning was newly introduced in FY 2019/20 and has been rolled out so far at the St. Johann in Tirol (AT), Wörgl (AT), Unterradlberg (AT), Wismar (DE), Brilon (DE), Gifhorn (DE), Marienmünster (DE), Bevern (DE) and Concordia (AR) plants.

Status

In the past year, the internal accident rate increased slightly to 10.2 (GRI 403). We almost achieved our milestone of a maximum of 7.5 accidents per 1 million working hours (internal LTIR accident rate), with an LTIR of 7.66. The tragic fact that a fatal workplace accident occurred at our Radauti (RO) site in December 2025 demonstrates that we must continue to strengthen our focus on occupational safety and health.

Accident management is regulated and implemented through Group standards or incident communication at the respective site. Our "Vision Zero" and our goal to prevent fatal and serious occupational accidents is an incentive to make further improvements.

Numerous training courses were also offered in the previous year to further raise awareness. We will continue to pursue this goal in the future, as cultural change takes time. The intensive training program for managers (Safety Leadership Induction Workshops) will be offered again next year. The e-learning courses for all employees were completely revised and will be rolled out during the coming financial year.

Future Measures

- ISO 45001 certification of the Caorso (IT), Markt Bibart (DE), and Wismar (DE) sites
- Continued implementation of Behavior-Based Safety training at our sites
- Further expansion of the e-learning offering for operational employees (ongoing)

Health Promotion

Attitude

EGGER is actively committed to protecting its employees and their health.

We particularly focus on SDG 3, which commits us to ensuring healthy lives for all people of all ages and promoting their wellbeing.

Approach

Health management offers numerous advisory services at all EGGER plants, as well as campaigns for healthy nutrition and exercise, such as fruit days and sports courses. Our employee restaurants offer freshly prepared meals and a balanced diet every day.

Objective

We want to maintain the current high level of health promotion. Our strategic goal is to maintain a health quota of least 97%.

Status

The health rate, which has improved in previous years, increased further in the completed financial year. The target of at least 97% was achieved. Many of our plants organized family and health days for all employees and their families last year.

The number of in-house occupational health professionals remained at the previous year's level. Due to a smaller workforce in Turkey, one fewer occupational health professional was employed.

In recent months, we have continued to implement targeted action programs in countries with insufficient health rates.

Health Quota

Financial year	**2025/26**	**2024/25**	**2023/24**
Health rate EGGER Group total (in %) (1)	98.56	97.23	97.13

(1) The value is calculated from target hours minus absence hours due to illness and accident. The data comes from the time management module of the ERP system, which includes all locations of the group (Italy is excluded).

Company Doctors and Medical Staff

Financial year	2025/26	2024/25	2023/24
Number of occupational medicine staff in the EGGER Group (1)	26	27	26
of which in AT	3	3	3
of which in DE	2 (2)	2 (2)	2 (2)
of which in UK	0 (2)	0 (2)	0 (2)
of which in FR	2	2	2
of which in RU	9	9	9
of which in RO	0 (2)	0 (2)	0 (2)
of which in TR	3	4	4
of which in AR	6	6	5
of which in PL	0 (2)	0 (2)	0 (2)
of which in US	1	1	1
of which in IT	0 (2)	0 (2)	0 (2)

(1) Number of doctors and medical staff of the company
(2) Instead, employees are cared for by a contracted physician outside the plant.

Past Measures

- Analysis of illnesses with health insurance providers in Austria and Germany, and derivation of targeted measures as well as training for managers
- Provision of occupational psychological counseling at 19 plants, as well as expansion of support services to include care counseling at selected sites (ongoing)
- Comprehensive range of health promotion measures at our sites, including smoking cessation programs, back fitness courses, digital presentations, and counseling services (ongoing)

Future Measures

- Continued reporting on local health promotion measures (ongoing)

Equal Opportunities and Diversity

We consciously focus on diversity in our HR work. We understand this to mean that employees with different cultures, personalities, talents and levels of experience work together as a team. They reflect the international nature and diversity of our markets, our customer structure and our business environment.

Opportunities and Risks

Industry, and in particular the wood sector, is a male-dominated business which carries the potential risk of discrimination against women. Opportunities lie in the fact that EGGER also offers women the possibility to start and pursue a career in technical fields. Additional opportunities lie in the mixed age structure of the workforce and the resulting cooperation. The promotion of international exchange creates further chances for growing intercultural understanding.

Diversity of Age, Gender, Nationality

5 GESCHLECHTERGLEICHHEIT

Our diverse workforce comprises

employees

from 93 nationalities.

"EGGER relies on diversity and champions equal opportunities and the equal treatment of all employees.

We create a suitable framework for their individual needs and support international networking."

Attitude

Our goal is to increase the proportion of women in all business units of the company. We rely on a balanced ratio of local and international managers. We particularly recognize experience, passing on this experience and many years of service.

We focus on SDG 5. In doing so, we commit to ensuring the full and effective participation of women and equal opportunities in leadership roles at all levels of decision-making (SDG 5.5).

Approach

Like many companies in western industrialized countries, we are also confronted with the consequences of demographic change. Our strategic human resources planning helps us to recognize demographic risks at an early stage and counteract them in a targeted manner with our internal training programs, succession planning and our "Start Up" program for young talents. We also promote a knowledge-sharing culture that facilitates the entry of new employees.

Global development programs strengthen cross-functional and cross-site networking. We promote international exchange within the team and provide professional assistance for transfers and business trips. Intercultural training and language courses are also offered. Specialists and managers who are transferred to develop new sites are replaced by local employees over the medium term.

Long-standing employment with the company is rewarded through the anniversary bonus introduced in 2017 and at anniversary celebrations. For example, an anniversary bonus equal to one-half of a gross monthly salary is paid to employees who have been with the company for 10 years, and two gross monthly salaries are paid to employees who have been with the company for 25 years. Certain activities or projects also allow employees to continue working for a limited number of hours after retirement. Age-appropriate working models are already available in the office and outside of shift work. In the future, we will also expand age-appropriate working models to cover continuous shift operation.

Objective

Our goal is to achieve an annual increase of 5% in the proportion of women in the total workforce compared with the previous year.

Status

The proportion of women across the company as well as the proportion of women in leadership positions increased slightly again in the completed financial year. The increase in the areas of Technology, Production, and Logistics is particularly encouraging. In our development program “Start Up,” which commenced in November 2025, 56% of participants are female. In our junior management development program “Startklar,” which starts in June 2026, 33% of participants are female.

The age structure of our employees remains stable. The diversity of our team's nationalities shows that EGGER has developed since 1961 into an open international company where growth is possible through common goals and the understanding of different cultures. In our staff departments, an increasing number of employees from other EGGER countries were successfully integrated again through internal job postings.

Proportion of Female Employees

Financial year	2025/26	2024/25	2023/24
Proportion of female employees (total) (in %) (1)	17.8	17.3	16.8
of which in Technology, Production, Logistics (in %)	9.9	9.4	9.3
of which in IT, sales and marketing, finance/administration (in %)	55.5	55.1	55.0

(1) The quota is based on the annual average FTE.

Proportion of Female Employees in Management Positions

Financial year	2025/26	2024/25	2023/24
Proportion of female employees in management positions overall (in %) (1)	19.2	18.9	19.3
of which in Technology, Production, Logistics (in %)	8.8	8.2	8.6
of which in IT, sales and marketing, finance/administration (in %)	37.0	36.8	38.0

(1) The quota is based on the annual average headcount.

Age Structure of the Workforce

Financial year (1)	2025/26	2024/25	2023/24
‹ 30 y.o.	19.9%	20,2 %	20,5 %
30-50 y.o.	56.7%	56,9 %	56,8 %
› 50 y.o.	23.4%	22,9 %	22,7 %

(1) The quota is based on the annual average headcount. Due to rounding effects, the total does not always add up to 100 %.

Nationalities

Financial year	2025/26	2024/25	2023/24
Total number of nationalities	93	95	92
Number of nationalities in Corporate Services (1)	30	30	29

(1) The Corporate Services perform central corporate functions.

Past Measures

- Increased communication of existing examples and best practices (ongoing)
- Workshops to improve working conditions for women in Production and Logistics
- Expansion of bathroom facilities for women in our plants
- Women Empowerment campaign to attract more female applicants in Production & Logistics, supported by enhanced internal communication
- Pilot implementation of a mentoring program in Romania

Future Measures

- Development of flexible working models for shift operations
- Organization of further local workshops with women from Production and Logistics
- Revision of the recruiting policy and mandatory publication of all vacant positions

Equal Treatment of Employees

5 GESCHLECHTER-GLEICHHEIT

8 MENSCHENWÜRDIGE ARBEIT UND WIRTSCHAFTS-WACHSTUM

Attitude

We do not accept discrimination based on gender, skin color, religion or sexual orientation.
In agreement with Principle 6 of the United Nations Global Compact, we advocate for the elimination of discrimination in respect of employment and occupation.
In agreement with SDG 5, we are committed to achieving gender equality and ending all forms of discrimination against women (SDG 5.1).
We have made SDG 8 a strategic priority. In doing so, we commit to achieving decent work for all women and men, including young people and people with disabilities, and equal pay for work of equal value (SDG 8.5).

Approach

Our local wage models and salary policy ensure equal treatment for all employees. Remuneration is based on responsibility, knowledge and individual performance. All team members have equal access to employer benefits, regardless of their level of employment or employment status. EGGER employees can report suspected compliance violations through our new whistleblowing platform, SpeakUp. This also applies in the event of a suspicion or indication of discrimination. Additional details can be found in Chapter 3.5 "Corporate Policies".

Objective

Our goal is to follow up on all cases of discrimination reported through the SpeakUp whistleblowing platform, the HR department, managers, or the works council.

Status

We strive to achieve a balanced mix of genders and nationalities among the participants in our strategic development programs. The number of employees with severe disabilities is slightly above the previous year's level. An analysis of the unadjusted gender pay gap across all employees shows the low proportion of women in our company. We regularly measure the adjusted gender pay gap across all countries and employee groups. In the current financial year, we were able to further reduce the adjusted gender pay gap through targeted measures.

Integration of Severely Disabled Persons

Financial year	2025/26	2024/25	2023/24
Total number of severely disabled persons employed (1)	209	203	204

(1) The number is based on the annual average headcount.

Past Measures

- Implementation of compliance e-learning for all new team members (ongoing)
- Distribution of the Code of Conduct to all new employees as part of the onboarding process (ongoing)
- Targeted measures to analyze and prevent a gender pay gap
- Establishment and communication of local anti-discrimination officers at many production sites
- Participation in targeted awareness days (ongoing)

Future Measures

- Increased communication on equality via our internal channels
- Publication of a Group-wide anti-discrimination policy

Further Training and Promotion Opportunities

We consider future-oriented HR management to be providing consistent investments in our young talent programs for students in schools and universities, even if this is not part of the state system in certain countries.

Qualified and motivated employees are essential for our success. Recognizing the talents of our employees, developing and retaining these women and men in competition with other companies is therefore a key part of our strategy.

At 21 of our 22 sites, we have established apprenticeship programs. EGGER currently provides 523 apprentices with a sustainable workplace offering long-term prospects.

> “Many careers at EGGER begin directly after leaving school: By offering apprenticeships and internships, we aim to remain an attractive employer for the younger generation and create opportunities for the future.”

All training and further education courses are located on the EGGER Campus. Our employees can develop their skills both at their own site and via e-learning. We also offer cross-country and cross-divisional development programs. This not only creates new knowledge, but also valuable networks, exchange and a common understanding.

Opportunities and Risks

A lack of continuous training for employees in their field of work and social skills leads to a risk that the employer could lose its attractiveness in a competitive environment. Employee motivation could also decline which, in turn, could have negative effects for the company.

Another potential risk can lie in failing to adequately prepare employees for their future roles. Opportunities arising from EGGER's activities result from the wide range of training courses for specialists and managers, from career programs and from support for junior staff.

Apprenticeship

8 MENSCHENWÜRDIGE ARBEIT UND WIRTSCHAFTSWACHSTUM

Attitude

We establish our own training programs at new production locations and expand these programs at the existing plants. Our future junior employees come into contact with EGGER through summer jobs, internships and final papers, which creates ties at an early stage. We strive for long-term cooperation with the future junior staff we train.

In line with SDG 8.6 137, we are committed to reducing the proportion of young people who are not in employment, education, or training.

Approach

Recruiting apprentices as a means of securing the next generation of skilled workers was, and remains, one of our focus topics and an integral part of our philosophy.

Every year, we plan positions for summer jobs, internships, and thesis projects at all sites for up to 10% of the workforce. The need for junior staff resulting from upcoming retirements, fluctuation and organizational changes is surveyed as part of strategic human resources planning every two years.

Objective

Our strategic goal is to maintain an apprenticeship quota of at least 3% of the total workforce.

Status

The number of apprentices remains almost at the previous year's level, enabling us to once again achieve our target apprenticeship rate of 3% across the Group. The establishment of an apprenticeship program at the Caorso (IT) site has been postponed by another year, as key integration projects still need to be completed beforehand.

The allocation of summer jobs, internships and diploma theses has reached a high level at many sites. In Romania and Poland, we were able to attract many students for internships and make a significant contribution to local talent development.

Number of Apprentices and Training Ratio

Financial year	2025/26	2024/25	2023/24
Total number of new apprentices entering the programme (1)	179	221	235
Number of all apprentices (all years of training)	523	508	476
Training ratio (trainees in relation to total employees)	4.4%	4.1 %	4.1 %
Number of take over into fixed contract after successfully finished apprenticeship	96	107	95

(1) The numbers are based on the annual average headcount.

Quota of Summer Jobs, Internships, Diploma Theses

Financial year	2025/26	2024/25	2023/24
Use of pupils and students in relation to the total number of employees (in %) (1)	5.5	5.0	5.5

(1) The quota is based on the annual average headcount.

Past Measures

- Standardization of technical training across all locations (ongoing)

Future Measures

- Standardization of technical training across all locations (ongoing)
- Development of apprentice training at the Caorso (IT) plant

Further Development and Promotion of Internal Careers

Attitude

We prefer suitable internal candidates over external ones, and facilitate internal specialist and management careers. We recognize and use our employees' potential. Based on their job description, employees receive targeted onboarding and further training. Managers are responsible for succession planning.

Approach

With our appraisals and job description, we create clarity over the goals and strengths, as well as each employee's further development wishes. Employees and managers jointly review the past year, discuss successes and special challenges, and exchange views on the extent to which the respective expectations were met or not met. Our Talent Management System provides support in this regard together with an overview that must be discussed at least once a year. Employees are informed of vacancies via the intranet and on noticeboards. The "Startklar" strategic development program provides targeted internal support for those with high potential. The "EGGER STEP" specialist career path has already been established in many areas and is being successively expanded.

Objective

Our strategic goal is to fill at least 80% of management positions with internal candidates.

We are pursuing a further goal in this key area: all employees who have been employed for at least one year have an appraisal interview with their manager at least once a year.

Status

In the past financial year, we were able to fill 80% of our management positions internally. Therefore, we achieved our strategic target of at least 80% once again. We were able to achieve this through the targeted internal advertising of management positions and consistent succession planning.

In the completed financial year, we conducted employee development discussions with 41.5% of our employees to align on their development goals using our talent management system. The appraisal meeting represents a central platform for determining development measures. Our aim is to include all industrial employees in this process. However, the demand for a digital solution and the associated costs have resulted in a further delay to the planned rollout.

Internal Staffing of Management Positions

Financial year	2025/26	2024/25	2023/24
Total internal appointments to management functions (1)	80.0%	87.0%	73.0%

(1) In the financial year newly filled management positions with internal candidates.

Appraisal

Financial year	2025/26	2024/25	2023/24
Ratio of employees with appraisal to total employees (1)	41.5 %	39.8 %	37.1 %
of which female	31.6 %	31.7 %	–(2)
of which male	68.4 %	68.3 %	–(2)

(1) The quota is based on the average headcount of the calendar year.
(2) There's no data available.

Past Measures

- Implementation of employee review meetings for operational employees at all sites (ongoing)
- Continuation of leadership feedback for top management

Future Measures

- Introduction of a digital solution for employee performance reviews
- Continuation of the strategic "Startklar" and "Start Up" development programs
- Further roll out the "EGGER STEP" career concept in Production as well as intensified training for managers
- Succession planning for managers and key positions with increased consideration of demographic aspects (ongoing)
- Continuation of leadership feedback below top management level

Training

Attitude

We enable lifelong learning with our further training opportunities and strengthen our employees for their current and future responsibilities. We determine training requirements based on employee performance review and annual meetings with managers. Central staff departments also notify us of Group-wide training needs, some of which are required by law or company policy.

Approach

The EGGER Campus offers appropriate training for all employees. Training needs are specifically recorded in a development plan based on the annual appraisal, and their implementation is tracked. We cover 50% of the training needs with e-learning. In the previous financial year, we continued to provide digital learning opportunities and offered additional exchange platforms and webinars. Our internal training offensive, EGGER Kompakt, ensures interdisciplinary exchange and strengthens the understanding of all employees for the value creation process.

Objective

We are continuously working to offer our employees perspectives. Our goal is to keep the average number of training hours per team member above 10 hours per year.

Status

We continue to pursue our goal of offering all employees an annual appraisal. The professional training of our employees is a key priority for us. This is why we have established a specific target for training hours.

Despite the challenging market environment, we were able to provide a comprehensive range of training measures in financial year 2025/26. One particular focal point is the onboarding of new employees and training for managers at all levels. We also supported the transition to Microsoft 365 with suitable digital training programs. Specialized training organized outside of Human Resources by the respective departments is recorded by Human Resources.

Participation in Training

Financial year	2025/26	2024/25	2023/24
Training hours/employee (1)	11.13	13.72	9.57
of which workers	6.85	10.48	4.92
of which employees	16.31	18.61	14.63
of which managers	17.73	23.40	18.99
Training hours “Digital“ (2)	2,684	3,347	2,804
Training hours “E-Learning“ (3)	14,876	9,801	11,071
Training hours “Presence“ (4)	102,442	140,729	100,971

(1) Total training hours (both digital, e-learning and presence) divided by total amount of employees.
(2) All completed training hours from virtual classroom trainings (e.g. via Webex) are combined.
(3) All completed training hours from E-Learnings (self-paced content) are added together.
(4) The value includes all completed training hours from classroom trainings.

Training Hours by Gender

Financial year	2025/26	2024/25	2023/24
Training hours/employee (1)	11.13	13.72	9.57
of which female	16.68	15.11	12.38
of which male	10.02	12.28	9.03

(1) Total training hours (both digital, e-learning and presence) divided by total amount of employees.

Past Measures

- Expansion of leadership training programs (including a. Conduction of employee performance reviews and communication skills) (ongoing)
- Further establishment of a learning culture with digital aspects
- Expansion of the training program for switching over to Microsoft 365

Future Measures

- Access to EGGER Campus Training also for industrial employees
- Leadership training on “Communication and Managing Change”
- Training courses on the topic of "Artificial Intelligence"

Employee Satisfaction

The satisfaction of our employees is the basis of our business success. In this chapter, we present our approaches to work-life balance, employee representation, long-term employment, good management and employee benefits.

Opportunities and Risks

Satisfied and loyal employees are the most important building block for a company's success. Risks may arise from a lack of work-life balance, differences in the relationship with the manager, or a lack of satisfaction with remuneration and fringe benefits. There is a risk that employees who are dissatisfied with their work or working environment will leave the company. This leads not only to the loss of manpower but, above all, to the loss of experience and knowledge. It also means a financial loss for the company because searching for and onboarding new employees involve time and costs. We view all measures aimed at creating and maintaining good working conditions as an opportunity and therefore align our efforts with the results of employee surveys and external benchmarks. Employee satisfaction is expressed through a turnover rate that is below the average for the respective labor market.

Work-Life Balance

Attitude

We offer modern working time models that make it possible to balance family and professional life. In the administration and sales area, we enable home office and mobile working within clear guidelines.

Approach

We make reductions in working hours (retirement, part-time and parental leave, as well as leaves of absence) as well as home office and mobile working possible in consultation with the managers involved and depending on specific responsibilities. Clear rules provide for the separation of work and private life, and ensure time out.

Employees in non-shift operations are offered a flexible framework that allows them to personally organize their private and professional lives. We enable employees to return to work after the birth of a child with the desired number of working hours and in the same or a comparable position (depending on parental leave or local regulations).

Objective

Our future objectives include regularly reviewing our working time models to ensure they meet the requirements of the labor market and our internal processes.

Status

The proportion of employees taking parental leave decreased slightly this year; however, the trend of increasing numbers of men taking parental leave for at least one month continues, particularly in Germany, Austria, and France. At our sites in Germany and the UK, innovative shift models provide greater flexibility and contribute to higher employee satisfaction. Employees are able to select the number of weekly work hours for the next planning period, which best suits their current needs.

Parental Leave

Financial year	2025/26	2024/25	2023/24
Total number of employees that took parental leave	213	264	219
of which female	89	115	77
of which male	124	149	142

Past Measures

- Optimization parental leave management
- Implementation of working-time flexibility measures such as sabbaticals and part-time management
- Knowledge sharing with industrial companies that have successfully introduced flexible shifts
- Establishment of working time accounts to increase shift flexibility during periods of low order intake (ongoing)

Future Measures

- Continuation of the pilot project to improve the flexibility of shift models in Austria

Employee Representation

8 MENSCHENWÜRDIGE ARBEIT UND WIRTSCHAFTSWACHSTUM

Attitude

We maintain a respectful and regular exchange with employee representatives.

We support Principle 3 of the United Nations Global Compact and uphold the freedom of association and the effective recognition of the right to collective bargaining.

With SDG 8, we also commit to protecting labour rights (SDG 8.8).

Approach

Local works councils represent the interests of our employees and are in close contact with the respective managers and personnel management. Measures are proposed and implemented on the initiative of our employee representatives. The company actively involves employee representatives in projects concerning the workforce. Our Code of Conduct includes a commitment to sincere and fair dialog with our employee representatives and respect for freedom of association. Information on communications with new employees can be found in the Chapter "Our Compliance Strategy".
The EGGER Europa Forum (EEF) is an association for the works councils of all locations in the EU and in the UK, and meets twice a year with the Managing Board (Group Management) on issues involving multiple locations. Individual countries also have similar roundtables.

Together with the respective management, employee representatives can support employees or their families in emergency situations through a disaster fund.

Objective

We are not pursuing a strategic goal in this area.

Status

The EEF committee (EGGER EUROPA FORUM) was established in 2003 and has since served as an international platform to exchange experience and knowledge between European EGGER works councils (including the UK). Annual in-person meetings as well as an additional meeting via video conference are held. Key topics included the challenging economic environment, planned investments, the presentation of digitalization projects, and the use of artificial intelligence.

Employee Representation

Financial year	**2025/26**	**2024/25**	**2023/24**
Number of works councils (of which exempted)			
in AT	21 (2)	21 (2)	21 (2)
in DE	69 (9)	69 (9)	67 (7)
in UK	22 (0)	22 (0)	22 (0)
in FR	25 (0)	25 (0)	25 (0)
in RU	0 (0)	0 (0)	0 (0)
in RO	8 (0)	8 (0)	8 (0)
in TR	15 (0)	17 (0)	15 (0)
in AR	3 (0)	3 (0)	3 (0)
in PL	1 (1)	2 (0)	4 (0)
in US	0 (0)	0 (0)	0 (0)
in IT	6 (1)	6 (1)	5(0)

Past Measures

- Election of the chairperson, representative and recording clerk for the EGGER Europa Forum
- Expansion of the EGGER European Forum to include a representative from Barony (UK)

Future Measures

- Continuation of regular national and international meetings of European employee representative bodies (ongoing)

Long-Term Cooperation and Fluctuation

8 MENSCHENWÜRDIGE ARBEIT UND WIRTSCHAFTSWACHSTUM

Attitude

Permanent employment is the standard form of employment at EGGER. Fixed-term contracts and temporary work are only used for entry-level positions or for temporary overtime.

With SDG 8.8, we are also committed to promoting a safe working environment for all employees, especially those in precarious employment.

Approach

Temporary workers and employees on fixed-term contracts are treated equally to directly employed employees. They receive the same equipment and onboarding support. For example, they are given work clothing and safety instructions. Contract workers become permanent employees after 18 months at the latest. In the event of internal restructuring measures, we avoid layoffs wherever possible and, together with the employees involved, look for alternative internal positions.

In 2026, we revised our employee survey across the Group and will now measure employee satisfaction annually. Four of the indicators feed into the Employer Attractiveness Index and address the topics of engagement, willingness to recommend the company as an employer, intention to stay, and employees' personal assessment of the company's attractiveness. In addition to open text fields for positive feedback and areas for improvement, employees are invited each year to share their views on selected focus topics.

Objective

We are pursuing two strategic goals here: we hold the percentage of external and contract workers below 15% and the Employer Attractiveness Index above 70%.

Status

In financial year 2025/26, the proportion of temporary and external employees was again below the previous year's level, enabling us to achieve our target of below 15%.

Employee-initiated turnover decreased slightly again. Measures to improve staff selection and onboarding continue to minimize early turnover, as well as the increase in employer-related turnover.

During this financial year, the revised employee survey "Tell us MORE" was conducted across the Group and achieved a participation rate of 72% (excluding Russia).

Internal and External Employees

Financial year	**2025/26**	**2024/25**	**2023/24**
Total number of employees (1)	12,925	12,850	12,652
of which EGGER internal	12,014	11,860	11,566
of which EGGER external	912	990	1,086
of which external agency workers (2)	337	491	556
of which service contracts external (3)	575	498	530

(1) The number is based on annual average FTEs.
(2) External agency workers are those who are sent by their employer to work for EGGER. There is no employment contract between the seconded employee and EGGER.
(3) Service contracts external (outsourcing) are concluded on the premise that the service is provided on a recurring and planned basis 100 % on the EGGER plant premises. This includes, for example, the gateway, cleaning and security services.

Fluctuation

Financial year	**2025/26**	**2024/25**	**2023/24**
Total number (number and rate)	1,064 (8.6 %)	1,130 (9.2 %)	1,183 (9.9 %)
Employee-related turnover (number and rate) (1) (2)	553 (4.5 %)	574 (4.7 %)	673 (5.6 %)
Employer-related turnover rate (number and rate) (1) (3)	511 (4.1 %)	556 (4.5 %)	510 (4.3 %)

(1) The quota is based on the annual average headcount.
(2) Employee-related fluctuation is the voluntary departure by employees.
(3) Employer-related fluctuation is composed of terminations and expiring temporary contracts.

New Appointments and Replacements

Financial year	**2025/26**	**2024/25**	**2023/24**
Total number of newly recruited employees (1)	1,330	1,550	1,659
of which reappointments	99%	88%	81%
of which new appointments	1%	12%	19%

(1) The quota is based on the annual average headcount.

Past Measures

- Reduction of early turnover through improvements in the selection and onboarding process
- Implementation of the new employee survey “Tell us MORE”
- Implementation of the SuccessFactors Onboarding System for process support during the onboarding stage

Future Measures

- Implementation of measures derived from the employee survey
- Annual implementation of the employee survey (ongoing)

Employee Benefits

Attitude

Our employees receive fair and appropriate remuneration.

Approach

Our wage and salary models are based on expertise, performance and market conditions. We continue to develop our remuneration models (qualification pyramid, benchmarks, variable remuneration, bonus system) to ensure fair compensation. Our anniversary bonus rewards long-term loyalty with a special payment to employees who have been with the company for 10 years or more. Human Resources coworkers advise managers and further develop local wage and salary models.

Employees in all countries receive an annual salary adjustment. Even though we are not subject to collective bargaining agreements in many locations, we seek to offset losses in purchasing power at least once a year, either through individual adjustments or through our wage and salary structures.

Procedure for Determining Remuneration
In November of the previous year, we receive remuneration benchmarks for all employees from global remuneration consultants like WTW and reputable local providers. This data forms the basis for salary analyses that are prepared by February for all employees outside the salary models. The individual salary adjustments are collected from management by April and approved by Group Management at the beginning of May. Identical processes are also in place in the divisions and plants.

Our plant sites offer attractive benefits that are available to all employees. Included here are local benefits, as well as an offer for private health and pension insurance.

Objective

We review the level of our wages and salaries at least once a year using several local remuneration benchmarks.

Status

In financial year 2025/26, anniversary bonuses totaling EUR 7.2 million were paid to long-serving team members.

Based on the results of the employee survey, it can be concluded that our employees remain satisfied with the benefits provided. Due to increased inflation and competition in the labor market, we have revised our wage and salary structures in many countries.

In financial year 2025/26, anniversary bonuses totaling EUR 7.2 million were paid to long-serving team members.

> "At EGGER, one thing is certain: employees are the most valuable part of the family business. In this regard, EGGER's goal is to be the best employer in each of its regions."

Past Measures

- Revision of wage models in Poland, Russia, and Romania
- Adjustment of variable compensation for plant managers and sales employees
- Optimization of employee restaurants in Austria and Italy

Future Measures

- Analysis of our wage and salary structures and adjustments where required (ongoing)
- Analysis of our benefits and adjustments where required (ongoing)
- Revision of the wage model in Italy

3.3.2 Employees in the Value Chain

Working Conditions in the Supply Chain

We classify our suppliers in four main groups: technology, chemistry, wood and paper. Chemistry, wood and paper are particularly essential for our products. The transport sector is also relevant with regard to working conditions, as the majority of transports are carried out by external companies.

Opportunities and Risks

With any relatively long supply chain, there is a potential risk of human rights violations, or of working conditions failing to meet the minimum standards of the International Labor Organization (ILO).

Companies run the risk of damage to their reputation if they enter into business with suppliers whose working conditions do not comply with the standards. The Lieferkettensorgfaltspflichtengesetz [Supply Chain Due Diligence Act] provides the basis for assessment of suppliers according to their risk profile (countries, industry) and defines preventive or remedial measures accordingly.

Our strategic partners and main suppliers in the chemical and paper sectors are large companies based in OECD countries that have ratified all ILO standards.

The wood supply chain carries an inherent risk of dangerous and precarious working conditions, particularly, during timber harvesting. Here, we rely on established chain-of-custody standards for the wood supply chain, which also include monitoring of social aspects. Our preference for procuring certified wood, our direct relationships with a large proportion of our suppliers and our well-developed due diligence system together constitute an opportunity to improve working conditions, particularly, in countries that are relatively susceptible to corruption.

One of the challenges for the transport sector is to establish good working conditions without causing delays or raising costs incurred due to an increase in checks on drivers.

95% of our paper and chemical suppliers have confirmed their commitment to a Supplier Code of Conduct.

"We also expect our suppliers to propagate our compliance principles throughout the whole of their supply chain.

Just like our employees, they must adhere to all applicable legislation and to the principles of the UN Global Compact."

Our Commitment to the UN Global Compact

We are committed to and support the ten principles of the UN Global Compact. These include the following:

Human Rights

- Principle 1: Businesses must support and respect the protection of internationally proclaimed human rights; and
- Principle 2: make sure they are not complicit in human rights violations.

Labor Standards

- Principle 3: Businesses must uphold the freedom of association and the effective recognition of the right to collective bargaining, as well as
- Principle 4: The elimination of all forms of forced labor,
- Principle 5: The abolition of child labor and
- Principle 6: The elimination of discrimination in respect of employment and occupation.

Both the EGGER Code of Conduct and the Supplier Code of Conduct include all ten principles of the UN Global Compact. Our existing process of having the Supplier Code of Conduct confirmed by our suppliers was also maintained throughout the past financial year. In the financial year concerned, there was another increase in the proportion of suppliers who signed the EGGER Supplier Code of Conduct.
Since the financial year 2020/21, as well as our chemical and paper suppliers, all of our fresh timber suppliers have also provided annual written confirmation of their acceptance of the Supplier Code of Conduct. The relevant query has been integrated into the due diligence system for wood purchasing.

Our strategic goal is for 90% of paper and chemical suppliers (measured by purchasing value) to confirm in writing their compliance with the EGGER Supplier Code of Conduct or commit to an equivalent Code of Conduct. This constitutes their commitment to promoting the ten principles of the UN Global Compact.

Due Diligence Along the Supply Chain

The Universal Declaration of Human Rights serves as both a guideline and obligation. The complaints procedure for the EGGER supply chain is described in a procedural code. Both documents are available for review in the compliance section on our website.

The central component in our due diligence process is an adequate risk analysis. We carry out a risk analysis once each year with the support of an ESG risk management software to ensure a comprehensive and in-depth analysis.

The first step consists of an "Abstract Risk Analysis", which assesses country and industry risks in relation to human rights and environmental standards in our own business units and our direct suppliers. The abstract risk is assessed in relation to a range of different fields of activity (risks) in order to be able to produce a detailed risk assessment. Country-specific risks are determined on the basis of multiple quantitative indicators, taken from highly respected institutions, such as the World Bank or United Nations. An additional analysis of industry risks is used alongside the country-specific risk analysis. Various qualitative sources and databases, such as the CSR Risk Check or studies from the Business and Human Rights Helpdesk, are used to assess industry-specific risks in various fields of activity. The industry risk analysis distinguishes between 88 different industries in accordance with the NACE codes. We produce our assessment by combining the results of the country risk analysis with those of the industry risk analysis. We then use this combination to assess the potential risk for each field of activity and for each direct supplier or for our own business unit in the "low risk", "medium risk", and "high risk" categories. This forms the basis for a comprehensive risk analysis.

In financial year 2025/26, the social and environmental risks of 2,376 new suppliers and service providers operating for the EGGER Group were assessed by industry and country.

In the second step, the so-called "Specific Risk Analysis," the identified potential risks at direct suppliers or in our own business areas are examined in greater detail as an initial preventive measure (excluding wood and recycling suppliers; see Chapter 3.2.7 "Use of Wood from Sustainable Sources and Recycled Materials"). A risk-based approach in this step makes it possible for us to focus the process on suppliers with a medium or high identified risk for violations of human rights or environmental standards as identified by the Abstract Risk Analysis. Questionnaires based on international standards provide transparency about the extent to which a direct supplier or our own business unit is responding to the increased risks identified. Based on the feedback, we assess the ability of the supplier, or our own business unit, to ensure compliance with protection of human rights and environmental standards. This information and the assessment are crucial for us to identify and respond to any gaps in compliance with protection of human rights and environmental standards among our direct suppliers. We combine the questionnaire results with the results of the Abstract Risk Analysis from the first step. This gives us an assessment of the actual risk in the "low risk", "medium risk", and "high risk" categories for a broad base of suppliers and our own business unit. The actual risk determined from the first two steps serves as an indicator of the likelihood of human rights violations or non-compliance with environmental standards among our direct suppliers or in our own business unit.

In the third step, we prioritize direct suppliers and our own business units, as well as specific risks by field of activity, in accordance with the appropriateness criteria. The likelihood for each specific risk area from the abstract and concrete risk analyses provides an important data point for this. We also assess risks according to their severity in order to identify significant risk areas. When we are prioritizing direct suppliers, we determine not only the likelihood but also, where possible, the extent of our ability to influence that supplier.

We also use a critical new monitoring system covering a broad supplier base, to ensure that we remain informed about reports related to human rights and environmental standards and to respond where necessary.

Confirmation of the Supplier Code of Conduct

Financial year	**2025/26**	**2024/25**	**2023/24**
Number of paper and chemical suppliers	399	355	298
of which signatories of the EGGER Supplier Code of Conduct (1) (share by turnover)	147 (71 %)	105 (71 %)	77 (69 %)
of which committed to their own Code of Conduct (share by turnover)	31 (24 %)	29 (24 %)	17 (17 %)
Rest (share by sales)	221 (5 %)	221 (5 %)	204 (14 %)

(1) The Supplier has confirmed in writing to accept the EGGER Supplier Code of Conduct or is already a supporter of the Global Compact itself.

Working Conditions in Transport Logistics

8 MENSCHENWÜRDIGE ARBEIT UND WIRTSCHAFTSWACHSTUM

Attitude

At EGGER, occupational safety and protection of employees are embedded in our mission statement. We want to set a good example for our suppliers and encourage them to do the same.

We are committed to promoting the Global Compact areas of Human Rights and Labor Standards.

With SDG [Sustainable Development Goal] 8, we commit to promoting decent work for everyone.

Approach

The LogSafety team was established at the end of 2022 to ensure comprehensive approaches for the further optimization of working conditions in the EGGER Group. This committee includes experienced logistics managers from various plants as well as occupational safety officers and motor vehicle fleet management. The team reviews the risk assessment of the plants from a Group perspective at fixed intervals and defines new minimum standards that are adapted in the existing procedural guidelines. These standards form the basis for all plants to ensure the same working conditions for all external and internal employees in the direct logistics environment. The LogSafety team also reports to the Safety Board.

Objective

In line with our "Vision Zero" initiative, our primary objective is zero work-related accidents, along with further improvement in working conditions for external and internal employees. The guiding principle is to be the most attractive shipper in the respective region.

Status

The personal protective equipment for external and internal logistics employees now includes a helmet in addition to a high-visibility safety coat and safety shoes. Separation of pedestrians from plant traffic is becoming more of a focal point in these measures. Pedestrian tunnels and technical barriers are being used between sidewalks and driving routes to separate the two areas more clearly and to actively prevent accidents.

Past Measures

- Renovation of sanitary facilities and creation of new sanitary facilities with showers at the truck parking areas at additional sites
- Expansion of the route concept through separation with barriers
- Introduction of the Time Slot Management System in Biskupiec (PL)
- Introduction of the Yard Management System in Caorso (IT) and Markt Bibart (DE)

Future Measures

- Review of the implementation of time slot management in Hexham (UK) and at the German plants.

Working Conditions in the Wood Supply Chain

8 MENSCHENWÜRDIGE ARBEIT UND WIRTSCHAFTSWACHSTUM

Attitude

As part of our due diligence system for sustainable wood procurement, with ISO 38200, FSC® and PEFC certification, we attach great importance to the working conditions in our direct supply chain. These conditions comply with the standards of the ILO Declaration on Fundamental Principles and Rights at Work. Protection of employees and the guarantee of occupational safety are firmly embedded in our mission statement. We set standards for our suppliers and lead by example with proactive pursuit of continuous improvements concerning the working conditions and safety measures of our employees.

We are committed to promoting decent work in accordance with SDG 8.

Approach

Our due diligence in the procurement of sustainable wood includes a focus on working conditions in the supply chain as described in the EU Supply Chain Act and the ILO Declaration on Fundamental Principles and Rights at Work.

Our establishment and further development of long-term relationships with our suppliers form the basis for creation of shared values and improvement of working conditions at our suppliers' facilities, particularly, in structurally weak countries. Through long-term cooperation with our suppliers, we have established a solid basis for good working conditions. We aim to pay a fair market price for our wood and to use a long-term supplier management system.

All of the countries from which EGGER purchases wood have committed to compliance with all eight ILO conventions and to enactment of national laws to protect employees. Each supplier of fresh timber is contractually obliged to comply with the ILO labor standards. Any more rigorous standards required by the relevant legislature must also be met. When EGGER carries out its own logging operations, we use checklists to ensure that the employees of the companies doing the work are wearing personal protective equipment and are legally employed. By preferentially purchasing certified wood and complying with ISO 38200, we apply due diligence to ensure that our suppliers comply with national occupational safety and protection laws.

Objective

The guiding principle is to create transparency in our supply chain by sourcing as directly and regionally as possible. If we identify any deficiencies, we then support our suppliers to improve the working conditions in our supply chain.

Status

All ILO conventions have been ratified by the countries in our purchasing areas. Our supplier risk assessment also includes confirmation of the principles which include two social components. In regions with insufficient government oversight, our focus is on procuring certified wood and on the associated external auditing of suppliers by independent third parties. We will continue to pay fair market prices for our wood, to pursue long-term supplier management, and to improve working conditions in regions at risk, by purchasing certified or controlled wood. We regularly hold meetings with suppliers in which the topic of “Social Working Conditions in the Wood Supply Chain” is always addressed and explained and presented using our own internal working conditions and safety facilities and equipment as examples. This year, a larger group of suppliers was invited to Rambervillers (FR) for an exchange of ideas and discussion; smaller meetings are also held at our plants. The focus of these discussions has been and continues to be topics such as traceability and transparency in the supply chain, recycled materials, the circular economy, as well as occupational safety and fair working conditions.

Past Measures

- Internal and external auditing within the framework of ISO 38200 and the FSC® Core Labor Requirements (ongoing)
- Continued development and collaborative participation in a blockchain pilot to extend the "forest" supply chain by including deliveries to customers in cooperation with regional stakeholders at the Brilon (DE) site under the leadership of the University of Applied Sciences in South Westphalia
- Review and integration of the EUDR applicable from December 30, 2025 (the date of application has been postponed by 12 months) to ensure supply chain transparency up to the point of timber harvesting. Verification of the deforestation-free status of the wood and compliance with national and international laws by all entities involved in the supply chain.

Future Measures

- Continued development and collaborative participation in a blockchain pilot to extend the "forest" supply chain by including deliveries to customers in cooperation with regional stakeholders at the Brilon (DE) site under the leadership of the University of Applied Sciences in South Westphalia
- Compliance with the EUDR requirements applicable at the time of implementation in accordance with the requirements valid at that time.
- Ongoing auditing (internal and external) as part of ISO 38200 and the FSC® Core Labor Requirements, as well as ensuring working conditions at our suppliers through contractual agreements and the Supplier Code of Conduct.

3.4 Consumers and End Users

The Safety of the Products for Human Health

Health is one of the major issues of our time. On one hand, medical progress is increasing life expectancy, but on the other hand, people today are exposed to different environmental influences, which never existed in the past. People in Central Europe, for example, spend up to 90% of their time indoors, on average. This means that indoor air has a major impact on health and capability.

Opportunities and Risks

Wood-based materials consist of wood chips or wood fibers, which are pressed with the addition of binding agents. Raw board coating consists of different raw chemicals, including resins, lacquer or printing inks. Potentially, all raw materials and semi-finished products can pose a health hazard. In the case of waste wood, there is a risk of chemical contamination from wood preservatives used in the past, which were allowed to contain heavy metals or organic chlorine compounds that are banned today, such as PCP.

Potential risks for the company are illnesses that are clearly attributable to its products. The possible consequences could include lawsuits, reputational damage, fines or penalties.

The greatest influences on good indoor air are climatic factors such as temperature and air humidity, which depend primarily on the ventilation system and user behavior. An improperly ventilated room may lead to an accumulation of moisture and problematic substances in the interior areas. If moisture generated by people living in the home through breathing, showering, and cooking is not sufficiently removed, mold can develop. However, emissions of volatile compounds from building products and furniture can also affect indoor air quality. If the air exchange rate is too low, it may lead to accumulation of chemical substances, such as CO_2, formaldehyde and volatile organic compounds (VOC).

Opportunities arise from our commitment to full product transparency and from independently tested products. We use test reports and accompanying consulting services to support planners in the process of selecting suitable products for every area of application and every room situation. In this way, we minimize the risk of exceeding indoor air guideline values.

