

MORE FROM WOOD.



EGGER Holzwerkstoffe GmbH

Financial and Sustainability Report 2024/25

A photograph of a hand reaching out towards a bright light source, likely the sun, which is partially obscured by the hand. The background is a dense, out-of-focus green forest with sunlight filtering through the leaves, creating a bokeh effect. The hand is wearing a dark blue jacket with a bright green stripe on the sleeve.

**Shaping a
sustainable future**

Financial and Sustainability Report as of April 30, 2025

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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 sites worldwide. EGGER is a full-service provider for furniture and interior design, wood construction and wood-based flooring – and a reliable partner for the furniture industry, wood and flooring retailers, and home improvement stores.

1961 

The chipboard plant founded by Fritz Egger sen. in St. Johann in Tirol formed the basis for the EGGER family business.



22 plants in **11** countries



Product areas:

- Furniture and interior design
- Flooring
- Construction products



Production volume:

10.8 million m³
of wood-based materials
and sawn timber

**A clear commitment to
reaching net zero by
2050**

Net Zero 
The EGGER Way



€4.13
billion in revenues

11,860
employees

with **95**
nationalities



**Outstanding
sustainability
performance**



Our products have stored **11.7** million metric tons of CO₂e.



66% wood from the circular economy



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



89% of all the materials used in our products comes from renewable raw materials.

About this Report

ABOUT THIS REPORT

MANAGEMENT REPORT

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Once again in the 2024/25 financial year, the EGGER Group is underlining the importance of sustainability. For the second year running, we are combining our Sustainability Report 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 2024/25.

The reporting period corresponds with the EGGER financial year and covers the months May 2024 to April 2025 (2024/25 financial year). For better visualization, comparative prior year key figures are also provided. For some indicators, there is no information available at financial year level; this information refers to calendar years (January to December 2024) and is labeled accordingly.

The Financial and Sustainability Report will be published during the annual press conference, which is scheduled for July 31, 2025.

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 evaluation of the audit by KPMG 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 audit report. A separate Annex to the report makes it easier to assign the contents of the report to the requirements of the NaDiVeG.

The report covers all fully consolidated companies of the EGGER Group as of 04/30/2025. 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 construction 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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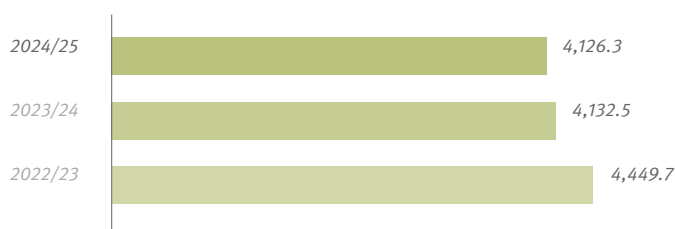
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We draw attention to the fact that the English translation of this Financial and Sustainability Report and this auditor's report is presented for the convenience of the reader only and that the German wording is the only legally binding version.

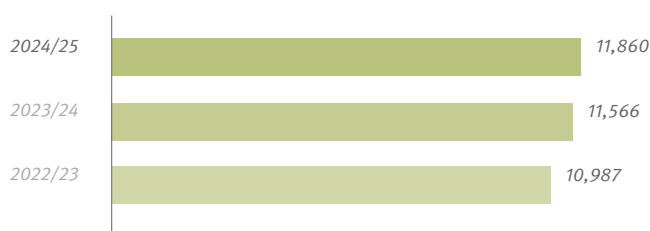
Overview of Key Figures

Financial Key Figures

Revenues (EUR Million)



Number of Employees (Annual Average) on a Rolling Basis of 12 Months



Earnings Indicators

		2024/25	2023/24	2022/23
Revenues	EUR mill.	4,126.3	4,132.5	4,449.7
EBITDA	EUR mill.	541.3	493.6	602.5
EBITDA margin	%	13.1%	11.9%	13.5%
EBIT	EUR mill.	208.0	152.8	259.2
Profit before tax (PBT)	EUR mill.	139.6	78.6	246.4
Profit after tax (PAT) (1)	EUR mill.	107.3	92.2	237.5

(1) The amounts 2022/23 were adjusted according to IAS 8.

Consolidated Balance Sheet

		30.04.2025	30.04.2024	30.04.2023(1)
Balance sheet total	EUR mill.	4,600.8	4,366.0	4,146.9
thereof non-current assets	EUR mill.	3,220.7	3,109.2	2,752.2
Equity (including subsidies)	EUR mill.	1,968.6	1,897.1	1,863.6

(1) The amounts 2022/23 were adjusted according to IAS 8.

Treasury Key Figures

		30.04.2025	30.04.2024	30.04.2023
Equity ratio(1)	%	42.8%	43.5%	44.9%
Net debt	EUR mill.	1,441.6	1,312.2	902.8
Net debt / EBITDA	years	2.66	2.66	1.50

(1) The amounts 2022/23 were adjusted according to IAS 8.

Value Management

		30.04.2025	30.04.2024	30.04.2023
EBITDA	EUR mill.	541.3	493.6	602.5
Historical capital employed(1)	EUR mill.	7,179.8	6,738.3	6,117.5
CFROI(1)	%	7.5%	7.3%	9.8%

(1) The amounts 2022/23 were adjusted according to IAS 8.

Non-Financial Key Figures

Percentage of Wood from the Circular Economy



Percentage of Fuels from Renewable Sources ⁽¹⁾



Financial year	2024/25	2023/24	2022/23
Directly purchased wood	92 %	92 %	93 %
Share of wood from circular economy	66 %	65 %	65 %
Recycled share in the wood used	29 %	28 %	23 %
Share of renewable raw materials in all EGGER products	89 %	86 %	88 %
Recyclability of the EGGER product portfolio	91 %	91 %	91 %
Carbon storage in our products (in mill. t CO ₂ e)	11.7	10.7	10.2
Accident rate LTIR internal	7.51	7.76	9.50
Proportion of female employees (total)	17.3 %	16.8 %	16.5 %
Proportion of female employees in management positions	18.9 %	19.3 %	18.1 %
Training hours per employee	13.72	9.57	11.43
Waste total in kg/m ³	25.68	23,98 ⁽²⁾	20,47 ⁽²⁾
Total energy consumption (GWh)	9,896	9,528 ⁽²⁾	9,656 ⁽²⁾
Share of fuels from renewable sources	79 %	78 % ⁽²⁾	79 % ⁽²⁾
Share of energy efficiency from renewable sources	71 %	69 % ⁽²⁾	70 % ⁽²⁾
Scope 1 fossil (t CO ₂ e)	414,371	412,457 ⁽²⁾	402,594 ⁽²⁾
Scope 2 (t CO ₂ e)	517,671	519,700 ⁽²⁾	624,620 ⁽²⁾
Scope 3 fossil (t CO ₂ e)	3,283,530	3,295,975 ⁽²⁾	3,370,466 ⁽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: 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 jun. (Chief Sales Officer EGGER Group (CSO)), Hannes Mitterweissacher (Chief Technology Officer EGGER Group (CTO))

Economic downturn, global crises, conflicts, and uncertainties. The environmental conditions for EGGER's 2024/25 financial year can certainly be described as “challenging”. In our interview, the Group Management explains how the wood-based materials company managed to achieve stability and growth in this setting.

Let's start with an overview of business developments in the period 2024/25: How did the year turn out for EGGER?

Thomas Leissing: This financial year was definitely shaped by a number of challenges for EGGER. The ongoing difficult economic situation led to a slump in consumption and consequently to a downturn in demand in most markets. Nevertheless, we are able to report on a very solid performance for this financial year. We were able to maintain a stable level of revenues with a figure of EUR 4,126.3 million. The EBITDA is EUR 541.3 million, representing an increase of 9.7% from the previous year. The EBITDA margin is also stable at 13.1%. To sum up, we would have liked to have achieved more ambitious growth, but in view of the current economic environment, we can certainly be very satisfied. Ensuring stability in such volatile times is a major feat. For this, we would like to thank our 11,860 employees!

Which markets were especially challenging in economic terms?

Michael Egger jun.: Our business is closely linked to the economic conditions in the construction industry in each country. We witnessed especially poor growth in our core markets in Western and Central Europe. The weak conditions in the construction industry drive down demand for our products, in particular, in the construction products segment, but also downstream, for our decorative products. This weakness in demand of course results in tough competition in regard to prices and quantities. However, in this environment, we were able to assert ourselves very well overall. During the past financial year, there were some especially positive developments in the markets in Eastern Europe and overseas. Our plant in Lexington, North Carolina, USA also delivered an improvement in financial results.

How does EGGER succeed in getting through a period of economic weakness?

Frank Bölling: Our reliable partnerships with our customers and suppliers are always our foremost priority. Only together are we able to do well even in a weaker market environment. I am convinced that our global team is currently proving once again that EGGER is not only able to withstand a crisis, but actually uses crises as an opportunity. There are a number of markets where we have already succeeded in achieving growth, together with our customers, despite a stagnant market development.

Thomas Leissing: It goes without saying that we, and our customers, also benefit from the strength of our international group. Especially in economically challenging times, we attach great importance to synergies and efficiency in all our processes. At the same time, as a family business, we have a very sound financial base, which allows us to embark on key growth projects even in a weak market environment.

What has been your investment strategy during the past year?

Hannes Mitterweissacher: Here at EGGER, investments are always created with a focus on long-term planning. We have a clear strategy of sustainable growth. During the last financial year, we invested EUR 435 million in maintenance and growth. The focus was on building additional capacities and sustainability projects. The largest of the projects currently being implemented is the expansion of the plant in Markt Bibart (DE), which we acquired in 2023. By 2026, we will have invested more than EUR 200 million in sustainability, upgrading and automation. The first phase of the expansion project is already at an advanced stage. In just a few weeks' time, recycled wood will be used for chipboard production for the first time.