84% of all products have an environmental label, an environmental declaration or an Environmental Product Declaration (EPD).

"EGGER products are subject to rigorous testing, both in our plants' own quality assurance departments and by independent entities.

And we share the verified product properties and ingredients transparently."

Good indoor Air Quality and Product Transparency

3 GESUNDHEIT UND
WOHLERGEHEN

Attitude

Through transparent information on emission characteristics and ingredients, the individual assessment of customer-specific requirements, and targeted support in addressing specific challenges, we actively contribute to product safety.

Our commitment focuses on SDG 3, with the goal of ensuring healthy lives and sustainably promoting people’s well-being.

Approach

To substantiate our statements regarding the safety of our products, we commission independent institutes to carry out testing. In the area of product emissions, these tests include, in particular, formaldehyde testing in accordance with various national and international standards, such as E1, E1E05, CARB/TSCA, and F**, as well as supplementary screening emission tests in the form of VOC measurements (volatile organic compounds).

VOC measurements are currently not required by law; however, due to their high relevance for indoor air quality, they form an established part of numerous certification systems and voluntary labeling requirements.

We transparently disclose the results of VOC testing and have our products certified by independent bodies, for example according to TÜV PROFiCERT Interior.

Objective

Our goal in the area of formaldehyde emissions is to ensure full compliance with the declared emission class without restriction. For VOC emissions, we are systematically expanding our data basis in order to be able to provide reliable and well-founded statements on product emissions in the future. In addition, we are consistently continuing research and development into alternative, formaldehyde-free binders.

Status

The share of formaldehyde-reduced and formaldehyde-free bonded boards is continuously increasing. Against the backdrop of stricter requirements under the German Chemicals Prohibition Ordinance and Regulation (EU) 2023/1464, which will apply from August 2026, we have, for example, converted the entire board production in the EGGER Decorative Products Middle Division to the E05 emission standard. This applies not only to the sale of raw boards, but also to all laminated products manufactured by EGGER. European plants such as Caorso (IT) and Hexham (UK), which were previously exempt from this regulation, are now also transitioning to the E05 emission class as the new standard.

Driven by the focus on healthy living environments, awareness of VOC emissions from products is continuously increasing. For our decorative wood-based products, we are already able to provide reliable statements on emission characteristics today. In the coming years, we will further expand the use and systematic evaluation of insights gained from VOC testing.

The “ProCo 2024” project resulted in the implementation of a software solution that digitally supports compliance processes and centrally consolidates legal product information and requirements. After successfully completing the project, the solution is currently being evaluated.

Produced Raw Boards According to Emission Class

Financial year	**2025/26**	**2024/25**	**2023/24** (3)
Volumes of all produced rawboards in million m^3 (1)	10.5	10.4	9.6
of which boards of formaldehyde emission class E1	24%	38 %	36 %
of which formaldehyde-reduced or formaldehyde-free glued boards (2)	76%	62 %	64 %

(1) Chipboard, MDF, OSB, DHF, thin chipboard and thin MDF boards
(2) Sum of E1E05, CARB/TSCA and F****
(3) All values include the Markt Bibart (DE) site from November 2023 to April 2024.

Past Measures

- Establishment of a Group-wide process for material and product compliance
- Further expansion of the central laboratory in Unterradlberg (AT)

Our Approach to Product Transparency and Eco-Labeling

3 GESUNDHEIT UND WOHLERGEHEN
12 NACHHALTIGE/R KONSUM UND PRODUKTION
13 MASSNAHMEN ZUM KLIMASCHUTZ

Attitude

At EGGER, comprehensive product transparency as well as a verifiable and objective presentation of the environmental characteristics of our products are a matter of course. For this purpose, we use three different types of environmental labels. We support our customers in applying for Type I environmental labels for the respective finished product. Our self-declared EHD (Environmental and Health Datasheet), prepared in accordance with DIN EN ISO 14021, meets the requirements of a Type II environmental label, while the externally verified EPD (Environmental Product Declaration) and the French environmental product declaration FDES (Fiche de Déclaration Environnementale et Sanitaire) are classified as Type III environmental labels. In addition, the EGGER EcoFacts represent a set of key sustainability indicators.

Approach

We are committed to ensuring that our products meet the requirements of independent certification bodies and are therefore eligible for so-called Type I environmental labels. To this end, we register our products in the relevant product databases of the label organizations, enabling our customers to apply for a Type I environmental label for the respective finished product. EGGER floors, as finished products, are directly awarded Type I environmental labels such as the Blue Angel or the EU Ecolabel. The application, renewal, and maintenance of externally verified environmental labels, as well as registration in product databases, are evaluated on a market-specific and product-specific basis.

The EHD provides an at-a-glance overview of how a product contributes to meeting the requirements of relevant building certification systems and environmental labels. In addition, the required documentation for third parties is structured and made available via download links. This includes, among other things, TÜV PROFiCERT Interior, a so-called group certificate that is considered a Type I environmental label and covers the requirements of several building certification systems as well as additional Type I environmental labels with regard to product emissions. The contents of the EHDs are updated whenever product characteristics change or the referenced building certification or environmental label systems publish new versions.

In addition to a detailed description of the production process, EPDs contain the results of a “cradle-to-gate with options” life cycle assessment and thus enable well-founded ecological product comparisons by planners, designers, architects, and customers. EGGER EPDs are verified by the Institut für Bauen und Umwelt e. V. (IBU). As a rule, our EPDs are renewed every five years based on updated calculation methods and data sources; if required, they are extended by an additional year. Similarly, FDES provide a detailed environmental assessment from “cradle-to-grave” as well as health-related information regarding the function and service life of the product. FDES are verified by an independent third party recognized by the INIES program. FDES are valid for five years.

Objective

Our strategic target is to provide an environmental declaration for 95% of our products and to maintain this level for all EGGER products in the future. This may take the form of an external environmental label (Type I environmental label), a self-declaration (Type II environmental label), or an EPD (Type III environmental label). Achievement of this target is measured based on the share of revenue. In the long term, we aim to maintain this high level of transparency regarding sustainability information for our products.

Status

In the past financial year, the share of all products with an environmental label increased from 40% to 49%. This is based on a slight increase in the number of products for which a TÜV PROFiCERT certificate is available. At the same time, the share of products with an environmental declaration decreased from 68% to 56%. This is attributable, on the one hand, to the fact that EHDs for products with the E1 formaldehyde emission class are no longer being updated. On the other hand, changes and fluctuations in sales volumes also contributed to this development.

Currently, 77% of our products are covered by an EPD. As a result, the share of revenue covered by EPD data increased by three percentage points compared with the previous year. During the reporting year, EPDs in accordance with EN 15804+A2 were published for the EGGER P5 Raw Board, EGGER PeelClean Xtra, EGGER Protect, and EGGER AquaDura Flooring. In addition, the FDES (French Environmental Product Declaration) was successfully completed for the EGGER Decorative Particleboard P2 and EGGER NatureSense Laminate Flooring. FDES for EGGER AquaDura Flooring as well as for EGGER Laminates and Micro Laminates are planned for the following financial year.

Overall, the share of products covered by an environmental label, a self-declaration, or an EPD increased from 81% to 84%. Minor fluctuations can be attributed to changes in the sales volumes of the product portfolio. As a result, the strategic target of 95% has not yet been achieved. During the next financial year, we will further increase the share of products covered by environmental self-declarations (EHDs and declarations in the Nordic Ecolabelling Supply Chain Portal) and EPDs in order to achieve this target

Download EPDs egger.com/umwelt
ibu-epd.com

Products with Eco-Labels by Share of Revenues

Financial year	2025/26	2024/25 (5)	2023/24 (6)
Share (1) with an eco-label (2)	49 %	40 %	39 %
Share (1) with an environmental declaration (3)	56 %	68 %	62 %
Share (1) with an EPD (4)	77 %	76 %	77 %
Share (1) of all products with an eco-label, self-declaration or EPD	84 %	81 %	85 %

(1) Share of these products in the total turnover; excluding retail goods, samples, advertising material, chemicals, and other revenues
(2) Blauer Engel for flooring (RAL UZ 176), M1, Greenguard Gold, TÜV PROFiCERT Interior Standard, TÜV PROFiCERT Interior Premium
(3) Environmental and Health Datasheet (self-declaration according to ISO 14021), declaration at the Nordic Swan Supply Chain Portal
(4) Independently verified Environmental Product Declaration (EPD) according to ISO 14025, EN 15804+A2 and IBU-PCR
(5) The figures were adjusted due to an error and differ slightly from those in the previous year's report.
(6) All values include the Caorso (IT) site from January to April 2023.

Overview of Products with Eco-Labels

Product/ product group	**Certified with an externally verified environmental label**				**Declared with an externally verified EPD**	**Declared with an externally verified FDES**
	BLAUER ENGEL DAS UMWELTZEICHEN	EMISSION CLASS FOR BUILDING MATERIALS M1	EU Ecolabel www.ecolabel.eu	TÜV PROFi CERT Premium	THIRD-PARTY VERIFIED EPD Institut Bauen und Umwelt e.V. ISO 14025 and EN 15804	FDES VÉRIFIÉE inies
Decorative particleboard	-	-	-	✓	✓	✓
Decorative MDF	-	-	-	✓	✓	-
PerfectSense Lacquered Boards	-	-	-	✓	✓	-
PerfectSense Lacquered Boards (particleboard)	-	-	-	✓	✓	-
Raw Particleboards	-	-	-	-	✓	-
Raw MDF	-	-	-	-	✓	-
OSB	-	-	-	-	✓	-
DHF	-	-	-	-	✓	-
P5 Structural Flooring Board				-	✓	-
PeelClean Xtra					✓	-
Protect					✓	-
Laminates	-	-	-	✓	✓	-
Laminates Micro					✓	-
Compact Laminates	-	-	-	✓	-	-
Sawn timber	-	-	-	-	✓	-
Laminate flooring – NatureSense	✓	✓	✓	✓	✓	✓
Hybrid flooring – AquaDura	✓	✓	-	✓	✓	-

3.5 Corporate Governance

As a major company, EGGER has a special responsibility to comply with legal standards and its own values. Our goal is to observe all regulations as a fair economic player. This includes, in particular, respecting free competition, preventing corruption and protecting personal data. Export controls and compliance with trade sanctions are also important due to our position as a globally active company.

Opportunities and Risks

A number of our sites are located in areas with an increased risk of corruption and bribery. The concentration of wood-based materials producers in some markets is also connected with the risk of anti-competitive agreements. We see digitalization as a great opportunity to improve our service offering, but it also creates a greater risk of data protection breaches. Due to rising political tensions throughout the world, the violation of trade sanctions also represents an increasing risk as this can lead to both financial and reputational damage.

3.5.1 Our Compliance Strategy

16 FRIEDEN, GERECHTIGKEIT UND STARKE INSTITUTIONEN

EGGER is committed to legal compliance. This is reflected in the EGGER Code of Conduct, which applies throughout the Group. The code represents our commitment to comply with all legal, regulatory, or licensing requirements of the countries in which EGGER operates. EGGER follows a risk-based approach in the compliance system described in this chapter.

Code of Conduct

The Code of Conduct is based on EGGER's values, mission statement and corporate goals. It defines clear standards of behavior for employees in their daily business activities. For example, it explicitly prohibits facilitation payments and instructions to employees to contact their managers in the event of conflicts of interest. The signatories include EGGER's owners, the Managing Board (Group Management) and the Supervisory Board. The Code of Conduct is available on our website as well as on the Intranet in all Group languages (German, English, Spanish, French, Russian, Romanian, Turkish, Polish, Italian). New employees are introduced to it as part of the onboarding process. Employees must confirm in writing that they have read and understood the Code of Conduct. Managers have a special obligation to observe the Code of Conduct in all their actions.

The objectives for e-learning courses on antitrust law, compliance, GDPR and prevention of bribery in every area were clearly exceeded.

"For us, compliance means more than just following the rules - it's a mindset. Clear and value-oriented management is our highest priority, and we support our employees with training and guidelines."

EGGER is committed to the United Nations Global Compact sustainability initiative and the principles it includes.

Compliance training

At EGGER, employees receive extensive training in e-learning and classroom events. The training concept includes Group-wide, role-based mandatory training on the above-mentioned high-risk compliance topics (data protection, antitrust law, bribery prevention). The number of mandatory participants may not fall below the level defined for the entire Group but can be expanded. Group-wide minimum requirements, such as mandatory repetitions at least every three years, and minimum contents are defined for these training courses. Regardless of these topic-specific training courses, all employees with their own computer account are required to complete a basic compliance e-learning course during onboarding and subsequently at least every two years.

Our existing reporting system ensures transparency because we share and communicate data at various levels in the company (HR, Legal & Compliance, Management). To ensure that all required training is completed within a reasonable period, the completion rate for each individual program is monitored regularly.

Compliance training

Key Date	30.04.2026	30.04.2025 (2)	30.04.2024
Fulfilment quote Antitrust law (E-Learning) (Target 90 %)	97%	97 %	95 %
Fulfilment quote Antitrust law (Classroom Training) (Target 80 %)	87%	87 %	88 %
Fulfilment quote Compliance (E-Learning) (Target 90 %)	96%	95 %	95 %
Fulfilment quote GDPR (E-Learning) (Target 90 %) (1)	93%	94 %	95 %
Fulfilment quote Bribery prevention (E-Learning) (Group target 90 %)	93%	96 %	95 %

(1) GDPR stands for General Data Protection Regulation.
(2) Russia is excluded from trainings.

Guidelines & Reporting

Guidelines have been issued for the above-mentioned compliance topics and are accessible to all employees on the Intranet. A strict dual control principle has been implemented to ensure compliance with the regulations. Wherever a need is identified by internal or external auditing or as a result of individual events, processes are improved. An overarching organizational policy defines guidelines for the organization, tasks and objectives of the compliance function and compliance services at EGGER, as well as specifying rules for reporting and for any internal investigations.

EGGER Whistleblower System (SpeakUp)

EGGER employees are expressly encouraged to report any circumstances that indicate a breach of the Code of Conduct or our guidelines. In particular, there is a whistleblowing system in which reports can also be submitted anonymously. This was also made available to external parties via an access point on the EGGER website. Whistleblowers within the company are fully protected against reprisals in their employment and harassment at the workplace through the confidential handling of their identity. Confidentiality is also respected in follow-up actions by the compliance function, in particular, the whistleblower's personal information. Additional information, also on confidentiality and protection for whistleblowers, can be found in the Whistleblower Policy and the FAQ list on the Intranet. In the past financial year, the previously used ombudsman service was replaced by the SpeakUp whistleblower platform.

During the reporting year, 21 reports were received through the whistleblower system. All reports received were appropriately investigated, and the individuals submitting the reports received feedback. None of the reports received concerned incidents where there was any initial suspicion of antitrust violations or corruption.

Supplier Code of Conduct

We also expect our business partners to comply with legal regulations and state this clearly in the EGGER Supplier Code of Conduct. This includes a reference to the ten principles of the UN Global Compact and the 17 Sustainable Development Goals of the United Nations. We expect our suppliers to comply with applicable laws and the provisions set out in the Code of Conduct throughout the entire supply chain. Suppliers can also report suspected cases of misconduct via the whistleblowing office via a link on the EGGER website.

Our suppliers must ensure adequate occupational safety management. Harassment, abuse and extortion in the workplace will not be tolerated. Working hours and remuneration must comply with applicable laws, agreements and industry standards. All applicable local laws and regulations must be followed with respect to hazardous materials, chemicals and substances. The Supplier Code of Conduct must be acknowledged and accepted as binding.

The EGGER Supplier Code of Conduct is also available on our website.

Privacy Policy

Attitude

EGGER complies with the privacy act and treats personal data as well as all documents and information on business transactions as strictly confidential.

Approach

We use state-of-the-art, appropriate information technology and have implemented standardized IT processes to protect sensitive data. For this purpose, EGGER uses a certified information security management system. There is also a Group-wide data protection guideline. This is partly supplemented by local guidelines. These guidelines together with Group-wide e-learning and, in some cases, local in-person training programs help our employees to comply with data protection regulations. The topic of data security is also addressed in the data protection e-learning. Additional information on data security is provided in the mandatory Information Security in the Workplace e-learning course, which has to be completed by all employees with an individual computer account. FAQs are available internally for certain privacy act aspects.

Objective

The guiding principle is to ensure that all employees should act lawfully and in accordance with the company's values, as well as adhering to statutory and internal company regulations, at all times. Our internal procedures for the prevention and detection of violations are subject to continuous improvement.

Status

During the past 2025/26 financial year, no data protection incidents were reported, and no fines became known. In financial year 2024/25, an incident was reported to the Danish Data Protection Authority. The notification was acknowledged by the authority without any further measures being taken. Two incidents were reported in the 2023/24 financial year. Both cases have since been closed without any penalty.

The guiding principle is applied consistently, and EGGER is on the right track with its risk-based approach. By the end of the financial year, 93% of all selected employees had completed the Data Protection/GDPR e-learning course. Details for this KPI can be found in Chapter 3.5.1 Our Compliance Strategy.

No further future measures are planned.

Fair Competition

Attitude

EGGER is committed to a market organization that relies on competition. Anti-competitive behavior, in particular, cartel agreements with competitors, suppliers, or customers, is strictly prohibited.

Approach

All employees are required to strictly comply with the competition and, in particular, antitrust laws applicable in their respective countries. EGGER has issued a Group-wide guideline on antitrust law. This directive as well as classroom and online training, which also include a performance check, help to ensure fair and correct conduct by employees in competitive environments. We also expect our suppliers to behave fairly and honestly in competition and, in particular, to comply with competition and antitrust laws.

Objective

The guiding principle is to ensure legally compliant behavior as well as compliance with the company's values, legal and internal regulations by all employees at all times. Internal procedures for the prevention and detection of violations are continuously improved.

Our goal is also for all managers and employees in Sales and Procurement to complete antitrust law training at least every three years.

Status

No penalties were imposed or paid in the past financial year, and no proceedings were pending. The guiding principle of complying with the law and continuously implementing improvements in the process is applied consistently. This also shows that EGGER is generally on the right track with its risk-based approach. In recent months, a large number of antitrust law training courses have been offered. The mix of e-learning and classroom training methods is tailored to the needs of the target groups concerned. By the end of the financial year, 87% of the employees selected on the basis of their fields of activity had obtained valid certification for their completion of the Antitrust Law training course. Details for this KPI can be found in Chapter 3.5.1 Our Compliance Strategy. We will continue to pursue the goal of raising awareness.

In the financial year ahead, there are plans to redesign the Antitrust Basics e-learning course.

Proceedings for Antitrust Violations

There were no proceedings for antitrust violations during the past financial year. As in financial years 2024/25 and 2023/24, no proceedings were pending in the past financial year, no proceedings were concluded, and no fines were imposed.

Prevention of Corruption

16 FRIEDEN,
GERECHTIGKEIT
UND STARKE
INSTITUTIONEN

Attitude

EGGER is opposed to all forms of corruption. Illegal business practices will not be tolerated in any form. No staff member may offer, promise or grant unjustified advantages to other persons, in the context of a business activity, nor may they approve such advantages. Acceptance of such unjustified advantages is also prohibited, of course. EGGER is also opposed to corruption offenses such as money laundering. All members of the Supervisory Board are informed about our anti-corruption policy and procedures.

We support Principle 10 of the United Nations Global Compact and are against all forms of corruption, including extortion and bribery.

We are focusing on SDG 16 and, in doing so, commit to significantly reducing corruption and bribery in all its forms (SDG 16.5).

Approach

The EGGER Code of Conduct and, in greater detail, the Group-wide guideline on the prevention of corruption regulate the permissibility of donations in business transactions. Donations may only be initiated or accepted by employees if they are intended for a generally accepted purpose and comply with customary practices and internal guidelines, based on an absolute limit value of EUR 50. Confirmation must be obtained in advance that no legal conditions are violated and that a business decision will not be influenced.

Donations and sponsoring may only be granted by EGGER in compliance with the applicable legal framework and the respective internal guidelines. There is a Group-wide compliance guideline concerning donations and sponsorships, which clearly defines specific criteria covering donations. Political parties, candidates or office holders are excluded from donations, along with support for religious causes and top-level sports. EGGER focuses on promoting and supporting the areas of health, social welfare, education and environmental protection. Every sponsorship should be clearly visible to the general public.

The management of the respective company is responsible for decisions on donations and sponsoring.

A Group-wide e-learning course on the prevention of bribery has now been rolled out in all Group languages and has therefore become part of the compliance training concept.

The Group-wide cash management guideline stipulates that electronic transfers must be used as a matter of principle and cash transactions must be avoided. Unless there are local laws stipulating lower limits, no company in the EGGER Group may make or receive cash transactions exceeding EUR 5,000.

Objective

The guiding principle is to ensure legally compliant behavior as well as compliance with the company's values, legal and internal regulations by all employees at all times. Internal procedures for the prevention and detection of violations are continuously improved.

Status

EGGER is on the right track with its risk-based approach and appropriate employee training, and the guiding principle is applied consistently.

Corruption Proceedings

As in financial years 2024/25 and 2023/24, there were no corruption proceedings in the past financial year. No cases were concluded, and no penalties were imposed.

3.5.2 Tax Transparency

We generate taxes and duties in numerous countries as a result of our worldwide business activities. To prevent the erosion of tax bases and profit shifting, governmental and supranational actors (OECD, EU) are increasingly working to close tax loopholes and ensure minimum global taxation.

We fully support this approach to paying a fair share and moving towards tax equality. At the same time, we face growing compliance challenges associated with initiatives such as Pillar I and Pillar II and pipeline projects such as BEFIT.

Opportunities and Risks

Companies that contribute to tax revenue through tax honesty and transparency also use this as an opportunity to underwrite and participate in the society’s wellbeing, for example, through the infrastructure, educational system and security. Where business optimization goes beyond the extent permitted by tax law there is a risk that tax obligations will not be correctly met.

Our Tax Strategy

We act not only as a taxpayer but also as a tax withholding agent for more than 80 companies in 27 different countries worldwide. Full compliance with the relevant tax laws is part of our business principles. All countries with production sites have local tax departments staffed with qualified employees. Their professional development and further learning as well as the ongoing exchange with internal stakeholders are crucial for our success.

The main goal of the tax organization is to optimally support the operating business on tax issues at all times. To achieve this objective, the tax organization has set the following strategic priorities:

- Installation and operation of an effective and appropriate tax risk management system
- Compliance with tax regulations, our Code of Conduct and our sustainability goals
- Optimization of our tax burden, which consists of the effective tax rate, current tax expense, and cash tax
- Protection of our role as a responsible taxpayer
- Provision of accurate and timely information on tax positions in accordance with our daily operational requirements
- Continuous improvement and harmonization of tax processes

We manage and minimize our tax risks by using a comprehensive tax control and risk management system.

We communicate meaningful tax information openly and transparently to develop and maintain a credible long-term reputation with tax authorities. The complete, accurate and timely preparation and submission of all required tax returns is subject to clear internal rules and processes. The same applies to the correct and timely payment of taxes.

Taxes also represent an expense which we optimize based on our business goals and needs. Every business transaction is organized in the most tax efficient way without the creation of artificial or purely tax-driven structures. The application of legal regulations considers both the text as well as the intention of the law. We constantly aim for security in our tax positions and seek internal or external advice to review and validate our positions where necessary. In cases where our assessment does not coincide with the authorities, we provide early notification of possible divergent opinions to prevent misunderstandings.

Any decisions requested from tax authorities to confirm an applied tax treatment are based on the disclosure of all relevant facts and circumstances. In accordance with our Code of Conduct, we are committed to trustworthy and transparent communication with all stakeholders. Therefore, we strongly support the OECD approach to expanded relationships and co-operative compliance.

Past Measures

- Internal audit of the tax control system in France, the USA, Italy, Argentina, and Germany

Future Measures

- Ongoing external and internal audits of the tax control system based on our audit plan
- Strengthening collaboration within the tax organization through a Group-wide tax meeting
- Modernization of the transfer pricing concept
- Medium-term digitalization projects at the interface between Tax and IT to enable efficient and future-ready processes

Our Tax Principles

Derived from our tax strategy, we apply our tax principles(1) internal and outsourced tax processes.

Accountability and Governance

We consider taxes to be a central part of our corporate responsibility and business activities, which is why they are subject to oversight by Group Management. They are, consequently, monitored by the Managing Board (Group Management) which is also responsible for the tax strategy. Responsibilities for tax risk management are clearly delegated. We establish mechanisms to ensure awareness of and compliance with our tax strategy and tax principles and provide everyone within and outside the Group with opportunities to raise concerns confidentially through our whistleblower channels. We have established clear procedures for tax risk management and conduct risk assessments before undertaking tax planning for material business transactions. We report at least annually to the Group Management on tax risks and adherence to the tax strategy. Our tax strategy and policies apply to all our local tax practices and to all subsidiaries and corporate entities.

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(1) We strongly support the principles of tax responsibility issued by "The B-Team" across the Group for all our

Compliance

We comply with the tax laws of the countries in which we operate and pay the correct amount of tax at the right time. We prepare and file all required tax returns and provide complete, accurate and timely disclosure to all relevant revenue authorities. Our tax planning is based on the reasonable interpretation of applicable laws and aligned with the economic and commercial activities of our business. We aim for certainty on tax positions, but in cases where tax law is unclear or subject to interpretation, we evaluate the probability and obtain an external opinion where necessary to ensure that our position will most likely be upheld. We rely on the arm's length principle and pricing in line with best practice guidance as issued by the OECD, and we apply this consistently throughout our company.

We ensure that the required transfer pricing documentation is available through a country-based report (country-by-country report) as well as a master file and local files. The transfer pricing concept underwent a critical review during the past financial year and was modified in certain areas. No business function relocations took place.

Business Structure

We only use business structures that are based on commercial considerations, aligned with our business activities and have genuine substance. We do not use so-called tax havens to avoid taxes on activities which take place in other countries. Entities which are based in low or zero-rate jurisdictions exist for substantive and commercial reasons. We pay tax on profits based on the location of value creation within the normal course of business and do not use artificially fragmented structures or contracts to avoid establishing a tax presence in jurisdictions where we do business. Our tax principles also apply to our relationships with employees, customers and contractors.
We will not enter into arrangements whose sole purpose is to create a tax benefit in excess of what is reasonably understood to be intended by relevant tax rules.

Our two Russian plants in Shuya and Gagarin have been part of the EGGER Group since 2006 and 2011, respectively. On February 14, 2023, Russia was added to the EU's list of Non-Cooperative Jurisdictions for Tax Purposes (Blacklist(1)).
On February 17, 2026, Vietnam, where we maintain a company for the purpose of local market development, was also added to the EU list of Non-Cooperative Jurisdictions for Tax Purposes (Blacklist(2)).
Back in 2010, we invested in a plant in Turkey. Turkey is still on the so-called Graylist(3), as the country has not established an automatic exchange of tax information with the EU.

Relationships with Authorities

We strive to build cooperative relationships with tax authorities based on mutual respect, transparency and trust. We adhere to established procedures and communication channels in a professional and timely manner in all business transactions with tax authorities, government officials, ministers and other third parties.

We are open and transparent with tax authorities and respond to their inquiries in a straightforward and timely manner. Our aim is to build a relationship of cooperative compliance with tax authorities where both parties engage in a proactive and constructive dialog. In the event of misunderstandings of fact or law, we work with the tax authorities to identify the problems and explore options to resolve any misinterpretations or deviations.

Tax Incentives

(1) Additional information is available **here**

(2) Additional information is available **here**

(3) Additional information is available **here**

The utilization of tax incentives offered by government authorities is accompanied by our efforts to ensure that the application is transparent and consistent with legal or regulatory frameworks. The acceptance of tax incentives offered by a government authority to support investment, employment and economic development involves the implementation of these incentives in the manner intended by the relevant legal, regulatory or administrative framework. Tax incentives are only used where they are aligned with our business and operational goals and where they support economic substance. We make data available for governments to assess the revenue and economic impacts of specific tax concessions where appropriate.

Transparency

We regularly provide our stakeholders with the following information:

- Our Tax Strategy
- Details on our tax risk management system:
- Our approach to and communication with tax authorities
- The Group structure and the list of all companies
- The total effective tax rate and the taxes paid at country level

Our Tax Payments

We not only pay direct taxes, such as corporate tax, but also numerous indirect taxes, such as value added tax. In addition, we are a significant tax withholding agent.
For example, we remit our employees’ wage taxes and withholding taxes on dividends to the respective tax authorities. In economic terms, the beneficiaries of these payments bear the tax burden. Nevertheless, our role as a “withholding agent” for these taxes and levies is of significant importance for public budgets.

If, in a particular country, the balance between a tax payment and a corresponding refund claim results in a refund, the tax payments for this tax are reported
as zero.

The taxes reported include all taxes and tax-like payments
collected by us on behalf of tax authorities, as well as value-added tax and similar sales-related taxes
paid. The economic burden for such taxes lies with the service user, purchaser, or final consumer.

State support is often provided in the form of subsidies, which are not taken into account in the presentation of the tax contribution.

3.6 Annexes

GRI Index

This Sustainability Report is based on the material topics identified in accordance with the GRI Standards. The corresponding GRI Index, providing an overview of the reported disclosures, is included in the appendix to the Financial and Sustainability Report, following the consolidated financial statements and preceding the glossary.

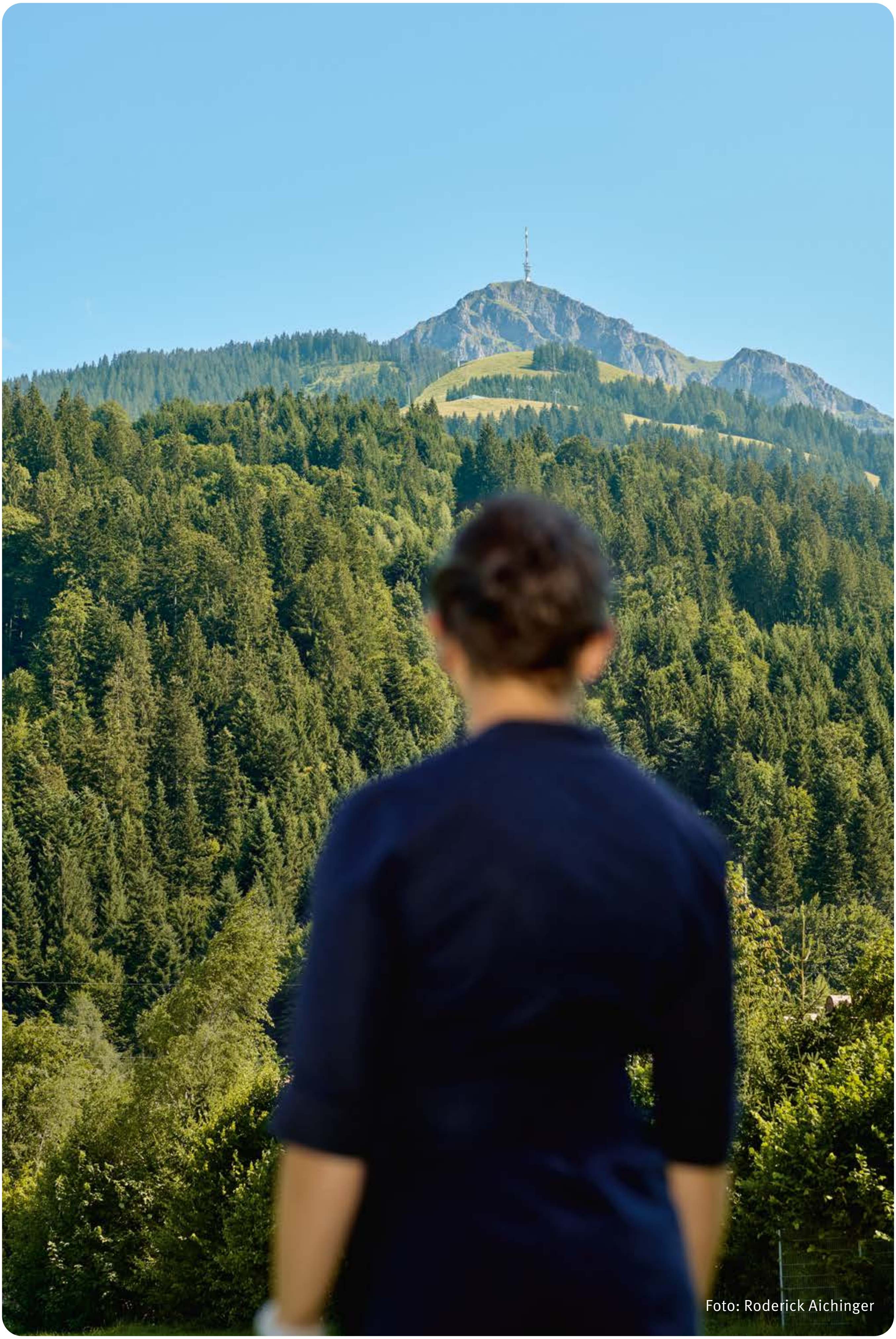

Foto: Roderick Aichinger

Reliable Partner

At the right time. In the right place. With the right service. We are reliable. In every respect. Because we rely on long-term relationships and jointly developed solutions. By actively forming strategic partnerships with our customers. And by offering consistently high quality products and services. All this leads to cooperation without shortages.

Foto: Alex Ingram

4 R&D, Risk Management and Future Development

4.1 Research & Development, Innovation Management

One key factor for sustainable success for EGGER lies in the **development and market launch of innovative solutions**. Sustainability requirements, in particular, make it necessary to continuously review and improve our own processes and products.

A mature **innovation management system** strategically manages the focus areas in this field.
It helps us to act in a targeted, efficient, and transparent manner. Among other things, this ensures that new products, processes, and service offerings always provide genuine value for our customers while meeting the requirement for continuously improved sustainability. All EGGER business units are integrated into the innovation process. In particular, the various Product Management departments and Competence Centers are responsible for implementing the numerous R&D&I projects. In the past financial year, work was carried out on a total of 64 new developments and further developments. Of these, 16 were completed, while 30 were newly initiated. The focus of the projects carried out was on the areas of building products, surface properties of our products, sustainability, and recycling.

During the past financial year, the **EGGER EcoBox**, an industrially manufactured hollow box beam for use in timber construction, was further developed. In addition, approval was obtained for a wider range of dimensions. In addition, extensive work was undertaken to develop a ceiling system and a wall system based on the EcoBox. With the commissioning of a new coating line at the Radauti (RO) site, further development work was completed. The **OSB Flammex** now produced there features a laminate that foams in the event of a fire. This counteracts the spread of flames and, as a result, increases safety when building with wood.

To offer products with new visual and tactile properties and to open up alternative materials for use, EGGER is intensively **researching new coating technologies suitable for industrial application**. These systems, which are primarily based in the field of coating technology, enable a wide range of improved and new product properties. These include, for example, metallic effects or further enhanced resistance to mechanical and chemical influences. These developments are also carried out to ensure that we are always prepared for potential regulatory changes.

In the **area of raw materials and the environment** , we have additionally intensified our efforts to close material loops. Various waste materials that have previously only been used for energy recovery or disposed of in landfills are currently being specifically investigated for their suitability for material recycling. The focus is on using these materials as fibers or particles for core boards. A prerequisite is that the performance characteristics of the products manufactured from these materials are not reduced. On top of that, the processing and transportation of these materials may not lead to an increase in the Product Carbon Footprint (PCF) of the finished products. Another approach in this area is carbon capture. Studies have been initiated to assess the suitability of various exhaust gas streams for CO_2 recovery. The recovered CO_2 is then intended to be used for the production of methanol, which EGGER requires for the manufacture of binders.

In addition to cooperating with suppliers, EGGER also participates in long-term **research projects with universities and other research institutions.** The goal is to develop future-oriented technologies and make them usable for new and innovative products as well as resource-efficient processes.
A particular focus continues to be on reducing the generation of process and product emissions and developing new binder systems based on renewable raw materials. The long-standing collaborations with internationally renowned scientists have already yielded numerous solutions. Many of these have been implemented on an

industrial scale. In this context, intensive research is being carried out into use of wood ingredients for binders. They offer the advantage of a low Product Carbon Footprint (PCF). As a result, they have the potential to enable the fully CO_2-neutral production of our products in the future.

In the past financial year 2025/26, a total of **EUR 13.8 million** (previous year: EUR 11.8 million) was invested in R&D and innovation. Our teams dedicated around **63,000 hours** (previous year: 51,000 hours) to research and development activities.

4.2 Risk Management

Risk Management Systems at EGGER

At EGGER, entrepreneurial activities are always associated with opportunities and risks. The key objectives of the risk management system are to ensure the continued existence of the company and to achieve the defined objectives. Therefore, the risk management system represents an integral part of the corporate strategy and value management.

The core components of the risk management system include systematic risk controlling and the Internal Control System (ICS). The latter comprises Group-wide policies and standards, external audits by statutory auditors, regular internal audits, standardized reporting, as well as planning and controlling processes.

Financial and Operating Risks

The risk report in the notes provides information on the corporate risk policy. This was created within the context of risk controlling at EGGER and includes detailed descriptions of specific risks, such as financial, market, procurement, production, investment and climate risks.

Internal Control System (ICS)

Internal Control System

The Internal Control System (ICS) is an essential component of EGGER’s risk management system. It contributes to the efficiency of operational processes, ensures the reliability of financial reporting, and ensures compliance with all relevant legal requirements in order to prevent or minimize damage to the company.

The ICS is based on Group-wide uniform guidelines and process standards. The responsibility for implementing and complying with these standards lies with the local management teams, which are organized as part of EGGER's decentralized structure. The guidelines are reviewed regularly by those responsible for the processes, to ensure that these processes are up-to-date and valid. Compliance with these guidelines is monitored by means of internal audits.

As part of the annual Group audit, a specific business area is reviewed to assess the proper application of the ICS. For financial year 2025/26, HR was audited across the Group.

Internal Audits

Internal audits are conducted in a three- to five-year cycle. During these audits, experts from central functions work together with local units to analyze processes along the entire value chain. The goal is to continuously improve processes. In addition, the audits ensure compliance with the Group-wide standards that have been defined. Measures identified as part of the audits are documented in the EGGER Management System (EMS) and recorded in audit reports. The implementation of these measures is ensured through structured follow-up reviews and will continue to be consistently pursued in the future.

Group processes and policies are continuously adapted to ensure compliance with all relevant regulatory requirements. These policies are reviewed regularly and updated as required. Relations with suppliers and service providers are governed by a Group-wide Code of Conduct, which is publicly available on the company website: **www.egger.com/compliance**.

External Audit by Auditors

Independent auditors are responsible for auditing the annual financial statements of the companies subject to mandatory auditing and the consolidated financial statements, including the Sustainability Report. Their international network ensures use of uniform auditing standards and comprehensive auditing of the annual financial statements.

Monitoring, Reporting, Planning and Controlling Processes

Monitoring

To ensure consistent and efficient financial accounting, the EGGER Group uses a Group-wide standardized ERP system (SAP). This supports the implementation of Group standards and enables structured reviews by internal and external parties. A central Closing Cockpit supports the monthly and annual closing processes and ensures transparency regarding the respective closing progress. In addition, automated IT process controls, defined approval and role concepts, as well as organizational measures such as the dual control principle and segregation of duties are implemented. The systems and processes are continuously developed further to ensure compliance with regulatory requirements.

Reporting

Standardized monthly reporting as well as an integrated planning and controlling process are key elements of the internal control system. The harmonization of internal and external accounting enables regular reconciliation and provides a consistent data basis for internal management decisions.

The consolidated financial statements were prepared based on a central accounting policy that is regularly updated, mandatory for all companies, and defines the key accounting and measurement methods in accordance with IFRS.

Planning Process

The operational planning process is based on rolling quarterly planning and enables flexible adaptation to volatile conditions. The results of operational planning are incorporated into automated monthly cash flow planning and also into a five-year, medium-term plan, which is updated annually.

Major Risks, Opportunities and Uncertainties

Geopolitical developments continue to impact global supply chains, particularly, in the area of chemical precursors. Limited availability and price increases are leading to higher procurement costs, extended delivery times, and additional pressure on the cost base. Where economically necessary and feasible from a market perspective, cost increases are passed on to customers. A short-term normalization of the supply situation is currently not foreseeable.

Climate-related risks are taken into account as part of estimates and judgments. However, as of the balance sheet date, these risks do not result in any material impacts on the valuation of property, plant and equipment and intangible assets or on financial reporting.

There have been no material changes compared with the risks, opportunities, and uncertainties presented in the 2024/25 Financial and Sustainability Report.

4.3 Significant Events After the Balance Sheet Date

There were no significant events which would have led to a different presentation of the asset, financial or earnings position.

4.4 Expected Development/Outlook

4.4.1 Expected Business and Branch Development

For the years 2026–2027, a moderate but fragile global development is expected. Global growth is expected to remain below pre-crisis levels, particularly, due to geopolitical tensions and continued trade uncertainties.

A key influencing factor is the conflict in the Middle East. It has a dampening effect, as it is contributing to higher energy prices, rising inflation, and tighter financial conditions. The risks are clearly tilted to the downside. Escalations may further reduce growth and increase inflationary pressures. Emerging markets and commodity-importing economies would be particularly affected. Overall, the outlook is characterized by a high level of uncertainty and significant regional differences. (Source: WEO 2026/04)

Despite the challenging conditions, some recovery in construction activity can be expected due to continued demand for housing. Its growth could stabilize at around 2% annually by 2028, ushering in a “new normal” characterized by solid but limited momentum. (Source: ifo)

In this environment, we will continue to focus on maximizing the utilization of our capacities, continuously increasing our market shares, and implementing targeted focus projects to strengthen our position as the service leader in our industry.

4.4.2 Expected Earnings, Financial and Asset Situation

The overall economic outlook remains challenging for financial year 2026/27. The subdued development in key sales markets, geopolitical tensions, and economic and social uncertainties are expected to continue affecting demand. At the same time, we expect markets to gradually stabilize, creating opportunities for additional market share gains. Against this backdrop, we remain firmly focused on customer proximity, high delivery performance, and service quality in order to further strengthen our position as a reliable partner.

EGGER is also affected by geopolitical and economic developments. The conflicts in the Middle East and Ukraine, together with macroeconomic developments in individual markets, continue to influence our business environment. Our two Russian sites operate in compliance with all applicable sanctions and act independently. A clear compliance structure ensures adherence to all sanctions and embargoes and is continuously adapted to new regulatory requirements.

For the EGGER Group, we expect overall **stable revenue development** in financial year 2026/27. The market environment will remain characterized by intense competition and continued price pressure. At the same time, we see potential to improve our profitability through a consistent focus on higher value-added product and service offerings, as well as through further productivity improvements and cost optimization. As a result, we expect a **slight increase in earnings**.

A key competitive factor remains our international and balanced setup. With production sites in Europe as well as North and South America, we have a **broad regional presence,** which enables us to maintain close customer relationships and ensure supply security. Combined with our rolling quarterly **planning**, this allows us to respond flexibly to market changes and capitalize on opportunities in a targeted manner.

The continuous further development of our **industrial foundation** remains a key focus. By standardizing processes, consistently leveraging synergies within the Group, and investing in automation and digitalization, we are sustainably strengthening our competitiveness. Our goal is to further increase productivity, quality, and delivery performance while improving our cost position at the same time

Innovation, digitalization, and artificial intelligence are becoming increasingly important for our long-term competitiveness. We are making targeted investments in the further development of our products, processes, and services in order to create additional customer value, make internal processes more efficient, and unlock new growth opportunities. At the same time, we are consistently advancing digitalization across the entire value chain.

Strategically, we continue to pursue the goal of **profitable and value-creating growth.** Our investments focus on the further development of our sites, increasing the share of value-added products, as well as circular economy and recycling, renewable energy, automation, digitalization, and innovation as key value drivers of our competitiveness. This strengthens our market position, increases security of supply for energy and raw materials, enhances our independence, and creates the foundations for sustainable growth. In parallel, we are continuously developing our product and service offering and contributing to the achievement of our sustainability goals.

Our solid financial foundation provides the basis for implementing our strategy. It enables us to plan for the long term even in a volatile environment, make targeted investments, and safeguard our independence as a family business. Maintaining financial discipline, a strong awareness of risks, and responsible resource management remains essential to our long-term business success.

The successful implementation of our strategy depends on our **approximately 12,000 employees** worldwide. With their expertise, commitment, and innovative capabilities, they contribute every day to strengthening our competitiveness, supporting our customers' success, and actively shaping the future of EGGER.

This information, in the form of forecasts, is based on current estimates of future development within the EGGER Group. It may be influenced by uncertainties or risks in the market environment, which may lead to deviations from current estimates.

St. Johann in Tirol, July 16, 2026

Thomas Leissing	Frank Bölling	Michael Egger Jr.	Hannes Mitterweissacher
(Speaker of the Group Management, Chief Financial Officer EGGER Group (CFO))	(Chief Supply Chain Officer EGGER Group (CSCO))	(Chief Sales Officer EGGER Group (CSO))	(Chief Technology Officer EGGER Group (CTO))

Group Management

Photo: Andreas Jacob

Consolidated Financial Statements as of April 30, 2026

of Egger Holzwerkstoffe GmbH, St. Johann in Tirol

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Consolidated Income Statement

	Notes	2025/26 TEUR	2024/25 TEUR
Revenues	**(7)**	**4,264,696**	**4,126,340**
Other operating income	(8)	94,358	92,290
Increase/decrease in inventories		10,717	49,243
Own work capitalized		14,310	9,795
Cost of materials	(9)	–2,304,232	–2,242,294
Personnel expenses	(10)	–807,042	–773,997
Depreciation, amortization, impairment and reversal of impairment	(17)	–330,930	–333,353
Other operating expenses	(11)	–731,029	–720,056
Operating profit		**210,850**	**207,969**
Financing expenses	(12)	–75,407	–91,126
Other financial results	(12)	–2,565	6,510
Result from financial assets	(13)	–3,710	2,645
Result from equity-accounted investments	(14)	4,156	13,564
Profit before tax		**133,323**	**139,562**
Income taxes	(15)	–43,115	–32,278
Profit after tax		**90,208**	**107,284**
Thereof attributable to non-controlling interests		*1,053*	*1,274*
Thereof attributable to equity holders of the parent company		*89,156*	*106,010*

Consolidated Statement of Comprehensive Income

	Notes	2025/26 TEUR	2024/25 TEUR
Profit after tax		**90,208**	**107,284**
Revaluation of obligations arising from post-employment benefits for employees	(34)	–4,009	1,474
Items that will not be reclassified to profit or loss		**–4,009**	**1,474**
Currency translation adjustments	(28)	–9,191	–26,969
Currency translation adjustments from equity-accounted investments	(21)	–245	1,945
Items that could possibly be reclassified to profit or loss		**–9,436**	**–25,024**
Profit after tax recognized in other comprehensive income	**(16)**	**–13,446**	**–23,550**
Total comprehensive income for the period		**76,763**	**83,733**
Thereof attributable to non-controlling interests		*1,101*	*1,307*
Thereof attributable to equity holders of the parent company		*75,661*	*82,426*

Consolidated Balance Sheet

Assets	Notes	30.04.2026 TEUR	30.04.2025 TEUR
Property, plant and equipment	(17)	2,815,850	2,675,566
Intangible assets	(17)	125,328	165,267
Investment property	(18)	398	410
Biological assets	(19)	2,549	1,575
Financial assets	(20)	28,250	31,312
Equity-accounted investments	(21)	100,837	99,974
Other assets	(24)	11,685	14,833
Deferred tax assets	(26)	257,562	231,716
Non-current assets		**3,342,459**	**3,220,652**
Inventories	(22)	747,702	708,914
Trade receivables	(23)	209,881	212,631
Other assets	(24)	115,284	121,926
Current tax assets	(15)	4,605	13,962
Financial assets	(20)	3,552	5,450
Cash and cash equivalents	(25)	428,803	317,289
Current assets		**1,509,828**	**1,380,172**
Total Assets		**4,852,287**	**4,600,824**

Equity and Liabilities	Notes	30.04.2026 TEUR	30.04.2025 TEUR
Share capital and reserves	(27, 28)	1,953,577	1,870,135
Non-controlling interests	(29)	47,455	83,279
Equity		**2,001,032**	**1,953,414**
Financial liabilities	(30)	1,646,460	1,419,122
Other liabilities	(32)	45,055	65,497
Government grants	(33)	12,376	12,932
Income tax liabilities	(15)	53,444	28,368
Provisions	(34)	146,023	153,779
Deferred tax liabilities	(26)	41,848	37,083
Non-current liabilities		**1,945,206**	**1,716,781**
Financial liabilities	(30)	200,110	339,778
Trade payables	(31)	434,097	388,310
Other liabilities	(32)	251,500	190,566
Government grants	(33)	3,059	2,283
Liabilities from income taxes	(15)	14,760	8,867
Provisions	(35)	2,523	825
Current liabilities		**906,049**	**930,628**
Total Equity and Liabilities		**4,852,287**	**4,600,824**

Consolidated Cash Flow Statement

	Notes	2025/26 TEUR	2024/25 TEUR
Profit before tax		133,323	139,562
Depreciation / amortization and impairment / reversal of impairment of property, plant, equipment and intangible assets	(17)	330,930	333,353
Impairment charges to and valuation of financial assets		5,006	135
Net interest income / expense	(12)	69,639	85,906
Use of government grants	(8)	−2,352	−2,341
Income/loss from the disposal of fixed assets		898	−193
Result from investments accounted for using the equity method	(21)	−4,156	−13,564
Increase/decrease in long-term provisions		−18,890	−12,326
Income taxes paid (net)		−27,937	−25,922
Gross cash flow		**486,461**	**504,610**
Increase/decrease in inventories		−40,343	−69,528
Increase/decrease in trade receivables		1,867	−20,665
Increase/decrease in other assets		5,026	26,660
Increase/decrease in trade payables		48,009	−33,446
Increase/decrease in other liabilities		30,820	−12,220
Increase/decrease in current provisions		1,727	−330
Cash flow from changes in net current assets		**47,106**	**−109,529**
Cash flow from operating activities		**533,567**	**395,081**
Purchase of property, plant and equipment	(17)	−422,514	−413,343
Purchase of non-current intangible assets	(17)	−2,454	−2,576
Purchase of subsidiaries and other business units	(3)	−7,805	−1,567
Purchase of equity-accounted investments		0	−7,336
Distribution from equity-accounted investments	(21)	3,344	7,489
Purchase of financial assets		−5,103	−4,023
Proceeds from the disposal of financial assets		4,802	2,497
Proceeds from the disposal of property, plant and equipment and intangible assets		5,829	10,383
Cash flow from investing activities		**−423,901**	**−408,476**
Increase in financial liabilities	(30)	673,688	459,220
Repayment of financial liabilities / lease liabilities	(30)	−594,266	−285,873
Interest paid		−68,204	−84,631
Interest received		4,707	4,263
Distribution	(42)	−10,850	−9,200
Cash flow from financing activities		**5,075**	**83,779**
Net change in cash and cash equivalents		**114,741**	**70,384**
Effects of exchange rate fluctuations on cash held		−3,227	−4,859
Cash and cash equivalents at the beginning of the financial year	(25)	317,289	251,764
Cash and cash equivalents at the end of the financial year	**(25)**	**428,803**	**317,289**

Statement of Changes in Equity

	Share capital TEUR	Capital reserves TEUR	Retained earnings and other reserves TEUR	Currency translation reserve TEUR	Controlling interests TEUR	Non-controlling interests TEUR	Total TEUR
Balance on 01.05.2024	**11,509**	**797,815**	**1,455,040**	**–463,016**	**1,801,348**	**81,970**	**1,883,319**
Profit for the year	0	0	106,010	0	106,010	1,274	107,284
Other comprehensive income	0	0	1,441	–25,024	–23,583	33	–23,550
Total comprehensive income for the period	**0**	**0**	**107,451**	**–25,024**	**82,426**	**1,307**	**83,733**
Puttable non-controlling interests	0	0	–4,439	0	–4,439	0	–4,439
Distribution	0	0	–9,200	0	–9,200	0	–9,200
Balance on 30.04.2025	**11,509**	**797,815**	**1,548,851**	**–488,040**	**1,870,135**	**83,279**	**1,953,414**
Profit for the year	0	0	89,156	0	89,156	1,053	90,208
Other comprehensive income	0	0	–4,058	–9,437	–13,494	49	–13,446
Total comprehensive income for the period	**0**	**0**	**85,098**	**–9,437**	**75,661**	**1,101**	**76,763**
Puttable non-controlling interests	0	0	–20,355	0	–20,355	0	–20,355
Acquisition of non-controlling interests	0	0	31,336	0	31,336	–29,278	2,058
Distribution	0	0	–3,200	0	–3,200	–7,650	–10,850
Balance on 30.04.2026	**11,509**	**797,815**	**1,641,729**	**–497,477**	**1,953,577**	**47,455**	**2,001,032**

Notes to the Consolidated Financial Statements as of April 30, 2026

General Information

(1) The Company

Egger Holzwerkstoffe GmbH, together with its subsidiaries, is a leading producer and supplier of wood-based materials. Business activities at the 22 production facilities are concentrated primarily on the following areas:

- Production and sale of core materials made of wood (particleboard, MDF, HDF, compact and lightweight boards) as well as edgings and laminates.
- Production and sale of laminates and design flooring, OSB and DHF boards and sawn timber.

The headquarters of the company are located at Weiberndorf 20, 6380 St. Johann in Tirol, Austria.

The consolidated financial statements include the parent company, Egger Holzwerkstoffe GmbH, St. Johann i.T., as well as the subsidiaries under its control.

(2) Basis of Preparation

These consolidated financial statements as of April 30, 2026 were prepared pursuant to the provisions of Section 245a of the UGB [Unternehmensgesetzbuch (Austrian Commercial Code)] and in agreement with the International Accounting Standards (IAS), International Financial Reporting Standards (IFRS) and Interpretations of the International Financial Reporting Interpretations Committee (IFRIC and SIC) that were formulated by the International Accounting Standards Board (IASB), adopted by the European Union and called for mandatory application as of the balance sheet date.

The consolidated financial statements were prepared on the basis of historical acquisition and production cost, with the exception of the following: derivative financial instruments, financial instruments carried at fair value through profit or loss, biological assets, provisions for pensions and similar obligations, and the purchase price liabilities from company acquisitions. These latter items are carried at fair value.

The consolidated financial statements are prepared in thousand euros (rounded). The use of automatic data processing equipment can lead to rounding differences in the addition of rounded amounts and percentage rates.

Initial Application of Standards and Interpretations

The following standards, amendments to standards and interpretations have been adopted by the IASB and are to be applied for the first time for the 2025/26 financial year. These changes had no material impact on the consolidated financial statements.

Standards/Interpretations		Adopted by the EU	Mandatory application as of
IAS 21	Change: Effects of changes in foreign currency rates – lack of exchangeability	12.11.2024	01.01.2025

Standards and Interpretations to be applied in the future

The following standards, amendments to standards and interpretations were announced by the IASB but did not require application in the 2025/26 financial year. Egger Holzwerkstoffe GmbH did not elect to utilize the option that permits earlier application.

Standards/Interpretations		Adopted by the EU	Mandatory application as of
IFRS 9, IFRS 7	Change: Contracts referencing nature-dependent electricity	30.06.2025	01.01.2026
IFRS 9, IFRS 7	Change: Classification and measurement of financial instruments	27.05.2025	01.01.2026
divers	Annual Improvements Volume 11	09.07.2025	01.01.2026
IFRS 18	Presentation and Disclosure in Financial Statements	13.02.2026	01.01.2027
IFRS 19	Subsidiarires without Public Accountability: Disclosures	open	01.01.2027
IFRS 20	Regulatory Assets and Regulatory Liabilities	open	01.01.2029
IAS 21	Change: Translation to a Hyperinflationary Presentation Currency	open	01.01.2027

The new standard IFRS 18 "Presentation and Disclosure in Financial Statements", which will replace the previous standard IAS 1, should lead to improved and more comparable reporting. The amendments mainly relate to rules for a more structured income statement, the explanation of key performance indicators defined by Management, and regulations for summarizing and breaking down financial statement information. EGGER is currently assessing the impacts on its reporting processes and has prepared an implementation plan in this regard. Additional preparatory measures will be carried out in the financial year 2026/27, including implementation in reporting, IT systems, and policies. EGGER does not currently plan to apply IFRS 18 early. Based on the analyses performed to date, the following impacts on the consolidated financial statements are expected:

- The presentation of the income statement will be subject to significant changes resulting from the reclassification of the result from equity-accounted investments and the result from financial assets, which will in future form part of the new “investing” category. Interest income, which is currently included in other financial result, will also be reported in this new category. Foreign exchange results currently included in other financial result will be allocated to the category to which the income and expenses of the respective underlying transaction are assigned. In addition, further reclassifications of individual income and expense items may arise.
- In the balance sheet, goodwill will in future be presented as a separate line item.
- In the cash flow statement, interest received and dividends received will in future be reported in cash flows from investing activities.
- The impacts of the new aggregation and disaggregation principles and the disclosure of defined performance measures are still being evaluated.

All other published but not yet mandatory amendments are not expected to have a material impact on the consolidated financial statements.

(3) Scope of Consolidation

In addition to the parent company, Egger Holzwerkstoffe GmbH, the consolidated financial statements include 22 domestic subsidiaries (30.04.2025: 21) and 40 foreign subsidiaries (30.04.2025: 40) through full consolidation. These subsidiaries are under the controlling influence of Egger Holzwerkstoffe GmbH. Egger Holzwerkstoffe GmbH is considered to exercise control over a company when it is exposed to the risk of, or has rights to, variable returns from its involvement in the company and can affect the amount of these returns through its power over the company.

Four foreign companies (30.04.2025: 4) are accounted for using the equity method.

A list of the companies included in the consolidated financial statements of Egger Holzwerkstoffe GmbH is provided under Note (44) List of Investments.

The changes in the scope of consolidation during 2025/26 are:

EGGER acquired 100% of the shares in Immobilien Kitzbüheler Horn GmbH, St. Johann in Tirol (AT). The purchase price of EUR 7,710 thousand relates primarily to the real estate assets held by the company. Since the company did not operate an ongoing business, the provisions of IFRS 3 for business combinations do not apply to this acquisition.

In Poland, 100% of the shares in Hezaren Sp. z o.o., Warsaw (PL), were acquired for a purchase price of EUR 2 thousand. The company was subsequently renamed Timberpak PL Sp. z o.o. and its registered office was relocated to Biskupiec (PL). The company will assume responsibility for recycling activities in Poland in the future.

The following changes had **no effect on the scope of consolidation**:

In Italy, as of May 1, 2025, the previously unconsolidated sales company Egger Italia S.r.l., Oderzo (IT), was merged into Egger Italia S.p.A., Caorso (IT).

M+P Umweltdienste GmbH, Overath (DE), was merged into Timberpak GmbH, Lehrte (DE), effective May 1, 2025.

The following changes occurred in **ownership interests and non-controlling interests**:

In April 2026, a further 20% of the shares in Egger Italia S.p.A., Caorso (IT), were acquired, resulting in EGGER now holding a total of 80% of the company's shares. The purchase price was determined taking into account an advance payment made in previous years and includes not only the acquisition of the shares but also the settlement of all claims or obligations arising from existing agreements. The resulting payment was made in May 2026, meaning that purchase price liabilities for business combinations were still recognized as of 30.04.2026.

This acquisition of non-controlling interests (increase in ownership interest without loss of control) was recognized in equity (see the line item "Acquisition of non-controlling interests" in the statement of changes in equity as of 30.04.2026). The resulting increase in total equity of EUR 2,058 thousand is primarily attributable to the fact that the agreed purchase price was below the valuation of the unconditional put options held by non-controlling interests, which had already been recognized as a reduction in the equity attributable to the owners of the parent.

(4) Basis of Consolidation

In accordance with IFRS 3, a **subsidiary** is initially consolidated as of the acquisition date by allocating the acquisition cost to the revalued assets acquired and the revalued liabilities and contingent liabilities assumed (purchase method). Acquisition-related costs are expensed as incurred.

EGGER decides on an individual basis for each business combination whether the non-controlling interests in the acquired company will be accounted for at fair value or based on the proportional share of net assets in the acquired company. Non-controlling interests in the equity of consolidated companies are reported as a separate position under equity. The share of annual profit after tax attributable to non-controlling interests is shown separately on the income statement.

Any agreement for contingent consideration in connection with the acquisition of a company is recognized as an asset or a liability at the applicable fair value. Subsequent changes in the fair value of contingent consideration are recognized to profit or loss and recorded on the income statement.

A change in the amount of an investment in a subsidiary without the loss of control is accounted for as a transaction within equity. Accordingly, the difference between the cost of the additional shares and the proportional carrying amount of the non-controlling interests is offset against reserves.

All receivables and liabilities, expenses and income arising from transactions between subsidiaries included in the consolidation group are eliminated, as are unrealized gains and losses resulting from intra-group deliveries and services recognized in inventories or property, plant and equipment.

Shares in joint ventures and associates are initially recognized at acquisition cost as of the purchase date. In subsequent periods, the carrying amount is adjusted to reflect the proportional share of profit or loss generated by the respective company. Distributions received reduce the carrying amount of the investment. For companies consolidated at equity, goodwill from the initial consolidation is included in the amortized carrying amount of the investment.

(5) Foreign Currency Translation and Accounting in Hyperinflationary Economies

Transactions in a Foreign Currency

The individual Group companies record foreign currency transactions at the average exchange rate in effect on the transaction date. Monetary assets and liabilities are translated into euros at the average rate in effect on the balance sheet date. Any resulting translation gains and losses are recognized to profit or loss in the respective financial year.

Translation of Foreign Currency Financial Statements

The annual financial statements of Egger Holzwerkstoffe GmbH are prepared in euros. The respective local currency represents the functional currency for subsidiaries located outside the Eurozone, with the exception of Egger Dekor A.S., Turkey, whose functional currency is the euro. The assets and liabilities (including goodwill and valuation adjustments resulting from initial consolidations) in the financial statements of companies that do not report in the euro are translated at the average rate in effect on the balance sheet date. Any resulting translation gains or losses are recorded to a separate item under equity without recognition through profit or loss and recognized to the income statement when the company is deconsolidated. Income statement items are translated at the weighted average exchange rate for the financial year.

Unrealized foreign exchange translation differences arising from long-term shareholder loans (net investments) are recorded under the translation reserve without recognition through profit or loss. These differences are transferred to the income statement when the foreign company is sold in full or in part.

The exchange rates used for foreign currency translation developed as follows during the reporting year:

		Closing rate on 30.04.2026	Closing rate on 30.04.2025	Average rate for the year 2025/26	Average rate for the year 2024/25
1 British Pound	EUR	1.15440	1.17398	1.15309	1.19195
100 Russian Rubles	EUR	1.13900	1.07300	1.08319	1.00708
1 New Romanian Leu	EUR	0.19449	0.20090	0.19648	0.20096
1 Polish Zloty	EUR	0.23480	0.23377	0.23531	0.23442
10,000 Argentinian Peso	EUR	6.14735	7.60000	6.14735	7.60000
1 US Dollar	EUR	0.85455	0.87928	0.85915	0.92744
10,000 Turkish Lira	EUR	189.95770	228.90000	204.15779	266.80000
1 Thai Baht	EUR	0.02626	0.02631	0.02665	0.02699
100 Hungarian Forint	EUR	0.27319	0.24700	0.25787	0.25600

Financial Reporting in Hyperinflationary Economies (IAS 29)

The provisions of IAS 29 Financial Reporting in Hyperinflationary Economies were relevant for the subsidiary Egger Argentina SAU, Buenos Aires, for the first time in the financial year 2018/19 because of changes in the general purchasing power of the functional currency. The gains and losses resulting from inflationary adjustments to the carrying amounts of non-monetary assets (machinery, goodwill and customer benefits) and liabilities and to material income statement positions are recorded under other operating income or other operating expenses. The calculation of the inflationary adjustments to non-monetary assets is based on the "Argentina National CPI Index D" issued by Bloomberg. This index increased by 32.35% during the period from 01.05.2025 to 30.04.2026 (01.05.2024 to 30.04.2025 : 47.26%). Due to the complete impairment of property, plant and equipment, and intangible assets (see Note (17) Property, Plant and Equipment, and Intangible Assets), there are no longer any revaluations recognized in profit or loss.

(6) Accounting and Valuation Methods

The applied **accounting and valuation methods** are described under the respective positions in the notes.

When preparing the consolidated financial statements, a certain degree of **judgments and estimates** is required, which affects the recognized assets and liabilities, the disclosure of other obligations as of the balance sheet date, and the presentation of income and expenses during the financial year. The actual amounts that become known at a later date may differ from these estimates.

The preparation of the consolidated financial statements basically includes climate-related risk factors through estimates and evaluations. There are currently no effects on the useful lives or residual values of our property, plant or equipment and intangible assets. As in previous years, no material effects from climate-related risk factors on reporting were identified in the relevant areas. In the previous year, EGGER analyzed the physical climate risks at all relevant production sites with the support of an external service provider. This analysis included a scenario analysis for future effects in different time horizons. The analysis did not identify any significant risks at the specified production sites. There were also no material effects on individual positions during the reporting period. For details on environmental and climate-related risks, see Note (38) Operating Risks.

Assumptions that carry a significant risk of material adjustment to the carrying amounts of assets and liabilities during the coming financial years are explained under the respective notes.

Notes to the Income Statement and Statement of Comprehensive Income

(7) Revenues and Segment Reporting

§ Accounting and Valuation Methods

Egger's business model covers the production and sale of wood-based materials. **Revenues** from the sale of products are recognized when the customer receives the goods and assumes the control connected with the transfer of ownership. Recognition takes place at the point in time when the revenues and related costs can be reliably determined, when the receipt of payment is probable, and when there is no further right of disposal over the goods. For EGGER, this generally represents the delivery date as specified in the agreed delivery terms.

Particleboard with special or individually designed decors and private label flooring are produced in smaller volumes for individual customers. In accordance with IFRS 15, revenues from the production of these customer-specific wood-based materials are recognized when control is transferred to the customer in accordance with the delivery terms. Revenue cannot be recognized over time in these cases because an alternative use can be found for each of these products.

Significant costs for obtaining a contract are only recognized when the contract term exceeds one year.

Revenues are presented after the deduction of price reductions, discounts and revenue bonuses. Commissions for independent sales representatives are recorded under operating expenses.

The period between the transfer of the goods to customers and payment by the customers is generally less than one year. Consequently, revenues are not adjusted to include a financing component. The timing of receivables payments is based on the agreed payment terms.

Segment reporting is based on the management reports which are regularly used by key decision-makers to evaluate the earning power of the individual segments and to allocate resources. In the EGGER Group, Group Management serves as the key decision-maker.

The EGGER Group consists of the two reporting segments in the 2025/26 financial year – Decorative Products (including the West, Central, East, and Components segments) and Building Products. The Decorative Products segments are aggregated for reporting because they have comparable economic characteristics, as well as similar products, production processes, customer groups and sales channels.

The individual segments manufacture and sell the following products:

Segments	
Decorative Products	Production and sale of carrier materials made of wood (chipboard, MDF, HDF, compact and lightweight boards) as well as edgings and laminates.
Building Products	Production and sale of laminates and design flooring as well as OSB and DHF boards and sawn timber.

The accounting principles applied by the above segments are the same as the accounting principles applied by the Group, which are described under the section Significant accounting policies. Assets and liabilities as well as income and expenses were allocated to the individual segments. The provision of goods and services between the individual segments generally reflects third party conditions and is regulated by a Group-wide transfer pricing guideline.

Explanations

Segment information 2025/26	Decorative Products TEUR	Building Products TEUR	Consolidation TEUR	Total TEUR
Third party revenues	3,747,513	517,183	0	4,264,696
Inter-company revenues	47,373	196,865	–244,238	0
Total Revenues	**3,794,886**	**714,048**	**–244,238**	**4,264,696**
Cost of materials	–1,841,609	–462,623	0	–2,304,232
Personnel expenses	–708,533	–98,509	0	–807,042
Segment results (operating EBITDA)	**544,895**	**–3,115**	**0**	**541,780**
Scheduled depreciation /amortization	–279,640	–41,604	0	–321,244
Impairment / Reversal of Impairment	–9,686	0	0	–9,686
Operating profit				**210,850**
Investments	373,928	68,490	0	442,418
Additions from consolidation scope changes	7,710	0	0	7,710

Segment information 2024/25	Decorative Products TEUR	Building Products TEUR	Consolidation TEUR	Total TEUR
Third party revenues	3,594,793	531,548	0	4,126,340
Inter-company revenues	52,907	173,861	–226,768	0
Total Revenues	**3,647,700**	**705,409**	**–226,768**	**4,126,340**
Cost of materials	–1,786,707	–455,587	0	–2,242,294
Personnel expenses	–676,050	–97,947	0	–773,997
Segment results (operating EBITDA)	**556,705**	**–15,383**	**0**	**541,322**
Scheduled depreciation /amortization	–274,440	–36,191	0	–310,631
Impairment	–22,722	0	0	–22,722
Operating profit				**207,969**
Investments	366,748	64,594	0	431,342
Additions from consolidation scope changes	3,689	0	0	3,689

Information by Geographical Region

Revenues by regions (1)	**2025/26 TEUR**	**2024/25 TEUR**
Austria	97,394	84,947
Western Europe	2,175,346	2,122,907
Central and Eastern Europe plus Russia	1,364,071	1,267,196
Americas	382,355	375,003
Other countries	245,530	276,288
Total (2)	**4,264,696**	**4,126,340**

(1) Regional assignment based on the location of the customer
(2) thereof Russia 7.5 % (2024/25: 7.3 %)

There are no relationships with individual customers that can be classified as material based on the respective share of Group revenues.

Non-current assets (1) by regions (2)	**2025/26 TEUR**	**2024/25 TEUR**
Austria	468,016	397,368
Western Europe	1,514,483	1,430,018
Central and Eastern Europe plus Russia	588,816	634,592
Americas	372,811	380,838
Total (3)	**2,944,126**	**2,842,816**

(1) Property, plant and equipment, Intangible assets, Investment property, Biological assets
(2) Region assignment by the location of the assets
(3) thereof Russia 3.6 % (2024/25: 3.5 %)

(8) Other Operating Income

Explanations

	2025/26 TEUR	**2024/25 TEUR**
Income from investment property	56	61
Change in the fair value of biological assets	601	0
Gains on the sale of property, plant and equipment	949	2,962
Income from subsidies, allowances and emission certificates	60,692	48,780
Use of government grants	2,352	2,341
Miscellaneous operating income	29,708	38,147
	94,358	**92,290**

Other operating income primarily includes recycling revenues, external service charges, and income from transactions with employees.

(9) Cost of Materials

Explanations

	2025/26 TEUR	**2024/25 TEUR**
Cost of materials	2,280,462	2,215,201
Cost of services	23,769	27,092
	2,304,232	**2,242,294**

(10) Personnel Expenses

Explanations

	2025/26 TEUR	2024/25 TEUR
Wages	337,093	330,364
Salaries	289,961	274,290
Expenses for pensions	8,257	7,311
Expenses for termination payments and contributions to external employee pension funds	3,758	3,062
Payroll-related taxes and duties	141,369	129,985
Other employee benefits	26,603	28,985
	807,042	**773,997**

Average number of employees	2025/26	2024/25
Production and logistics	10,004	9,901
Sales and administration	2,010	1,959
	12,014	**11,860**

Part-time employees are included in the above statistics based on the time worked.

(11) Other Operating Expenses

Explanations

	2025/26 TEUR	2024/25 TEUR
Freight and logistics	335,883	327,808
Maintenance and repairs	102,064	102,744
Temporary personnel	39,897	40,071
Legal and consulting fees	31,212	31,416
Advertising	26,019	21,823
Miscellaneous taxes	24,293	22,314
Insurance	14,886	15,400
Expenses for low-value and short-term leases and variable lease payments	7,291	7,036
Losses on the disposal of non-current assets	1,847	2,769
Change in the fair value of biological assets	0	2,731
Expenses arising from investment property	16	15
Miscellaneous operating expenses	147,620	145,930
	731,029	**720,056**

Miscellaneous operating expenses consist primarily of waste disposal costs, travel expenses, operating costs for the motor vehicle fleet, telephone and license fees as well as selling expenses.

(12) Financing Expenses and Other Financial Results

§ Accounting and Valuation Methods

Financing expenses include the interest on borrowings, lease liabilities and long-term employee benefits as well as similar expenses and fees.

Other financial results include interest income, exchange rate gains/losses and the profit or loss on derivative financial instruments.

Explanations

	2025/26 TEUR	2024/25 TEUR
Interest expense from financing	62,387	77,178
Interest expense from provisions for employee benefits	6,309	6,910
Interest expense from lease liabilities	1,774	1,270
Interest expense/income (netted) from the discounting/compounding of receivables, liabilities and provisions	–74	851
Total interest expense	**70,396**	**86,209**
Other financing costs	5,011	4,917
Financing costs	**75,407**	**91,126**
Interest income	–4,806	–5,154
Currency translation gains/losses from financing	8,333	–1,290
Result from derivative financial assets	–962	–66
Other financial results	**2,565**	**–6,510**
	77,972	**84,616**

Other financing costs consist primarily of commitment fees, fees for bills of exchange, interest expense on subsequent tax payments, discounts, and guarantee and liability fees.

The result from derivative financial instruments is attributable to the fair value measurement of the other options and the ineffective portion of hedge accounting (see Note (39) Financial Instruments).

The above income and expenses are attributable solely to the category at amortized cost, with the exception of financial derivatives and purchase price liabilities from company acquisitions.

All fixed-interest promissory note loans (carrying amount of the hedged item: EUR 258,416 thousand (April 30, 2025: EUR 330,545 thousand)) are or have been converted to variable interest rates through interest rate swaps and are included in fair value hedge accounting. The following table shows the changes in the underlying transactions and hedging instruments that were recognized to profit or loss for fair value hedges:

	2025/26 TEUR	2024/25 TEUR
From hedged items (underlying transactions)	–3,689	13,069
From hedging instruments	3,672	–12,918
Ineffectiveness (promissory note loans)	**–17**	**152**

(13) Income from Financial Assets

§ Accounting and Valuation Methods

The income from financial assets includes interest, dividends and similar income received from the investment of cash and cash equivalents and investments in financial assets as well as gains and losses on the sale or impairment of financial assets. Interest is accrued according to the effective interest method. Dividends are recognized when a legal entitlement to the distribution arises.

Explanations

	2025/26 TEUR	**2024/25 TEUR**
Realized results from securities and monetary investments (net income)	389	450
Unrealized results on securities and monetary investments (net income)	28	20
Income from other financial assets	895	2,175
Adjustments to impairment allowance (IFRS 9) for loans	–5,022	1
	–3,710	**2,645**

The income from other financial assets resulted chiefly from distributions received from unconsolidated investments.

For information regarding Adjustments to impairment allowance (IFRS 9) for loans, please refer to Note (20) Financial Assets.

The entire securities portfolio is carried at fair value through profit or loss, and the results are therefore attributable in full to this category. The income and expenses from other financial assets are also related to the category at fair value through profit or loss. The income and expenses from valuation adjustments to loans are allocated to the category at amortized cost.

(14) Result from Equity-accounted Investments

Explanations

The result from equity-accounted investments includes the pro rata annual profit of Horatec GmbH (DE), CLEAF S.p.A. (IT), Pearce Holdings St. Albans Ltd (UK) and Panel Plus Co Ltd (TH).

The decline in earnings is primarily attributable to CLEAF S.p.A., which received compensation in the previous year for the transfer of factory premises in connection with public road construction. This non-recurring effect on the prior-year result amounted to EUR 7,839 thousand (after consideration of current or deferred tax effects).

See also Note (21) Equity-accounted Investments.

(15) Income Taxes

§ Accounting and Valuation Methods

The income taxes shown for the financial year include the income tax calculated on profit before tax for the individual companies based on the applicable national tax rate (actual income taxes) as well as the change in deferred taxes. Actual and deferred taxes are principally recorded on the income statement unless they involve items which are recognized directly in other comprehensive income. Information on deferred taxes is provided under Note (26) Deferred taxes.

Explanations

Income taxes comprise the following:

	2025/26 TEUR	2024/25 TEUR
Income taxes	64,744	57,058
Deferred taxes	–21,630	–24,780
	43,115	**32,278**

The difference between the expected income tax expense and the reported income tax expense is attributable to the following factors:

	2025/26		2024/25	
	TEUR	%	TEUR	%
Profit before tax	133,323		139,562	
Thereof income tax at a rate of 23.0 % (2024/25: 23.0 %)	30,664	23.0%	32,100	23.0%
Decrease / increase in taxes due to:				
Other tax rates	–28	-0,0%	–9,127	–6.5%
Tax expense and income from prior periods	–75	–0.1%	4,139	3.0%
Changes in tax rates	–188	–0.1%	–2,578	–1.8%
Tax effect from non-deductible withholding taxes	3,010	2.3%	6,423	4.6%
Non-deductible expenses	5,951	4.5%	4,697	3.4%
Tax credits	–3,709	–2.8%	–1,882	–1.3%
Change in valuation allowances of deferred tax assets	5,414	4.1%	5,023	3.6%
Non-deductible impairment charges of goodwill	6,547	4.9%	0	0.0%
Partial depreciation and write up for tax purposes	–375	–0.3%	3,726	2.7%
Tax-free income	–3,941	–3.0%	–6,037	–4.3%
Other	–154	–0.1%	–4,207	–3.0%
Effective tax expense	**43,115**	**32.3%**	**32,278**	**23.1%**

A **tax group** was establsihed in Austria pursuant to Section 9 of the Austrian Corporate Income Tax Act, whereby Egger Holzwerkstoffe GmbH serves as the head of the Group and various Austrian companies are members. Tax settlement between the head of the Group and the individual group members is regulated by tax allocation contracts. There is also a steering group in the UK for the companies based there. In addition, a tax group for income tax purposes was created with Egger Holzwerkstoffe Brilon GmbH & Co. KG as the controlling company and individual German companies as subsidiaries. Contracts for the transfer of profit and loss were concluded between the controlling company and the subsidiaries.

The Polish company was granted a tax credit in connection with the previous construction of a plant due to its location in a special economic zone. This tax credit can be used up to 2026 and up to a maximum amount. In addition, the depreciation of property, plant and equipment and the amortization of intangible assets for tax purposes which were purchased by the end of 2020 will not begin until this tax credit ends – which leads to deferred taxes on temporary differences. In addition, a further tax credit will take effect in 2027 in connection with a Polish program for business support; this credit is valid up to a defined maximum amount and up to 2037 at the latest. The benefits are linked to requirements that include jobs and investment costs, all of which will be met from the current point of view. The related effects are reported on the tax reconciliation under "**Tax Credits**".

The Minimum Tax Act (MinBestG), which came into force in Austria on December 31, 2023, transposed the OECD model provisions and the corresponding EU Directive on ensuring **global minimum taxation** for corporate groups (Pillar II) into Austrian law. The aim of the regulations is to ensure an effective tax burden of at least 15% in all jurisdictions. The MinBestG is applicable for financial years beginning on or after December 31, 2023. As the EGGER Group exceeds the relevant revenue thresholds under the MinBestG, the EGGER Group – whose parent company is based in Austria – has been subject to the relevant statutory provisions since May 1, 2024. The EGGER Group has evaluated the potential tax effects on the basis of the information available as of the balance sheet date. Applying the temporary safe harbor provisions, simplification relief measures continue to be utilized in material jurisdictions in the 2025/26 financial year, as in the previous year. For business units in tax jurisdictions in which at least one of the safe harbor tests is met, there is therefore no supplementary tax liability. For countries in which the safe harbor requirements are not met, a potential additional tax burden was calculated. This resulted in additional current tax expense of EUR 422 thousand for the 2025/26 financial year (prior year: EUR 0 thousand).

Non-current liabilities from income taxes relate to repayment obligations within the tax group of the parent company Egger Holzwerkstoffe GmbH. Here, losses incurred by foreign Group members or foreign permanent establishments can initially be used to reduce taxes when determining the Austrian tax result. However, in the event of future taxable profits of the foreign Group members or permanent establishments, or if Group members concerned leave the tax group, these must be added back in the respective tax year, so that a liability for future repayment obligations must be recognized. If the tax planning calculations do not result in the occurrence of conditions until after the following financial year, they are reported under non-current items.

Judgments and Estimates

When determining the amount of taxes to be deducted, the effects of **uncertain tax positions**, such as those arising from tax audits that have not yet been completed, are also taken into account. The assessment of corresponding uncertain tax positions is based on all available information, including interpretations of tax law and past experience. In addition, estimates and assumptions must also be made in the assessment, so that the future result of tax audits may differ from the amount recognized.

(16) Additional Information on the Statement of Comprehensive Income

Explanations

During the reporting year and the previous year, no foreign currency translation differences recognized in other comprehensive income were reclassified to profit or loss.

The item **Revaluation of obligations from post-employment benefits** in the current financial year includes a special effect related to the defined-benefit pension plan of the UK subsidiaries (EGGER (UK) Pension Scheme). The trustees of this pension plan completed a so-called buy-in policy with an external insurance company in October 2025, significantly reducing the risks associated with this plan by transferring them to the insurance company. The one-time payment of EUR 5,765 thousand, based on an actuarial remeasurement and after considering the associated tax effect of EUR 1,441 thousand, was recorded as a EUR 4,324 thousand reduction in Other Comprehensive Income.

The income tax effects of the earnings recorded under other comprehensive income are shown below:

	2025/26 TEUR			2024/25 TEUR		
	Before tax	**Taxes**	**After tax**	**Before tax**	**Taxes**	**After tax**
Revaluation of obligations arising from post-employment benefits for employees	–5,376	1,367	–4,009	1,931	–456	1,474
Currency translation differences	–11,726	2,535	–9,191	–29,255	2,286	–26,969
Currency translation adjustments from equited-accounted investments	–245	0	–245	1,945	0	1,945
Total income and expenses recognized in other comprehensive income	**–17,347**	**3,902**	**–13,446**	**–25,379**	**1,830**	**–23,550**

Information on the Balance Sheet, Cash Flow Statement and Statement of Changes in Equity

(17) Property, Plant and Equipment and Intangible Assets

§ Accounting and Valuation Methods

Property, plant and equipment are recorded at acquisition or production cost, less accumulated depreciation and any necessary impairment losses. The production cost of self-constructed property, plant and equipment comprises direct costs and an appropriate component of overheads. Costs incurred for an asset in subsequent periods are only capitalized if they lead to a significant increase in future opportunities for use, e. g. through expanded service potential or a significant extension of the asset's useful life.

Major components of property, plant and equipment with significantly different patterns of use are recognized separately in accordance with the component approach and depreciated based on their respective useful life.

Borrowing costs, including related transaction costs, are capitalized for qualifying assets.

Purchased intangible assets are recorded on the balance sheet at acquisition cost, less accumulated straight-line amortization and any necessary impairment losses.

Customer relationships obtained through a business combination are stated at their fair value as of the acquisition date and amortized over their expected duration.

Greenhouse gas emission allowances (CO_2 certificates) allocated free of charge or acquired for consideration are considered inventories from this financial year onwards, as this better reflects their actual use by EGGER than classifying them as intangible assets as part of non-current assets (see Note (22) Inventories).

For **internally generated intangible assets**, the production period is divided into a research phase and a development phase. Costs incurred during the research phase are recognized immediately in profit or loss. Costs incurred during the development phase are capitalized if the recognition criteria are met.

Intangible assets have a finite or an indefinite useful life. All intangible assets recorded on the balance sheet, with the exception of goodwill, have a finite useful life.

The **systematic depreciation** of depreciable property, plant and equipment and the amortization of intangible assets with finite useful lives begins when the asset is located at the intended site and in the operating condition intended by Management. Output-based criteria are applied to the equipment in greenfield projects. Depreciation and amortization are calculated by applying the straight-line method over the expected useful life of the asset. The depreciation and amortization rates used are based on the following standard useful lives.

Useful lives

Property, plant and equipment		
Buildings	years	25–50
Facilities installed on property	years	10
Machinery	years	10–15
Tools	years	4
Other equipment	years	5–10
Furniture, fixtures and office equipment	years	3–5
Motor vehicles and other means of transportation	years	4–20
Intangible assets		
Patents, licenses and software	years	3–5
Lease and rental rights	years	10
Customer relationships	years	4–8

Government grants are recorded to a separate position under liabilities and released to the income statement as other income over the useful life of the relevant asset.

Rights of use from leases and the related lease liabilities are recognized on the balance sheet in accordance with IFRS 16. The definition provided by IFRS 16 is used to determine whether a contract represents a lease. If a contract includes both lease and non-lease components, EGGER separates the components and recognizes them based on the relative individual selling prices. Low-value leases (< EUR 5,000.00) and leases with a term of less than 12 months are not capitalized but recognized directly as expenses in accordance with the practical expedient provided by IFRS 16.

Lease liabilities are initially recognized at the present value of the outstanding lease payments, and the rights of use are recorded at an amount equal to the recognized lease liability, with an adjustment for any advance payments.

Subsequent measurement involves reducing the carrying amount of the right of use on a straight-line basis up to the end of the contract term. The contract term equals the non-cancelable period during which the lessee has the right to utilize the underlying asset. This period is increased by any available extension or cancellation options if the extension is sufficiently certain or the exercise of the cancellation right is unlikely. Lease liabilities are measured at the balance sheet date by applying the effective interest method. The lease liability is discounted using the interest rate implicit in the lease, if this can be readily determined. Otherwise, EGGER's incremental borrowing rate is applied. This rate is derived from a risk-free interest rate with a similar term and adjusted for applicable country, foreign exchange and company risks.