What other projects are currently underway as part of your sustainability strategy?

Michael Egger jun.: We are currently erecting a second power plant at our headquarters in St. Johann in Tirol (AT), allowing us to generate more heat and electricity from biogenic fuels. This project will allow us to reduce our use of fossil fuels to almost zero, while also supplying more sustainable district heating for the local region. Our plant in Caorso (IT) is now manufacturing without the use of natural gas during normal operations, thanks to a new thermal oil boiler. We are also increasing the use of recycled wood and for this purpose we have set up three new Timberpak recycling collection sites, while also expanding processing capacity at our plants. Our company's ecological footprint is gradually reduced by these numerous actions and initiatives that lower greenhouse gas emissions.

We report on our progress in this area in an integrated Financial and Sustainability Report. What do the key figures reveal?

Thomas Leissing: Economic development and ecological development go hand in hand. Therefore, it makes sense to



“We can report a very solid performance financial year.”

Thomas Leissing

consider the key figures together. As a family business, we take a long-term view and aim to build a business that will succeed for several generations. This can be seen in our key figures. We have once again been able to improve our sustainability performance in many areas. For example, the percentage of renewable raw materials in our products and their capacity for carbon storage have both increased, as has the proportion of renewable energy, which we use; and the percentage of women in our workforce. Our Corporate Carbon Footprint has also been reduced overall. We are taking many small steps that will lead us into a sustainable future.

Hannes Mitterweissacher: The important thing is that we disclose our achievements and our business activities with full transparency. This commitment has also been recognized: in the ISS ESG Corporate Rating, we were once again awarded Prime Status. We also received a gold medal from EcoVadis for the first time. This puts us in the top 5% of all the companies rated.

Have there been any other milestones or successes in the past year? What are you especially proud of?

Frank Bölling: We are especially pleased to have reached our ambitious group-wide work safety goal of a maximum of eight accidents at work that required a day's absence from work for every one million working hours. In the past year, we have been focusing, in particular, on the topic of work safety and have implemented a wide range of measures to improve the health and safety of our employees. It's great to see that these efforts are paying off. Since 2016, we have been able to reduce the number of accidents by 70% – this is something we are very proud of and that motivates us to keep working towards our vision of “Zero Accidents”.

Michael Egger jun.: We have also presented a number of product and service innovations. The EcoBox and our finger-jointed roof battens make a key contribution to resource efficiency. With our OSB Flammex, we are offering a flame-retardant construction product. The EGGER flooring collection 25+ brings new ideas, innovative product features and a carefully considered range strategy. At the Interzum trade fair, visitors were impressed by our new developments in decor, product and texture, such as our PerfectSense Ambiance surface. The AI-supported EGGER Board ID app was very well received, as was the decor consultation with the EGGER TrendCast. We create many of our innovations in collaboration with partner companies, for example, the folding bottom box system PLICOBX, which we developed with hardware manufacturer Blum. Together with Blum and Cleaf, we have also recently opened a showroom in London. As a result, we have set the course for further profitable growth.



“With our various product and service innovations, we have set the course for further profitable growth.” Michael Egger jun.

What is your prognosis for the current financial year, 2025/26?

Thomas Leissing: From a macroeconomic perspective, we will still have to contend with weak economic conditions, a restrained level of demand in the construction sector and geopolitical conditions that will certainly be challenging. There are at least some initial signs that the economy may be stabilizing, and we are hoping for a gradual improvement in consumer confidence. Set against this background, our expectations in terms of revenues and earnings are nevertheless cautious.

Hannes Mitterweissacher: In any case, we are well positioned for a market recovery. With our cutting-edge industrial facilities, we have created significant production advantages, which we will use accordingly. We have also

expanded our capacity, for example, in the area of decorative coating in the Barony plant (UK), in laminates in Gifhorn (DE) and in furniture fronts in Bünde (DE). Our clear goal for this financial year is to utilize our capacity to the maximum extent.

Which key areas are you currently focusing on?

Frank Bölling: Our group-wide focus topic for the coming years is “delivery performance”. We have set ourselves the goal of offering the best service in our sector. Delivery performance plays a key role in this. Many internal processes and different departments need to work together effectively, ensuring that everything in the order-to-cash process runs smoothly and customers have a positive experience with EGGER. In order to optimize the customer experience along the entire customer journey, we are currently carrying out a very detailed analysis of our ordering and delivery processes, our roles and responsibilities, our systems and the data that is generated. I am convinced that this project will bring us onto a whole new service level.



“We want to offer the best service in our sector.” Frank Bölling



“We will continue to invest heavily in renewable energy and the circular economy.”

Hannes Mitterweissacher

Michael Egger jun.: In addition to this, we are also spending a good deal of time looking into the options for optimization and innovation that are offered by artificial intelligence. We have established a set of AI principles for the use of artificial intelligence, which address both the potential and the safe and ethical use of artificial intelligence. We have set up a comprehensive training program to provide our workforce with the relevant AI skills and have created an AI community. We have also defined strategic areas of activity for AI at EGGER and have initiated, and in some cases already implemented, some promising projects in these areas. The opportunities and possibilities here are huge.

Are there any other plans for growth or investment?

Hannes Mitterweissacher: We will continue to pursue our climate and sustainability strategy in the year 2025/26. Our investments in this area are focused on renewable energy and the strengthening of the circular economy. Our network of Timberpak recycling collection sites for is being steadily expanded, as well as our facilities for the processing of recycled wood in the plants. Beyond this, we are also investing in the efficiency, logistics and capacity of our existing plants. Therefore, we will make good use of our strong financial base to pursue our long-term strategy and to continue to grow sustainably, together with our international workforce of around 12,000 employees, our long-term business partners and our many satisfied customers worldwide.

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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. Yet we are and we remain a family business with a clear set of values: respect, quality and progress form the basis for all our tasks. And confidence in our own abilities allows us to continue writing the EGGER success story together.