The **goodwill** reported on the balance sheet results from the use of the purchase method to account for business combinations. In accordance with IFRS 3, goodwill is no longer amortized on a systematic basis.

In addition to subsequent measurement, assets are tested for signs of **impairment** as of each balance sheet date. If such indications exist, or in the case of cash-generating units carrying goodwill and intangible assets with an indefinite useful life, the higher of the value in use and the net selling price is determined at least annually for the affected asset or cash-generating unit (impairment test in accordance with IAS 36). If this value is lower than the carrying amount recognized for the respective asset or cash-generating unit, an impairment loss is recognized to reduce the carrying amount to this lower value.

The value in use corresponds to the present value of the estimated future cash inflows and outflows expected to be derived from the use of the asset, whereby the calculation is based on a risk-adjusted interest rate. The net realizable value represents the amount obtainable from the sale of an asset in a transaction between independent parties, less any costs necessary to make the sale. If independent cash surpluses cannot be identified for a particular asset, the asset is included in the next larger unit (cash-generating unit) for which independent cash surpluses can be determined. EGGER defines plants as cash-generating units and aggregates these production facilities according to regional criteria.

Impairment losses are recognized to profit or loss. If the circumstances responsible for impairment cease to exist at a later date, the impairment loss is reversed and the carrying amount of the asset is increased up to the applicable amortized or depreciated cost. This reversal of impairment losses does not apply to impairment losses recognised to goodwill.

Explanations

Property, Plant and Equipment	**Land and buildings TEUR**	**Machinery and equipment TEUR**	**Other equipment, furniture, fixtures and office equipment TEUR**	**Prepayments and assets under construction TEUR**	**Total TEUR**
Acquisition or production cost as of 30.04.2024	1,845,895	3,534,748	460,542	316,142	6,157,327

Foreign exchange increase/decrease	−6,602	−4,435	−298	−757	−12,092
Consolidation scope changes	1,306	0	1,053	0	2,359
Additions	68,105	94,149	50,943	215,570	428,766
Disposals	−4,440	−62,010	−24,558	−3,261	−94,269
Transfers	50,370	125,278	17,871	−194,260	−742
Acquisition or production cost as of 30.04.2025	**1,954,633**	**3,687,730**	**505,552**	**333,434**	**6,481,349**
Foreign exchange increase/decrease	−6,347	−10,565	−843	−745	−18,500
Consolidation scope changes	7,623	0	0	87	7,710
Additions	46,762	152,513	48,881	191,808	439,964
Disposals	−3,441	−28,875	−25,228	−2,115	−59,659
Transfers	29,033	240,752	11,515	−282,551	−1,251
Acquisition or production cost as of 30.04.2026	**2,028,263**	**4,041,555**	**539,877**	**239,918**	**6,849,613**
Accumulated depreciation as of 30.04.2024	**−710,932**	**−2,536,601**	**−311,032**	**−7,384**	**−3,565,949**
Foreign exchange increase/decrease	−2,190	−2,342	294	1,298	−2,939
Consolidation scope changes	−73	0	−414	0	−487
Scheduled depreciation	−68,539	−174,317	−55,228	0	−298,084
Impairment	−1,998	−17,107	−795	−2,811	−22,711
Disposals	3,792	58,313	22,240	0	84,346
Transfers	−770	−4,156	−225	5,192	42
Accumulated depreciation as of 30.04.2025	**−780,709**	**−2,676,209**	**−345,160**	**−3,705**	**−3,805,783**
Foreign exchange increase/decrease	−261	5,756	446	464	6,405
Scheduled depreciation	−68,631	−183,291	−56,516	0	−308,438
Impairment	−226	−2,307	−2,398	−1,175	−6,107
Reversal of impairment	0	27,149	0	0	27,149
Disposals	3,084	27,774	22,153	0	53,010
Transfers	−141	−1,102	−273	1,516	0
Accumulated depreciation as of 30.04.2026	**−846,886**	**−2,802,230**	**−381,747**	**−2,900**	**−4,033,763**
Carrying amount as of 30.04.2025	1,173,924	1,011,522	160,392	329,729	2,675,566
Carrying amount as of 30.04.2026	**1,181,377**	**1,239,325**	**158,130**	**237,018**	**2,815,850**

The **right-of-use assets recognized under IFRS 16 for lease agreements** are reported under property, plant and equipment, and lease liabilities are presented under current and non-current financial liabilities.
These rights of use are related primarily to warehouse space, office buildings, apartments, motor vehicles and technical equipment.

The following table shows the amounts included under property, plant and equipment for rights of use:

	Land and buildings TEUR	Machinery and equipment TEUR	Other equipment, furniture, fixtures and office equipment TEUR	Total TEUR
Right-of-use assets 2024/25				
Additions	4,367	228	7,711	12,306
Depreciation	2,247	307	6,090	8,644
Carrying amount 30.04.2025	15,044	76	9,768	24,888
Right-of-use assets 2025/26				
Additions	1,446	271	10,376	12,093
Depreciation	2,443	234	6,174	8,851
Carrying amount 30.04.2026	13,757	96	10,810	24,663

The consolidated income statement includes the following amounts from leases:

	2025/26 TEUR	2024/25 TEUR
Depreciation of right-of-use assets	8,851	8,644
Impairment losses of right-of-use assets	2,343	845
Interest expense from lease liabilities	1,774	1,270
Expenses for low-value leases	577	842
Expenses for short-term leases	5,483	4,814
Expenses for variable lease payments	1,231	1,380

Total cash outflows for recognized lease agreements amounted to EUR 11,092 thousand in the 2025/26 financial year (2024/25: EUR 9,483 thousand).

There were no material residual value guarantees or limitations on the rights of use from leases as of 30 April 2026. Moreover, no extension options were excluded from the valuation of the lease liability because the probability of exercise was not sufficiently certain. The potential future cash outflows from variable lease payments in the coming years amount to EUR 1,554 thousand (2024/25: EUR 2,271 thousand). The expected future cash outflows from lease agreements already entered into but not yet commenced amount to EUR 416 thousand (2024/25: EUR 191 thousand).

The remaining terms of lease liabilities totaling EUR 27,926 thousand are shown under Note (30) Financial Liabilities. Information on the contractually agreed payment obligations (interest and principal payments) arising from lease liabilities is provided under the section on liquidity risk in the risk report (Note (37) Financial Risks).

Included under additions in the property, plant and equipment balance sheet item are **capitalized interest** expenses amounting to EUR 8,164 thousand (30.04.2025: EUR 10,878 thousand). Average borrowing costs during the reporting period amounted to 3.98% (30.04.2025: 5.25%).

Included in the balance sheet item land and buildings are **land values** with a carrying amount of EUR 225,494 thousand 30.04.2025: EUR 214,815 thousand).

Land and buildings of Egger (UK) Limited are **pledged as collateral** for pension liabilities in the UK amounting to a maximum of EUR 20,175 thousand (30.04.2025: EUR 20,518 thousand). In addition, security interests of an immaterial amount (‹ EUR 1 million) have been granted over movable fixed assets for external financial liabilities of recycling companies acquired in previous years.

The property, plant and equipment and intangible assets (including goodwill) held by Egger Argentina SAU (Concordia plant, Decorative Products segment) were written off in full during previous financial years. In the 2025/26 financial year, additional **impairments** of property, plant and equipment and intangible assets amounting to EUR 5,519 thousand were recognized.

As of 30.04.2024, impairments were recognized on property, plant and equipment of the non-goodwill-bearing cash-generating unit “Lexington” (USA, Decorative Products segment). The impairment test as of 30.04.2026 resulted in the recoverable amount exceeding the carrying amount, resulting in a full reversal of the previously recognized impairment losses on property, plant and equipment amounting to EUR 27,149 thousand. This reversal was primarily attributable to a lower discount rate, while future cash inflows and outflows were estimated to remain broadly unchanged based on the medium-term planning. The impairment test was performed using a pre-tax discount rate based on USD of 8.17%.

Intangible Assets	**Software and other rights TEUR**	**Goodwill TEUR**	**Customer relationships TEUR**	**Other intangible assets TEUR**	**Internally generated Software TEUR**	**Total TEUR**
Acquisition or production cost as of 30.04.2024	**39,275**	**139,144**	**79,434**	**2,823**	**3,214**	**263,890**
Foreign exchange increase/decrease	16	–38	–486	147	0	–361
Consolidation scope changes	376	0	1,535	0	0	1,911
Additions	2,576	0	0	0	0	2,576
Disposals	–2,609	0	0	0	0	–2,609
Transfers	742	0	0	0	0	742
Acquisition or production cost as of 30.04.2025	**40,375**	**139,106**	**80,483**	**2,970**	**3,214**	**266,149**
Foreign exchange increase/decrease	–53	422	–226	183	0	325
Additions	2,454	0	0	0	0	2,454
Disposals	–435	0	0	0	0	–435
Transfers	1,251	0	0	0	0	1,251
Acquisition or production cost as of 30.04.2026	**43,592**	**139,528**	**80,257**	**3,153**	**3,214**	**269,744**
Accumulated amortization as of 30.04.2024	**–32,503**	**–23,242**	**–32,180**	**–2,539**	**–343**	**–90,806**
Foreign exchange increase/decrease	–15	38	387	–134	0	275
Consolidation scope changes	–94	0	0	0	0	–94
Scheduled amortization	–2,782	0	–8,925	–35	–804	–12,546
Impairment losses	–11	0	0	0	0	–11
Disposals	2,342	0	0	0	0	2,342
Transfers	–42	0	0	0	0	–42
Accumulated amortization as of 30.04.2025	**–33,106**	**–23,204**	**–40,718**	**–2,708**	**–1,146**	**–100,882**
Foreign exchange increase/decrease	48	–422	186	–169	0	–357
Scheduled amortization	–3,065	0	–8,900	–38	–804	–12,806
Impairment	0	–26,188	–4,540	0	0	–30,728
Disposals	357	0	0	0	0	357
Accumulated amortization as of 30.04.2026	**–35,765**	**–49,814**	**–53,972**	**–2,914**	**–1,950**	**–144,417**
Carrying amount as of 30.04.2025	7,270	115,902	39,765	262	2,068	165,267
Carrying amount as of 30.04.2026	**7,827**	**89,714**	**26,284**	**239**	**1,264**	**125,328**

Research expenses and non-capitalized development costs amounting to EUR 13,768 thousand (2024/25:EUR 11,821 thousand) were recognized in the reporting year.

The carrying amount of **goodwill** is EUR 89,714 thousand (30.04.2025: EUR 115,902 thousand) and relates to the following units: “Edging” (Decorative Products segment) with EUR 23,619 thousand (30.04.2025: EUR 49,807 thousand), “Caorso” (Decorative Products segment) with EUR 42,023 thousand (30.04.2025: EUR 42,023 thousand), and “Brilon” (Decorative Products segment) with EUR 24,072 thousand (30.04./2025: EUR 24,072 thousand).

The impairment tests for the cash-generating units that include goodwill – Edging, Caorso and Brilon – were calculated according to the discounted cash flow method based on the expected cash flows in the current medium-term forecasts for the next five years.

An impairment test was already performed at the half-year reporting date 31.10.2025 for the cash-generating unit “Edging” (Decorative Products segment). The decision was based on significantly deteriorated economic conditions requiring adjustments to future cash flow forecasts. In particular, persistently high inflation in Turkey and existing sanctions against Russia had a negative impact on sales opportunities and margins. A timely stabilization or improvement in conditions was not expected, and full compensation through alternative markets and products was considered unrealistic. This impairment test resulted in a partial impairment of goodwill allocated to “Edging” amounting to EUR 26,188 thousand. The impairment test was performed using a pre-tax discount rate based on EUR of 15.18%.

A further impairment test was performed for “Edging” as of 30.04.2026, which did not indicate any additional impairment requirement and even showed a significant headroom. However, no reversal of the goodwill impairment recognized at the half-year reporting date was made in accordance with IFRS requirements.

Results and assumptions for the calculation of the value in use:

		Edging		Caorso		Brilon	
		30.04.2026	30.04.2025	30.04.2026	30.04.2025	30.04.2026	30.04.2025
Normalized growth rate	in %	-1% - +8%	+6% - +7%	+3% - +20%	+4% - +12%	+4% - +10%	+5% - +12%
Growth rate perpetual annuity	in %	2.18%	1.98%	2.00%	2.00%	2.18%	1.98%
Pre-tax discount rate	in %	13.66%	15.17%	11.53%	12.07%	8.12%	9.48%
Value in use	MEUR	173	184	271	272	777	480
Carrying amount (before impairment)	MEUR	129	158	196	242	561	379
Difference value in use / carrying amount	MEUR	44	26	75	30	216	101

Depreciation, amortization, impairment and reversal of impairment amounting to EUR 330,930 thousand (2024/25: EUR 333,353 thousand) include impairment losses of EUR 36,835 thousand (2024/25: EUR 22,722 thousand) and reversals of impairment losses of EUR 27,149 thousand (2024/25: EUR 0 thousand). The impairment losses primarily result from the impairment tests performed and relate to property, plant and equipment and intangible assets of the cash-generating unit “Concordia” (EUR 5,519 thousand, 2024/25: EUR 8,516 thousand) and goodwill of the cash-generating unit “Edging” (EUR 26,188 thousand, 2024/25: EUR 0 thousand). In addition, adjustments were made to individual assets, particularly recognized customer relationships (EUR 4,540 thousand) from the purchase price allocation performed as part of a previous business acquisition. The reversals of impairment losses also resulted from the impairment tests performed and relate entirely to property, plant and equipment of the cash-generating unit “Lexington.”

Judgments and Estimates

The **classification and measurement of leases** require discretionary decisions by management. The contract term represents a material criterion for the application of IFRS 16. The useful lives of rights of use are generally defined by the respective contract; in other cases, the estimates are based on the expected term, which is reviewed as of every balance sheet date and adjusted if the defined criteria are met. In addition to the customary useful lives of the individual leased assets, other factors are involved in these discretionary decisions. These factors include extension options, premature cancellation options, installations or extensions to the leased asset, and the economic effects of contract amendments. An appropriate adjustment is made if there is a significant difference between the latest and previous estimates of the useful life. Discretionary decisions are also made in selecting among optional approaches and the determination of value limits for low-value leases.

The evaluation of the **recoverable amount of intangible assets, goodwill and property, plant and equipment** is based on forward-looking assumptions by Management. In particular, assumptions must be made about future payment surpluses based on the latest planning data and discounting rate.
In addition to the impairment tests on the goodwill of Edging, Caorso and Brilon, three sensitivity analyses (change in the discounting rate by +0.5%, change in the growth rate of the perpetuity by -0.5%, change in the EBIT of the perpetuity by -5.0%) were performed in each case. These changed assumptions would also not lead to any impairment losses to goodwill for the Edging, Caorso and Brilon units.

The following table shows the results of the sensitivity analysis with the effects on the value in use. The simulation involved the change of one assumption at a time, while the other parameters remained constant:

		Gebze		**Caorso**		**Brilon**	
	Change in assumption	**30.04.2026 MEUR**	**30.04.2025 MEUR**	**30.04.2026 MEUR**	**30.04.2025 MEUR**	**30.04.2026 MEUR**	**30.04.2025 MEUR**
		-9.7	-9.4	-17.2	-16.8	-87.2	-59.3
Discount rate	+/– 0.5%	+10.9	+10.4	+19.8	+19.2	+108.1	+71.5
Growth rate		+6.4	+6.0	+14.9	+13.7	+89.7	+56.6
perpetual annuity	+/– 0.5%	-5.7	-5.5	-13.0	-12.1	-72.6	-47.2
EBIT perpetual		+6.4	+6.7	+9.4	+9.9	+36.8	+29.2
annuity	+/– 5.0%	-6.4	-6.7	-9.4	-9.9	-36.8	-29.2

As already explained, the impairment test of the non-goodwill-bearing cash-generating unit “Lexington” (USA, Decorative Products segment) as of 30.04.2026 resulted in a reversal of impairment losses previously recognized on property, plant and equipment. If the key assumptions were adjusted in a sensitivity analysis in the same manner way as for goodwill-bearing units, the following effects on the value in use would result: EUR –35.3 million from a change in the discount rate of +0.5% EUR –16.9 million from a change in the perpetual growth rate of –0.5% EUR –16.0 million from a change in perpetual EBIT of –5.0%.

(18) Investment Property

Accounting and Valuation Methods

Investment property is measured at cost less scheduled and unscheduled depreciation in accordance with the useful life of property, plant and equipment.

Explanations

	Land and buildings TEUR
Acquisition or production cost as of 30.04.2024	**742**
Additions	0
Disposals	0
Acquisition or production cost as of 30.04.2025	**742**
Additions	0
Disposals	0
Acquisition or production cost as of 30.04.2026	**742**
Accumulated depreciation as of 30.04.2024	**–320**
Scheduled depreciation	–12
Disposals	0
Accumulated depreciation as of 30.04.2025	**–332**
Scheduled depreciation	–12
Disposals	0
Accumulated depreciation as of 30.04.2026	**–344**
Carrying amount as of 30.04.2025	**410**
Carrying amount as of 30.04.2026	**398**

The fair value of EUR 1,493 thousand (30.04.2025: EUR 1,459 thousand) was determined using an income capitalization approach (Level 3).

Expenses from investment property amounted to EUR 16 thousand in the 2025/26financial year (2024/25: EUR 15 thousand). The income amounts to EUR 56 thousand (2024/25: EUR 61 thousand).

(19) Biological Assets

§ Accounting and Valuation Methods

Biological assets are recognized and measured at fair value less estimated selling costs based on a discounted cash flow method in accordance with IAS 41. The present value of the expected cash flows is calculated by applying estimated variables for the timber price, development costs for the plantations, harvesting costs, planting density, biological risks and climate factors. Any changes in fair value, after the deduction of development costs, are recognized to the income statement. The fair value measurement of the poplar plantations, based on the input factors for the applied valuation methods, is classified as a Level 3 fair value.

Explanations

Biological assets at EGGER consist of poplar plantations in the vicinity of the Radauti (Romania) plant covering 914 hectares (30.04.2025: 893 hectares) to support the site’s wood supply.

	2025/26 TEUR	2024/25 TEUR
Biological assets as of May 1	1,575	3,197
Harvested timber	–90	–181
Change in fair value due to price changes	934	131
Change in fair value due to biological transformation and adjusted valuation parameters	190	–1,571
Foreign exchange increase/decrease	–61	–1
Biological assets as of April 30	**2,549**	**1,575**

! Judgments and Estimates

The valuation of biological assets requires numerous assumptions and estimates, whose change and adjustment can influence the presentation in the consolidated financial statements. These assumptions are based on the company's experience and/or data supplied by the market and branch.

A change in the estimation parameters during the coming years can lead to fluctuations in the value of the biological assets. The forest management strategy and applied parameters are tested annually and compared with theoretical forestry benchmarks. The timber supply in the plantations is monitored continuously and compared with the supplies recorded in the forestry management program and the accounting system. Any variances are reflected in the adjustment of the valuation parameters.

(20) Financial Assets

§ Accounting and Valuation Methods

All existing **securities** are classified as 'at fair value through profit or loss'.
These items are recognized at their acquisition cost as of the purchase date and measured at fair value in subsequent periods. Any changes in this value are recognized to the income statement. The fair value of the securities reflects the market value as of the balance sheet date. Securities that are only used for short-term investment are recognized in the balance sheet under current assets. Securities are recognized for the first time on the value date of purchase.

Financial loans are recognized at amortized cost. Estimated expected credit losses for loans to third parties are determined taking into account external ratings. Collateral is also included in the calculation.

Other financial assets primarily comprise equity investments, which are measured at fair value through profit or loss.

Explanations

Non-current financial assets	**Acquisition cost 30.04.2026 TEUR**	**Acc. incr./decr. in value 30.04.2026 TEUR**	**Carrying amount 30.04.2026 TEUR**	**Carrying amount 30.04.2025 TEUR**
Securities carried at fair value through profit or loss	769	–24	745	707
Financial loans due from				
Third parties	14,530	–4,833	9,697	13,666
Subsidiaries	0	0	0	27
Joint ventures and associates	326	0	326	324
Other financial assets	19,002	–1,520	17,482	16,588
	34,627	**–6,377**	**28,250**	**31,312**

Securities consist primarily of shares in funds. The carrying amount of these items reflects fair value. During the current financial year, net unrealized gains of EUR 28 thousand (2024/25:EUR 20 thousand) were recognized in the result from financial assets.

Financial loans to third parties include loans provided for long-term supplier relationships and other loans.

Current Financial Assets

Current financial assets amounting to EUR 3,552 thousand (30.04.2025: EUR 5,450 thousand) comprise financial loans.

Impairment losses on financial loans to third parties were measured based on expected 12-month credit losses (EUR 34 thousand, 30.04.2025: EUR 1 thousand). In addition, an impairment loss of EUR 4,988 thousand (2024/25: EUR 0 thousand) was recognized due to the impaired creditworthiness of a borrower.

No changes were made to the valuation method for impairment losses during the reporting period.

! Judgments and Estimates

The calculation of the expected credit losses on financial instruments involves estimates and assumptions for future default incidents. These assumptions are based on the company's experience and/or on market information.

(21) Equity-Accounted Investments

§ Accounting and Valuation Methods

The shares in joint ventures and associates included under this position are accounted for in accordance with the equity method (see Note (4) Basis of consolidation).

In addition to the valuation performed in this way, a review is carried out on the balance sheet date to determine whether there are any indications of impairment. If there are any such indications, an impairment test is carried out in the same way as described in Note (17) Property, Plant and Equipment and Intangible Assets.

Explanations

	Carrying amount 30.04.2025 TEUR	Foreign exchange increase/ decrease TEUR	Additions TEUR	Results of the year TEUR	Distributions TEUR	Carrying amount 30.04.2026 TEUR
Pearce Holdings St. Albans Ltd.	10,677	–177	0	1,224	–577	11,146
Investments in joint ventures	**10,677**	**–177**	**0**	**1,224**	**–577**	**11,146**
Cleaf S.p.A.	39,041	0	0	4,559	–2,768	40,832
Panel Plus Co. Ltd.	46,349	–62	298	–1,806	0	44,779
Horatec GmbH	3,906	0	0	174	0	4,080
Investments in associates	**89,296**	**–62**	**298**	**2,927**	**–2,768**	**89,691**
Equity-accounted investments	**99,974**	**–239**	**298**	**4,151**	**–3,345**	**100,837**

The following table includes aggregated financial information on the equity-accounted investments that are **material** for the EGGER Group. The information is based on 100% of each company and not on the proportional share held by EGGER and includes, where applicable, undisclosed reserves from the purchase price allocation and from IFRS adjustments.

Financial information on the income statement	CLEAF S.p.A.		Panel Plus Co. Ltd.	
	2025/26 TEUR	2024/25 TEUR	2025/26 TEUR	2024/25 TEUR
Revenues	158,402	155,825	159,794	189,731
Result after taxes	16,580	40,870	–8,201	5,416

Financial information on the balance sheet	CLEAF S.p.A.		Panel Plus Co. Ltd.	
	30.04.2026 TEUR	30.04.2025 TEUR	30.04.2026 TEUR	30.04.2025 TEUR
Non-current assets	94,677	82,498	194,561	190,086
Current assets	100,741	107,843	72,261	81,692
Non-current liabilities	49,243	53,198	35,283	31,755
Current liabilities	43,522	41,006	76,449	76,342
Net assets relating to non-controlling interests	–	–	23,481	24,719
Net assets (without non-controlling interests)	**102,653**	**96,138**	**131,610**	**138,963**

Reconciliation of book value	CLEAF S.p.A.		Panel Plus Co. Ltd.	
	30.04.2026 TEUR	30.04.2025 TEUR	30.04.2026 TEUR	30.04.2025 TEUR
Net assets	102,653	96,138	131,610	138,963
Stake owned	27.50%	27.50%	25.10%	25.10%
Goodwill	12,602	12,602	11,745	11,470
Carrying amount	**40,832**	**39,041**	**44,779**	**46,349**

CLEAF S.p.A., Macherio (IT), is a producer of laminated boards, laminates, and edgings (Decorative Products Segment). The investment was included on the basis of quarterly financial statements as of March 31 due to the different financial year and adjusted where necessary to include material transactions up to the EGGER Group's closing date on April 30.

Panel Plus Co. Ltd., Hat Yai (TH), is a Thai corporate group that is active in the wood materials business (Decorative Products segment). The investment was included on the basis of the sub-group's quarterly financial statements as of March 31 due to the different financial year and adjusted where necessary to include material transactions up to the EGGER Group's closing date on April 30.

The following table includes aggregated financial information on the equity-accounted investments which are **not material** for the EGGER Group.

	Pearce Holdings St. Albans Ltd.		Horatec GmbH	
	30.04.2026 TEUR	**30.04.2025 TEUR**	**30.04.2026 TEUR**	**30.04.2025 TEUR**
Book value	11,146	10,677	4,080	3,906
Result after taxes proportional to stake owned	1,224	1,146	174	398

(22) Inventories

§ Accounting and Valuation Methods

Inventories are measured at the lower of cost or net realizable value as of the balance sheet date.

Acquisition costs include all costs incurred to place the asset in the desired condition at the desired location. Production costs include direct expenses as well as an appropriate share of production overheads based on average capacity usage. Borrowing costs as well as selling and administrative overheads are not included in production costs. The moving average method is used to determine the cost per unit. Risks related to the length of storage and reduced possibilities for use are reflected in appropriate write-downs.

The accounting treatment of freely allocated greenhouse gas emission allowances (CO_2 certificates) in Austria, Germany, France, Romania, Poland, Italy, and the United Kingdom is based on the “Net Liability Approach”, i.e., due to the free allocation, they are recognized at acquisition cost of zero. Accordingly, the consumption of certificates (within material expenses) is also measured at zero. Any excess consumption is recognized as a liability at the market value of the required certificates; however, in the current financial year (as in the previous year), EGGER Group’s consumption remained below the allocation. The sale of certificates not required for own use is recognized in other operating income at the time of realization. CO_2 certificates not required for own use that were acquired as part of the acquisition of the Rauch particleboard plant in Markt Bibart in 2023 are not recognized as inventories but under other assets, as the economic benefit remains with the seller of the business (see also Note (24) Other assets).

Explanations

	30.04.2026 TEUR	30.04.2025 TEUR
Raw materials and supplies	406,133	385,242
Semi-finished goods	33,383	36,394
Finished goods and merchandise	308,185	287,278
	747,702	**708,914**

Inventories were written down by EUR 23,003 thousand (30.04.2025: EUR 19,618 thousand). The impairment losses recognized to inventories consist primarily of reductions based on age and quality, as well as write-downs to the net realizable value.

(23) Trade Receivables

§ Accounting and Valuation Methods

Trade receivables are initially recognized at the applicable transaction price and subsequently valued at amortized cost. Impairment losses reduce amortized cost.

The determination of impairment losses for expected future default on trade receivables (portfolio valuation allowances) includes customer credit management records that document actual default cases. This information is used to develop an average percentage rate for default cases over the last three years, which is then compared with total revenues (based on a country risk premium for each sales region). This procedure was selected because the estimation of a range for the individual sales regions did not produce any material differences. The applied model includes existing credit insurance and future expectations, to the extent a forecast is possible.

The measurement of individually impaired receivables includes the probability and total of incoming payments. Uncollectible receivables are derecognized.

Explanations

Trade receivables	**30.04.2026 TEUR**	**30.04.2025 TEUR**
due from third parties	201,867	202,336
due from subsidiaries	960	824
due from associates and joint ventures	7,054	9,471
	209,881	**212,631**

Development of the **impairment allowance** for trade receivables carried at amortized cost:

	2025/26 TEUR	**2024/25 TEUR**
Impairment allowance as of May 1	2,357	1,704
Addition	1,040	869
Disposal	–267	–196
Foreign exchange increase/decrease	34	–20
Impairment allowance as of April 30	**3,164**	**2,357**

The impairment allowances for trade receivables were based on the expected lifetime credit losses. Included therein are EUR 33 thousand (30.04.2025: EUR 22 thousand) for expected credit losses on receivables without impaired credit quality. For receivables with impaired credit quality, individual impairment losses amounting to EUR 3,131 thousand (30.04.2025: EUR 2,334 thousand) were recognized.

EGGER has entered into long-term, committed **factoring financing agreements** with two credit institutions, which have remaining terms of 1.7 and 2.8 years as of 30.04.2026. During the respective periods, the EGGER Group is entitled to sell receivables denominated in the main currencies of EGGER from selected Austrian, German, British, French, Italian, Polish, Romanian, and US subsidiaries of the EGGER Group up to a total receivables amount of EUR 400 million (30.04.2025: EUR 400 million). The trade receivables from the factoring portfolio that had not been sold as of 30.04.2026, amounting to EUR 26,344 thousand (30.04.2025: EUR 24,535 thousand), are measured at fair value through other comprehensive income (FVOCI) in accordance with IFRS 9.

As of 30.04.2026, trade receivables amounting to EUR 265,477 thousand (30.04.2025: EUR 244,734 thousand) had been sold. In this context, an amount of EUR 7,925 thousand (30.04.2025: EUR 7,184 thousand) is recognized under other assets without advance payments from the factoring partners. The volume of receivables sold during the year can differ from the amount reported as of the balance sheet date. The balance of financial liabilities changes based on the amount of trade receivables sold.

In accordance with IFRS 9, various criteria are necessary to derecognize trade receivables. These are all fulfilled when EGGER sells receivables. All opportunities and risks are essentially transferred. There is no further risk of loss from the receivables sold.

In the reporting year, the EGGER Group recognized expenses of EUR 3,618 thousand (2024/25:EUR 4,401 thousand) for interest and fees arising from factoring financing.

! Judgments and Estimates

The calculation of the expected credit losses on financial instruments involves estimates and assumptions for future default incidents. These assumptions are based on the company's experience and/or on market information.

(24) Other Assets

§ Accounting and Valuation Methods

Other assets are initially recognized at fair value and subsequently measured at amortized cost less any necessary impairment losses. The subsequent measurement of emission certificates (in relation to the company purchase of the Rauch particleboard plant in Markt Bibart in 2023) and the Romanian Öko-CER certificates (Certified Emission Reduction) reflects fair value as indicated by the exchange price on the balance sheet date, less any necessary impairment losses. For information on derivative financial instruments, see Note (39) Financial instruments.

Explanations

	Total 30.04.2026 TEUR	Thereof remaining term over 1 year TEUR	Thereof remaining term under 1 year TEUR	Total 30.04.2025 TEUR	Thereof remaining term over 1 year TEUR	Thereof remaining term under 1 year TEUR
Other assets						
due from third parties	21,717	1,897	19,820	26,246	1,418	24,828
due from factoring partners	7,925	0	7,925	7,184	0	7,184
Tax credits (non-income based taxes)	41,001	1,633	39,368	43,509	4,227	39,282
Suppliers with debit balances and prepayments for inventories and expenses	26,461	0	26,461	30,547	0	30,547
Emission certificates and green certificates (RO)	5,899	0	5,899	3,447	0	3,447
due from subsidiaries	45	0	45	66	0	66
due from associates	448	0	448	325	0	325
Derivative financial assets	7,293	7,188	105	10,690	8,092	2,598
Prepaid expenses	16,183	967	15,216	14,745	1,096	13,649
	126,969	**11,685**	**115,284**	**136,759**	**14,833**	**121,926**

The total amount of other assets includes financial assets of EUR 43,327 thousand (30.04.2025: EUR 47,958 thousand) and non-financial assets of EUR 83,645 thousand (30.04.2025: EUR 88,801 thousand).

Other assets from third parties mainly include insurance claims, committed but not yet received government grants, and claims for compensation payments.

Disputed assets amounting to EUR 0 thousand (30.04.2025: EUR 3,961 thousand) were impaired.

For information on derivative financial instruments, see Note (39) Financial instruments.

(25) Cash and Cash Equivalents

Accounting and Valuation Methods

Cash and cash equivalents comprise cash on hand, cheques, time deposits with a term of less than three months from the date of acquisition and available-on-demand deposits with credit institutions.

Explanations

	30.04.2026 TEUR	30.04.2025 TEUR
Cash on hand	95	103
Short-term investments	29,365	27,233
Deposits with credit institutions, checks	399,343	289,953
	428,803	**317,289**

Cash and cash equivalents include balances from the Argentinian company, Egger Argentina SAU, and the Russian companies, OOO "Egger Drevprodukt Shuya" and OOO Egger Drevprodukt Gagarin, which are subject to foreign exchange controls under Argentine and Russian law. The parent company and other member companies of the EGGER Group have limited access to these funds.

(26) Deferred Taxes

Accounting and Valuation Methods

Deferred taxes are calculated in accordance with the balance sheet liability method defined by IAS 12 for all temporary differences arising between the carrying amounts of balance sheet items in the consolidated IFRS financial statements and the corresponding tax bases in the individual company financial statements. Tax benefits that are expected to be realized on loss carryforwards in the future are also included in the calculation. If the rules defined by IAS 12 also apply analogously to tax incentives in the form of tax credits, these items are also considered in the tax accrual. Exceptions to the general rule for the creation of deferred taxes are differences arising from goodwill that is not deductible for tax purposes and temporary differences related to investments in subsidiaries and associates. The calculation of deferred taxes is based on the relevant tax rate defined by tax regulations in the reporting company's home country. A change in the tax rate is reflected in the calculation when this change has been substantively enacted. EGGER applies the mandatory temporary exemption under IAS 12 and therefore does not recognize and disclose deferred taxes in connection with Pillar II income taxes.

Deferred tax assets are recognized or not impaired if it is probable that sufficient taxable profits will be available within the next five years. The taxable profits may arise from taxable temporary differences, planned taxable income, loss carryback opportunities, or tax planning opportunities. The planned taxable profits included in the underlying tax planning calculations take into account limitations on the utilization of tax losses due to minimum taxation rules in the respective countries, as well as time restrictions on the utilization of tax loss carryforwards. The same applies to the recognition of deferred tax assets on tax credits, taking into account the time limitations for utilization depending on the respective incentive measure (see also Note (15) Income taxes).

Explanations

Temporary differences between the carrying amounts in the IFRS financial statements and the respective tax bases have the following effect on deferred taxes as shown on the balance sheet:

	Deferred tax assets 30.04.2026 TEUR	Deferred tax liabilities 30.04.2026 TEUR	Deferred tax assets 30.04.2025 TEUR	Deferred tax liabilities 30.04.2025 TEUR
Property, plant and equipment	87,110	89,870	89,608	83,772
Intangible assets	2,133	9,360	1,923	11,265
Financial assets	34,731	2,884	44,302	4,930
Other assets	0	262	0	1,275
Financial liabilities	5,245	786	6,342	1,074
Provisions	15,020	560	16,612	539
Other liabilities	1,025	361	1,574	168
Equity (net investments)	0	317	0	339
Special depreciation for tax purposes	0	1,527	0	1,582
Tax credits	26,416	0	30,745	0
Tax loss carryforwards	200,598	0	155,151	0
Non-current deferred taxes (subtotal)	**372,278**	**105,927**	**346,257**	**104,944**
Inventories	11,718	4,623	7,463	3,884
Trade receivables	3,071	899	1,647	944
Other assets	7,728	2,804	10,294	863
Securities and financial assets	92	2	0	0
Financial liabilities	1,875	138	1,590	0
Trade payables	1,245	173	1,406	76
Other liabilities	4,872	3,583	6,263	3,839
Provisions	372	0	86	0
Current deferred taxes (subtotal)	**30,973**	**12,222**	**28,749**	**9,606**
Deferred tax assets/liabilities (gross)	**403,251**	**118,149**	**375,006**	**114,550**
Unrecognized deferred tax assets (Impairment charges)	−69,387	0	−65,824	0
Offset within legal tax units and jurisdictions	−76,301	−76,301	−77,466	−77,466
Deferred taxes (net)	**257,562**	**41,848**	**231,716**	**37,083**

The **unrecognized deferred tax assets (impairments)** relate to a total tax base of EUR 335,862 thousand (30.04.2025: EUR 292,367 thousand). Of this amount, EUR 0 thousand (30.04.2025: EUR 0 thousand) relates to deductible temporary differences, EUR 326,578 thousand (30.04.2025: EUR 281,006 thousand) relates to tax loss carryforwards, and EUR 9,284 thousand (30.04.2025: EUR 11,361 thousand) relates to available tax credits. No deferred tax assets were recognized (or were impaired) for these amounts, if their realization as a final tax benefit is not sufficiently assured within the scope of the medium-term planning. Measured using the respective country-specific nominal tax rates, this corresponds to total unrecognized (or impaired) deferred tax assets of EUR 69,387 thousand (30.04.2025: EUR 65,824 thousand). Of this amount, EUR 0 thousand (30.04.2025: EUR 0 thousand) relates to deductible temporary differences, EUR 67,623 thousand (30.04.2025: EUR 63,666 thousand) relates to tax loss carryforwards, and EUR 1,764 thousand (30.04.2025: EUR 2,159 thousand) relates to available tax credits. The unrecognized tax loss carryforwards have no expiry date; i.e., they can generally be utilized without any time limitation.
In addition, there are unrecognized commitments for investment-related tax credits with a tax base of EUR 5,541 thousand (30.04.2025: EUR 18,232 thousand), or EUR 1,053 thousand (30.04.2025: EUR 3,464 thousand) when measured using the relevant tax rate.

The amount of outstanding deductible temporary differences from so-called "Siebentelabschreibungen" according to Austrian tax law amounts to EUR 149,898 thousand (30.04.2025: EUR 191,401 thousand), for which deferred tax assets have been recognized.

No deferred tax liabilities were recognized for taxable temporary differences arising from investments in subsidiaries and associates amounting to EUR 213,429 thousand (30.04.2025: EUR 156,911 thousand), as Egger Holzwerkstoffe GmbH, as the parent company, is able to control the timing of the reversal of these temporary differences. The carrying amounts of the investments for tax purposes were compared with the net assets from the IFRS separate financial statements for this calculation.

Recognized deferred tax assets at companies or tax groups with tax losses in the previous year or reporting year

For the Austrian tax group (with tax losses in the previous year and the reporting year), a net deferred tax asset amounting to EUR 114,899 thousand has been recognized. The tax losses result from the takeover of negative results from German tax permanent establishments as well as from impairment losses on investments in the current year or previous years (according the so-called "Siebentelabschreibungen" under Austrian tax law, impairment losses on investments must be recognized over seven years, with one-seventh recognized each year). The tax planning calculations show that these sevenths can also be overcompensated by operating profits in the coming years.

The German companies are predominantly partnerships, which are tax-transparent entities. The tax results of the partnerships are ultimately allocated to their Austrian shareholders. For the German companies (with an aggregate tax loss in the previous year and the reporting year), a net deferred tax asset of EUR 32,366 thousand (including deferred taxes on tax loss carryforwards allocated to Austrian shareholders) was recognized, as sufficient taxable income is expected for these amounts based on the tax planning calculations.

For the two US companies (with tax losses in the previous year and the reporting year), deferred tax assets were partially not recognized or were impaired due to insufficient recoverability. The remaining net deferred tax assets of EUR 8,446 thousand were recognized, as the tax planning calculations indicate that the tax loss carryforwards will be utilized within five years and that taxable profits will therefore be available at least in part to cover the recognized amount.

The French company EGGER Panneaux & Decors SAS (recognized deferred tax assets as of 30.04.2026: EUR 11,806 thousand) generated a tax loss in the previous year; the resulting tax loss carryforward was fully utilized through profits generated in the reporting year.

Transition to deferred income tax expense	TEUR	Saldiert TEUR	TEUR
Deferred tax assets as of 30.04.2025	231,716		
Deferred tax liabilities as 30.04.2025	–37,083	194,633	
Deferred tax assets as of 30.04.2026	257,562		
Deferred tax liabilities as 30.04.2026	–41,848	215,714	
Change in deferred taxes during 2025/26			**–21,081**
Currency translation difference			–1,937
Effects of consolidation scope changes			0
Changes recognized directly in equity and in other comprehensive income			1,389
Deferred income tax expense 2025/26			**–21,630**

! Judgments and Estimates

The recognition of deferred tax assets is based on the assumption that sufficient taxable income will be generated in the future to utilize existing temporary differences, tax loss carryforwards, or tax credits. Tax regulations and their interpretation by the taxation authorities can change over time. This risk, which could affect the deferred tax assets recognized in the consolidated financial statements as of the current reporting date, is appropriately assessed by Group Management and continuously monitored. The tax planning required to estimate the recoverability of deferred tax assets is based on medium-term forecasts for the individual subsidiaries. Any differences between actual future results and these forecasts or changes in future forecast assumptions could result in adjustments to the valuation of the deferred tax assets.

(27) Share Capital and Reserves

Explanations

The primary objectives of **capital management** are to safeguard the continued existence of the company, to finance growth, and to ensure an appropriate return on equity. The most important indicators in this connection are the debt repayment period (net debt/EBITDA) and the equity ratio (equity/balance sheet total). Net debt comprises total interest-bearing financial liabilities (in particular liabilities to credit institutions, promissory note loans, and lease liabilities) less cash and cash equivalents as well as readily marketable securities included in current assets. EGGER defines equity as equity recorded on the balance sheet, including government grants. Internal benchmarks for the above indicators require a net debt/EBITDA ratio of less than 3.0 (medium- and long-term) and an equity ratio of at least 30% (each at the Group level). The minimum financing indicators defined by selected credit agreements were met during the entire reporting year.

The contractual agreements relating to bank loans require EGGER to maintain a net debt/EBITDA ratio of no more than 3.75 and an equity ratio of at least 25%. Non-compliance with these **financial covenants** entitles the respective lenders to terminate the respective loan agreement. Compliance with the financial covenants is reviewed annually on April 30.

As of April 30, 2026, net debt/EBITDA was 2.62 years (previous year: 2.66 years), and the equity ratio (including grants) was 41.6% (previous year: 42.8%). Accordingly, the minimum financial ratios agreed upon under the contractual arrangements were complied with as of the relevant reporting date. The outstanding nominal amount of bank loans subject to Financial Covenants as of the reporting date amounted to EUR 1,016,500 thousand (previous year: EUR 963,750 thousand).

The **share capital** of Egger Holzwerkstoffe GmbH totals EUR 11,509 thousand and remains unchanged in comparison with the previous year.

The **capital reserves** of Egger Holzwerkstoffe GmbH amounting to EUR 797,815thousand remain unchanged from the previous year and comprise EUR 37,051 thousand in restricted reserves and EUR 760,765 thousand in unrestricted reserves.