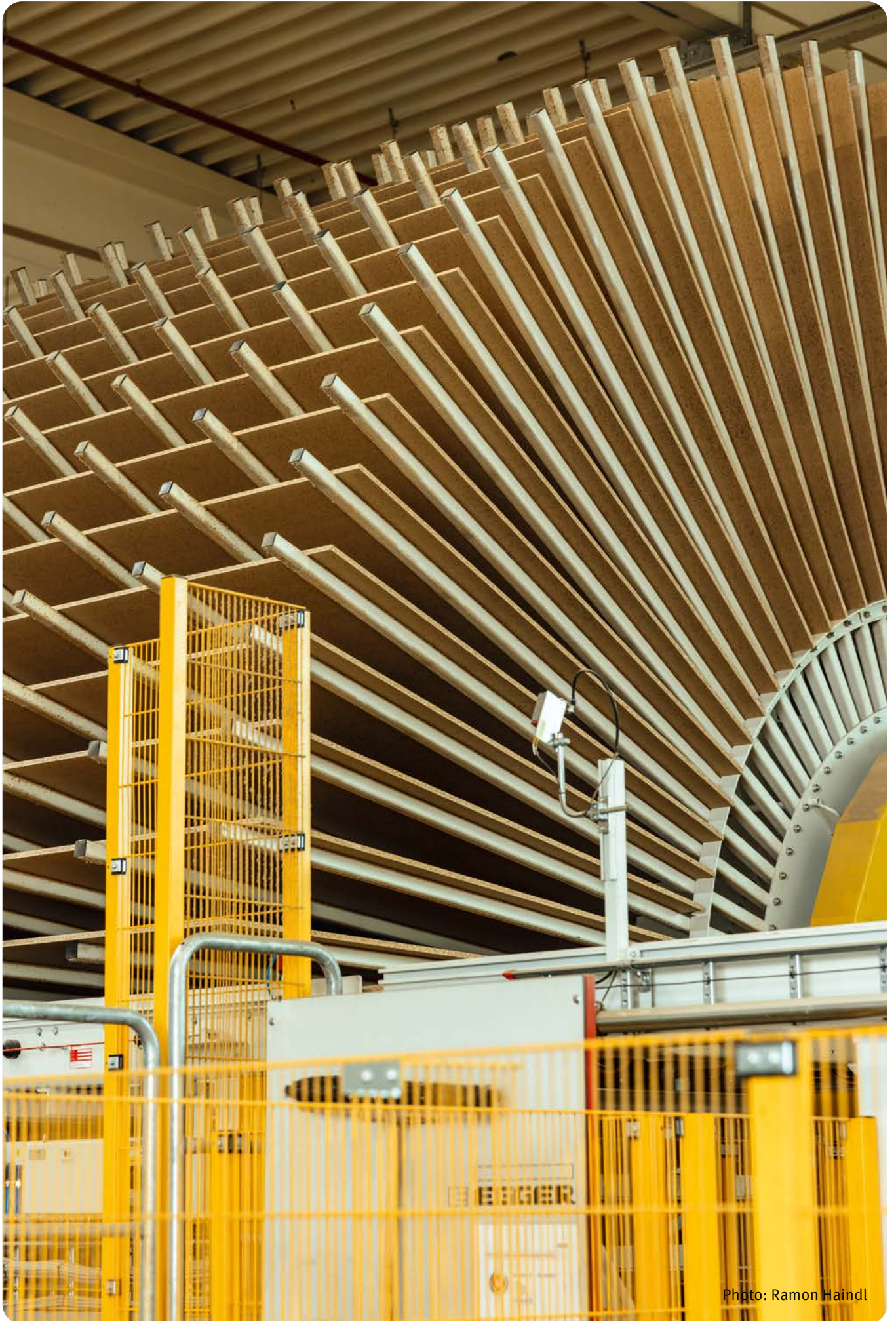


Photo: Ramon Haindl

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 sen. to open the first chipboard plant in St. Johann in Tirol in 1961, laying the foundations for the EGGER success story. Today, the company operates a total of 22 plants in 11 countries, with around 12,000 employees who produce approximately 10.8 million m³ of wood-based materials every year. These products are sold 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 – for example: kitchens, 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 by 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 is focused 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. Included here, for example, are surface-upgraded particleboard and MDF boards as well as complementary products like laminates, edgings and components. We have a leading market position in this segment, which we want to continuously expand. As an innovative full-service supplier with a broad product portfolio, we offer our customers complete solutions from a single source.

Building Products and Flooring – EGGER Building Products Segment

The construction products business area covers structural construction products such as 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.

Our core expertise in the flooring area is 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.

You can find detailed information on our entire product portfolio under www.egger.com/products

Customer Groups

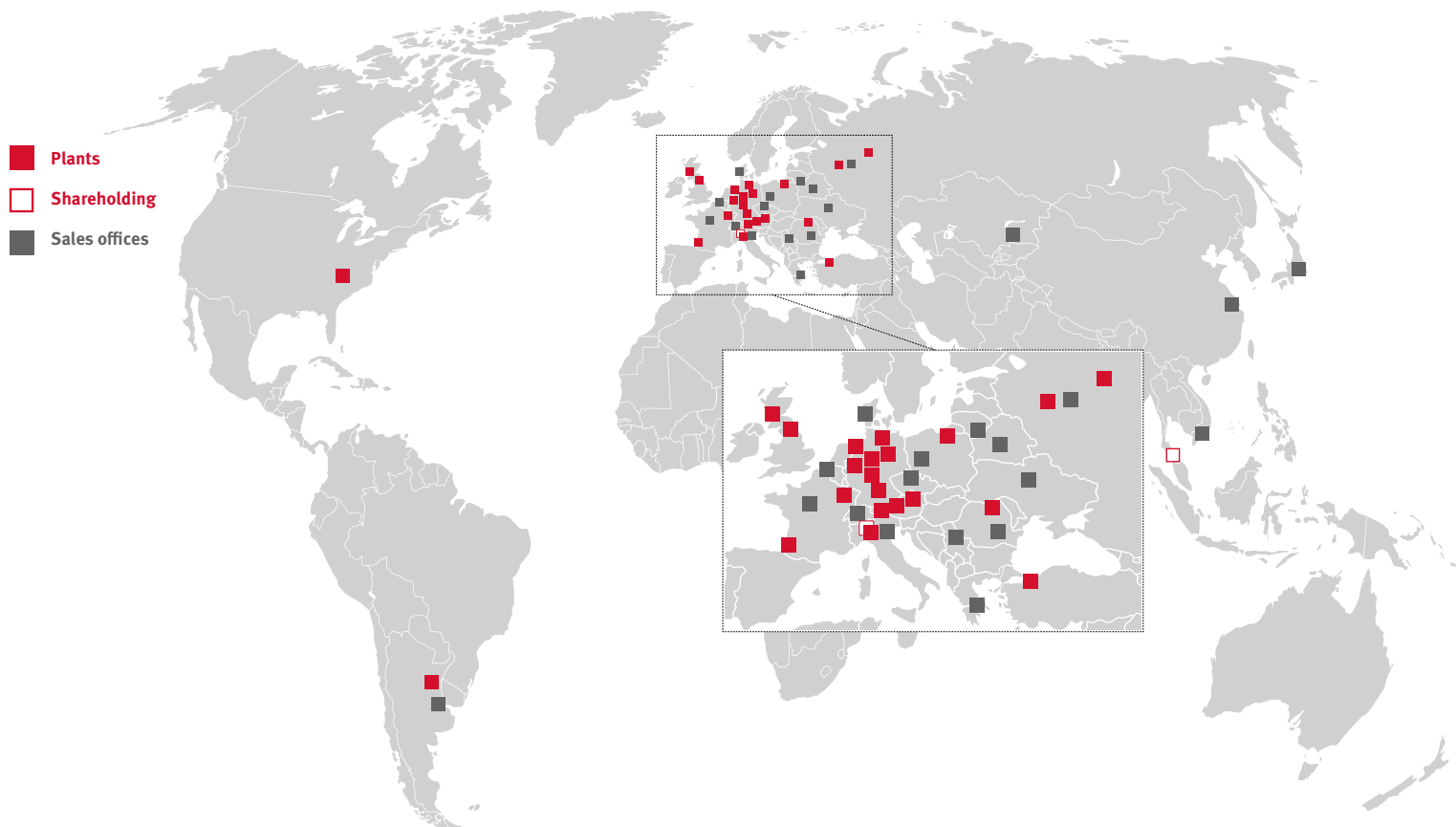
Our products are sold through the following **sales channels** and to the following sectors:

- **Industry:** This includes major customers from the furniture industry (kitchen, office, home furniture and door industries) and industrial customers in the wood construction sector. Our objective here is to defend our strong market position in this customer group with a complete range of decors, textures and material combinations. We support the industry with optimally integrated upgraded and prefabricated components.
- **Distributors & contract and project work:** This customer group comprises specialty distributors who sell the products to contractors, designers 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.
- **Retail (DIY – Do It Yourself):** This includes home improvement retailers, DIY stores and online market platforms that sell directly to DIY enthusiasts and independent mobile contractors. With flooring and accessories, in particular, we are a major supplier to the large international DIY key accounts across Europe. They see us as a development partner for innovative products, services and future-proof technologies.

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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 04/30/2025:

Austria	St. Johann in Tirol:	Chipboard (raw and laminated), furniture components, worktops, lightweight board, compact laminates, laminates
	Unterradlberg:	Chipboard (raw and laminated)
	Wörgl:	Thin chipboard (raw and laminated)
Germany	Brilon:	Chipboard (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:	Chipboard (raw)
France	Rion des Landes:	Chipboard (raw and laminated)
	Rambervillers:	Chipboard (raw and laminated), furniture components
Great Britain	Hexham:	Chipboard (raw and laminated), glue
	Barony:	Chipboard (raw and laminated)
Russia	Shuya:	Chipboard and thin chipboard (raw and laminated), worktops
	Gagarin:	Chipboard (raw and laminated), MDF (raw and laminated), flooring
Poland	Biskupiec:	Chipboard (raw and laminated), worktops
Romania	Radauti:	Chipboard (raw and laminated), OSB, glue
Turkey	Gebze:	Thermoplastic edgings
Argentina	Concordia:	Chipboard (raw and laminated), MDF (raw and laminated), moulding
USA	Lexington, NC:	Chipboard (raw and laminated)
Italy	Caorso:	Chipboard (raw and laminated)

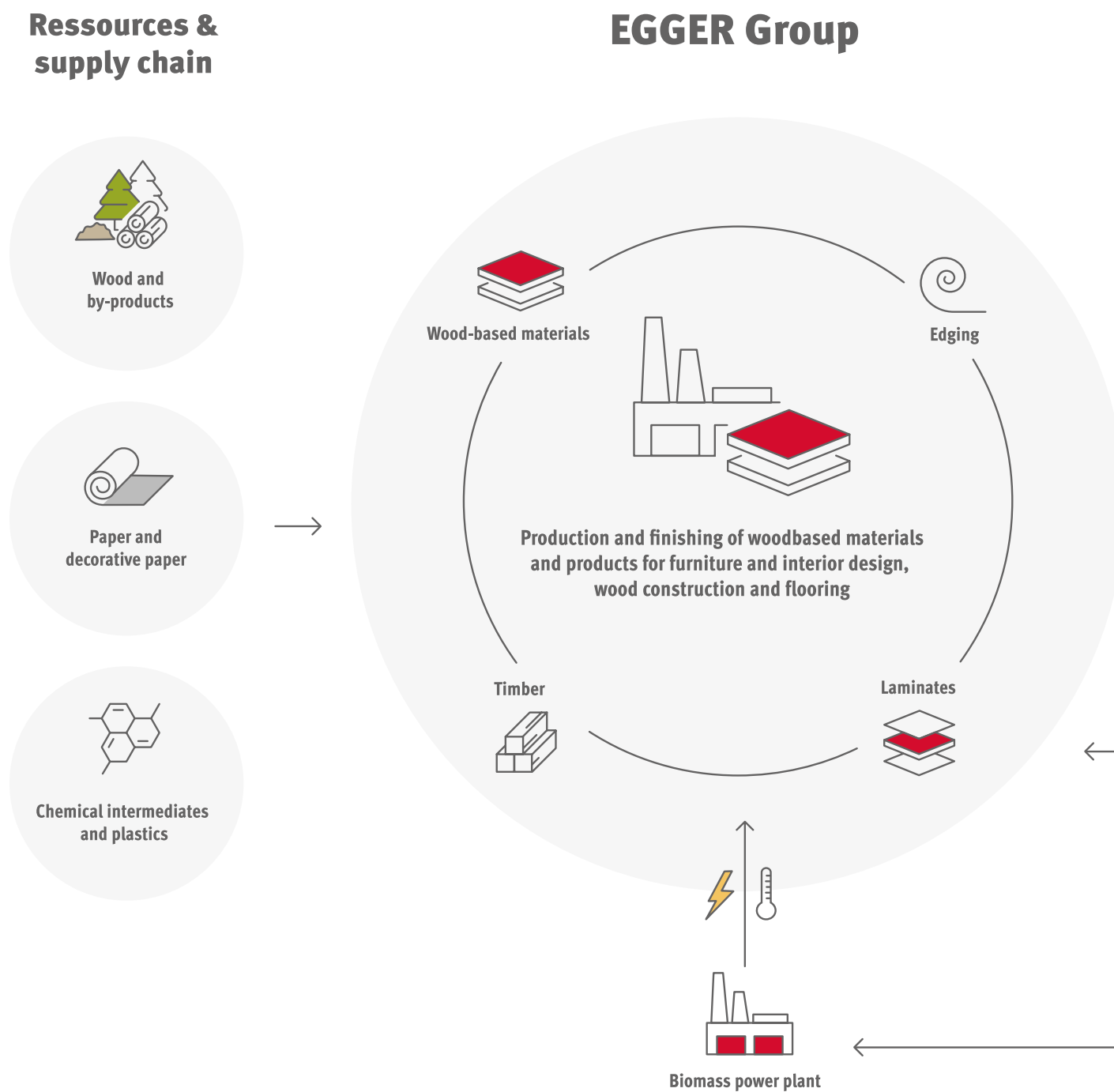
In addition to the products, we also offer our customers a wide range of services that simplify their work and create added value. In addition to routine personal advising, numerous innovative solutions are available to assist with processes that range from planning to product delivery.