Included in **retained earnings and other reserves** are actuarial gains and losses from pension and severance plans amounting to EUR 7,252 thousand (30.04.2025: EUR 3,194 thousand), which reduce equity and cannot be reclassified to profit or loss in the future. Measurement effects in connection with put options on non-controlling interests have been recognized directly in equity using the “Present Access Method” and offset against retained earnings attributable to the controlling interests (see also Note (39) Financial Instruments).

(28) Currency Translation Differences

Explanations

The item currency translation differences includes all exchange differences arising from the translation of the financial statements of subsidiaries prepared in foreign currencies and investments accounted for using the equity method. Furthermore, unrealized foreign currency translation differences arising from outstanding and repaid non-current shareholder loans (net investments) amounting to EUR 63,530 thousand (30.04.2025: EUR 55,781 thousand) are included in this item as a reduction of equity and are recognized directly in equity.

(29) Non-Controlling Interests

Explanations

The following table provides information on the subsidiaries of the EGGER Group with material non-controlling interests.

Subsidiaries with non-controlling interests	Stake held by non-controlling interests		Profit attributable to non-controlling interests		Cumulative non-controlling interests	
	30.04.2026 in %	30.04.2025 in %	2025/26 TEUR	2024/25 TEUR	30.04.2026 TEUR	30.04.2025 TEUR
Egger Italia S.p.A. (IT)	20.00	40.00	1,494	–850	29,278	57,061
Subsidiaries with non-controlling interests that are held by other EGGER private foundations			–441	2,124	18,177	26,218
Total non-controlling interests			**1,053**	**1,274**	**47,455**	**83,279**

The following section presents summarized financial information for the subsidiary Egger Italia S.p.A. This information is based on amounts before intra-Group eliminations.

Financial information for Egger Italia S.p.A.	30.04.2026 TEUR	30.04.2025 TEUR
Non-current assets	235,823	239,310
Current assets	58,095	62,303
Non-current liabilities	22,106	67,148
Current liabilities	83,400	49,789
Revenues	155,644	159,541
Net change in cash and cash equivalents	24,726	–4,006

(30) Financial Liabilities

§ Accounting and Valuation Methods

Financial liabilities are carried at amortized cost. Initial recognition reflects the proceeds (less transaction costs) received from the issue. Any difference between the amount received and the repayment amount is recognized to profit or loss over the term of the financing based on the effective interest method.

Information on the liabilities arising from leases is provided under Note (17) Property, Plant and Equipment and Intangible Assets.

Explanations

	Total 30.04.2026 TEUR	Thereof remaining term over 5 years TEUR	Thereof remaining term 1 to 5 years TEUR	Thereof remaining term under 1 year TEUR
Financial liabilities owed to credit institutions	1,019,059	174,747	746,598	97,714
Promissory note loans	799,585	49,485	654,977	95,123
Lease liabilities	27,926	8,455	12,198	7,273
Total	**1,846,570**	**232,687**	**1,413,773**	**200,110**

	Total 30.04.2025 TEUR	Thereof remaining term over 5 years TEUR	Thereof remaining term 1 to 5 years TEUR	Thereof remaining term under 1 year TEUR
Financial liabilities owed to credit institutions	966,640	266,239	558,845	141,556
Promissory note loans	766,017	69,976	504,521	191,520
Lease liabilities	26,243	8,889	10,652	6,702
Total	**1,758,900**	**345,104**	**1,074,018**	**339,778**

At the end of October 2025, a EUR 250 million bullet syndicated financing arrangement with EGGER's core banks was implemented, bearing variable interest and having a term until October 31, 2030.

In March 2026, Egger Holzwerkstoffe GmbH placed promissory note loans in several fixed and variable EUR tranches (3, 5, and 7 years) totaling EUR 275 million.

In addition, the freely available committed credit line was utilized in the reporting period but repaid by the balance sheet date. As of 30.04.2026, EUR 400 million of this financing was therefore freely available, and the remaining term was 2.5 years.

With regard to contractual agreements on compliance with financial covenants in loan agreements, please refer to Note (27) Share Capital and Reserves.

All bank loans and promissory note loans were concluded in Euros.

For external financial liabilities of recycling companies acquired in previous years, collateral has been provided to a minor extent (‹ EUR 1 million). No other collateral was provided for financial liabilities during the reporting year or previous year.

Reconciliation of changes in financial liabilities to cash flows from financing activities:

	Financial liabilities owed to credit institutions TEUR	Promissory note loans TEUR	Lease liabilities TEUR	Total TEUR
Balance as of 30.04.2024	**772,749**	**766,386**	**24,790**	**1,563,925**
Changes in the scope of consolidation	368	0	0	368
Cash inflows (increase)	459,220	0	0	459,220
Repayments	−265,661	−12,000	−8,213	−285,873
Other non-cash changes	−36	11,631	9,977	21,571
Foreign exchange increase/decrease	0	0	−311	−311
Balance as of 30.04.2025	**966,640**	**766,017**	**26,243**	**1,758,900**
Cash inflows (increase)	399,375	274,313	0	673,688
Repayments	−347,448	−237,500	−9,318	−594,266
Other non-cash changes	491	−3,245	11,028	8,274
Foreign exchange increase/decrease	0	0	−30	−30
Balance as of 30.04.2026	**1,019,059**	**799,585**	**27,926**	**1,846,570**

(31) Trade Payables

§ Accounting and Valuation Methods

Trade payables are initially recognized at the fair value of the goods or services received when the relevant liability is incurred. In subsequent periods, these liabilities are measured at amortized cost.

Explanations

Trade payables	**30.04.2026 TEUR**	**30.04.2025 TEUR**
due to third parties	432,071	386,310
due to subsidiaries	1,587	1,678
due to joint ventures and associates	439	321
	434,097	**388,310**

(32) Other Liabilities

§ Accounting and Valuation Methods

Trade payables are initially recognized at the fair value of the goods or services received when the relevant liability is incurred. In subsequent periods, these liabilities are measured at amortized cost. Other liabilities that do not result from the provision of goods or services are carried at their repayment amount. For information on purchase price liabilities arising from business combinations, liabilities from put options on non-controlling interests, and derivative financial instruments, please refer to Note (39) Financial Instruments.

Explanations

	Total 30.04.2026 TEUR	**Thereof remaining term over 5 years TEUR**	**Thereof remaining term 1 to 5 years TEUR**	**Thereof remaining term under 1 year TEUR**
Other liabilities				
due to third parties	14,978	0	0	14,978
due to employees	89,064	0	0	89,064
Commissions to sales representatives	591	0	0	591
Outstanding customer bonuses (contract liabilities)	47,266	0	0	47,266
Advance payments from customers (contract liabilities)	7,931	0	0	7,931
Purchase price liabilities from company acquisitions	43,439	0	3,439	40,000
due to puttable non-controlling interests	38,232	0	38,232	0
due from subsidiaries	1,268	0	0	1,268
Taxes (non-income based taxes)	34,775	0	0	34,775
Social security	14,926	0	0	14,926
Derivative financial liabilities	3,984	392	2,992	600
Deferred income	100	0	0	100
Total	**296,555**	**392**	**44,663**	**251,500**

	Total 30.04.2025 TEUR	**Thereof remaining term over 5 years TEUR**	**Thereof remaining term 1 to 5 years TEUR**	**Thereof remaining term under 1 year TEUR**
Other liabilities				
due to third parties	12,044	0	0	12,044
due to employees	84,243	0	0	84,243
Commissions to sales representatives	498	0	0	498
Outstanding customer bonuses (contract liabilities)	41,188	0	0	41,188
Advance payments from customers (contract liabilities)	6,505	0	0	6,505
Purchase price liabilities from company acquisitions	1,215	0	1,215	0
due to puttable non-controlling interests	59,670	15,349	44,321	0
due from subsidiaries	758	0	0	758
due from associates	2	0	0	2
Taxes (non-income based taxes)	32,288	0	0	32,288
Social security	13,031	0	0	13,031
Derivative financial liabilities	4,611	0	4,611	0
Deferred income	8	0	0	8
Total	**256,062**	**15,349**	**50,147**	**190,566**

The total amount of other liabilities includes financial liabilities amounting to EUR 152,563 thousand (30.04.2025: EUR 125,431 thousand) and non-financial liabilities amounting to EUR 143,992 thousand (30.04.2025: EUR 130,631 thousand).

The following table shows the development of **contract liabilities from outstanding customer bonuses and prepayments received from customers**.

	2025/26 TEUR	2024/25 TEUR
Contractual liabilities as of May 1	47,693	49,089
Recognized as revenue in the income statement	−6,641	−9,921
Use for outstanding customer bonuses	−40,865	−39,313
Addition	55,145	47,693
Foreign exchange increase/decrease	−135	145
Contractual liabilities as of April 30	**55,197**	**47,693**

Information on the remaining performance obligations is not provided since EGGER's performance obligations have a maximum term of one year.

(33) Government Grants

§ Accounting and Valuation Methods

Government grants are recorded to a separate position under liabilities and released to the income statement as other income over the useful life of the relevant asset.

Explanations

During the 2025/26 financial year, investment grants totaling EUR 2,642 thousand (2024/25: EUR 4,399 thousand) were awarded to companies of the EGGER Group.

(34) Non-Current Provisions

§ Accounting and Valuation Methods

Termination Benefits

Under Austrian law, companies are required to make a one-time severance payment upon termination of employment or
retirement for employees whose employment commenced before January 1, 2003. The amount of the severance payment is dependent on the length of service and the salary/wage at the end of employment and equals up to 12 monthly salary or wage instalments. A provision is created for this obligation based on calculations by an independent actuary.

This provision is determined, whereby calculations are based on the projected unit credit method. The present value of future payments is accumulated using an actuarial method over the period in which the maximum achievable entitlement arises (25 years).

Current service cost and interest expense are included in the annual financial statements. Actuarial gains and losses are recorded under other comprehensive income without recognition through profit or loss in accordance with IAS 19.

For employees in the Austrian subsidiaries whose employment relationship started after January 1, 2003, a monthly contribution (1.53% of the gross wage or salary) is made to an employee severance compensation fund. Employees thereby acquire severance benefit entitlements vis-à-vis the severance fund, and the company incurs no further obligations.

Legal requirements in Italy (Trattamento di Fine Rapporto/TFR) entitle employees to a one-off or monthly termination payment on termination or retirement. The resulting annual employee entitlements are calculated based on the respective fixed annual salary divided by 13.5. Under certain conditions, employees may also receive a limited advance payment during their period of employment. Under the provisions of the TFR as amended in 2007, companies in Italy with more than 50 employees are required to fund these entitlements through contributions to an external pension fund. Since our Italian subsidiary is also covered by this defined contribution obligation, EGGER Italia S.p.A. has no further obligations in addition to the annual contributions to be paid.

Pension Obligations

Certain companies in the EGGER Group are obliged to make pension payments to employees after their retirement. Both defined contribution and defined benefit pension plans are in effect.

A provision was created for **defined benefit obligations** that are not covered by sufficient pension plan assets. This provision is determined in accordance with IAS 19, whereby calculations are based on the projected unit credit method. An actuarial procedure is used to determine the present value of future payments based on realistic assumptions for the periods in which benefit entitlements are earned. The provision reported on the balance sheet represents the present value of the defined benefit obligation after the deduction of the fair value of plan assets. The required amount of the provision is calculated by independent actuaries as of each balance sheet date.

The actuarial gains and losses on pension obligations are recorded under other comprehensive income in accordance with IAS 19. The current service cost is included in personnel expenses, while the net interest expense is part of financial results.

All employees of the **Austrian** subsidiaries are entitled to a company pension. The monthly payments for these **defined contribution obligations** are reported under personnel expenses. The company has no further obligations above and beyond the employer's contributions. Employees of subsidiaries in **Great Britain** are entitled to a company pension (defined contribution) if they also make a contribution. The company has no other obligations apart from the employer's contributions of 4.5% (based on an employee contribution of at least 2.5%), respectively 8% (based on an employee contribution of at least 6.0%) of the monthly gross salary or wage to the pension fund. Employees in the **United States** have the opportunity to participate in the 401(k) retirement savings plan. If employees participate in the plan, the company also makes matching contributions. These contribution payments are recognized under personnel expenses. Apart from the employer's contributions, there are no further obligations for EGGER.

Provisions for long-service bonuses and semi-retirement programmes for older employees

Contractual agreements require the company to pay special bonuses to employees who have reached a specific number of years of service with the company (beginning at 10 years of service). A provision was created for this obligation.

The valuation of this provision is based on the same methods and assumptions used to calculate the provision for termination benefits. However, the current service cost, actuarial gains and losses and interest expense are recorded to the income statement.

The accounting treatment of agreements covering semi-retirement programmes for older employees involve the pro rata accumulation of payments required during the non-performance period.

Other provisions are recognized when the company has incurred a legal or constructive obligation to a third party based on a past event, and it is probable that the obligation will lead to an outflow of resources. Provisions are based on the best possible estimate – at the time the financial statements are prepared – of the amount that will be required to meet the obligation.

If the nominal value of a non-current provision differs materially from its present value based on an ordinary market interest rate which reflects the risks and term of the obligation, the **present value** is used.

Explanations

Non-current provisions	**Balance on 30.04.2025 TEUR**	**Foreign exchange incr./decr. TEUR**	**Additions TEUR**	**Use TEUR**	**Reversal TEUR**	**Balance on 30.04.2026 TEUR**
Provisions for termination benefits	31,249	0	1,176	–3,332	–76	29,017
Provisions for pensions	9,383	–25	357	–438	–2,040	7,237
Provisions for long-service bonuses	102,592	–526	7,794	–9,963	–23	99,874
Provisions for semi-retirement programs for older employees	8,985	0	3,651	–4,065	–216	8,355
Other non-current provisions	1,570	0	263	–93	–200	1,539
	153,779	**–551**	**13,241**	**–17,890**	**–2,556**	**146,023**

The calculation of the termination benefit and pension obligations is based on the following **actuarial assumptions**:

	30.04.2026	**30.04.2025**
Discount rate	5.31%	4.74%
Increase in wages/salaries	2.56%	2.57%
Increase in pensions	4.30%	4.25%
Retirement age	Based on legal regulations	Based on legal regulations
Biometric calculation base:		
Austria	AVÖ 2018-P	AVÖ 2018-P
Great Britain	SAPS tables CMI_2025	SAPS tables CMI_2023

Provisions for termination benefits	**2025/26 TEUR**	**2024/25 TEUR**
Present value (DBO) of obligation = provision recognized as of May 1	31,249	32,873
Service cost	811	518
Interest expense	1,214	1,237
Recognized to profit or loss (income statement)	**2,025**	**1,755**
Revaluation based on change in financial assumptions	–1,762	–496
Revaluation based on change demographic assumptions	–4	172
Revaluation based on change in experience-based assumptions	841	–397
Recognized to other comprehensive income	**–925**	**–720**
Termination payments	–3,332	–2,658
Present value (DBO) of obligation = provision recognized as of April 30	**29,017**	**31,249**

The obligation to pay termination benefits exposes EGGER to actuarial risks, e.g. interest rate and salary/wage risks.

The estimated payments for severance payments and termination benefits upon retirement in accordance with the standard retirement age for the 2026/27 financial year amount to EUR 521 thousand. The severance obligations have a weighted average term of 12 years (30.04.2025: 12 years).

Provisions for Pensions

One Austrian subsidiary has a defined benefit pension that guarantees eligible employees retirement benefits for life. The circle of beneficiaries, which is closed, earns 1.5% of the last salary as a pension claim for each year of service with the company, up to a maximum of 40% of the last salary or a maximum of 80% of the last salary plus legal retirement benefits. VBV-Pensionskasse Aktiengesellschaft, Vienna, manages the contributed assets and secures the future pension payments. The employer's monthly contributions are based on the amount that would allow payment of the promised benefits. This calculation includes an annual increase of 3.00% (30.04.2025: 3.00%) in wages/salaries, but not an inflation-related increase in pensions. Insufficient coverage for the plan can lead to subsequent contributions by the company. When employees retire, the capital accumulated in the pension fund is converted to a lifelong pension and the employer's obligations end.

VBV-Pensionskasse Aktiengesellschaft is a legally independent pension fund which is covered by the provisions of the Austrian Pension Fund Act. Decisions on the investment strategy are made by an investment committee in which EGGER is represented. This pension plan exposes EGGER to actuarial risks, e.g. interest rate, investment, salary and longevity risk.

English subsidiaries have a defined benefit pension plan that guarantees retirement benefits to eligible employees for life. The circle of beneficiaries, which was closed in 2002, earned 1/80, respectively 1/60 of the last salary as a pension claim for each year of service with the company.

The EGGER (UK) Pension Scheme is managed by the pension plan's trustees. The investment strategy is defined by a committee which includes representatives of the employer and pension plan beneficiaries. This pension plan exposes EGGER to actuarial risks, e.g. interest rate, investment, longevity and inflation risk. In October 2025, the trustees of this pension plan entered into a buy-in policy with an external insurance company, significantly reducing the risks associated with the plan (see also Note (16) Additional Information on the Statement of Comprehensive Income).

Reconciliation with the provisions or receivables recorded on the balance sheet	**30.04.2026 TEUR**	**30.04.2025 TEUR**
Present value (DBO) of the fund-financed obligationen	42,386	44,553
Fair value of plan assets	–41,610	–41,567
Net liability / asset of the fund-financed obligations	**776**	**2,985**
Present value (DBO) of obligations not covered by fund assets	**6,333**	**6,398**
Total as of April 30	**7,109**	**9,383**
thereof provisions	*7,237*	*9,383*
thereof receivables	*–128*	*0*

The funded pension obligations include a net liability of EUR 904 thousand (30.04.2025: EUR 1,486 thousand) relating to the pension plan of VBV-Pensionskasse Aktiengesellschaft and a net asset of EUR 128 thousand (30.04.2025: net liability of EUR 1,499 thousand) relating to the EGGER (UK) Pension Scheme. The net asset is recognized under other non-current assets.

Development of the present value (DBO) of the obligation	**2025/26 TEUR**	**2024/25 TEUR**
Present value (DBO) of the obligation as of May 1	50,951	55,447
Service cost	500	509
Interest expense	2,550	2,669
Recognized to profit or loss (income statement)	**3,050**	**3,177**
Revaluation based on change in financial assumptions	−2,168	−2,351
Revaluation based on change demographic assumptions	1,091	−538
Revaluation based on change in experience-based assumptions	15	−2
Recognized to other comprehensive income	**−1,062**	**−2,891**
Pension payments	−3,585	−4,977
Currency translation differences	−635	194
Present value (DBO) of the obligation as of April 30	**48,719**	**50,951**

Development of the fair value of plan assets	**2025/26 TEUR**	**2024/25 TEUR**
Fair value of plan assets as of May 1	41,567	39,127
Theoretical interest income	2,389	2,066
Difference between the actual income on plan assets and the theoretical interest income recognized in other comprehensive income	−7,363	−1,680
Fund contributions	8,766	5,991
Pension payments by the fund	−3,141	−4,012
Currency translation differences	−608	75
Fair value of plan assets as of April 30	**41,610**	**41,567**

Composition of plan assets	**Listed 30.04.2026 TEUR**	**Not listed 30.04.2026 TEUR**	**Listed 30.04.2025 TEUR**	**Not listed 30.04.2025 TEUR**
Equity instruments				
Europe	404	0	397	0
North America	1,359	0	1,198	0
Asia and Pacific	262	0	106	0
Other	39	0	7	0
Fixed-interest securities				
Government bonds	976	0	1,444	0
Corporate bonds	343	0	379	0
Cash and cash equivalents	1,120	0	1,350	0
Insured member asset (30.04.2025: LDI-Investment(1))	35,596	0	34,435	0
Other	414	1,096	1,023	1,228
Total	**41,610**		**41,567**	

(1) LDI = Liability-Driven Investment

Estimated contributions to the funded pension plans for the 2026/27 financial year amount to EUR 351 thousand.

The pension obligations have a weighted average term of 4 years (VBV-Pensionskasse Aktiengesellschaft; 30.04.2025: 5 years) and 10 years (EGGER (UK) Pension Scheme; 30.04.2025: 10 years), respectively.

Provisions for long-service bonuses	**2025/26 TEUR**	**2024/25 TEUR**
Present value (DBO) of the obligation – provisions recognized as of May 1	102,592	101,790
Service cost	7,674	7,621
Interest expense	4,935	5,070
Revaluation based on change in financial assumptions	–5,003	–1,425
Revaluation based on change demographic assumptions	–522	–3,014
Revaluation based on change in experience-based assumptions	690	1,311
Recognized to profit or loss (income statement)	**7,774**	**9,562**
Long-service bonuses or payments for semi-retirement programs	–9,963	–8,059
Currency translation differences	–530	–700
Present value (DBO) of the obligation – provisions recognized as of April 30	**99,874**	**102,592**

The calculation of the provision for service anniversary bonuses includes country- and company-specific turnover rates. These rates are based on experience and are dependent, among others, on the employees’ length of service.

Provisions for Semi-Retirement Programmes

A provision was created for agreements covering semi-retirement programmes for older employees. Insolvency hedging is provided by a bank guarantee.

Other Non-Current Provisions

The German Federal Cartel Office carried out searches in the plants of all major particleboard producers headquartered in Germany during March 2009. These investigations were based on the suspicion of anti-competitive agreements and also covered EGGER's activities in that country. In 2010, penalty notices were issued to various major particleboard producers headquartered in Germany. The process steps in these proceedings resulted in a penalty exemption for EGGER and, consequently, EGGER did not receive a penalty notice. Accordingly, no administrative fines were imposed on EGGER. The anti-trust administrative proceedings by the German Federal Cartel Office led to private anti-trust actions against particleboard producers, in part also against EGGER, which have since been amicably settled. In connection with lawsuits against other cartel participants and related claims for compensation, recourse claims against EGGER within the framework of joint and several compensation are conceivable. The outcome of these proceedings and the possible effects cannot be conclusively estimated at the present time. A provision of EUR 1,000 thousand (30.04.2025: EUR 1,000 thousand) has been recognized as of 30.04.2026 for these private antitrust damages claims, including interest claims and legal costs. It is expressly noted that anti-competitive agreements are not part of EGGER's business policies and are expressly prohibited by internal guidelines.

Judgments and Estimates

The valuation of the existing obligations for pensions, termination benefits and long-service bonuses requires the use of assumptions for interest rates, retirement ages, life expectancy, employee turnover and the future development of salaries and wages.

Sensitivity analyses on termination benefits and pension obligations

The most important actuarial assumptions involve the discount rate and the future increase in wages/salaries and pensions.

The following sensitivity analyses show the effects of changes in the actuarial assumptions. The simulation procedure involves changing one assumption at a time, while holding the other variables constant.

	Change in assumption 30.04.2026 in %	Change in present value 30.04.2026 TEUR	Change in assumption 30.04.2025 in %	Change in present value 30.04.2025 TEUR
Termination benefits				
Discount rate	+0.25%	-712	+0.25%	-813
	-0.25%	+738	-0.25%	+844
Increase in wages/salaries	+1.00%	+3,139	+1.00%	+3,581
	-1.00%	-2,761	-1.00%	-3,129
Pension benefits (fund-financed)				
Discount rate	+0.25%	-937	+0.25%	-972
	-0.25%	+976	-0.25%	+1,014
Increase in wages/salaries	+1.00%	+891	+1.00%	+1,013
	-1.00%	-832	-1.00%	-921
Increase in pensions	+1.00%	+306	+1.00%	+289
	-1.00%	-306	-1.00%	-289

The assessment of the **risks arising from pending legal proceedings** also includes the best possible estimate of the potential future payment outflows, which is based on the opinions of the involved experts.

(35) Current Provisions

Accounting and Valuation Methods

Also see Note (34) Non-Current Provisions.

Explanations

Current provisions	Balance on 30.04.2025 TEUR	Foreign exchange incr./decr. TEUR	Additions TEUR	Use TEUR	Reversal TEUR	Balance on 30.04.2026 TEUR
Provisions for legal proceedings and legal costs	317	0	0	0	–2	315
Other current provisions	508	–29	1,813	–85	0	2,208
	825	**–29**	**1,813**	**–85**	**–2**	**2,523**

Judgments and Estimates

Also see Note (34) Non-Current Provisions.

Risk Report

(36) Principles of Risk Policy

The EGGER Group, with production facilities in Europe, Argentina and the United States, as well as worldwide sales activities, is exposed to a variety of business risks. These risks are systematically identified, assessed, documented, and monitored as part of a Group-wide risk management system. At EGGER, risk is understood as a potential deviation from defined corporate objectives; this includes both possible negative deviations from objectives and the failure to realize opportunities. The primary objective of risk management is to sustainably safeguard the EGGER Group's assets, financial position, and results of operations, as well as to identify developments at an early stage that may affect the achievement of objectives, competitive position, or future earnings and growth potential.

The decentralized management structure, combined with geographic diversification, diversification across products and customer segments, and the focus on core business areas, helps limit individual business risks. EGGER pursues a cross-site risk management approach based on Group-wide standardized methods and processes. The risk management system is coordinated centrally at Group level and continuously developed. Core components of the system include systematic risk controlling and the Internal Control System, with Group-wide uniform guidelines and standards, standardized reporting, planning, and controlling processes, as well as internal and external audits. Long-standing business relationships with customers, suppliers, and other business partners, together with in-depth market and process knowledge, support the early identification of material risks.

The risk management strategy involves comprehensively identifying operational and strategic risks along the entire value chain of the EGGER Group. The major risks are regularly recorded, assessed, and documented in terms of their quantitative and qualitative impacts. The analysis and monitoring are performed in cooperation with the respective Risk Owners. Financial risks, particularly interest rate and foreign exchange risks, are analyzed and monitored by the central Group Treasury on a quarterly basis using updated planning data.

A Monte Carlo simulation for risk aggregation is used at Group level to quantify the overall scope of risk. This procedure simulates different scenarios on the basis of quarterly planning updates. This is performed quarterly for rolling planning covering the next five financial quarters and annually for the five-year medium-term plan. The simulation technique provides not only expected values for relevant performance indicators but also risk-related ranges of fluctuation and supports the transparent assessment of individual risks. In addition, Group-wide risk management focuses on Treasury key figures and financial covenants, as well as internal key performance indicators for value management. Based on current findings, no risks that could threaten the continued existence of the EGGER Group have been identified at present.

At the individual Group companies, risks are only assumed as part of operational business activities and in compliance with Group-wide guidelines. Established controlling and planning instruments are used for ongoing monitoring and management.

(37) Financial Risks

The interest rate and foreign exchange risks arising from EGGER's operating activities are determined on a quarterly basis for a 12-month planning horizon. This analysis forms the starting point for the control and management of interest rate and foreign exchange risks based on the risk management strategy approved by Group Management and the risk capacity defined for interest rate and foreign exchange risks. The hedging requirements determined by this analysis are designed to limit interest rate and foreign exchange risks through the directed use of financial instruments and ensure that the Group's risk position after the conclusion of these hedges does not exceed the specified risk capacity. This risk capacity is determined each year as a percentage of the Group's overall risk capacity, which represents a percentage of budgeted EBITDA for the next 12 months.

Interest Rate and Foreign Exchange Risk
The risks arising from changes in interest rates are generally related to debt instruments. As part of the general risk analysis, the expected interest rate risk arising from borrowings is estimated for each risk position under the assumption that the financing structure consists entirely of variable interest instruments. The parameters for the simulation include interest rates that reflect the terms of the various instruments as well as daily fluctuations and a 95% probability of occurrence.

A list of all significant interest-bearing liabilities and the remaining terms, as well as information on existing hedging transactions can be found in Notes (30) Financial Liabilities and (39) Financial Instruments.

The underlying operating business gives rise to cash-effective currency risks, primarily in ARS, AUD, GBP, PLN, RON, RUB, TRY and USD. In addition, the free cash flows in ARS, GBP, PLN, RON, RUB, TRY and USD generated by companies based in non-EUR countries and the cash holdings in foreign currencies are subject to direct currency risk until they are converted into EUR. EUR revenues recorded in non-EUR countries can be subject to indirect foreign exchange risk since an increase in the value of the euro can lead to rising pressure on prices in individual markets.

Planned revenues, planned free cash flows and foreign currency cash balances form the starting point for the risk analysis. Foreign exchange risks are simulated individually based on the volatility of diversification effects (correlations) and a defined probability of occurrence, and then aggregated to determine the overall foreign exchange risk.

Finally, for the risk analysis, an overall risk position is calculated by combining interest rate and foreign exchange risks while taking diversification effects into account.

Forward exchange contracts (for foreign exchange risks) as well as interest rate swaps, forward rate agreements and fixed-interest borrowings (for interest rate risk) are used to reduce the foreign exchange and interest rate risks in cases where the Group's risk capacity is exceeded.

The derivative financial instruments used to hedge interest rate risk and foreign exchange risk are included in the list of financial instruments. The EGGER Group is also exposed to risks resulting from the translation of the individual financial statements of non-EUR companies into the euro as the Group's reporting currency (translation risk). This risk is monitored through a monthly analysis. Translation risk is only hedged when the potential risk, based on a specific probability of occurrence, would result in a consolidated equity ratio of less than 25%.

Sensitivity of Foreign Exchange and Interest Rate Positions

If EUR-interest rates had been 100 basis points higher or lower on 30.04.2026, and assuming all other variables remained constant, profit after tax would have been EUR 12,586 thousand (2024/25: EUR 13,259 thousand) lower or higher for the full year. This change would have resulted primarily from the increase or decrease in the interest expense on variable interest financial liabilities. A fluctuation of 100 basis points in EUR-interest rates would have the same effect on equity.

If the exchange rates between the EUR and the currencies which represent a material risk for EGGER had been 10% higher or lower on 30.04.2026, and assuming all other variables remained constant, after-tax profit and equity, excluding translation differences, for the full financial year would have changed as follows:

Effect in TEUR	**30.04.2026**		**30.04.2025**	
	Increase	**Decrease**	**Increase**	**Decrease**
GBP	–9,915	11,811	–10,867	12,922
RON	–1,712	2,041	–386	530
RUB	6,849	–6,849	–6,295	6,295
PLN	–453	613	–574	675
ARS	–1,106	1,106	–1,306	1,306
USD	1,010	–1,323	–1,068	1,096
TRY	–1,173	1,434	–1,106	1,352
Other currencies	–446	543	–240	232
	–6,947	**9,377**	**–21,842**	**24,408**
thereof recognized in other comprehensive income	2,905	–1,166	2,726	–1,033

The changes would have resulted primarily from the following factors: currency translation gains/losses on foreign currency-denominated trade receivables, cash and cash equivalents, financial liabilities, trade payables, other liabilities and derivative financial instruments.

Liquidity Risk

Liquidity risk represents a threat to the continuing existence of the Group companies as well as the entire Group. Therefore, sufficient funds must be available to ensure that payment obligations can be met at all times. The liquidity position is evaluated regularly based on daily cash dispositions and the Group's financial standing (short-term availability of liquid funds) as well as weekly forecasts, liquidity planning based on various currencies for a 15-month period and medium-term planning for five years. Budgeted short-term liquidity requirements are covered by cash balances, which include a pre-determined minimum liquidity reserve.

Medium-term requirements are covered by freely available, committed credit lines (as of 30.04.2026: EUR 400,000 thousand available, EUR 0 thousand drawn) as well as individual financing. This strategic reserve must always contain sufficient liquidity, among others, to refinance the Group's next maturing financing.

With regard to contractual agreements on compliance with financial covenants in loan agreements, please refer to Note (27) Share Capital and Reserves.

Liabilities result in the following contractually agreed payment obligations (interest expense and principal payments):

As of 30.04.2026	**Cash flows in TEUR**					
	Total	**Under 6 months**	**6 – 12 months**	**1 – 2 years**	**2 – 5 years**	**over 5 years**
Financial liabilities owed to credit institutions	1,170,476	79,563	54,853	297,140	550,580	188,339
Promissory note loans	916,380	23,680	99,844	194,639	543,387	54,830
Lease liabilities	34,932	4,697	3,977	6,261	8,319	11,678
Trade payables	434,097	433,754	268	25	50	0
Derivative financial instruments	3,470	1,843	–535	953	1,193	15
Contractual cash flows as of 30.04.2026	**2,559,354**	**543,537**	**158,407**	**499,019**	**1,103,530**	**254,863**

As of 30.04.2025	**Cash flows in TEUR**					
	Total	**Under 6 months**	**6 – 12 months**	**1 – 2 years**	**2 – 5 years**	**over 5 years**
Financial liabilities owed to credit institutions	1,095,601	104,600	67,311	181,936	452,948	288,806
Promissory note loans	849,259	8,912	207,451	161,853	397,701	73,341
Lease liabilities	32,661	4,155	3,683	5,366	7,350	12,107
Trade payables	388,310	388,015	295	0	0	0
Derivative financial instruments	5,182	2,195	856	893	1,238	0
Contractual cash flows as of 30.04.2025	**2,371,013**	**507,877**	**279,597**	**350,047**	**859,237**	**374,254**

Credit Risk

The amounts reported under assets represent the maximum credit and default risk because there are no general settlement agreements. The risk associated with trade receivables is considered low because the credit standing of new and existing customers is routinely monitored. In addition, most of the trade receivables are insured against default.

The risk of default on receivables from the operating business (including deductibles and uninsured trade receivables) totals EUR 52,646 thousand (30.04.2025: EUR 63,148 thousand).

The risk of default on other primary financial assets and on derivative financial instruments is considered low.

(38) Operating Risks

The business activities of the EGGER Group focus on producing and developing high-quality wood-based materials. As an internationally operating manufacturer, EGGER is exposed in particular to market, procurement, production, investment, logistics, regulatory, climate, and IT/cyber risks. Regulatory developments, particularly in the areas of energy, decarbonization, the circular economy, wood origin and traceability, product requirements, and cybersecurity, may increase costs, investment requirements, and administrative expenses and may affect the competitive position.

Market Risks

The core business of wood-based materials production is naturally subject to economic and seasonal fluctuations. To limit significant fluctuations in revenue and earnings, EGGER pursues a diversification approach across geographic regions, product groups, and customer segments and places importance on long-term customer relationships.

During the reporting period, persistently weak construction and furniture markets, the resulting subdued demand, overcapacities in individual market segments, and intense price competition negatively impacted business development. Market developments varied by region. In addition, high interest rates, limited new construction activity, cautious investment behavior, and country-specific macroeconomic pressures, particularly in individual markets with high inflation and limited sales and export opportunities, affected demand, sales prices, and margins. A persistently weak market environment may result in declining revenues, margin pressure, earnings impacts, and increased working capital risk. EGGER addresses these risks through regional diversification, ongoing market monitoring, flexible production and sales management, and the continuous optimization of its product mix, pricing position, and cost structure.

Procurement, Production and Investment Risks
As a producer of wood-based materials, EGGER has significant requirements for wood, recycled wood, chemical raw materials, paper, additives, energy, and transportation services. Price and availability risks in these procurement markets may have a direct impact on production costs, supply capabilities, and competitiveness. To mitigate these risks, EGGER continuously monitors relevant procurement markets, maintains appropriate inventory buffers, enters into long-term supply agreements, and continuously develops its supplier structure.

Developments on the procurement side may vary significantly. While price levels for certain raw materials and energy may stabilize temporarily, chemical raw materials, resins, glues, paper, and other intermediate products may be subject to significant fluctuations. In addition, risks arise from disruptions in international supply chains, shortages of transportation capacity, and regulatory or geopolitical interventions affecting procurement and trade flows. The in-house production of glues and resins, as well as investments in recycling and energy infrastructure, increase the level of self-sufficiency and strengthen resilience; however, they do not eliminate these risks entirely.

A particular risk has already materialized as a result of military conflicts in the vicinity of Iran and the resulting disruptions to shipping through the Strait of Hormuz. The region is of significant importance for the global supply of oil, gas, and petrochemical feedstocks. Damage to energy and processing infrastructure, as well as precautionary shutdowns of facilities, have affected the availability of petrochemical raw materials required for the production of adhesives and impregnating resins. The resulting supply shortages and price increases are already noticeable and affect the entire wood-based materials industry. For EGGER, this has led to higher procurement costs, extended delivery times, and additional pressure on the cost base. Where economically necessary and feasible from a market perspective, these cost increases must be passed on to customers. On the sales side, the effects on EGGER have so far been significantly less pronounced. However, due to the lengthy start-up and ramp-up periods of petrochemical and processing plants, even in the event of a de-escalation or end of the conflict, an immediate normalization of raw material availability and production costs cannot be expected. The timing of a sustainable stabilization of supply chains and price levels cannot currently be predicted.

Unforeseen events, natural disasters, technical disruptions, or supply shortages affecting strategically relevant raw materials and energy may adversely impact production capacities. To mitigate potential impacts on earnings, emergency and restart plans are in place; in addition, support from other EGGER sites can be utilized if required. Production, storage, and sales capacity developments are continuously monitored as part of the rolling planning process. Where necessary, production volumes, inventory levels, and sales-related measures are adjusted to reflect the respective market situation.

Each investment and growth project is subject to defined profitability and return targets. The underlying assumptions are continuously reviewed. Risks may arise, in particular, from cost increases, delays, ramp-up periods for new facilities, changes in market conditions, or lower-than-expected capacity utilization. EGGER addresses these risks through clearly defined value management principles, standardized investment calculations, relevant performance indicators, and a structured investment management process.

Geopolitical, Sanction, and Trade Risks
Geopolitical tensions, armed conflicts, sanctions, embargoes, tariffs, and other trade policy measures may affect procurement and sales markets, energy and raw material prices, logistics chains, financing conditions, and investment decisions. For EGGER, this may result in risks arising, particularly, from limited predictability of international supply and sales flows, additional compliance requirements, cost increases, and heightened uncertainty in individual countries and regions.

The EGGER Group's direct business exposure to Russia remains limited relative to the Group as a whole. Nevertheless, ongoing geopolitical tensions and the continuously evolving sanctions environment require the continuous adaptation and monitoring of compliance structures. Consequently, EGGER continuously reviews applicable sanctions and export control requirements and adjusts internal processes, controls, and approval mechanisms where necessary.

Beyond the Russia-Ukraine conflict, further geopolitical tensions and trade policy measures implemented by major economic regions may also affect demand, price levels, raw material and energy costs, as well as the predictability of international supply chains. EGGER addresses these risks, in particular, through regional diversification, ongoing monitoring of relevant country and compliance risks, and prudent management of sales, procurement, and investment decisions.

Environmental and Climate-Related Risks
Environmental and climate-related risks are systematically considered within EGGER's strategic risk management. A distinction is made between physical risks and transition risks. Physical risks arise, particularly, from natural disasters, extreme weather events, heat, drought, storms, floods, and the resulting property damage, operational disruptions, and impacts on wood availability. These risks are addressed, among other measures, through preventive measures, site-specific analyses, technical protection measures, and—where economically reasonable—risk transfer through insurance. Transition risks arise specifically from regulatory requirements, increasing CO_2 and energy costs, growing requirements related to the circular economy, emissions, wood origin, deforestation-free supply chains, and traceability, as well as from changing customer and financial market requirements. In this context, EGGER considers the long-term availability of wood in the face of changing climatic conditions, the reliable supply of chemical raw materials, and the secure provision of energy to its sites to be key areas of focus. These developments may result in additional investment requirements, higher operating costs, adjustments to the product and raw material portfolio, as well as expanded documentation and verification obligations.

The assessment of these risks, together with further analyses, is incorporated into operational and strategic corporate planning and into the ongoing development of the EGGER Group Strategy. The identified risks had no material negative impact on the financial position, net assets or results of the EGGER Group in the 2025/26 financial year. The impacts of climate change and decarbonization are appropriately reflected in planning assumptions, for example, in the form of climate-related cost increases or additional investment requirements.

IT Risks

EGGER attaches high strategic importance to information security and the defense against cyber risks. To continuously improve system security and process integrity, an information security management system in accordance with ISO 27001 has been established for many years and is managed by the internal IT security team.
In addition to traditional IT and information security risks, EGGER continuously assesses risks arising from cyberattacks on central business and production-related systems, operational disruptions, data loss, unauthorized access, dependencies on external IT and cloud service providers, as well as regulatory reporting and compliance obligations. In light of evolving European cybersecurity regulations, EGGER continuously assesses the applicability of relevant requirements and implements the necessary technical and organizational measures based on a risk-based approach.

Standardizing the IT infrastructure and processes remains at the heart of the information and cybersecurity strategy. In addition, modern security technologies, external expertise, established emergency response and recovery processes, and regular assessments of internal and external systems support the ongoing maintenance and enhancement of security levels across the Group. Any findings are evaluated and addressed as part of the risk management system.

Other Operating Risks

In addition to the risk categories described above, further material risk areas are addressed as part of the Group-wide risk management system. These include, in particular, risks arising from demographic change and the sustainable coverage of staffing requirements, the availability and retention of qualified specialists and managers, legal and regulatory requirements along the value chain, reputational risks, as well as political and societal risks.

In addition, EGGER monitors risks arising from changes in competitive intensity, potential substitute products, changes in the product portfolio, and the company’s ability to innovate. Technological changes, alternative business models, changing customer requirements, and insufficient speed of implementation with regard to product, process, or service innovations may affect the market attractiveness of individual products and, consequently, revenue, margins, and investment returns. EGGER addresses these risks through the continuous development of its product and service portfolio, investments in innovation, digitalization, and the circular economy, as well as Group-wide initiatives to strengthen capabilities, leadership quality, and process stability.

Additional Disclosures

(39) Financial Instruments

§ Accounting and Valuation Methods

Recognition and Derecognition of Financial Instruments
All financial instruments are recognized at the applicable value as of the settlement date.

Financial instruments are derecognized when the right to receive cash flows and principally all risks and rewards are transferred to the buyer or no longer remain with EGGER. Additional information on the sale of financial instruments is provided under Note (23) Trade receivables.

Fair Value Hierarchy and Valuation of Financial Instruments
The following table under additional details shows the allocation of financial assets and liabilities at fair value to the three-level fair value hierarchy. The levels of the fair value hierarchy and their application to assets and liabilities are described in the following:

- **Level 1:** Listed market prices for identical assets or liabilities in active markets.
- **Level 2:** Information directly or indirectly derived from market prices for the relevant asset or liability that can be monitored on the market.
- **Level 3:** Data that is not based on observable market information.

The other financial assets (Level 3) are carried at fair value, which is determined on the basis of the underlying earnings forecasts.

Purchase price liabilities from the acquisition of companies (Level 3), which are dependent on the future earnings of the acquired company or on the occurrence of specific events, are carried at fair value. A dependence on future events is reflected in the calculation of fair value based on future earnings forecasts which are subsequently discounted at a term- and risk-adequate discount rate as of the balance sheet date.

The valuation of liabilities from sales options held by non-controlling interests (Level 3) is based on the expected exercise price. This price is dependent, above all, on the expected development of EBITDA in the respective company, which is estimated on the basis of financial planning.

Derivative Financial Instruments
Hedges are concluded to reduce the risks arising from changes in foreign exchange rates and interest rates. The financial instruments used by the Egger Group consist primarily of forward exchange contracts, interest rate swaps and interest rate options.

Derivative financial instruments are recognized at cost on the date the contract is concluded and measured at fair value in subsequent periods. The valuation models applied to derivatives reflect both the company's own and external credit risk. Changes in the value of these financial instruments are recognized to profit or loss.

A cash flow hedge as defined in IFRS 9 is an instrument designed to hedge future payment flows. The gains and losses resulting from changes in the value of a derivative financial instrument are recognized to other comprehensive income at an amount equal to the effective portion of the hedge and transferred to profit or loss when the underlying transaction is realized. The ineffective portion of an effective hedge is recognized immediately to profit or loss.

The accounting treatment of a fair value hedge includes the measurement at fair value through profit or loss of the derivative hedging instrument as well as the underlying transaction based on the hedged risk. Therefore, only the ineffective portion of the hedge is included in results for the period, see Note (12) Financing Expenses and Other Financial Result.
Derivative financial assets are included in Other Assets (see Note (24)) and derivative financial liabilities are included in Other Liabilities (see Note (32)) in the balance sheet.

The fair value of forward exchange contracts is based on the foreign exchange rates and interest rates in effect on the balance sheet date. Interest rate swaps are measured at their present value using current interest rates. The value of interest rate options is determined by applying standard calculation models and also incorporates current interest rates and related volatilities.

The valuation of the other options (Level 3) was based on a multiple procedure, whereby the multiple was derived from transactions observable on the market or estimated according to the individual company. This valuation is compared with the multiple purchase price specified in the option. Any agreed price discounts are also included in the calculation based on the interest effects.

Explanations

The Group holds both primary and derivative financial instruments. **Primary financial instruments** consist chiefly of financial assets, trade receivables, securities, deposits with financial institutions, financial liabilities and trade payables.

Derivative financial instruments comprise the following:

	30.04.2026			30.04.2025		
	Currency	**Nominal value in thous.**	**Fair value TEUR**	**Currency**	**Nominal value in thous.**	**Fair value TEUR**
Interest rate swaps with positive fair value – fair value hedges	EUR	94,500	1,244	EUR	148,500	5,543
Interest rate swaps with negative fair value – fair value hedges	EUR	167,000	–3,984	EUR	181,500	–4,611
Other options	EUR	–	6,049	EUR	–	5,147
			3,309			**6,079**

The nominal value of the interest rate swaps represents the contract volumes of the derivative financial instruments. Fair value represents the amount at which the transactions could be settled. Interest rate swaps are used to hedge interest rate risks. EGGER applies a hedging ratio of 1:1.

The other options entitle EGGER to purchase additional shares of a company in which an investment is currently held. The measurement at fair value resulted in an increase of EUR 902 thousand, which was recognized in profit or loss within Other Financial Result.

The fair values of the derivative financial instruments are shown in the above table.

The following table shows the carrying amounts and fair values of the **individual financial assets and liabilities** as well as the corresponding valuation categories:

Balance sheet position	**Valuation category**	**Level**	**Carrying amount 30.04.2026 TEUR**	**Fair value 30.04.2026 TEUR**	**Carrying amount 30.04.2025 TEUR**	**Fair value 30.04.2025 TEUR**
Financial assets carried at fair value						
Securities	FVTPL	1	745	745	707	707
Other financial assets	FVTPL	3	17,482	17,482	16,588	16,588
Unsold receivables from the factoring portfolio	FVOCI	3	26,344	26,344	24,535	24,535
Interest rate swaps	FVTPL	2	1,244	1,244	5,543	5,543
Other options	FVTPL	3	6,049	6,049	5,147	5,147
Emission certificates and Green certificates (RO)	FVTPL	1	5,899	5,899	3,447	3,447
			57,763	**57,763**	**55,967**	**55,967**
Financial assets not carried at fair value						
Loans	AC		13,575	–	19,467	–
Trade receivables	AC		183,537	–	188,096	–
Other financial assets	AC		30,135	–	33,821	–
Cash and cash equivalents	AC		428,803	–	317,289	–
			656,050		**558,673**	
Financial liabilities carried at fair value						
Purchase price liabilities from company acquisitions	FVTPL	3	3,439	3,439	1,215	1,215
Interest rate swaps	FVTPL	2	3,984	3,984	4,611	4,611
			7,423	**7,423**	**5,826**	**5,826**
Financial liabilities not carried at fair value						
Amounts owed to credit institutions	AC	2	1,019,059	1,016,728	966,640	963,963
Promissory note loans	AC	2	799,585	799,388	766,017	768,136
Lease liabilities	AC	2	27,926	27,926	26,243	26,243
Other financial liabilities	AC		66,908	–	59,935	–
Liabilities due to puttable non-controlling interests	AC	3	38,232	38,232	59,670	59,670
Purchase price liabilities from company acquisitions	AC		40,000	–	–	–
Trade payables	AC		434,097	–	388,310	–
			2,425,807		**2,266,815**	

FVTPL = Fair value through profit or loss
FVOCI = Fair value through other comprehensive income
AC = Amortized cost
"-": The table contains no information, if the carrying amount approximates fair value.

Since the fair value of the other financial assets (Level 3) generally reflects the carrying amount, no adjustments were made.

The fair value of purchase price liabilities arising from company acquisitions (Level 3) increased by EUR 2,224 thousand year over year to EUR 3,439 thousand as of 30.04.2026, primarily due to the expected amendment of the underlying contractual terms for a business combination and the resulting changes in the valuation assumptions.

The carrying amount of liabilities due to puttable non-controlling interests (Level 3) decreased by EUR 21,438 thousand compared with the previous year to EUR 38,232 thousand. This was primarily attributable to the early acquisition of an additional 20% non-controlling interest in Egger Italia S.p.A. (see Note (3), Scope of Consolidation) and the resulting disposal of the related put options. Offsetting this decrease were discounting effects (unwinding of the discount and a lower discount rate) relating to the remaining options. These valuation effects were recognized directly in retained earnings. This change was offset against reserves without recognition to profit or loss.

There were no reclassifications between hierarchy levels during the reporting year.

! Judgments and Estimates

Expected credit losses on financial instruments are measured based on assumptions and estimates regarding future defaults. These assumptions are based on the company's experience and/or on market information.

For the valuation of the other options, the material, non-observable input factors include the estimated EBITDA development in the involved company and the derivation of the observable multiple. An increase (decrease) of 10% in the market-observed multiple would result in an increase (decrease) in fair value of EUR +1.1 million (EUR –1.1 million).

The valuation of purchase price liabilities from company acquisitions is dependent, above all, on the expected EBITDA development in the involved companies. An increase (decrease) of 10% in the assumed EBITDA would result in an increase (decrease) in fair value of EUR +4.1 million (EUR –3.3 million).

The valuation of the liabilities from the sales options held by non-controlling interests is dependent primarily on the expected EBITDA development in the involved companies. An increase (decrease) of 10% in the assumed EBITDA would result in an increase (decrease) in fair value of EUR +3.8 million (EUR –3.8 million).

(40) Contingent Receivables and Liabilities

Contingent Receivables
EGGER purchased land in the Haffeld commercial and industrial zone from the Hanseatic City of Wismar in 1998. The Hanseatic City of Wismar committed to preparing the site for development as part of the purchase agreement and, for this purpose, concluded an engineering contract with a planning company, Inros Lackner AG. This contract committed Inros Lackner AG to readying the site for construction and, in particular, to ground preparation. After EGGER erected an MDF and OSB plant at this site, substantial ground settling was noticed in the traffic areas. The subsiding areas heavily damaged installations built by EGGER, in particular roads and other traffic zones, which required extensive repairs. This renovation work will continue, depending on the interference with operations, until all areas of the plant are renovated.

EGGER then filed claims for damages against Inros Lackner AG. A legally binding fundamental decision by the Federal Supreme Court requires Inros Lackner AG and the Hanseatic City of Wismar to provide compensation for the damage caused by the ground settling. The legal dispute is currently continuing before the Regional Court of Schwerin in proceedings to determine the amount. The range of expected damages is between EUR 0 and 12 million.

Contingent Liabilities
Innovation implies that intangible property rights, above all technical property rights, can be relevant for business activities. Patent discussions occur frequently in product areas with comparatively short development intervals, such as laminate flooring. The member companies of the EGGER Group are actively and passively involved in such disagreements. The Group works to limit the related legal risks through a specialist department and close cooperation with external consultants as well as the conclusion of licensing agreements where appropriate.

In addition, certain companies within the EGGER Group are parties to various legal proceedings arising in the ordinary course of business. Provisions were created where it is probable that these proceedings will lead to a future payment or other form of performance whose amount can be estimated. Management assumes these proceedings will not have a material effect on the asset, financial or earnings position of Egger Holzwerkstoffe GmbH.

(41) Auditor’s Fees

Fees for services provided by the Group auditor include expenses of EUR 328 thousand (2024/25: EUR 318 thousand) for the audit of the annual financial statements and other assurance services for the Austrian companies included in the consolidated financial statements of Egger Holzwerkstoffe GmbH, as well as EUR 71 thousand (2024/25: EUR 162 thousand) for other services. The other services consist chiefly of miscellaneous assurance services (review of the half-year financial statements and sustainability report).

(42) Transactions with Related Parties

The management structure of the EGGER Group ensures that the commercial director, Dr. Thomas Leissing (Chief Financial Officer EGGER Group (CFO) and Speaker of the Group Management), is notified of all transactions with related parties and companies. Information on planned transactions is routinely forwarded to the Accounting Department. The Head of Legal/Tax/Compliance in the EGGER Group also provides the Accounting Department with information on related persons and companies as well as their transactions. In connection with the preparation of the annual financial statements, all persons responsible for accounting procedures in the individual EGGER companies are questioned on possible transactions in a structured process. Key Management Personnel, shareholders and the members of the Supervisory Board as well as the members of the foundation management boards and advisory boards are also questioned each year in writing on their transactions with the EGGER Group. The Group-wide, standardized IT/ERP system (SAP) allows for the central analysis of all incoming invoices in accordance with defined criteria (e.g., invoice issuer) at any time.

Related companies include all subsidiaries, joint ventures, and associates of Egger Holzwerkstoffe GmbH. As a result of changes in the corporate governing bodies and the corresponding changes in control relationships, the corporate group of Beteiligung "FM Getränke" – Privatstiftung, Vienna (AT), is no longer classified as a related party as of the current financial year. A list of the subsidiaries, joint ventures and associates of Egger Holzwerkstoffe GmbH is provided under Note (44) List of investments. All transactions with related parties take place on an arm’s length basis.

The shareholders exercising control or significant influence over Egger Holzwerkstoffe GmbH are MFE Vermögensverwaltung Privatstiftung, Vienna (AT), Beteiligung "FM Deutschland" – Privatstiftung, Vienna (AT), and Beteiligung "FM England" – Privatstiftung, Vienna (AT).

In August 2025, a total of EUR 3,200 thousand was distributed to the shareholders. Furthermore, MFE Vermögensverwaltung Privatstiftung, in its capacity as minority shareholder of Fritz Egger Gesellschaft m.b.H., received a distribution of EUR 7,650 thousand.

All transactions between the consolidated subsidiaries of Egger Holzwerkstoffe GmbH are eliminated during the consolidation.

Information on transactions with equity-accounted investments and other related parties is provided in the following table:

	Joint ventures		Associates		Other companies	
	30.04.2026 TEUR	30.04.2025 TEUR	30.04.2026 TEUR	30.04.2025 TEUR	30.04.2026 TEUR	30.04.2025 TEUR
Deliveries and services rendered and other income	115	119	32,603	24,709	0	5,020
Received deliveries and services and other expenses	1,384	1,197	678	1,648	0	1,662
Receivables	0	0	7,001	9,313	0	9,878
Liabilities	297	237	117	252	0	222

Transactions with unconsolidated subsidiaries, joint ventures and associates are generally not disclosed since they are immaterial.

Related persons are defined as members of the first and second management levels (Key Management Personnel) of EGGER, the shareholders of Egger Holzwerkstoffe GmbH, its Managing Directors, the members of the Supervisory Board, and the foundation board members and foundation advisory board members of the MFE Vermögensverwaltung Privatstiftung, the "FM Deutschland" – Privatstiftung and the "FM England" – Privatstiftung as shareholders of Egger Holzwerkstoffe GmbH, as well as persons closely related to them and companies controlled or jointly managed by these persons or persons closely related to them.

EGGER’s Key Management Personnel, averaging 30 individuals during the year (2024/25: 30), received salaries totaling EUR 10,661 thousand in the reporting year 2025/26 (2024/25: EUR 9,780 thousand). Of this amount, EUR 8,024 thousand (2024/25: EUR 7,927 thousand) relates to fixed salary components and EUR 2,638 thousand (2024/25: EUR 1,853 thousand) relates to variable salary components.

The members of Management in financial year 2025/26 were Dr. Thomas Leissing (Speaker of the Group Management), Frank Bölling, Michael Egger Jr. and Hannes Mitterweissacher.

Fritz Egger resigned from the Supervisory Board as of November 15, 2025. Walter Schiegl, who has been a member of the Supervisory Board since 2022, assumed the role of Chairman of the Supervisory Board. As of 30.04.2026, the Supervisory Board therefore consists of Walter Schiegl (Chairman), Univ.-Prof. Dr. Ewald Aschauer (Deputy Chairman, Chairman of the Audit Committee), Dr. Robert Briem, Michael Stiehl, and Alfred Wurmbrand. During financial year 2025/26, total remuneration (including expense reimbursements) of EUR 381 thousand (2024/25: EUR 254 thousand) was paid to members of the Supervisory Board.

As of 30.04.2026, the Management Board of MFE Vermögensverwaltung Privatstiftung consists of Dr. Robert Briem (Chairman), Dr. Andreas Urban (Deputy Chairman), Helmut Lettner, and DDr. Katharina Müller. The Management Board of the "FM Deutschland" – Privatstiftung and the "FM England" – Privatstiftung is made up of Dr. Robert Briem (Chairman), Helmut Lettner (Deputy Chairman) and Dr. Katharina Müller. The Foundation Advisory Board of each of the three private foundations consists of Kathrin Golger, Ulrich Weihs, Johanna Egger, Michael Egger Jr., and Theresa Schott.

During the reporting year, EGGER acquired 100% of the shares in Immobilien Kitzbüheler Horn GmbH, St. Johann in Tirol (AT), from a related party (see also Note (3)). The purchase price of EUR 7,710 thousand was agreed upon based on the market values of the real estate held by the company.

All transactions with related persons are conducted at arm’s length and, unless indicated above, immaterial in scope. The following transactions took place during financial year 2025/26:

- The EGGER Group provided accounting services to related parties and entities controlled by them, leased office space, and rented apartments and residential buildings for private use on an arm’s length basis (in total, less than EUR 50 thousand in financial year 2025/26 and also in the prior period).
- Members of the Supervisory Board/Foundation Boards provide advisory services to the EGGER Group through their own law firms in addition to their functions at EGGER. These services are invoiced based on recorded hours at market-based rates (in total, less than EUR 200 thousand in financial year 2025/26 and also in the prior period).
- All employees of the EGGER Group have the opportunity to purchase services, EGGER materials, or merchandise from EGGER companies. Related parties also made use of this opportunity (in total, less than EUR 500 thousand in financial year 2025/26 and also in the prior period).
- Real estate privately owned by related parties is leased to the EGGER Group for business use at market-based terms (in total, less than EUR 300 thousand in financial year 2025/26 and also in the prior period).

(43) Significant Events After the Balance Sheet Date

No significant events occurred after the balance sheet date which would have led to a different presentation of the asset, financial or earnings position.

(44) List of Investments

Company	Headquarters	Currency	Nominal capital in thous.	Stake in % (1)	Type of consolidation	Segment
Companies included in the consolidated financial statements:						
Egger Holzwerkstoffe GmbH	St. Johann i.T.	EUR	11,509	100.00	FC	Decorative
Fritz Egger Gesellschaft m.b.H.	St. Johann i.T.	EUR	30,000	94.90	FC	Decorative
Fritz Egger GmbH & Co. OG	St. Johann i.T.	EUR	4,563	94.90	FC	Decorative
Fritz Egger Vermögensverwaltung GmbH	St. Johann i.T.	EUR	37	100.00	FC	Decorative
Fritz Egger Vertriebs GmbH	St. Johann i.T.	EUR	35	94.90	FC	Decorative
HP Verwaltungs GmbH	St. Johann i.T.	EUR	35	94.90	FC	Decorative
Egger Investment Holding GmbH	St. Johann i.T.	EUR	37	100.00	FC	Decorative
Egger Deutschland Beteiligungsverwaltung GmbH	St. Johann i.T.	EUR	2,253	94.84	FC	Decorative
Egger Osteuropa Beteiligungsverwaltung GmbH	St. Johann i.T.	EUR	35	100.00	FC	Decorative
Egger Nordamerika Beteiligungs GmbH	St. Johann i.T.	EUR	35	100.00	FC	Decorative
Egger Business Services GmbH	St. Johann i.T.	EUR	35	100.00	FC	Decorative
EHWS Beteiligungs GmbH	St. Johann i.T.	EUR	35	100.00	FC	Decorative
Egger East Investment GmbH	St. Johann i.T.	EUR	35	100.00	FC	Decorative
Egger Corporate Services GmbH	St. Johann i.T.	EUR	35	100.00	FC	Decorative
Egger Südamerika Holding GmbH	St. Johann i.T.	EUR	35	100.00	FC	Decorative
Egger Holzverarbeitung GmbH	St. Johann i.T.	EUR	35	94.90	FC	Decorative
Egger CEE Holding GmbH	St. Johann i.T.	EUR	35	100.00	FC	Decorative
Egger Italy Holding GmbH	St. Johann i.T.	EUR	35	100.00	FC	Decorative
Egger APAC Holding GmbH	St. Johann i.T.	EUR	35	100.00	FC	Decorative
Egger Asia Holding GmbH	St. Johann i.T.	EUR	35	100.00	FC	Decorative
Immobilien Kitzbüheler Horn GmbH	St. Johann i.T.	EUR	35	95.21	FC	Decorative
SG Holding GmbH	Brilon	EUR	100	100.00	FC	Decorative
Egger Forst Österreich GmbH	St. Pölten	EUR	100	94.90	FC	Decorative
EGGER Panneaux & Décors SAS	Rion des Landes	EUR	30,000	94.90	FC	Decorative
Egger (UK) Limited	Woking	GBP	13,500	100.00	FC	Decorative Building
Campact Limited	Woking	GBP	1,000	100.00	FC	Decorative
Egger Forestry Limited	Woking	GBP	252	100.00	FC	Decorative
Timberpak Limited	Woking	GBP	8	100.00	FC	Decorative
Egger USA Investment Limited	Woking	GBP	16	100.00	FC	Decorative
Pearce Holding St. Albans Limited	St. Albans	GBP	114	50.00	EQ	Decorative
Egger Dekor A.S.	Gebze	EUR	27,347	100.00	FC	Decorative
Egger Orman Ürünleri A.S.	Gebze	TRY	4,653	100.00	FC	Decorative
Fritz Egger Beteiligungs GmbH & Co.KG (2/4)	Brilon	EUR	90,641	94.86	FC	Decorative
Egger Holzwerkstoffe Brilon GmbH & Co. KG (2/4)	Brilon	EUR	1,064	94.86	FC	Decorative
Egger Holzwerkstoffe Brilon Beteiligungs-GmbH	Brilon	EUR	25	94.86	FC	Decorative
LTPRO GmbH	Brilon	EUR	25	94.86	FC	Decorative
Egger Brilon Service GmbH (3)	Brilon	EUR	500	94.86	FC	Decorative Building
Egger Kunststoffe Beteiligungs-GmbH	Brilon	EUR	25	94.86	FC	Decorative
Egger Sägewerk Brilon GmbH (3)	Brilon	EUR	25	94.86	FC	Building
Egger Forst GmbH (3)	Brilon	EUR	25	94.86	FC	Building
Horatec GmbH	Hövelhof	EUR	69	24.24	EQ	Decorative
Egger Holzwerkstoffe Wismar GmbH & Co. KG (2)	Wismar	EUR	1,026	94.86	FC	Building
Egger Holzwerkstoffe Wismar Beteiligungs GmbH	Wismar	EUR	26	94.86	FC	Building
Egger Kunststoffe GmbH & Co. KG (2)	Gifhorn	EUR	282	94.86	FC	Decorative
Egger Beschichtungswerk Marienmünster Beteiligungs GmbH	Marienmünster	EUR	26	94.86	FC	Decorative
Egger Beschichtungswerk Marienmünster GmbH & Co.KG (2)	Marienmünster	EUR	513	94.86	FC	Decorative
Timberpak GmbH (3)	Lehrte	EUR	25	94.86	FC	Decorative
Egger Holzwerkstoffe Markt Bibart GmbH (3)	Markt Bibart	EUR	300	94.86	FC	Decorative

Company	**Headquarters**	**Currency**	**Nominal capital in thous.**	**Stake in % (1)**	**Type of consolidation**	**Segment**
Egger Laminate Flooring International GmbH & Co. KG (2)	Brilon	EUR	25	94.86	FC	Building
Egger Laminate Flooring International Beteiligungs GmbH	Brilon	EUR	25	94.86	FC	Building
Timberpak Hungary Kft.	Budapest	HUF	25,000	100.00	FC	Decorative
CLEAF S.p.A.	Macherio	EUR	1,830	27.50	EQ	Decorative
Egger Italia S.p.A.	Caorso	EUR	11,750	80.00	FC	Decorative
Cartfer Urbania S.r.l.	Urbania	EUR	10	100.00	FC	Decorative
Egger Biskupiec sp. z o.o.	Biskupiec	PLN	14,872	100.00	FC	Decorative Building
Timberpak PL sp. z. o.o.	Biskupiec	PLN	5	100.00	FC	Decorative
EGGER Romania S.R.L.	Radauti	RON	400,000	100.00	FC	Decorative Building
Egger Technologia S.R.L.	Radauti	RON	15,000	100.00	FC	Decorative Building
Energy Trust S.R.L.	Radauti	RON	3,500	100.00	FC	Building
F.E. Agrar S.R.L.	Radauti	RON	52,911	100.00	FC	Building
OOO Egger Drevprodukt Shuya	Shuya	RUB	1,841,390	100.00	FC	Decorative
OOO Egger Drevprodukt Gagarin	Gagarin	RUB	6,341,055	100.00	FC	Decorative
Egger Wood Products LLC	Linwood	USD	779,000	100.00	FC	Decorative
Timberpak LLC	Linwood	USD	16,650	100.00	FC	Decorative
Egger Argentina SAU	Buenos Aires	ARS	22,652	100.00	FC	Decorative
Panel Plus Co. Ltd.	Bangkok	THB	1,577,029	25.10	EQ	Decorative
Companies not included in the consolidated financial statements:						
Ortswärme St. Johann in Tirol GmbH	St. Johann i.T.	EUR	500	24.67	–	–
Eco 3 Bois SAS	Venissieux	EUR	100	47.45	–	–
Timberpak 31 SAS	Belesta	EUR	50	47.45	–	–
Krause Maschinenbau GmbH	Tuntenhausen	EUR	26	22.78	–	–
Meobelio GmbH	Bad Wünnenberg	EUR	25	71.05	–	–
Gagarin Orman Ürünleri A.S.	Istanbul	TRY	1,175	100.00	–	–
Egger Benelux BV	Kortrijk	EUR	0	100.00	–	–
Fundatia “EGGER”	Radauti	RON	105	100.00	–	–
SEA Wood Holding Ltd.	Bangkok	THB	4,000	100.00	–	–
Fundacja Egger	Biskupiec	PLN	30	100.00	–	–
Egger Scandinavia APS	Tistrup	DKK	200	100.00	–	–
COC Asset Management S.A.U.	Buenos Aires	ARS	300	94.90	–	–
Egger Baltic UAB	Vilnius	EUR	3	100.00	–	–
Egger CZ s.r.o.	Hradec Kralove	CZK	100	100.00	–	–
TOV Egger Holzwerkstoffe	Chernivtsi	UAH	43,737	100.00	–	–
IOOO Egger Drevplit	Minsk	BYN	8	100.00	–	–
Egger Drevplit Kazakhstan Ltd.	Almaty	KZT	2,100	100.00	–	–
Egger Zarzadzanie aktywami sp. z o.o.	Warsaw	PLN	514	100.00	–	–
Egger Holzwerkstoffe Schweiz GmbH	Kriens	CHF	100	100.00	–	–
EGGER Drvni Proizvodi d.o.o. Beograd	Belgrade	RSD	3,174	100.00	–	–
Fritz Egger Kabushiki Kaisha	Tokyo	JPY	5,000	100.00	–	–
Fritz Egger Business Consulting (Shanghai) Co Ltd.	Shanghai	CNY	1,000	100.00	–	–
Egger Southeast Asia Company Limited	Ho Chi Minh City	VND	1,133,000	100.00	–	–
Egger Iberia SL	Mardrid	EUR	20	100.00	–	–
Egger Commercial Development (Shanghai) Co Ltd.	Shanghai	CNY	1,617	100.00	–	–
Egger Greece Single Member Private Company	Melissia	EUR	60	100.00	–	–

FC = Full consolidation
EQ = Equity method

(1) Share of capital based on %.
(2) These subsidiaries elected to use the exemptions provided by § 264b of the German Commercial Code.
(3) These subsidiaries elected to use the exemptions provided by § 264 par. 3 of the German Commercial Code.
(4) The subsidiaries included in the consolidated financial statements elected to use the exemption provided by § 291 of the German Commercial Code, and therefore did not prepare consolidated financial statements or a group management report.

St. Johann in Tirol, July 16, 2026

Thomas Leissing
(Speaker of the Group Management,
(Chief Financial Officer EGGER Group (CFO))

Frank Bölling
(Chief Supply Chain Officer EGGER Group (CSCO))

Michael Egger Jr.
(Chief Sales Officer EGGER Group (CSO))

Hannes Mitterweissacher
(Chief Technology Officer EGGER Group (CTO))

Group Management

GRI Index

GRI Standard	Information	Page	Additional Information in the Context Index	Omission	Reason and Explanation for Omission
User declaration: Egger Holzwerkstoffe GmbH has reported on the information given in this GRI Index for the period from May 1, 2025 to April 30, 2026 in accordance with the GRI Standards in their current version.					
GRI 1 used: GRI principles 2021					
Applicable GRI industry standard: -					

GRI 1: Principles 2021

General Information

The Organization and its Reporting Practices

GRI Standard	Information	Page	Additional Information in the Context Index	Omission	Reason and Explanation for Omission
GRI 2: General Disclosures 2021	2-1 Organization Profile	5	–	–	–
	2-2 Entities Considered in the Organization's Sustainability Reporting	5, 26	See also Chapter 1.1.1 Business Divisions and Market Structure	–	–
	2-3 Reporting Period, Frequency and Contact Point	5	–	–	–
	2-4 Corrections or Restatements of Information	–	In some places in the report, quantitative information differs from the previous report. The amended passages are highlighted and a justification is given in the footnote. Reasons can be a changed calculation method, a goal adjustment or correction of information. The changes have no significant impact on the significance of the data compared to previous reports. In the fall of 2024, the IT division of the Russian plants was spun off. The database for preparing some key figures can therefore not be fully compared with the qualitative requirements for the remaining EGGER plants. The Caorso (Italy) site was fully integrated into the system as of May 1, 2025. Some key figures are therefore not yet available for the comparison years 2023/24 and 2024/25. If this is the case, this is indicated in the footnotes. All key figures that were published on a calendar-year basis (January to December) up to and including the 2023/24 report have been converted to a financial-year basis since the 2024/25 report. Therefore, the first comparative year remains based on the calendar year. Comparability is therefore only possible to a limited extent; both periods relate to 12 months.	–	–
	2-5 External Audit	5	The external auditor is professional, acts independently of the organization and has proven competence in both the subject matter and procedures of the audit. The audit standard is as follows: "Audit in accordance with the International Standard on Assurance Engagements (ISAE 3000) applicable to such engagements." The highest governance body, the EGGER Group Management, represented by Dr. Thomas Leissing as speaker of the Group Management, was involved in the request for an external audit. The audit report can be found at the end of the Financial and Sustainability Report.	–	–

Activities and Employees

GRI Standard	Information	Page	Additional Information in the Context Index	Omission	Reason and Explanation for Omission
GRI 2: General Disclosures 2021	2-6 Activities, Value Chain and Other Business Relationships	4, 6-7, 16-18, 20-21, 82-83	Given the EU sanctions, centralized purchasing activities or support for the Russian sites are no longer carried out. For detailed developments, please also refer to Chapter 2.3 Current Business Development 2025/26 and Chapter 2.5.4 Investments.	–	–
	2-7 Employees	4, 27, 138	a. Total Number of Employees		–

Financial year	2025/26		2024/25		2023/24	
	men	women	men	women	men	women
Total number of employees (1)	9,954	2,030	9,898	1,962	9,706	1,860
of which in AR	442	53	452	51	467	53
of which in AT	1,452	301	1,461	301	1,486	292
of which in DE	2,959	381	2,968	369	2,886	350
of which in FR	819	181	808	183	785	173
of which in IT	267	55	240	38	214	29
of which in PL	438	126	452	118	439	105
of which in RO	725	228	717	224	688	211
of which in RU	964	356	905	317	873	302
of which in TR	746	131	743	135	748	142
of which in UK	774	127	776	126	736	116
of which in US	368	91	362	90	385	85

(1) Definition according to GRI 2-7 individual who is in an employment relationship with the organization.
(2) Note: Employees located overseas are not included in the country distribution.

GRI Standard	Information	Page	Additional Information in the Context Index	Omission	Reason and Explanation for Omission
			b. i. Permanent Employees by Gender and Region	–	–

Financial year	2025/26		2024/25		2023/24	
	men	women	men	women	men	women
Total number of employees	9,954	2,030	9,898	1,962	9,706	1,860
of which permanent employees (1)	9,581	1,922	9,519	1,857	9,351	1,771
of which in AR	431	51	446	50	462	52
of which in AT	1,445	292	1,456	292	1,482	285
of which in DE	2,734	352	2,746	341	2,650	319
of which in FR	782	172	768	171	750	164
of which in IT	254	49	227	37	214	29
of which in PL	394	106	393	97	395	91
of which in RO	707	207	694	200	671	193
of which in RU	960	347	902	308	866	299
of which in TR	746	131	743	134	748	140
of which in UK	759	124	768	125	729	115
of which in US	368	91	362	90	385	85

(1) Definition according to GRI 2-7 employee with a contract for an indeterminate period (i.e., indefinite contract) for full-time or part-time work
(2) Note: Employees located overseas are not included in the country distribution.

			b. ii. Temporary Employees by Gender and Region	–	–

Financial year	2025/26		2024/25		2023/24	
	men	women	men	women	men	women
Total number of employees	9,954	2,030	9,898	1,962	9,706	1,860
of which temporary employees (1)	373	107	379	105	356	88
of which in AR	10	2	6	0	5	1
of which in AT	7	9	5	8	4	7
of which in DE	225	29	223	29	236	31
of which in FR	38	9	40	11	36	10
of which in IT	13	5	13	1	0	0
of which in PL	44	20	60	21	45	14
of which in RO	17	21	23	24	17	18
of which in RU	4	9	3	9	6	3
of which in TR	0	0	0	0	0	2
of which in UK	15	3	8	1	7	1
of which in US	0	0	0	0	0	0

(1) Definition according to GRI 2-7 employee with a contract for a limited period (i.e., fixed term contract) that ends when the specific time period expires, or when the specific task or event that has an attached time estimate is completed (e.g., the end of a project or return of replaced employees)
(2) Note: Employees located overseas are not included in the country distribution.

			b. iii. Employees with Non-Guaranteed Hours by Gender and Region	–	–

Financial year	2025/26		2024/25		2023/24	
	men	women	men	women	men	women
Total number of employees	9,954	2,030	9,898	1,962	9,706	1,860
of which non-guaranteed ours employees (1)	0	0	0	0	0	0
of which in AR	0	0	0	0	0	0
of which in AT	0	0	0	0	0	0
of which in DE	0	0	0	0	0	0
of which in FR	0	0	0	0	0	0
of which in IT	0	0	0	0	0	0
of which in PL	0	0	0	0	0	0
of which in RO	0	0	0	0	0	0
of which in RU	0	0	0	0	0	0
of which in TR	0	0	0	0	0	0
of which in UK	0	0	0	0	0	0
of which in US	0	0	0	0	0	0

(1) Definition according to GRI 2-7 non-guaranteed hours employee who is not guaranteed a minimum or fixed number of working hours per day, week, or month, but who may need to make themselves available for work as required
(2) Note: Employees located overseas are not included in the country distribution.

GRI Standard	Information	Page	Additional Information in the Context Index	Omission	Reason and Explanation for Omission
			b. iv. Full-Time Employees by Gender and Region	–	–

Financial year	2025/26		2024/25		2023/24	
	men	women	men	women	men	women
Total number of employees	9,954	2,030	9,898	1,962	9,706	1,860
of which full-time employees (1)	9,621	1,769	9,596	1,698	9,426	1,511
of which in AR	442	52	451	49	464	51
of which in AT	1,424	207	1,439	205	1,460	150
of which in DE	2,670	254	2,705	245	2,658	201
of which in FR	814	173	804	173	780	163
of which in IT	267	51	238	36	214	29
of which in PL	437	124	451	116	438	91
of which in RO	723	223	714	219	680	203
of which in RU	964	354	904	314	870	301
of which in TR	745	131	741	134	746	122
of which in UK	769	110	770	107	732	116
of which in US	368	91	362	90	385	85

(1) Definition according to GRI 2-7 employee whose working hours per week, month, or year are defined according to national law or practice regarding working time

(2) Note: Employees located overseas are not included in the country distribution.

GRI Standard	Information	Page	Additional Information in the Context Index	Omission	Reason and Explanation for Omission
			b. v. Part-Time Employees by Gender and Region	–	–

Financial year	2025/26		2024/25		2023/24	
	men	women	men	women	men	women
Total number of employees	9,954	2,030	9,898	1,962	9,706	1,860
of which part-time employees (1)	350	379	307	371	279	350
of which in AR	0	2	1	2	3	2
of which in AT	41	143	32	146	26	143
of which in DE	285	175	252	166	228	149
of which in FR	6	11	5	10	5	10
of which in IT	1	5	2	3	0	0
of which in PL	1	3	1	3	1	14
of which in RO	6	12	5	13	8	8
of which in RU	0	2	1	3	3	1
of which in TR	3	2	3	1	2	20
of which in UK	8	24	5	23	4	1
of which in US	0	0	0	0	0	0

(1) Definition according to GRI 2-7
employee whose working hours per week, month, or year are less than the number of working hours for full-time employees

(2) Note: Employees located overseas are not included in the country distribution.

GRI Standard	Information	Page	Additional Information in the Context Index	Omission	Reason and Explanation for Omission
				–	–
			e. No significant fluctuations in numbers could be observed during the reporting period.	–	–
	2-8 Workers Who Are Not Employees	138	a. i. and ii. External loan workers: We work with loan workers mainly in the areas of Production and Logistics. We have significantly reduced the number of loan workers in recent years and have opted for permanent employment where there is a permanent workload. Works contracts: Mainly in the areas of Canteen, Cleaning, Maintenance and Plant Security.	–	–
			b. ii. The figures refer to the end of the reporting period, as at April 30, 2026. Only salaried employees are included. The table “Internal and External Employees” (Chapter 1.4.2 Workforce) maps both categories.	–	–
			c. No significant fluctuations in numbers could be observed during the reporting period. Only during the respective major maintenance can there be an increased number of works contracts.	–	–
Governance					
GRI 2: General Disclosures 2021	2-9 Governance Structure and Composition	26, 50-51	a. and b. The Supervisory Board and the Audit Committee have been defined as governance bodies. The Supervisory Board has an Audit Committee (Chairman: Univ.-Prof. Dr. Ewald Aschauer; members: Walter Schiegl, Dr. Robert Briem) and a Remuneration Committee (members: Walter Schiegl, Univ.-Prof. Dr. Ewald Aschauer, Alfred Wurmbrand).	–	–

GRI Standard	Information	Page	Additional Information in the Context Index	Omission	Reason and Explanation for Omission
			c. i. - iii. The Management Board (Group Management) of the ultimate parent company, Egger Holzwerkstoffe GmbH, consists of Dr. Thomas Leissing (Chief Financial Officer EGGER Group (CFO) and Speaker of the Group Management, since 2005), Frank Bölling (Chief Supply Chain Officer EGGER Group (CSCO), since 2022), Michael Egger Jr. (Chief Sales Officer EGGER Group (CSO), since 2022) and Hannes Mitterweissacher (Chief Technology Officer EGGER Group (CTO), since 2022). The Supervisory Board supports the Managing Board on strategic issues. The Supervisory Board consists of the following members: Walter Schiegl (Chair, independent, since 2025), Dr. Robert Briem (since 2017), Univ.-Prof. Dr. Ewald Aschauer (Chairman of the Audit Committee, independent, since 2018), Michael Stiehl (independent, since 2018), and Alfred Wurmbrand (independent, since 2019). v. Gender: 100% male vi. underrepresented social groups: Not represented vii. Competencies relevant to the impact of the organization: The members of the Supervisory Board have in-depth knowledge in their respective specialist areas. Together they ensure that the Supervisory Board has all the necessary competencies.	c.iv. c.viii.	Restrictions due to a duty of confidentiality. No disclosure is made for confidentiality reasons. Not applicable: Business form does not provide for this.
	2-10 Nomination and Selection of the Highest Governance Body	26	a. The highest governance body is the Group Management and the Supervisory Board. The Supervisory Board has an Audit Committee and a Remuneration Committee. The Supervisory Board is appointed by the shareholders' meeting of Egger Holzwerkstoffe GmbH. The Supervisory Board is responsible for the conclusion, amendment as well as termination of a Managing Director's contract. Group Management and the Supervisory Board are each appointed by the shareholders' meeting of Egger Holzwerkstoffe GmbH, as provided by law. The Audit Committee and Remuneration Committee is composed of the members of the Supervisory Board, as provided by law.	–	–
			b. There are no abstractly defined selection criteria beyond the legal requirements. The selection criteria are always weighed for the decision in each individual case. i. Views of the stakeholders (including shareholders): The views of the shareholders are implemented in accordance with the principles of the articles of association. ii. Diversity: Not a decision-making criterion iii. Independence: The composition of the Supervisory Board reflects a mix of predominantly independent members and thus demonstrates consideration of the shareholders' independence criterion. iv. Competencies relevant to the impact of the organization: Not relevant: Ongoing consideration is given to which competencies are required on the Supervisory Board or Group Management and whether these already exist.	–	–
	2-11 Chair of the Highest Governance Body	26	Group Management consists of Dr. Thomas Leissing (Chief Financial Officer EGGER Group (CFO)), Frank Bölling (Chief Supply Chain Officer EGGER Group (CSCO)), Michael Egger Jr. (Chief Sales Officer EGGER Group (CSO)) and Hannes Mitterweissacher (Chief Technology Officer EGGER Group (CTO)). This is the highest level of management and fulfills the executive function. The Supervisory Board, in turn, does not consist of any executives within the company.	–	–
			a. The Corporate Sustainability Reporting department can bring up topics at any time as part of the Jour fixe with the Head of Corporate Accounting/Controlling. The Supervisory Board meets four times a year and receives a monthly report. It participates in strategies related to sustainable development. Every major investment must be approved by the Supervisory Board. See Chapter 1.4.1 Organizational and Management Structure.	–	–
			b. Supervision and management are separate. The Supervisory Board consists of non-executive members and oversees the Executive Board. Therefore, there is no conflict of interest.	–	–
	2-12 Role of the Highest Governance Body in Overseeing the Management of Impacts	50-51	a. The composition of the Sustainability Board was adjusted. Moreover, the Corporate Sustainability Reporting department can bring up topics at any time as part of the Jour fixe with the Head of Corporate Accounting/Controlling. The Supervisory Board meets four times a year and receives a monthly report. It participates in strategies related to sustainable development. Every major investment must be approved by the Supervisory Board. See Chapter 1.4.1 Organizational and Management Structure.	–	–
			b. The highest governance body is aware of the organization's environmental, economic and social impacts. Key sustainability topics and risks were communicated to and discussed by the highest level of management following their identification. i. Dialog was held with all stakeholder groups during the identification process (see Stakeholder Approach and Stakeholder Involvement). ii. The results are known, areas for action have been discussed with the Corporate Sustainability Reporting department, and a process for goal and action development has been initiated.	–	–
			c. The management approach and the status of object achievement for the respective topics are reviewed annually by specialist departments. Changes are communicated to the Group Management. In the case of (half-)annual financial statements, there are Audit Committee meetings attended by members of the Supervisory Board. One topic arising from the internal control system (ICS) is always on the agenda.	–	–
	2-13 Delegation of Responsibility for Managing Impacts	26, 50-51	a. The Supervisory Board delegates to the Group Management. The Group Management consists of four members who are responsible for the different areas of expertise. i. and ii. The management of the individual sustainability aspects is the responsibility of the Group managers of the respective specialist departments. In addition, a Sustainability Board was established, which is made up of various specialist departments and includes all key departments.	–	–
			b. Reports are made at least annually to the highest governance body concerning the management of organizational impacts. If necessary, this can be done at any time. The Sustainability Board also has regular meetings. Relevant topics are brought to the Supervisory Board via the CFO if required. The Sustainability Report is reviewed by the Audit Committee.	–	–