Detailed information on our customer services in regard to EGGER's Decorative Collection 24+ can be found under [to.egger.link/services](https://www.egger.link/services)



1.2 The EGGER 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

Utilisation

End of life cycle



1.3 Shaping a Sustainable Future – Our Corporate Strategy

With our guiding principle "Shaping a sustainable future", we have formulated a future-oriented strategy for the entire corporate group, which reflects our vision, our values and our long-term goals. This corporate strategy forms the foundation for our everyday decisions and actions. The strategy is divided into the following areas:



1.3.1 Family Business

The EGGER family business has grown from its founding as a Tyrolean chipboard manufacturer in 1961 to become one of the world's leading wood-based materials producers. The successful continuation of business operations as a family business is our central objective. **Ensuring the sustainable safeguarding and growth of the company to pass on to future generations** takes center stage in our decision-making. 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.

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 **health and safety of our employees** is of the utmost importance to us. We are implementing our vision of "zero accidents" with clear and ambitious goals and 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**.

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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:

- Our Group's equity ratio remains at a stable level of over 30%.
- Our ratio of net debt to EBITDA group-wide is $\leq 3:1$ 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. Communications with investors and financing institutions takes place through regular bilateral discussions and information events and via our credit relations website

www.egger.com/credit-relations.

1.3.2 Reliable Partner

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

We are open to dialog and present our responsible actions confidently and transparently. We actively and specifically involve stakeholders in our activities.

We cultivate an **active strategic partnership with our customers**. High product and service quality are essential for customer satisfaction. We support our customers with target group-specific services.

We intentionally differentiate ourselves from the competition through our extensive capacity for storage so that we can guarantee a **high degree of availability** for our customers. Our objective in procurement is to establish long-term, contract-based **partnerships with our suppliers**. Through procurement strategies and targeted backward integration, we guarantee production reliability.

Our strong commitment to quality means never losing sight of market requirements, bringing the customer voice back to our operational teams, and adapting our processes as necessary. We demand and promote continuous process improvements and rely on state-of-the-art testing and monitoring technologies. We are strongly committed to **promoting sustainable forestry** and conserving natural resources. We ensure compliance with the legal and social standards in our supply chains. We also use control measures carried out by independent third parties.

1.3.3 Green Industry

We take our socio-political mission seriously and see the climate crisis as the most pressing problem of our time. With our strategies and our products, we are making a **valuable contribution to a more sustainable future**. We therefore not only comply with laws, regulations and other sets of rules to which we are committed, but always strive to set new and higher standards.

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. All of the products we make should be recyclable.

A core element of sustainability at EGGER is **working in closed-loop systems**. As a valuable resource, we give wood many lives, thereby conserving fresh resources. In order to secure supplies of recycled wood, we are continuing to invest in our own recycling collection sites (Timberpak) and in recycling processing systems in our plants. In this way, we want to increase the share of wood from the circular economy in our products.

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

Full utilization of our Group-wide production capacities is our ultimate goal. We continuously invest in our plants. We are standardizing our **industrial base** with uniform, digitalized processes. Our objective is to have integrated sites for raw materials, energy and our strategic product groups. In this way, we create synergies in the use of raw materials, logistics and organization and guarantee ecologically, economically and socially sustainable actions.

We are continuously improving **product availability** through the optimal utilization of our capacity and by planning and procuring in a cost and resource-efficient manner. The development of our internal material flow is focused on lean processes, moving in the direction of full automation. In the area of **logistics**, we are striving for operational excellence.