GRI Standard	Information	Page	Additional Information in the Context Index	Omission	Reason and Explanation for Omission
	2-14 Role of the Highest Governance Body in Sustainability Reporting	50-51	The highest governance body is responsible for the information reported. Both the Group Management and the Supervisory Board receive the Sustainability Report for review prior to publication.	–	–
	2-15 Conflicts of Interest	–	a. For Group Management and the Supervisory Board, the rules relating to conflicts of interest are in the rules of procedure. The process is not further disclosed here.	–	–
			b. The disclosure obligations set out in the rules of procedure are only used to fulfill any disclosure obligations that may exist by law. Conflicts of interest in relation to i. - iv. are not disclosed. i. Membership of several Committees/Controlling Bodies ii. Cross-Shareholding with Suppliers and Other Stakeholders iii. Existence of Majority Shareholders iv. Related Parties, their Relationships, Transactions and Outstanding Invoices	i. - iv.	Restrictions due to a duty of confidentiality. Conflicts of interest relating to i-iv are not disclosed.
	2-16 Communication of Critical Concerns	127-128, 154-156	a. EGGER has established a whistleblowing system (SpeakUp). Employees, suppliers, customers, and other third parties can use this whistleblower platform to report suspected misconduct or concerns. Contact with the whistleblower platform is anonymous. The Report Manager is the divisional CFO. They report annually to the Corporate Tax/Legal/Compliance department. This department in turn reports to the Group CFO, Dr. Thomas Leissing, as part of the annual Compliance Report. KPMG then receives the report for review.	–	–
			b. Es gab 21 Fälle.	–	–
	2-17 Collective Knowledge of the Highest Governance Body	51-52	The internal business processes of Egger Holzwerkstoffe GmbH are designed for sustainable management in the sense of a family business. This also includes the inclusion of stakeholder concerns with regard to economic and sustainable topics. To this end, the Supervisory Board and Group Management receive feedback and input through discussions with various stakeholder groups such as customers and investors. Accordingly, the highest governance bodies of EGGER Holzwerkstoffe GmbH continue to develop their collective knowledge around sustainability aspects relevant to the company.	–	–
	2-18 Evaluation of the Performance of the Highest Governance Body	–	a. The success of EGGER Holzwerkstoffe GmbH is based on the fact that the Supervisory Board and Group Management pursue a long-term perspective. Sustainability aspects are an integral part of this performance assessment (e.g., joining the UN Global Compact, ongoing revision of the Supplier Code of Conduct). Due to the integration of these concerns into the business model of Egger Holzwerkstoffe GmbH, there is no separate, formal procedure for evaluating the performance of the Group Management in this regard.	–	–
			b.- c. n/a		
	2-19 Remuneration Policies	26	a. There is a remuneration policy for managers from top management to shift supervisors, but none for the Supervisory Board. Note (42) Related Party Transactions reports the salaries (fixed and variable remuneration) of the 30 EGGER Key Management Personnel (Group Management, division management, staff functions with high operational responsibility).	–	–
			b. Currently, there is no variable remuneration for Managers, Group Management, or Supervisory Board members (incentive payments) linked to the achievement of sustainability targets.	–	–
	2-20 Process to Determine Remuneration	–	a. There is a remuneration policy. It is confidential. i. - iii. Matters relating to the remuneration of Group Management are regulated by the Supervisory Board as part of the Remuneration Committee.	a.	Restrictions due to a duty of confidentiality. The remuneration policy is confidential.
			b. Not applicable	–	–

GRI Standard	Information	Page	Additional Information in the Context Index	Omission	Reason and Explanation for Omission
	2-21 Annual Total Compensation Ratio	–	a. Ratio of the total annual compensation for the organization's highest-paid individual to the median total annual compensation for all employees (excluding the highest-paid individual)	–	–

Financial year	2025/26	2024/25	2023/24
Ratio of highest paid person to median compensation			
AR	8.4	9.8	11.6
AT	6.9	5.5	5.9
DE	5.6	6.1	6.3
FR	6.1	6.1	5.6
IT	4.8	–	–
PL	9.0	9.5	8.8
RO	16.3	15.5	14.7
RU	15.9	16.5	26.2
TR	13.0	14.8	18.0
UK	8.0	8.0	8.2
US	7.8	8.1	6.9

b. Ratio of the percentage increase in total annual compensation for the highest-paid individual in the organization to the median percentage increase in total annual compensation for all employees (excluding the highest-paid individual)

Financial year	2025/26	2024/25	2023/24
Ratio of increase of highest paid person to median increase of total annual remuneration			
AR	1.0	1.0	1.0
AT	0.2	1.0	1.0
DE	1.0	1.0	4.4
FR	1.0	3.2	1.6
IT	1.0	–	
PL	1.0	1.7	0.8
RO	0.6	2.6	1.5
RU	0.9	2.2	0.3
TR	0.1	0.1	0.1
UK	0.6	1.3	2.6
US	1.0	1.8	1.4

GRI Standard	Information	Page	Additional Information in the Context Index	Omission	Reason and Explanation for Omission
Strategy, Policies and Practices					
GRI 2: General Disclosures 2021	2-22 Statement on Implementation of the Sustainable Development Strategy	26, 50-51	–	–	–
	2-23 Policy Commitments		a. With our Code of Conduct (also see Code of Conduct in Chapter 3.5.1 Our Compliance Strategy) as well as our commitment to the UN Global Compact, we acknowledge and commit to the principles of responsible behavior in our company. In addition, our Supplier Code of Conduct clarifies our expectations towards our suppliers along the supply chain. In addition, a Human Rights Policy Statement is in place. Basic ethical considerations are part of our idea evaluation in the systematic innovation process. Environmental aspects and risks are assessed annually at site level as part of the certified environmental management system. Risks to the integrity of employees in the area of work safety management are regularly recorded and evaluated in the audit and action management module of the integrated management system. In risk areas for corruption, we are increasingly focusing on the purchase of certified wood. b. A Human Rights Policy Statement was published in May 2024. The updated version from April 2026 is available on the website. c. - f. –	–	–
	2-24 Embedding Policy Commitments	50-51	EGGER is aware of its responsible business conduct. The implementation of the obligations is distributed on several levels within the organization and is anchored in the EMS. Guidelines at group level (VRGs) and local laws set the framework for this. In addition, these topics are addressed in the Sustainability Report, e.g., compliance training.	–	–
	2-25 Processes to Remediate Negative Impacts	–	See "Management Approach" in the respective chapters	–	–
	2-26 Mechanisms for Seeking Advice and Raising Concerns	155-156	Individuals can contact the Corporate Sustainability Reporting department via the publicly available phone number and email address provided on the website and in the Financial and Sustainability Report. Confidential information can be submitted via the Whistleblower Platform.	–	–
	2-27 Compliance with laws and regulations	154-159	a. Total number of cases involving violations of laws/regulations: zero i. Number of cases resulting in fines: zero ii. Number of instances of non-monetary sanctions: zero	–	–
			b. Total number and monetary value of fines paid during the reporting period for violations of laws and regulations: zero i. Fines 2024/25: zero ii. Fines 2023/24: zero	–	–
			c. Type of significant instances of non-compliance: n/a	–	–
			d. No significant instances of non-compliance were determined.	–	–
	2-28 Membership Associations	56	–	–	–
Stakeholder Engagement					
GRI 2: General Disclosures 2021	2-29 Approach to Stakeholder Engagement	51-52	–	–	–
	2-30 Collective Bargaining Agreements	–	a. Approximately 20.5% of total employees are covered by collective bargaining agreements.	–	–
			b. We are subject to collective bargaining agreements in Austria, Italy, and Argentina. In Germany we adopt the collective agreement of the wood and plastics processing industry. In all other countries, salary adjustments are determined by the representatives of EGGER and the Works Council, or often by EGGER alone. Our goal is always to offer attractive wages and salaries in the respective labor market so that our employees do not lose purchasing power.	–	–

Determining Material Topics

GRI 3: Material Topics 2021	3-1 Process to Determine Material Topics	53-55	Stakeholder groups: owners, Supervisory Board, employees, suppliers, customers, public & civil society, neighbors & citizens' initiatives, banks, authorities & legislators	–	–
	3-2 List of Material Topics	53-55	Instead of a list, the topics are presented in a matrix.	–	–

Material Topics

Products from Renewable Raw Materials

GRI 3: Material Topics 2021	3-3 Management of Material Topics	95, 97	See "Approach"; d. and e. Stakeholder engagement and communication are described in Chapter 3.1.2 Stakeholder approach. A stakeholder survey has been conducted in 2023/24.	–	–
GRI 301: Materials 2016	301-1 Materials Used by Weight or Volume	96, 107	–	–	–
	301-2 Recycled Input Materials Used	–	Apart from wood, no recycled input materials have been used so far.	–	–
	301-3 Reclaimed Products and their Packaging Materials	96, 108-109, 113-115	–	–	–
Other Topic-Specific Disclosures	Carbon storage in our products	97	–	–	–

GRI Standard	Information	Page	Additional Information in the Context Index	Omission	Reason and Explanation for Omission
Use of Wood from Sustainable Sources and Recycled Material					
GRI 3: Material Topics 2021	3-3 Management of Material Topics	96, 98, 106, 109	See "Approach"; d. and e. Stakeholder engagement and communication are described in Chapter 3.1.2 Stakeholder Approach. A stakeholder survey has been conducted in 2023/24. Components of the management approach for direct relationships with suppliers that are relevant for assessing target achievement: Controlling system in wood purchasing – direct business relationships as KPI; regular analyses of supply chain depth by Product Management (certification); standard report in the half-yearly meetings of Wood Purchasing (Plant/Purchasing Manager with Wood Purchasing Corporate Services); implementation is the responsibility of the Purchasing Managers, controlling is the responsibility of Wood Purchasing Corporate Services.	–	–
GRI 301: Materials 2016	301-1 Materials Used by Weight or Volume	96	–	–	–
	301-2 Recycled Input Materials Used	107	–	–	–
	301-3 Reclaimed Products and their Packaging Materials	107, 114	–	–	–
Other Topic-Specific Disclosures	Directly Purchased Wood	101	–	–	–
Other Topic-Specific Disclosures	Certification Share in Fresh Wood	102	–	–	–
The Safety of the Products for Human Health					
GRI 3: Material Topics 2021	3-3 Management of Material Topics	148-149	See "Approach"; d. and e. Stakeholder engagement and communication are described in Chapter 3.1.2 Stakeholder approach. A stakeholder survey has been conducted in 2023/24.	–	–
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the Health and Safety Impacts of Product and Service Categories	148-150	a. For our wood-based products, 100% of the products in the manufacture of which formaldehyde is used meet the requirements of the respective emission class and are tested accordingly. 100% of the products in the production of which post-consumer recycling wood is used are also tested. For our remaining products, we do not systematically check for improvement potentials in the sense of this GRI standard.	–	–
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	148-150	Our strict quality system process allows us to continuously monitor formaldehyde levels and take clear measures should any exceedance occur. Products that are outside the specifications or limit values are never delivered.	–	–
Other Topic-Specific Disclosures	Produced Raw Boards According to Emission Class	150	–	–	–
Durability and Recyclability of Products					
GRI 3: Material Topics 2021	3-3 Management of Material Topics	108	See "Approach"; d. and e. Stakeholder engagement and communication are described in Chapter 3.1.2 Stakeholder approach. A stakeholder survey has been conducted in 2023/24.	–	–
Other Topic-Specific Disclosures	Recyclability of the EGGER Product Portfolio	109	–	–	–
Material Efficiency and Waste Prevention					
GRI 3: Material Topics 2021	3-3 Management of Material Topics	115	See "Approach"; d. and e. Stakeholder engagement and communication are described in Chapter 3.1.2 Stakeholder approach. A stakeholder survey has been conducted in 2023/24.	–	–
GRI 306: Waste 2020	306-1 Waste Generation and Significant Waste-Related Impacts	116-117	–	–	–
	306-2 Management of Significant Waste-Related Impacts	116-117	–	–	–
	306-3 Waste Generated	116-117	–	–	–
	306-4 Waste Diverted from Disposal	116-117	d. 100% of the waste diverted from disposal is treated on-site	–	–
	306-5 Waste Directed to Disposal	116-117	d. 100% of the waste directed to disposal is treated off-site	–	–.
Climate Protection, Energy Efficiency, Renewable Energies in Production					
GRI 3: Material Topics 2021	3-3 Management of Material Topics	74, 77, 79	See "Approach"; d. and e. Stakeholder engagement and communication are described in Chapter 3.1.2 Stakeholder approach. A stakeholder survey has been conducted in 2023/24.	–	–
GRI 302: Energy 2016	302-1 Energy Consumption within the Organization	77	–	c. i - iv.	Information not available. There are plans for a better database to be created in the next 2-3 years.
	302-2 Energy Consumption outside of the Organization	–	–	a. - c.	Information not available. There are plans for a better database to be created in the next 2-3 years.
	302-3 Energy Intensity	77	–	–	–
	302-4 Reduction of Energy Consumption	77-78	See measures in Chapter 3.2.2 "Climate Protection, Energy Efficiency, Renewable Energies in Production"	a. - d.	Informationen unvollständig. Daten werden nur für ISO50001-zertifizierte Standorte methodisch erfasst. Eine vollumfängliche Erfassung ist für die nächsten 2-3 Jahre geplant.
	302-5 Reductions in Energy Requirements of Products and Services	–	–	a. - c.	Not applicable. The products we sell do not consume energy.
GRI 305: Emissions 2016	305-1 Direct GHG Emissions (Scope 1)	80	Base year: 2022; emission factors according to the GHG Protocol (diesel, natural gas, heating oil, LPG). Data sources: IPCC 2006 Guidelines for National Greenhouse Gas Inventories, Ember Energy database, US EPA eGRID database, Bureau of Energy, Ministry of Economic Affairs in Taiwan, US EPA Climate Leaders, Guidelines to DEFRA's/DECC's Greenhouse Gas Conversion Factors for Company Reporting, and own empirically determined data in accordance with EU ETS requirements (renewable fuels). In addition to CO_2, greenhouse gases such as F-gases, methane and nitrous oxide are also included.	–	–
	305-2 Indirect Energy-Related GHG Emissions (Scope 2))	80	Base year: 2022	–	–
	305-3 Other Indirect (Scope 3) GHG Emissions	80	–	–	–
	305-4 GHG Emissions Intensity	–	–	–	Information not available. There are plans for a better database to be created in the next 2-3 years.

GRI Standard	Information	Page	Additional Information in the Context Index	Omission	Reason and Explanation for Omission
	305-5 Reduction of GHG Emissions	79-81	See measures in Chapter 3.2.2 "Climate Protection, Energy Efficiency, Renewable Energies in Production"	a. - e.	Information not available. There are plans for a better database to be created in the next 2-3 years.
	305-6 Emissions of Ozone-Depleting Substances (ODS)	–	–	a. - d.	Not applicable. No ozone-depleting substances (ODS) are used in our products.
	305-7 Nitrogen Oxides (NOx), Sulfur Oxides (SOx), and Other Significant Air Emissions a. i., b., c.	85	No emission factors were used to calculate the NOx emissions. The information is based on measurements.	a. ii. - vii.	Information not available. There are plans for a better database to be created in the next 2-3 years.
Other Topic-Specific Disclosures	Truck Capacity Utilization	82	–	–	–
Other Topic-Specific Disclosures	Electric Vehicles in the EGGER Motor Vehicle Fleet	82	–	–	–

Site Emissions (Pollutants, Noise and Odor)

GRI Standard	Information	Page	Additional Information in the Context Index	Omission	Reason and Explanation for Omission
GRI 3: Material Topics 2021	3-3 Management of Material Topics	84	See "Approach"; d. and e. Stakeholder engagement and communication are described in Chapter 3.1.2 Stakeholder approach. A stakeholder survey has been conducted in 2023/24. Umweltmanagementsystem: Siehe ergänzende Angabe bei Kapitel 3.2.9 Materialeffizienz and Abfallvermeidung	–	–
GRI 305: Emissions 2016	305-1 Direct GHG Emissions (Scope 1)	80	–	–	–
	305-2 Indirect Energy-Related GHG Emissions (Scope 2))	80	Base year: 2022	–	–
	305-3 Other Indirect (Scope 3) GHG Emissions	80	–	–	–
	305-4 GHG Emissions Intensity	–	–	–	–
	305-5 Reduction of GHG Emissions	79-81	See measures in Chapter 3.2.2 "Climate Protection, Energy Efficiency, Renewable Energies in Production"	–	–
	305-6 Emissions of Ozone-Depleting Substances (ODS)	–	a. d. No ozone-depleting substances are produced, exported or imported.	–	–
	305-7 Nitrogen Oxides (NOx), Sulfur Oxides (SOx), and Other Significant Air Emissions a. i., b., c.	85	No emission factors were used to calculate the NOx emissions. The information is based on measurements.	a. ii. - vii.	Information not available. There are plans for a better database to be created in the next 2-3 years.

Water Cycle and Rainwater Utilization

GRI Standard	Information	Page	Additional Information in the Context Index	Omission	Reason and Explanation for Omission
GRI 3: Material Topics 2021	3-3 Management of Material Topics	62-63, 88, 90,	See "Approach"; d. and e. Stakeholder engagement and communication are described in Chapter 3.2.1 Stakeholder Approach. A stakeholder survey has been conducted in 2023/24. Environmental management system: See additional information under "Material Efficiency and Waste Avoidance"	–	–
GRI 303: Water and Waste Water 2018	303-1 Interactions with Water as a Shared Resource	62-63, 88-89, 90	–	–	–
	303-2 Management of Water Recirculation-Related Impacts	–	We do not follow a Group standard for the quality of effluent discharge; local laws apply.	–	–
	303-3 Water Withdrawal	89	–	c.	Information not available. There are plans for a better database to be created in the next 2-3 years.
	303-4 Water Recirculation	89	–	b. - e.	Information not available. There are plans for a better database to be created in the next 2-3 years.
	303-5 Water Consumption	89	–	b. - d.	Information not available. There are plans for a better database to be created in the next 2-3 years.

Occupational Safety and Health Protection

GRI Standard	Information	Page	Additional Information in the Context Index	Omission	Reason and Explanation for Omission
GRI 3: Material Topics 2021	3-3 Management of Material Topics	120-121, 123	See "Approach"; d. and e. Stakeholder engagement and communication are described in Chapter 3.1.2 Stakeholder approach. A stakeholder survey was conducted again in 2023/24. Work-related hazards: Hazards are determined internally in the plant on the basis of local legal requirements using a workplace evaluation. Based on this assessment, measures are defined where required according to the STOP principle: - Substitution before - Technical measures before - Organizational measures before - Personal measures	–	–

GRI Standard	Information	Page	Additional Information in the Context Index	Omission	Reason and Explanation for Omission
GRI 403: Occupational Safety and Health Protection 2018	403-1 Occupational Safety and Health Protection Management System	119	a. i. The occupational safety and health protection management system at EGGER is a voluntary service. It was not introduced due to legal requirements. ii. The EGGER occupational safety and health protection management system uses ISO 45001 as a guideline. For certified sites, ISO 45001 is a mandatory requirement.	–	–
	403-2 Hazard Identification, Risk Assessment and Incident Investigation	119-121	a. A Group standard for risk assessment specifies that at least the risk number (impact, frequency and probability) and the risk matrix (frequency and severity) are used to assess risks. i. Use of trained occupational safety specialists who identify and monitor risks alongside the area managers.	–	–
			b. and c. Work-related hazards and dangerous situations can be reported by employees through the following channels: via a button in the main menu of the Intranet, in the incident management interface of the integrated management system, or to a mailbox set up for this purpose. The procedural guideline on the Health & Safety Group Standard states that any report of near misses will be responded to in a timely and appreciative manner.	–	–
			c. In addition to the above channels, training on hazards and risks associated with employees' work must ensure competence in withdrawing oneself from immediate and first-response hazardous situations.	–	–
			d. In the event of incidents with a risk of injury greater than or equal to NACA III, a follow-up investigation will be conducted by the plant's work safety specialist and documented in a standardized accident information exchange template. The documentation is commented on by the Competence Center Occupational Safety and sent out to all members of the Safety Board and all Health and Safety Managers of the plants to ensure that necessary countermeasures are taken	–	–
	403-3 Occupational Health Services	124	The qualification of medical services is based on local or statutory regulations. Our employees have access to these services at all times during standard opening hours.	–	–
	403-4 Worker Participation, Consultation and Communication on Occupational Safety and Health Protection	119	a. Notices in the plants and contact with the respective Health and Safety Manager of the plant. External parties can also make a report at any time via safe@egger.com.	–	–
			Only employees from the Decorative and Building divisions are represented on the Group Safety Board. Employees from forestry and recycling processing activities are excluded since they follow independent safety activities. There is a Group guideline for safety boards/health and safety committees at site level. This includes recommendations for the establishment, composition, responsibilities and frequency of the institution. The guide recommends including the Works Council as a permanent representative on the plant safety board.	–	–
	403-5 Worker Training on Occupational Safety and Health Protection	122	–	–	–
	403-6 Promotion of Employees' Health	123-124	–	–	–
	403-7 Prevention and Mitigation of Occupational Safety and Health Protection Impacts Directly Linked by Business Relationships	120-122	–	–	–
	403-8 Workers Covered by a Occupational Safety and Health Protection Management System	119	The occupational safety and health protection management system and the associated rules are valid for every person who enters an EGGER plant.	–	–
	403-9 Work-Related Injuries	122	a.iv. The three most frequent types of incidents, in descending order, are: accidents while walking due to tripping/slipping, accidents related to production equipment, and accidents caused by falling objects.	a. and b.	a. i.,ii., iii., v. and b. i., ii., iii., v. Restrictions due to confidentiality obligations. The absolute number of accidents and hours worked is not reported for confidentiality reasons, as otherwise a back-calculation to productive hours can be made, which is not desirable for competition reasons.
			b. The number of accidents involving external employees for the 2025/26 financial year, for whom no working hours are recorded, amounted to 10. There were no fatalities. In 2024/25, there were no fatalities and 23 accidents.	–	–
			c. Work-related hazards are mainly LOTO (Lockout Tagout), work at heights, as well as vehicles and traffic. Communication takes place via incident communication in each case. i. Establish appropriate Group standards, workplace evaluations and countermeasures.	–	–
			f. All external parties whose work hours could not be recorded were excluded in order not to distort the accident rate (e.g., visitors and truck drivers)	–	–
	403-10 Work-Related Ill Health	–	–	a. - e.	Information not available. There are plans for a better database to be created in the next 2-3 years.
Other Topic-Specific Disclosures	Health Quota	123	–	–	–

Equal Opportunities and Diversity

GRI Standard	Information	Page	Additional Information in the Context Index	Omission	Reason and Explanation for Omission
GRI 3: Material Topics 2021	3-3 Management of Material Topics	125-126, 128	See "Approach"; d. and e. Stakeholder engagement and communication are described in Chapter 3.1.2 Stakeholder approach. A stakeholder survey has been conducted in 2023/24.	–	–
GRI 405: Diversity and Equal Opportunities 2016	405-1 Diversity of Governance Bodies and Employees	125-127	a. i. The highest governance body, the EGGER Group Management and the Supervisory Board, is 100% male (as of 30.04.2026). ii. The highest governance body, the EGGER Group Management and the Supervisory Board, consists of 20% members aged between 30 and 50 years and 80% members aged over 50 years (as of 30.04.2026). a. iii. no data provided	–	–
				–	–

Financial year	2025/26		2024/25		2023/2024	
	male	female	male	female	male	female
Workers						
‹ 30 years	1,465	109	1,463	92	1,455	100
30-50 years	3,621	305	3,659	400	3,539	290
› 50 years	1,589	96	1.572	68	1.557	73
Staff (no manager)						
‹ 30 years	322	298	356	307	322	279
30-50 years	1,110	784	1,045	677	1,024	715
› 50 years	454	228	411	208	394	199
Staff - Manager						
‹ 30 years	35	12	42	12	58	14
30-50 years	938	179	935	171	960	162
› 50 years	435	33	415	26	396	29

GRI Standard	Information	Page	Additional Information in the Context Index	Omission	Reason and Explanation for Omission
	405-2 Ratio of Basic Salary and Remuneration of Women to Men	–	Ratio of the basic salary (unadjusted) of women to men (includes all employees who were active as of 30.04.2026)	–	–

Country (1)	Day Worker	Shift Worker	Administrator	Specialists	Experts	Team- / Shift Leader	Department Manager	Top-Management
AR	0.69	0.93	0.93	1.00	–(2)	0.92	0.79	–(2)
AT	0.79	0.93	1.01	0.94	0.88	1.15	0.85	0.83
DE	0.86	0.94	0.90	0.91	0.88	1.27	0.96	0.88
IT	–(2)	0.88	0.92	0.90	0.95	0.95	–(2)	–(2)
FR	0.92	0.99	1.02	0.97	1.03	1.09	0.98	–(2)
PL	–(2)	0.92	–(2)	0.93	0.92	1.24	0.96	–(2)
RO	0.94	0.97	1.05	0.88	0.83	1.19	0.91	–(2)
RU	0.89	0.90	0.87	0.83	0.99	0.99	0.69	–(2)
TR	0.78	0.86	0.84	0.90	–(2)	1.45	1.00	–(2)
UK	0.82	0.85	0.82	0.88	0.88	0.92	0.94	–(2)
US	0.79	0.89	0.77	0.85	1.09	0.97	–(2)	–(2)

(1) All values include the basic payment of all employees.

(2) Cluster with less than 3 employees are not shown because of data privacy.

GRI Standard	Information	Page	Additional Information in the Context Index	Omission	Reason and Explanation for Omission
Further Training and Promotion Opportunities					
GRI 3: Material Topics 2021	3-3 Management of Material Topics	130-131	See "Approach"; d. and e. Stakeholder engagement and communication are described in Chapter 3.1.2 Stakeholder approach. A stakeholder survey has been conducted in 2023/24. Bewertung der Wirksamkeit des Managementansatzes über Kennzahlenerhebung, Gleichbehandlung in der Bezahlung, Inklusion von Schwerbehinderten, Fluktuation, Altersstruktur, Frauenquote	–	–
GRI 404: Further Training and Education 2016	404-1 Average Number of Further Training Hours Per Year Per Employee	133	–	–	–
	404-2 Programs for Upgrading Employee Skills and Transition Assistance Programs	132-133	–	b.	Information not available. There are plans for a better database to be created in the next 2-3 years.
	404-3 Percentage of Employees Receiving Regular Performance and Career Development Reviews		a. Employee reviews are currently only conducted for employees in the central system. For workers, there are partly local development discussions/team discussions, etc., but no record of them in a system.	–	–
Other Topic-Specific Disclosures	Number of Apprentices and Training Ratio	130	–	–	–
Other Topic-Specific Disclosures	Quota of Summer Jobs, Internships, Diploma Theses	130	–	–	–
Other Topic-Specific Disclosures	Participation in Training	133	Siehe 404-1	–	–
Other Topic-Specific Disclosures	Internal Appointments to Management Functions	132	–	–	–
Employee Satisfaction					
GRI 3: Material Topics 2021	3-3 Management of Material Topics	134	See "Approach"; d. and e. Stakeholder engagement and communication are described in Chapter 3.1.2 Stakeholder approach. A stakeholder survey has been conducted in 2023/24.	–	–
401: Employment 2016	401-1 New Employee Hires and Employee Turnover	–	a. New hires by age group	–	–

Financial year	**2025/26**	
	quantity	**instalment**
Total new entrants [1]	1,313	
of which ‹ 30 y.o.	636	48%
of which 30-50 y.o.	572	44%
of which › 50 y.o.	105	8%

(1) The quota is based on the annual average headcount.

a. New hires by gender – –

Financial year	**2025/26**	
	quantity	**instalment**
Total new entrants [1]	1,313	
of which men	984	75%
of which women	329	25%

(1) The quota is based on the annual average headcount.

\- a. New hires by country – –

Financial year	**2025/26**	
	quantity	**instalment**
Total new starters [1]	1,313	
of which in AR	50	4%
of which in AT	175	13%
of which in DE	307	23%
of which in FR	93	7%
of which in IT	66	5%
of which in PL	52	4%
of which in RO	89	7%
of which in RU	123	9%
of which in TR	133	10%
of which in UK	109	8%
of which in US	116	9%

(1) The quota is based on the annual average headcount.

b. Turnover by age group – –

Financial year	**2025/26**	**2024/25**	**2023/24**
Employee-related turnover number and rate [1]	553 (4.5 %)	574 (4.7 %)	673 (5.6 %)
by age group ‹ 30 y.o.	198 (8.1 %)	222 (13.2 %)	240 (9.8 %)
by age group 30-50 y.o.	305 (4.3 %)	291 (3.6 %)	374 (5.5 %)
by age group › 50 y.o.	50 (1.7 %)	61 (1.9 %)	59 (2.2 %)

GRI Standard	Information	Page	Additional Information in the Context Index	Omission	Reason and Explanation for Omission
			b. Turnover by gender	–	–

Financial year	2025/26		2024/25		2023/24	
	male	female	male	female	male	female
Employee-related turnover by gender (in %) (1) (2)	450 (4.4 %)	103 (4.6 %)	450 (4.8 %)	124 (5.0 %)	557 (5.6 %)	116 (5.8 %)
Employer-related turnover by gender (in %) (1) (3)	434 (4.2 %)	76 (3.4 %)	476 (4.9 %)	80 (3.8 %)	442 (4.4 %)	68 (3.4 %)

(1) The quota is based on the annual average headcount.
(2) Employee-related fluctuation is the voluntary departure by employees.
(3) Employer-related fluctuation is composed of terminations and expiring temporary contracts.

			b. Turnover by country	–	–

Financial year	2025/26	2024/25	2023/24
Employee-related turnover (1) (2) total	4.5%	4.7%	5.6 %
of which in AR	2.0%	3.5%	1.7 %
of which in AT	5.0%	4.0%	4.4 %
of which in DE	3.0%	3.1%	4.1 %
of which in FR	1.2%	1.9%	2.5 %
of which in IT	5.6%	4.7%	2.5 %
of which in PL	5.8%	5.0%	6.5 %
of which in RO	3.9%	4.9%	6.4 %
of which in RU	4.1%	8.8%	5.9 %
of which in TR	4.6%	8.5%	12.1 %
of which in UK	7.0%	6.3%	8.8 %
of which in US	17.0%	11.4%	12.5 %

(1) The quota is based on the annual average headcount.
(2) The number of employee-related departures relates to the average workforce.

	401-2 Benefits Provided to Full-Time Employees who are Not Provided to Temporary or Part-Time Employees	139-140	–	–	–
	401-3 Parental Leave	135	–	a.	Information not available. There are plans for a better database to be created in the next 2-3 years.
			c. Total number of employees who returned to work after parental leave during the reporting period	–	–

Financial year	2025/26	2024/25	2023/24
Total number of employees that returned to work in the reporting period after parental leave ended	230	157	156
of which men	136	116	–
of which women	94	41	–

			d. and e.	d. and e.	Information not available. There are plans for a better database to be created in the next 2-3 years.
Other Topic-Specific Disclosures	Employee Representation	136	–	–	–

Biodiversity

GRI 3: Material Topics 2021	3-3 Management of Material Topics	92	See "Approach"; d. and e. Stakeholder engagement and communication are described in Chapter 3.1.2 Stakeholder approach. A stakeholder survey has been conducted in 2023/24.	–	–
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	93	a. The Code of Conduct states that we are committed to protecting the environment and conserving natural resources b. The Supplier Code of Conduct requires suppliers to protect biodiversity and animal welfare. However, no incentives or support are currently provided for this purpose.	a. - c.	There is currently no biodiversity policy, objectivesx, or specific measures in place to achieve this. All three elements are to be implemented by 2028 at the latest. Our approach is not currently aligned with the Kunming-Montreal Global Biodiversity Framework. It is currently unclear whether this will change in the future.
	101-2 Management of biodiversity impacts	93	a. i.-iv. See “Past and Future Measures.” The effectiveness of past measures is not monitored. v. Our business model contributes to the conservation of biodiversity. By increasing the use of recycled wood, we support the transition toward a circular economy, which is already an integral part of our philosophy, while also reducing our demand for fresh wood. Through the operation of our own recycled wood collection sites, we further promote the transition toward a circular economy.	b. - d. and f.	b. No sites with particularly severe impacts have been identified. c. There are currently no offsetting measures. d. None of the sites has a management plan in place. Considerations regarding this are to be undertaken by 2028 at the latest. f. There are no measures that restrict stakeholders.

GRI Standard	Information	Page	Additional Information in the Context Index	Omission	Reason and Explanation for Omission
	101-3 Access and benefit-sharing	–	–	a. - b.	Not applicable. This disclosure is not relevant to our business model.
	101-4 Identification of biodiversity impacts	92-93	a. The analyses conducted using the ENCORE and WWF Biodiversity Risk Filter tools did not identify any sites with significant impacts.	a.	The upstream supply chain was initially excluded from the assessment.
	101-5 Locations with biodiversity impacts	92	–	a. - d.	As no sites with significant impacts were identified under 101-4, there is nothing to report here.
	101-6 Direct drivers of biodiversity loss	–	–	a. - f.	As no sites with significant impacts were identified under 101-4, there is nothing to report here
	101-7 Changes to the state of biodiversity	–	–	a. - b.	As no sites with significant impacts were identified under 101-4, there is nothing to report here.
	101-8 Ecosystem services	–	–	a. - b.	As no sites with significant impacts were identified under 101-4, there is nothing to report here.
Business Ethics					
GRI 3: Material Topics 2021	3-3 Management of Material Topics	156-159	See "Approach"; d. and e. Stakeholder engagement and communication are described in Chapter 3.1.2 Stakeholder approach. A stakeholder survey has been conducted in 2023/24. The current system is regularly evaluated and the measures are adapted to new circumstances if necessary. Each of the policies published by the Tax/Legal/Compliance Corporate Services unit is routinely reviewed once a year and adjusted if necessary	–	–
GRI 205: Anti-Corruption 2016	205-1 Operations Assessed for Risks Related to Corruption	158-159	a. Currently, we do not evaluate any sites separately.	–	–
			b. Russia and Romania are at increased risk.	–	–
	205-2 Communication and Training about Anti-Corruption Policies and Procedures	158-159	a. All five Supervisory Board members (100% in DE and AT) were informed about the policies and procedures for combating corruption.t.	b. - e.	Information not available. There are plans for a better database to be created in the next 2-3 years.
	205-3 Confirmed Incidents of Corruption and Actions Taken	159	–	b. and c.	Not applicable. No known corruption cases or incidents in the current financial year.
GRI 206: Anti-Competitive Behavior 2016	206-1 Legal Actions for Anti-Competitive Behavior, Anti-Trust and Monopoly Practices	158	–	–	–
GRI 417: Marketing and Labeling	417-1 Requirements for Product and Service Information and Labeling	–	a.i. Not required	–	–
	417-2 Violations in Connection with Product and Service Information and Labeling	–	No known violations	–	–
	417-3 Violations in Connection with Marketing and Communication	–	No known violations	–	–
GRI 418: Protection of Customer Data 2016	418-1 Substantiated Complaints Concerning Breaches of Customer Privacy and Losses of Customer Data	158	–	–	–
Other Topic-Specific Disclosures	Compliance training	155	–	–	–
Tax Transparency					
GRI 3: Material Topics 2021	3-3 Management of Material Topics	160-163	See "Approach"; d. and e. Stakeholder engagement and communication are described in Chapter 3.1.2 Stakeholder approach.	–	–
GRI 207: Taxes 2019	207-1 Approach to Tax	160-163	a. ii. The tax strategy is reviewed annually and approved by the Group CFO. iv. In the long term, tax compliance contributes to adequate financing of the communities on the one hand and of the company on the other, and thus to its long-term success and continued existence.	–	–
	207-2 Tax Governance, Control and Risk Management	160-163	a. i. At Group level, the Group CFO is responsible for compliance with the tax strategy. ii. The CFO's responsibility for the tax agendas in all governing bodies ensures that the tax agendas are reliably considered in all business areas. iii. Tax risks are controlled internally as part of a comprehensive TCMS. The TCMS is regularly externally audited for adequacy and effectiveness.	–	–
	207-3 Stakeholder Engagement and Management of Concerns Related to Tax	161-163	–	–	–
	207-4 County-by-Country Reporting	162	–	b.	Restrictions due to a duty of confidentiality. Country-by-country reporting is not published in its entirety since, in our view, this information contains details that are relevant to competition and therefore need to be protected.

<table>
<tr><th>GRI Standard</th><th>Information</th><th>Page</th><th>Additional Information in the Context Index</th><th>Omission</th><th>Reason and Explanation for Omission</th></tr>
<tr><td colspan="6">Working Conditions in the Supply Chain</td></tr>
<tr><td>GRI 3: Material Topics 2021</td><td>3-3 Management of Material Topics</td><td>144-145</td><td>See "Approach";
d.–f. Stakeholder engagement and communication are described in Chapter 3.1.2 Stakeholder Approach. A stakeholder survey has been conducted in 2023/24. With the implementation of the Act on Corporate Due Diligence Obligations in Supply Chains, the involvement of stakeholder (suppliers, customers) will be further deepened.
We support the ten principles of the UN Global Compact.</td><td>–</td><td>–</td></tr>
<tr><td>GRI 414: Social Assessment of Suppliers 2016</td><td>414-1 New Suppliers that Were Screened Using Social Criteria</td><td>105</td><td>
<table>
<tr><th>Financial year</th><th>2025/26</th><th>2024/25 (1)</th><th>2023/24 (1)</th></tr>
<tr><td>New suppliers that were screened using social criteria</td><td>100 %</td><td>100 %</td><td>100 %</td></tr>
<tr><td>New wood suppliers that were screened using social criteria</td><td>100 %</td><td>100 %</td><td>100 %</td></tr>
</table>
(1) excluding EGGER Italia S.p.A</td><td>–</td><td>–</td></tr>
<tr><td></td><td>414-2 Negative Social Impacts in the Supply Chain and Actions Taken</td><td>–</td><td>a. A total of 2,376 suppliers were assessed for social impacts.
b. A total of 26 potential negative social impacts were identified. Measures will be defined in the next financial year.
e. No business relationships were terminated.</td><td>c. and d.</td><td>Information not available. There are plans for a better database to be created in the next 2-3 years.</td></tr>
<tr><td>GRI 308: Environmental Assessment of Suppliers 2016</td><td>308-1 New Suppliers that Were Screened Using Environmental Criteria</td><td>–</td><td>
<table>
<tr><th>Financial year</th><th>2025/26</th><th>2024/25 (1)</th><th>2023/24 (1)</th></tr>
<tr><td>New suppliers that were screened using environmental criteria</td><td>100 %</td><td>100 %</td><td>100 %</td></tr>
<tr><td>New wood suppliers that were screened using environmental criteria</td><td>100 %</td><td>100 %</td><td>100 %</td></tr>
</table>
(1) excluding EGGER Italia S.p.A</td><td>–</td><td>–</td></tr>
<tr><td></td><td>308-2 Negative Environmental Impacts in the Supply Chain and Actions Taken</td><td>–</td><td>A total of 2,376 suppliers were assessed for environmental impacts. A total of 117 potential negative environmental impacts were identified. Measures will be defined in the next financial year. No business relationships were terminated.</td><td>d. and e.</td><td>Information not available. There are plans for a better database to be created in the next 2-3 years.</td></tr>
</table>

Glossary

ABS	Plastic (Acrylnitril-Butadien-Styrol)
ASI	Internal control authority of the FSC® (Assurance Services International)
AT	Unit of measurement for the mass of one ton of absolutely dry wood (atro ton)
BEFIT	Initiative with the aim of creating a common set of rules for company taxation in the EU (Business in Europe: Framework for Income Taxation)
BEPS	Base Erosion and Profit Shifting
BIO	Protection and restoration of biodiversity and ecosystems
GDP	Gross Domestic Product
BREF	Best Available Techniques reference documents
BY	Belarus
C	Carbon
CapEx	Capital Expenditures
CARB 2	Formaldehyde emission class (California Air Resources Board Phase 2)
CCA	Climate Change Adaptation
CCM	Climate Change Mitigation
CE	Transition to a circular economy
CFO	Chief Financial Officer
CFROI	Cash Flow Return on Investment
CO	Gas (carbon monoxide)
CO_2	Gas (carbon dioxide)
CO_2e	CO_2 equivalents: Unit of measurement used to standardize the climate impact of different greenhouse gases.
COC	Chain-of-Custody
CPI	Corruption Percentage Index
CRM	Customer Relationship Management
CSCO	Chief Supply Chain Officer
CSDDD	Corporate Sustainabiliy Due Diligence Directive
CSO	Chief Sales Officer
CSR	Corporate Social Responsibility
CSRD	Corporate Sustainability Reporting Directive
CTO	Chief Technology Officer
DAF	Dissolved Air Flotation
DDS	Due Diligence System
DHF	Vapour-permeable wood fibreboard
dHGB	(German) Commercial Code
DIY	Do it yourself
DNSH	Do no significant harm criteria of EU-taxonomy
E05	German emission class for formaldehyde
E1	European emission class for formaldehyde
E1E05	Industrial labeling for wood-based materials which, as raw boards, comply with the requirements of the German Chemicals Prohibition Ordinance
EAC	EGGER-internal designation of a specific risk group for the origin of wood (EGGER Audit Controlled)
EBIT	Earnings Before Interest and Taxes
EBITDA	Earnings Before Interest, Taxes, Depreciation and Amortization
EBITDA margin	Ratio of EBITDA to a company's total revenue
ECS	EGGER-internal designation of a certain risk group for the origin of wood (EGGER Controlled Sources)
EEF	Association of the works councils of all locations in the EU and in the UK (European EGGER Forum)
EHD	Environmental and Health Data Sheet
ELS	EGGER-internal designation of a certain risk group for the origin of wood (EGGER Legal Sources)
EMAS	Voluntary EU Eco-Management and Audit Scheme
EMS	EGGER Management System
EN	European standard
EN 15804	European standard for environmental product declarations of construction product
EN 16247	European standard for energy audits

EN 71-3	European standard for safety of toys – part 3: Migration of specific elements
ENCORE	Exploring Natural Capital Opportunities, Risks and Exposure; Biodiversity analysis tool
EPD	Environmental Product Declaration
EPF	European Panel Federation
EPI	Environmental Performance Index
ERP	Enterprise Resource Planning
ESG	Environmental and social performance and organisational structure of corporate management (environment, social, governance)
ESRS	European Sustainability Reporting Standards
ETS	EU system for CO_2 emissions trading (Emissions Trading System)
EU IED	European Industrial Emissions Directive
EUDR	EU-Deforestation-Regulation
EUTR	European Timber Regulation
R&D	Research & Development
F****	Japanese emission class for formaldehyde
FAQ	Frequently Asked Questions
FU	Functional unity
FH	University of Applied Sciences
FSC®	Voluntary system for sustainable forest management, chain-of-custody and product labelling (Forest Stewardship Council®)
FTE	Full Time Equivalent
GDPR	General Data Protection Regulation
FY	Fiscal year
GRI	Global Reporting Initiative
GWh	Gigawatt-hours
GWP	Global Warming Potential
HDF	High-Density Fibreboard
HEK	EGGER-internal abbreviation for the wood purchasing department
HR	Human Resources
IAS	International Accounting Standards
IASB	International Accounting Standards Board
IBU	German programme operator for EPDs (Institute for Building and Environment)
IBU-PCR	Part of the IBU Programme Rules (see IBU, see PCR)
IEA	International Energy Agency
IFO	Leibniz Institute for Economic Research at the University of Munich e. V.) is a research organisation based in Munich.
IFRS	International Financial Reporting Standards
ICS	Internal control standards
ILO	International Labour Organization
ISAE 3000	International Standard on Assurance Engagements 3000
ISO 14001	International Environmental Management System Standard
ISO 14021	International standard for environmental product declarations
ISO 14025	International standard for the verification of environmental product declarations
ISO 14067	International standard for quantifying the carbon footprint of products
ISO 38200	International system standard for the controlled chain of custody of wood
ISO 45001	International Occupational Health and Safety Management System Standard
ISO 50001	International Energy Management System Standard
ISO 9001	International Quality Management System Standard
ISS ESG	ESG division of the rating provider Institutional Shareholder Services Inc.
IT	Information technology
ICF	International Currency Fund
CY	Calendar year
KornFerry Hay	Job evaluation system
KStG	Corporation Tax Act
KPI	Key Performance Indicator
KT	Short-cycle press
CIP	Continuous improvement process
kWp	Kilowatt peak: peak power of photovoltaic modules
LkSG	German Supply Chain Act

LOTO	An occupational safety procedure in which equipment is disconnected from its energy sources during maintenance (lockout-tagout)
LTIR	Lost Time Injury Rate
M1	Finnish label for the classification of emissions from building materials
MDF	Medium-Density Fibreboard
MF	Melamine Formaldehyde
MUF	Melamine Urea Formaldehyde
NACA-Score	Rating system for the severity of injuries and illnesses
NaDiVeG	Sustainability and diversity improvement act (Austrian implementation of the EU Non-financial reporting directive)
NFI	Non-financial information
NGO	Non-governmental organisation
NO	Gas (nitrogen monoxide)
NO2	Gas (nitrogen dioxide)
NOx	Collective term for nitrogen monoxide and nitrogen dioxide
ODS	Ozone Depleting Substances
OECD	Organisation for Economic Cooperation and Development
OEPR	Austrian Financial Reporting Enforcement Panel
OHSAS 18001	UK Occupational Safety Management System Standard
OpEx	Operational Expenditures
OSB	Oriented Strand Board
ÖWAV	Austrian Water and Waste Management Association
ÖWAV sorting guide	ÖWAV-Working aid 60: Guideline for waste wood sorting
PAH	Substance group: Polyaromatic hydrocarbons
PAT	Profit after taxes
PBT	Profit before taxes
PCB	Substance group: Poly-chlorinated biphenyls
PCF	Product Carbon Footprint
PCP	Substance: Penta-chlorophenol
PCR	Set of rules for environmental product declarations of a certain product category (Product Category Rule)
PE	Thermoplastic (polyethylen)
PEFC	Voluntary system for sustainable forest management, chain-of-custody and product labelling (Programme for the Endorsement of Forest Certification)
PESTEL analysis	Strategic analysis tool for evaluating the impact of external factors (Political, Environmental, Economic, Social, Technical, Ecological, Legal) on the company
PET	Thermoplastic from the polyester family (polyethylene terephthalate)
PMDI	Binding agent (polymeric diphenylmethandisocynat)
PP	Plastic (Polypropylen)
PPC	Pollution prevention and control
PRTR	Pollutant Release and Transfer Register
PVC	Plastic (polyvinyl chloride)
RAL UZ 177	Voluntary eco-label Blauer Engel for low-emission floor coverings, panels and doors made of wood and wood-based materials for interiors
RC	Recycling
RTO	Regenerative Thermal Oxidizer
SAP	System analysis Programme development
SASP	Single Authorisation for Simplified Procedures
SDG(s)	Sustainable Development Goals of the United Nations
SGS	Societe Generale de Surveillance (certification company)
Statista	Statista is a German online platform for statistics
SuDS	Sustainable Drainage System
GHG	Greenhouse Gas
TNFD	Taskforce on Nature-related Financial Disclosures
TSCA Title VI	Toxic Substances Control Act
UF	Urea Formaldehyde
UGB	Austria's Corporate code
UKTR	United Kingdom Timber Regulation
UN	United Nations
VOC	Volatile Organic Compounds
WACC	Weighted Average Cost of Capital
WEO	World Economic Outlook

WRA	UK Wood Recycler's Association
WRI	World Resources Institute
WTR	Sustainable use and protection of water and marine resources
WTW	Consultant for data-driven, evidence-based solutions in the areas of people, risk and capital
ARS	Argentine Peso
AUD	Australian Dollar
CAD	Canadian Dollar
CHF	Swiss Franc
CNY	Renminbi Yuan
CZK	Czech Koruna
EUR	Euro
GBP	Great British Pound
HUF	Hungarian Forint
PLN	Polish Złoty
RON	Romanian Leu
RUB	Russian Ruble
TRY	Turkish Lira
UAH	Ukrainian Hryvnia
USD	U.S. Dollar

Auditor’s Report

Report on the Consolidated Financial Statements

Audit Opinion

We have audited the consolidated financial statements of

Egger Holzwerkstoffe GmbH,
St. Johann in Tirol, Austria,

and its subsidiaries (“the Group”), which comprise the Consolidated Balance as at April 30, 2026, and the Consolidated Statement of Profit or Loss and Other Comprehensive Income, Consolidated Statement of Changes in Equity and Consolidated Statement of Cash Flows for the year then ended, and the Notes to the Consolidated Financial Statements.

In our opinion, the consolidated financial statements comply with the legal requirements and present fairly, in all material respects, the consolidated financial position of the Group as at April 30, 2026, and its consolidated financial performance and consolidated cash flows for the year then ended in accordance with the IFRS Accounting Standards issued by the International Accounting Standards Board (IASB) as adopted by the EU, and the additional requirements pursuant to Section 245a UGB (Austrian Commercial Code).

Basis for our Opinion

We conducted our audit in accordance with Austrian Standards on Auditing. These standards require the audit to be conducted in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are described in the “Auditor’s Responsibilities” section of our report. We are independent of the audited Group in accordance with Austrian company law and professional regulations, and we have fulfilled our other responsibilities under those relevant ethical requirements. We believe that the audit evidence we have obtained up to the date of the auditor’s report is sufficient and appropriate to provide a basis for our audit opinion on this date.

Our liability as auditors is guided under Section 275 UGB (Austrian Commercial Code).

Other information

Management is responsible for the other information. Other information is all information provided in the annual report, other than the consolidated financial statements, the group management report and the auditor’s report.

Our opinion on the consolidated financial statements does not cover other information and we do not provide any assurance thereon.

In conjunction with our audit, it is our responsibility to read this other information and to assess whether, based on our knowledge gained during our audit, it contains any material inconsistencies with the consolidated financial statements or any apparent material misstatement of fact.

If, on the basis of our work on the other information obtained, we conclude that there is a material misstatement of fact in other information, we must report that fact. We have nothing to report in this regard.

Responsibilities of Management and the Audit Committee for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the IFRS Accounting Standards as adopted by the EU and the additional requirements pursuant to Section 245a UGB (Austrian Commercial Code) and for such internal controls as management determines are necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Management is also responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The audit committee is responsible for overseeing the Group's financial reporting process.

Auditor's Responsibilities
Our objectives are to obtain reasonable assurance about whether the consolidated financial statements taken as a whole, are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our audit opinion. Reasonable assurance represents a high level of assurance, but provides no guarantee that an audit conducted in accordance with Austrian Standards on Auditing (and therefore ISAs), will always detect a material misstatement, if any. Misstatements may result from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users based on the consolidated financial statements.

As part of an audit in accordance with Austrian Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit.

Moreover:

- We identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, we design and perform audit procedures responsive to those such risks and obtain sufficient and appropriate audit evidence to serve as a basis for our audit opinion. The risk of not detecting material misstatements resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misleading representation or override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- We conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the respective note in the consolidated financial statements. If such disclosures are not appropriate, we will modify our audit opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the consolidated financial statements, including the notes, as well as whether the consolidated financial statements represent the underlying business transactions and events in a manner that achieves fair presentation.
- We plan and conduct the audit of the consolidated financial statements in order to obtain sufficient appropriate audit evidence on the financial information of the components within the Group, in order to form an audit opinion. We are responsible for directing, supervising and reviewing the audit activities carried out for the purposes of auditing the consolidated financial statements. We remain solely responsible for our audit opinion.
- We communicate to the audit committee regarding, among other matters, the planned scope and timing of our audit as well as significant findings, including any significant deficiencies in internal control that we identify during our audit.

Group Management Report

In accordance with Austrian company law, the group management report is to be audited as to whether it is consistent with the consolidated financial statements and prepared in accordance with the applicable legal requirements. Our audit opinion to the group management report does not extend to the content of the "non-financial report" section of the group management report. This was not carried out as part of the audit, but as part of a voluntary limited assurance report. To this section it is our responsibility to read it and to assess whether this other information has material discrepancies with the financial statements or otherwise appear to be misrepresented.

Management is responsible for the preparation of the group management report in accordance with Austrian company law.

We have conducted our audit in accordance with generally accepted standards on the audit of group management reports.

Opinion
In our opinion, the group management report is consistent with the consolidated financial statements and has been prepared in accordance with legal requirements.

Statement
Based on our knowledge gained in the course of the audit of the consolidated financial statements and our understanding of the Group and its environment, we did not note any material misstatements in the group management report.

Engagement Partner

The engagement partner is Mr. Mag. Ulrich Pawlowski.

Innsbruck
July 17, 2026

KPMG Austria GmbH
Wirtschaftsprüfungs- und Steuerberatungsgesellschaft

signed by:
Mag. Ulrich Pawlowski
Wirtschaftsprüfer
(Austrian Chartered Accountant)

This report is a translation of the original report in German, which is solely valid.
The consolidated financial statements together with our auditor's opinion may only be published if the consolidated financial statements and the group management report are identical with the audited version attached to this report. Section 281 Paragraph 2 UGB (Austrian Commercial Code) applies.

Bestätigungsvermerk

Bericht zum Konzernabschluss

Prüfungsurteil

Wir haben den Konzernabschluss der

Egger Holzwerkstoffe GmbH,
St. Johann in Tirol,

und ihrer Tochtergesellschaften („der Konzern"), bestehend aus der Konzernbilanz zum 30. April 2026, und der Konzern-Gewinn- und Verlustrechnung, der Konzern-Gesamtergebnisrechnung, der Cashflow-Rechnung und der Konzern-Eigenkapitalentwicklung für das an diesem Stichtag endende Geschäftsjahr und dem Konzernanhang, geprüft.

Nach unserer Beurteilung entspricht der Konzernabschluss den gesetzlichen Vorschriften und vermittelt ein möglichst getreues Bild der Vermögens- und Finanzlage des Konzerns zum 30. April 2026 sowie der Ertragslage und der Zahlungsströme des Konzerns für das an diesem Stichtag endende Geschäftsjahr in Übereinstimmung mit den vom International Accounting Standards Board (IASB) herausgegebenen IFRS Accounting Standards (IFRS), wie sie in der EU anzuwenden sind, und den zusätzlichen Anforderungen des § 245a UGB.

Grundlage für das Prüfungsurteil

Wir haben unsere Abschlussprüfung in Übereinstimmung mit den österreichischen Grundsätzen ordnungsgemäßer Abschlussprüfung durchgeführt. Diese Grundsätze erfordern die Anwendung der International Standards on Auditing (ISA). Unsere Verantwortlichkeiten nach diesen Vorschriften und Standards sind im Abschnitt „Verantwortlichkeiten des Abschlussprüfers für die Prüfung des Konzernabschlusses" unseres Bestätigungsvermerks weitergehend beschrieben. Wir sind vom Konzern unabhängig in Übereinstimmung mit den österreichischen unternehmens- und berufsrechtlichen Vorschriften und wir haben unsere sonstigen beruflichen Pflichten in Übereinstimmung mit diesen Anforderungen erfüllt. Wir sind der Auffassung, dass die von uns bis zum Datum des Bestätigungsvermerks erlangten Prüfungsnachweise ausreichend und geeignet sind, um als Grundlage für unser Prüfungsurteil zu diesem Datum zu dienen.

Bezüglich unserer Verantwortlichkeit und Haftung als Abschlussprüfer gegenüber der Gesellschaft und gegenüber Dritten kommt § 275 UGB zur Anwendung.

Sonstige Informationen

Die gesetzlichen Vertreter sind für die sonstigen Informationen verantwortlich. Die sonstigen Informationen umfassen alle Informationen im Geschäftsbericht, ausgenommen den Konzernabschluss, den Konzernlagebericht und den Bestätigungsvermerk.

Unser Prüfungsurteil zum Konzernabschluss erstreckt sich nicht auf diese sonstigen Informationen, und wir geben keine Art der Zusicherung darauf.

Im Zusammenhang mit unserer Prüfung des Konzernabschlusses haben wir die Verantwortlichkeit, diese sonstigen Informationen zu lesen, und dabei zu würdigen, ob die sonstigen Informationen wesentliche Unstimmigkeiten zum Konzernabschluss oder zu unseren bei der Abschlussprüfung erlangten Kenntnissen aufweisen oder anderweitig falsch dargestellt erscheinen.

Falls wir auf der Grundlage der von uns zu den erlangten, sonstigen Infomationen durchgeführten Arbeiten den Schluss ziehen, dass eine wesentliche falsche Darstellung dieser sonstigen Informationen vorliegt, sind wir verpflichtet, über diese Tatsache zu berichten. Wir haben in diesem Zusammenhang nichts zu berichten.

Verantwortlichkeiten der gesetzlichen Vertreter und des Prüfungsausschusses für den Konzernabschluss

Die gesetzlichen Vertreter sind verantwortlich für die Aufstellung des Konzernabschlusses und dafür, dass dieser in Übereinstimmung mit den IFRS Accounting Standards, wie sie in der EU anzuwenden sind, und den zusätzlichen Anforderungen des § 245a UGB ein möglichst getreues Bild der Vermögens-, Finanz- und Ertragslage des Konzerns vermittelt. Ferner sind die gesetzlichen Vertreter verantwortlich für die internen Kontrollen, die sie als notwendig erachten, um die Aufstellung eines Konzernabschlusses zu ermöglichen, der frei von wesentlichen falschen Darstellungen aufgrund von dolosen Handlungen oder Irrtümern ist.

Bei der Aufstellung des Konzernabschlusses sind die gesetzlichen Vertreter dafür verantwortlich, die Fähigkeit des Konzerns zur Fortführung der Unternehmenstätigkeit zu beurteilen, Sachverhalte im Zusammenhang mit der Fortführung der Unternehmenstätigkeit – sofern einschlägig – anzugeben, sowie dafür, den Rechnungslegungsgrundsatz der Fortführung der Unternehmenstätigkeit anzuwenden, es sei denn, die gesetzlichen Vertreter beabsichtigen, entweder den Konzern zu liquidieren oder die Unternehmenstätigkeit einzustellen oder haben keine realistische Alternative dazu.

Der Prüfungsausschuss ist verantwortlich für die Überwachung des Rechnungslegungsprozesses des Konzerns.

Verantwortlichkeiten des Abschlussprüfers für die Prüfung des Konzernabschlusses

Unsere Ziele sind, hinreichende Sicherheit darüber zu erlangen, ob der geprüfte Abschluss als Ganzes frei von wesentlichen falschen Darstellungen aufgrund von dolosen Handlungen oder Irrtümern ist und einen Bestätigungsvermerk zu erteilen, der unser Prüfungsurteil beinhaltet. Hinreichende Sicherheit ist ein hohes Maß an Sicherheit, aber keine Garantie dafür, dass eine in Übereinstimmung mit den österreichischen Grundsätzen ordnungsgemäßer Abschlussprüfung, die die Anwendung der ISA erfordern, durchgeführte Abschlussprüfung eine wesentliche falsche Darstellung, falls eine solche vorliegt, stets aufdeckt. Falsche Darstellungen können aus dolosen Handlungen oder Irrtümern resultieren und werden als wesentlich angesehen, wenn von ihnen einzeln oder insgesamt vernünftigerweise erwartet werden könnte, dass sie die auf der Grundlage dieses Abschlusses getroffenen wirtschaftlichen Entscheidungen von Nutzern beeinflussen.

Als Teil einer Abschlussprüfung in Übereinstimmung mit den österreichischen Grundsätzen ordnungsgemäßer Abschlussprüfung, die die Anwendung der ISA erfordern, üben wir während der gesamten Abschlussprüfung pflichtgemäßes Ermessen aus und bewahren eine kritische Grundhaltung.

Darüber hinaus gilt:

- Wir identifizieren und beurteilen die Risiken wesentlicher falscher Darstellungen aufgrund von dolosen Handlungen oder Irrtümern im Abschluss, planen Prüfungshandlungen als Reaktion auf diese Risiken, führen sie durch und erlangen Prüfungsnachweise, die ausreichend und geeignet sind, um als Grundlage für unser Prüfungsurteil zu dienen. Das Risiko, dass aus dolosen Handlungen resultierende wesentliche falsche Darstellungen nicht aufgedeckt werden, ist höher als ein aus Irrtümern resultierendes, da dolose Handlungen kollusives Zusammenwirken, Fälschungen, beabsichtigte Unvollständigkeiten, irreführende Darstellungen oder das Außerkraftsetzen interner Kontrollen beinhalten können.

- Wir gewinnen ein Verständnis von den für die Abschlussprüfung relevanten internen Kontrollen, um Prüfungshandlungen zu planen, die unter den gegebenen Umständen angemessen sind, jedoch nicht mit dem Ziel, ein Prüfungsurteil zur Wirksamkeit der internen Kontrollen der Gesellschaft abzugeben.

- Wir beurteilen die Angemessenheit der von den gesetzlichen Vertretern angewandten Rechnungslegungsmethoden sowie die Vertretbarkeit der von den gesetzlichen Vertretern dargestellten geschätzten Werte in der Rechnungslegung und damit zusammenhängende Angaben.

- Wir ziehen Schlussfolgerungen über die Angemessenheit der Anwendung des Rechnungslegungsgrundsatzes der Fortführung der Unternehmenstätigkeit durch die gesetzlichen Vertreter sowie auf der Grundlage der erlangten Prüfungsnachweise, ob eine wesentliche Unsicherheit im Zusammenhang mit Ereignissen oder Gegebenheiten besteht, die erhebliche Zweifel an der Fähigkeit der Gesellschaft zur Fortführung der Unternehmenstätigkeit aufwerfen können. Falls wir die Schlussfolgerung ziehen, dass eine wesentliche Unsicherheit besteht, sind wir verpflichtet, in unserem Bestätigungsvermerk auf die dazugehörigen Angaben im Abschluss aufmerksam zu machen oder, falls diese Angaben unangemessen sind, unser Prüfungsurteil zu modifizieren. Wir ziehen unsere Schlussfolgerungen auf der Grundlage der bis zum Datum unseres Bestätigungsvermerks erlangten Prüfungsnachweise. Zukünftige Ereignisse oder Gegebenheiten können jedoch die Abkehr der Gesellschaft von der Fortführung der Unternehmenstätigkeit zur Folge haben.

- Wir beurteilen die Gesamtdarstellung, den Aufbau und den Inhalt des Abschlusses einschließlich der Angaben sowie ob der Abschluss die zugrunde liegenden Geschäftsvorfälle und Ereignisse in einer Weise wiedergibt, dass ein möglichst getreues Bild erreicht wird.

- Wir planen die Konzernabschlussprüfung und führen sie durch, um ausreichende geeignete Prüfungsnachweise zu den Finanzinformationen der Einheiten oder Geschäftsbereiche innerhalb des Konzerns zu erlangen als Grundlage für die Bildung eines Prüfungsurteils zum Konzernabschluss. Wir sind verantwortlich für die Anleitung, Beaufsichtigung und Durchsicht der für Zwecke der Konzernabschlussprüfung durchgeführten Prüfungstätigkeiten. Wir tragen die Alleinverantwortung für unser Prüfungsurteil.

- Wir tauschen uns mit dem Prüfungsausschuss unter anderem über den geplanten Umfang und die geplante zeitliche Einteilung der Abschlussprüfung sowie über bedeutsame Prüfungsfeststellungen, einschließlich etwaiger bedeutsamer Mängel in den internen Kontrollen, die wir während unserer Abschlussprüfung erkennen, aus.

Bericht zum Konzernlagebericht

Der Konzernlagebericht ist aufgrund der österreichischen unternehmensrechtlichen Vorschriften darauf zu prüfen, ob er mit dem Konzernabschluss des betreffenden Geschäftsjahres in Einklang steht und ob er nach den geltenden rechtlichen Anforderungen aufgestellt wurde. Unser Prüfungsurteil zum Konzernlagebericht erstreckt sich nicht auf den Inhalt des Abschnitts "Nichtfinanzieller Bericht" im Konzernlagebericht. Dieser wurde nicht im Rahmen der Konzernabschlussprüfung sondern im Rahmen einer freiwilligen Zusicherungsleistung mit begrenzter Sicherheit geprüft. Zu diesem Abschnitt ist es unsere Verantwortlichkeit, diesen zu lesen und dabei zu würdigen, ob diese sonstigen Informationen wesentliche Unstimmigkeiten zum Konzernabschluss oder zu unseren bei der Abschlussprüfung erlangten Kenntnissen aufweisen oder anderweitig falsch dargestellt erscheinen.

Die gesetzlichen Vertreter sind verantwortlich für die Aufstellung des Konzernlageberichts in Übereinstimmung mit den österreichischen unternehmensrechtlichen Vorschriften.

Wir haben unsere Prüfung in Übereinstimmung mit den Berufsgrundsätzen zur Prüfung des Konzernlageberichts durchgeführt.

Urteil
Nach unserer Beurteilung ist der Konzernlagebericht nach den geltenden rechtlichen Anforderungen aufgestellt worden und steht in Einklang mit dem Konzernabschluss.

Erklärung
Angesichts der bei der Prüfung des Konzernabschlusses gewonnenen Erkenntnisse und des gewonnenen Verständnisses über den Konzern und sein Umfeld haben wir keine wesentlichen fehlerhaften Angaben im Konzernlagebericht festgestellt.

Auftragsverantwortlicher Wirtschaftsprüfer

Der für die Abschlussprüfung auftragsverantwortliche Wirtschaftsprüfer ist Herr Mag. Ulrich Pawlowski.

Innsbruck, 17. Juli 2026

KPMG Austria GmbH
Wirtschaftsprüfungs- und Steuerberatungsgesellschaft

Mag. Ulrich Pawlowski
Wirtschaftsprüfer

Die Veröffentlichung oder Weitergabe des Konzernabschlusses mit unserem Bestätigungsvermerk darf nur in der von uns zu bestätigten Fassung erfolgen. Dieser Bestätigungsvermerk bezieht sich ausschließlich auf den deutschsprachigen und vollständigen Konzernabschluss samt Konzernlagebericht. Für abweichende Fassungen sind die Vorschriften des § 281 Abs 2 UGB zu beachten.

Independent assurance report

Independent assurance report on the voluntary Non-financial reporting

We have performed a limited assurance engagement in the connection with the voluntary consolidated Non-financial reporting included in the group management report in section 3. Non-financial Report (hereafter „Non-financial reporting" for the financial year 2025/26 of the

Egger Holzwerkstoffe GmbH,
St. Johann in Tirol, Austria
(hereinafter also referred to as „Egger" or „Company").

Conclusion with limited assurance
Based on our procedures performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the voluntary consolidated Non-financial reporting (hereafter „Non-financial reporting") in the group management report in section 3. Non-financial Report is not prepared, in all material respects in compliance with the provisions of Article 8 of the Regulation (EU) 2020/852 (EU-Taxonomy-Regulation) and in accordance with the Global Reporting Initiative (GRI) - Standards in its currently valid version.

Basis for conclusion with limited assurance
Our limited assurance engagement on the Non-financial reporting was conducted in accordance with the legal requirements and Austrian Standards on Other Assurance Engagements (KFS/PG 13 and additional expert opinions) as well as the International Standard on Assurance Engagements (ISAE 3000 (Revised)) applicable to such engagements. The procedures performed in a limited assurance engagement differ in nature and timing from those performed in a reasonable assurance engagement and are less in scope. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than in a reasonable assurance engagement.

Our responsibility under those requirements and standards is further described in the „Respon-sibility of the auditor of the Non-financial reporting" section of our assurance report.

We are independent of the Company in accordance with the Austrian professional regulations and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Our audit firm is subject to the provisions of KSW-PRL 2022, which essentially corresponds to the requirements of ISQM 1, and applies a comprehensive quality management system, inclu-ding documented policies and procedures for compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained up to the date of the limited assurance report is sufficient and appropriate to provide a basis for our conclusion as of that date.

Other information
Management is responsible for the other information. The other information comprises all information included in the consolidated financial statements and consolidated management report and Annual Financial and sustainability report 2025/26, but does not include Non-financial reporting and our independent assurance report.
Our conclusion on the Non-financial reporting does not cover the other information and we will not express any form of assurance conclusion thereon. In connection with our limited assurance engagement on the Non-financial

reporting, our responsibility is to read the other information when available and, in doing so, consider whether the other information is materially inconsistent with the Non-financial reporting, or our knowledge obtained in the limited assurance engagement or otherwise appears to be misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this context.

Responsibility of the management

Management is responsible for the preparation of a Non-financial reporting including the determination and implementation of the materiality assessment process in accordance with the GRI-Standards and in accordance with the EU-Taxonomy-Regulation. This responsibility includes:

- identification of Non-financial aspects and assessing the materiality of these Non-financial aspects,
- preparation of a Non-financial reporting in compliance with the requirements of the GRI-Standards,
- inclusion of disclosures in the Non-financial reporting in accordance with the EU-Taxonomy-Regulation, and
- designing, implementing and maintaining of internal controls that management consider relevant to enable the preparation of Non-financial reporting that is free from material misstatement, whether due to fraud or error; and to enable the materiality assessment process to be carried out in accordance with the requirements of the GRI-Standards.

This responsibility also includes the selection and application of appropriate methods for Non-financial reporting and the use of assumptions and estimates for individual Non-financial disclosures that are reasonable in the circumstances.

Inherent limitations in the preparation of Non-financial reporting

When reporting forward-looking information, the Company is obliged to prepare this forward-looking information based on disclosed assumptions about events that could occur in the future and possible future actions by the Company. Actual results are likely to differ as expected events often do not occur as assumed.

When determining the disclosures in accordance with the EU-Taxonomy-Regulation, the management is obliged to interpret undefined legal terms. Undefined legal terms can be interpreted differently, also regarding the legal conformity of their interpretation and are therefore subject to uncertainties.

Responsibility of the auditor of the voluntary consolidated Non-financial reporting

Our objectives are to plan and perform a limited assurance engagement to obtain limited assurance about whether the Non-financial reporting and the reporting in accordance with the EU-Taxonomy-Regulation is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on this Non-financial reporting.

In a limited assurance engagement, we exercise professional judgement and maintain profes-sional scepticism throughout the assurance engagement.

Our responsibilities include

- performing risk-related assurance procedures, including obtaining an understanding of internal controls relevant to the engagement, to identify disclosures where material misstatements are likely to arise, whether due to fraud or error, but not for the purpose of expressing a conclusion on the effectiveness of the Group's internal controls;
- design and perform assurance procedures responsive to disclosures in the Non-financial reporting, where material misstatements are likely to arise. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Procedures – Summary of the work performed

A limited assurance engagement involves performing procedures to obtain evidence about the Non-financial reporting.

Our engagement does not include the assurance of prior period figures, printed interviews or other additional voluntary information of the Company, including references to websites or other additional reporting formats of the Company.

The nature, timing and extent of assurance procedures selected depend on professional judgement, including the identification of disclosures likely to be materially misstated in the Non-financial reporting, whether due to fraud or error.

In conducting our limited assurance engagement on the Non-financial reporting, we proceed as follows:

- We obtain an understanding of the Company's processes relevant to the preparation of Nonfinancial reporting.
- We assess whether all relevant information identified by the materiality assessment process carried out by the company has been included in the Non-financial reporting.
- We perform inquiries of relevant personnel and analytical procedures on selected disclosures in the Non-financial reporting.
- We perform risk-oriented assurance procedures, on a sample basis, on selected disclosures in the Non-financial reporting.
- We obtain evidence on the methods for developing estimates and forward-looking information.
- We evaluate the consistency of the requirements of the GRI-Standards in its current version, Option „in accordance with", which apply to the group, to disclosures and indicators of the Non-financial reporting.
- We obtain an understanding of the process to identify taxonomy-eligible and taxonomyaligned economic activities and the corresponding disclosures in the Non-financial reporting.
- We evaluate the overall presentation of the disclosures by critically reading the Non-financial reporting.

Limitation of liability and terms of engagement

This limited assurance engagement on the voluntary Non-financial reporting is a voluntary assurance engagement. We issue this conclusion based on the assurance contract concluded with the client, which is also based, with effect on third parties, on the „General Conditions of Contract for the Public Accounting Professions" issued by the Chamber of Tax Advisors and Auditors. These can be viewed online on the website of the Chamber of Tax Advisors and Auditors (currently at **https://ksw.or.at/berufsrecht/mandatsverhaeltnis/**). With regard to our responsibility and liability under the contractual relationship, point 7 of the AAB 2018 applies.

Restriction on use

Because our report will be prepared solely on behalf of and for the benefit of the principal, its contents may not be relied upon by any third party, and consequently, we shall not be liable for any third party claims. Therefore, this report (or parts of it) may not be made available to any third party without our explicit consent.

Auditor responsible for the assurance engagement

The auditor responsible for the assurance engagement of the Non-financial reporting is Mr. Mag. Ulrich Pawlowski.

Innsbruck
July 17, 2026

KPMG Austria GmbH
Wirtschaftsprüfungs- und Steuerberatungsgesellschaf

signed by: Mag. Ulrich Pawlowski
Wirtschaftsprüfer (Austrian Chartered Accountant)

Zusicherungsvermerk

Zusicherungsvermerk über die unabhängige Prüfung der freiwilligen konsolidierten nichtfinanziellen Berichterstattung

Wir haben die Prüfung zur Erlangung begrenzter Sicherheit des im Konzernlagebericht im Abschnitt 3 „Nichtfinanzieller Bericht” enthaltenen freiwilligen konsolidierten nichtfinanziellen Berichts (im Folgenden „nichtfinanzielle Berichterstattung“) für das Geschäftsjahr 2025/26 der

Egger Holzwerkstoffe GmbH,
St. Johann in Tirol
(im Folgenden auch kurz „Egger“ oder „Gesellschaft“ genannt),

durchgeführt.

Zusammenfassende Beurteilung mit begrenzter Zusicherung
Auf Grundlage unserer durchgeführten Prüfungshandlungen und der von uns erlangten Nachweise sind uns keine Sachverhalte bekanntgeworden, die uns zu der Annahme veranlassen, dass der im Konzernlagebericht im Abschnitt 3 „Nichtfinanzieller Bericht“ enthaltene freiwillige konsolidierte nichtfinanzielle Bericht (im Folgenden „nichtfinanzielle Berichterstattung“) nicht in allen wesentlichen Belangen in Übereinstimmung mit den Vorschriften gemäß Art. 8 der Taxonomie-Verordnung (EU) 2020/852 (in der Folge EU-Taxonomie-VO), und in Übereinstimmung mit den Global Reporting Initiative (GRI) - Standards in der aktuellen Fassung aufgestellt wurde.

Grundlage für die zusammenfassende Beurteilung
Wir haben unsere Prüfung der nichtfinanziellen Berichterstattung mit begrenzter Sicherheit unter Beachtung der gesetzlichen Bestimmungen und der österreichischen berufsüblichen Grundsätze zu sonstigen Prüfungen (KFS/PG 13 und ergänzender Stellungnahmen) sowie des für derartige Aufträge geltenden International Standard on Assurance Engagements (ISAE 3000 (Revised) durchgeführt. Bei einer Prüfung zur Erlangung einer begrenzten Sicherheit sind die durchgeführten Prüfungshandlungen im Vergleich zu einer Prüfung zur Erlangung einer hinreichenden Sicherheit weniger umfangreich, so dass dementsprechend eine geringere Prüfungssicherheit gewonnen wird.

Unsere Verantwortung nach diesen Vorschriften und Standards sind im Abschnitt „Verantwortung des Prüfers der nichtfinanziellen Berichterstattung“ unseres Zusicherungsvermerks weitergehend beschrieben.

Wir sind vom Konzern unabhängig in Übereinstimmung mit den österreichischen berufsrechtlichen Vorschriften und wir haben unsere sonstigen beruflichen Pflichten in Übereinstimmung mit diesen Anforderungen erfüllt.

Unser Prüfungsbetrieb unterliegt den Bestimmungen der KSW-PRL 2022, die im Wesentlichen den Anforderungen gemäß ISQM 1 entspricht, und wendet ein umfassendes Qualitätsmanagementsystem an, einschließlich dokumentierter Richtlinien und Verfahren zur Einhaltung ethischer Anforderungen, professioneller Standards sowie geltender gesetzlicher und regulatorischer Anforderungen.

Wir sind der Auffassung, dass die von uns bis zum Datum des Zusicherungsvermerks erlangten Prüfungsnachweise ausreichend und geeignet sind, um als Grundlage für unsere zusammenfassende Beurteilung zu diesem Datum zu dienen.

Sonstige Informationen

Die gesetzlichen Vertreter sind für die sonstigen Informationen verantwortlich. Die sonstigen Informationen umfassen alle Informationen im Konzernabschluss und im Konzernlagebericht und im Geschäfts- und Nachhaltigkeitsbericht 2025/26, ausgenommen der nichtfinanziellen Berichterstattung und unseren Zusicherungsvermerk.

Unsere zusammenfassende Beurteilung über die nichtfinanzielle Berichterstattung erstreckt sich nicht auf diese sonstigen Informationen, und wir werden dazu keine Art der Zusicherung geben. Im Zusammenhang mit unserer Prüfung mit begrenzter Sicherheit der nichtfinanziellen Berichterstattung haben wir die Verantwortlichkeit, diese sonstigen Informationen zu lesen, sobald sie vorhanden sind, und dabei zu würdigen, ob die sonstigen Informationen wesentliche Unstimmigkeiten zur nichtfinanziellen Berichterstattung oder zu unseren bei der Prüfung mit begrenzter Sicherheit erlangten Kenntnissen aufweisen oder anderweitig falsch dargestellt erscheinen. Falls wir auf der Grundlage der von uns durchgeführten Arbeiten den Schluss ziehen, dass eine wesentliche falsche Darstellung dieser sonstigen Informationen vorliegt, sind wir verpflichtet, über diese Tatsache zu berichten. Wir haben in diesem Zusammenhang nichts zu berichten.

Verantwortung der gesetzlichen Vertreter der Gesellschaft

Die gesetzlichen Vertreter der Gesellschaft sind für die Aufstellung einer nichtfinanziellen Berichterstattung einschließlich der Entwicklung und Durchführung des Verfahrens zur Wesentlichkeitsanalyse in Übereinstimmung mit den GRI-Standards und in Übereinstimmung mit der EUTaxonomie- VO verantwortlich. Diese Verantwortlichkeit umfasst

- die Identifizierung der Nachhaltigkeitsaspekte und die Beurteilung der Wesentlichkeit dieser Nachhaltigkeitsaspekte,
- die Aufstellung der nichtfinanziellen Berichterstattung unter Einhaltung der Anforderungen der GRI-Standards in der aktuellen Fassung,
- die Aufnahme von Angaben in die nichtfinanzielle Berichterstattung in Übereinstimmung mit der EU-Taxonomie-VO sowie
- die Gestaltung, Implementierung und Aufrechterhaltung interner Kontrollen, die die gesetzlichen Vertreter als relevant erachten, um die Aufstellung einer nichtfinanziellen Berichterstattung, die frei von wesentlichen falschen Darstellungen aufgrund von dolosen Handlungen oder Irrtümern ist, und die Durchführung des Verfahrens zur Wesentlichkeitsanalyse in Übereinstimmung mit den Anforderungen der GRI-Standards zu ermöglichen.

Diese Verantwortlichkeit umfasst weiters die Auswahl und Anwendung geeigneter Methoden zur nichtfinanziellen Berichterstattung sowie das Treffen von Annahmen und Schätzungen zu einzelnen Nachhaltigkeitsangaben, die unter den gegebenen Umständen angemessen sind.

Inhärente Einschränkungen bei der Erstellung der nichtfinanziellen Berichterstattung

Bei der Berichterstattung über zukunftsgerichtete Informationen ist die Gesellschaft verpflichtet, diese zukunftsgerichteten Informationen auf der Grundlage offengelegter Annahmen über Ereignisse, die in der Zukunft eintreten könnten, sowie möglicher zukünftiger Maßnahmen der Gesellschaft zu erstellen. Das tatsächliche Ergebnis wird wahrscheinlich anders ausfallen, da erwartete Ereignisse häufig nicht wie angenommen eintreten.

Bei der Festlegung der Angaben gemäß EU-Taxonomie-VO sind die gesetzlichen Vertreter verpflichtet, unbestimmte Rechtsbegriffe auszulegen. Unbestimmte Rechtsbegriffe können unterschiedlich ausgelegt werden, auch hinsichtlich der Rechtskonformität ihrer Auslegung, und unterliegen dementsprechend Unsicherheiten.

Verantwortung des Prüfers der nichtfinanziellen Berichterstattung

Unsere Ziele sind die Planung und Durchführung einer Prüfung, um begrenzte Sicherheit darüber zu erlangen, ob die nichtfinanzielle Berichterstattung und die Berichterstattung nach EU-Taxonomie- VO frei von wesentlichen falschen Darstellungen ist, sei es aufgrund von dolosen Handlungen oder Irrtümern, und darüber einen Bericht mit begrenzter Sicherheit zu erstellen, der unsere zusammenfassende Beurteilung enthält. Falsche Darstellungen können aus dolosen Handlungen oder Irrtümern resultieren und werden als wesentlich angesehen, wenn von ihnen einzeln oder insgesamt vernünftigerweise erwartet werden könnte, dass sie die auf Grundlage dieser nichtfinanziellen Berichterstattung getroffenen wirtschaftlichen Entscheidungen von Nutzern beeinflussen.

Während der gesamten Prüfung mit begrenzter Sicherheit üben wir pflichtgemäßes Ermessen aus und bewahren eine kritische Grundhaltung.

Zu unseren Verantwortlichkeiten gehören

- die Durchführung von risikobezogenen Prüfungshandlungen, einschließlich der Erlangung eines Verständnisses der internen Kontrollen, die für den Auftrag relevant sind, um Darstellungen zu identifizieren, bei denen es wahrscheinlich zu wesentlichen falschen Angaben kommt, sei es aufgrund von dolosen Handlungen oder Irrtümern, jedoch nicht mit dem Ziel, eine zusammenfassende Beurteilung über die Wirksamkeit der internen Kontrollen des Konzerns abzugeben;
- die Entwicklung und Durchführung von Prüfungshandlungen bezogen auf Angaben in der nichtfinanziellen Berichterstattung, bei denen wesentliche falsche Darstellungen wahrscheinlicher sind. Das Risiko, dass aus dolosen Handlungen resultierende wesentliche falsche Darstellungen nicht aufgedeckt werden, ist höher als ein aus Irrtümern resultierendes, da dolose Handlungen kollusives Zusammenwirken, Fälschungen, beabsichtigte Unvollständigkeiten, irreführende Darstellungen oder das Außerkraftsetzen interner Kontrollen beinhalten können.

Zusammenfassung der durchgeführten Arbeiten
Eine Prüfung zur Erlangung begrenzter Sicherheit erfordert die Durchführung von Prüfungshandlungen zur Erlangung von Nachweisen über die nichtfinanzielle Berichterstattung.

Die Prüfung von Vorjahreszahlen, abgedruckten Interviews sowie anderen freiwilligen, zusätzlichen Angaben der Gesellschaft, einschließlich Verweisen auf Webseiten oder andere weiterführende Berichterstattungsformate der Gesellschaft dazu, sind nicht Gegenstand unseres Auftrags.

Die Art, der Zeitpunkt und der Umfang der ausgewählten Prüfungshandlungen hängen von pflichtgemäßem Ermessen ab, einschließlich der Identifizierung von Angaben in der nichtfinanziellen Berichterstattung, bei denen wesentliche falsche Darstellungen auftreten können, sei es aufgrund von dolosen Handlungen oder Irrtum.

Bei der Durchführung unserer Prüfung zur Erlangung begrenzter Sicherheit in Bezug auf die nichtfinanzielle Berichterstattung gehen wir wie folgt vor:

- Wir gewinnen ein Verständnis von den Verfahren der Gesellschaft, die für die Aufstellung der nichtfinanziellen Berichterstattung relevant sind.
- Wir beurteilen, ob alle durch das Verfahren zur Wesentlichkeitsanalyse ermittelten relevanten Informationen in die nichtfinanzielle Berichterstattung aufgenommen wurden.
- Wir führen Befragungen des relevanten Personals und analytische Prüfungshandlungen zu ausgewählten Darstellungen in der nichtfinanziellen Berichterstattung durch.
- Wir führen stichprobenartige ergebnisorientierte Prüfungshandlungen zu ausgewählten Darstellungen in der nichtfinanziellen Berichterstattung durch.
- Wir erlangen Nachweise über die dargestellten Methoden zur Entwicklung von Schätzungen und zukunftsgerichteter Informationen.
- Wir würdigen die für den Konzern anwendbaren Anforderungen der GRI-Standards in der aktuellen Fassung (Option: „in Übereinstimmung mit“) mit den Angaben und Kennzahlen der nichtfinanziellen Berichterstattung.
- Wir erlangen ein Verständnis des Verfahrens zur Identifikation taxonomiefähiger und taxonomiekonformer Wirtschaftsaktivitäten und der entsprechenden Angaben in der nichtfinanziellen Berichterstattung.
- Wir würdigen die Gesamtdarstellung der Angaben durch kritisches Lesen der nichtfinanziellen Berichterstattung.

Haftungsbeschränkung und Auftragsbedingungen
Bei der Prüfung der freiwilligen nichtfinanziellen Berichterstattung mit begrenzter Sicherheit handelt es sich um eine freiwillige Prüfung. Diesen Zusicherungsvermerk erstatten wir auf Grundlage des mit dem Auftraggeber geschlossenen Prüfungsvertrags, dem auch mit Wirkung gegenüber Dritten die von der Kammer der Steuerberater:innen und Wirtschaftsprüfer:innen herausgegebenen „Allgemeinen Auftragsbedingungen für Wirtschaftstreuhandberufe“ zugrunde liegen. Diese können online auf der Internetseite der Kammer der Steuerberater:innen und

Wirtschaftsprüfer:innen eingesehen werden (derzeit unter **https://ksw.or.at/berufsrecht/mandatsverhaeltnis/**). Hinsichtlich unserer Verantwortlichkeit und Haftung aus dem Auftragsverhältnis gilt Punkt 7. der AAB 2018.

Verwendungsbeschränkung
Da unser Bericht ausschließlich im Auftrag und im Interesse des Auftraggebers erstellt wird, bildet er keine Grundlage für ein allfälliges Vertrauen dritter Personen auf seinen Inhalt. Ansprüche dritter Personen können daher daraus nicht abgeleitet werden. Der Veröffentlichung unseres Berichts gemeinsam mit der nichtfinanziellen Berichterstattung stimmen wir zu. Diese darf jedoch nur in der vollständigen und von uns bescheinigten Fassung erfolgen.

Auftragsverantwortlicher Wirtschaftsprüfer
Der für die Prüfung der nichtfinanziellen Berichterstattung auftragsverantwortliche Wirtschaftsprüfer ist Herr Mag. Ulrich Pawlowski.

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