Our Climate Strategy:

EGGER ist clearly committed to a Net Zero target by 2050

Based on our mindset and measures, we have set ambitious climate protection goals and prepared an implementation plan for their realization. EGGER is committed to reducing its climate-impacting greenhouse gas emissions in line with the Paris Climate Agreement.

The Net Zero target means that emissions must be removed from the atmosphere at the same rate as they are produced. We have developed a comprehensive Group-wide approach on how to steadily reduce our climate-impacting emissions to Net Zero by 2050.



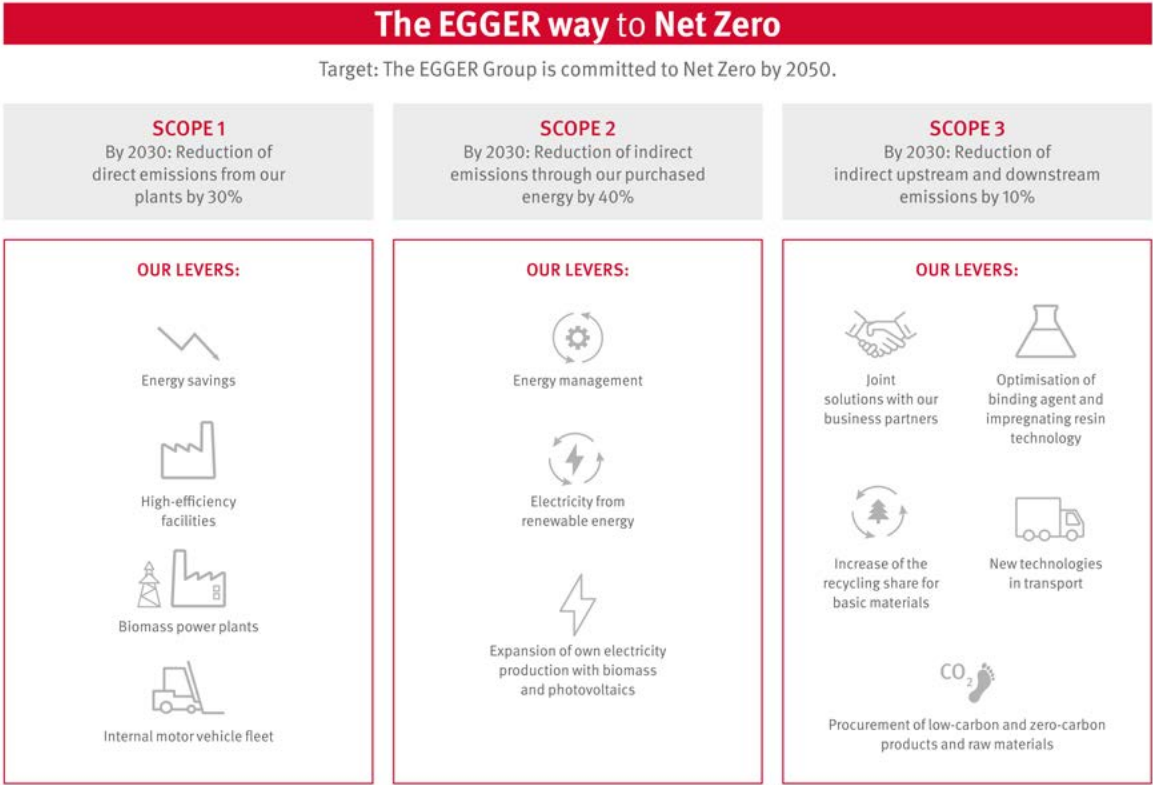
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The path to Net Zero will be taken in stages. Therefore, we have set several milestones for the period up to 2030:

- 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.



The commitment to Net Zero sets a clear direction for EGGER. On the way to Net Zero, we have set milestones and interim targets and will communicate the status of achievement transparently.

1.3.4 Sustainable International Growth

Growth Strategy

Our sales activities are focused on Europe and America. We are also strengthening our sales offices in Asia and our cooperation with strategic partners. Growth in all our product areas will come mainly from market share gains. **Market share gains** are based on product, service and cost advantages, and all areas are therefore called on to pursue further optimization.

In recent years we have made massive investments in the expansion of capacities and especially in the upgrading capacities in our plants. Now our primary objective is to utilize and market these invested capacities to the maximum. There is great growth potential.

We are exploring further **opportunities for growth and acquisition** in order to increase our market shares and strengthen the value chain. Investment priorities for the expansion of our existing sites include sustainability performance, automation & digitalization, material flow & warehouse optimization.

Innovation as a Driving Force

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. (See also Chapter 4: R&D)

Digitalization in all areas of the company and across the entire value chain is crucial for future corporate success and the basis for growth. We are innovation drivers in the industry and invest in modern IT systems. We continuously improve our digital infrastructure to seamlessly integrate partners, applications and external platforms into our digital processes. We strive to optimally utilize the advantages of automation, digitalization and new technologies such as AI. IT security is a top priority in all internal areas and in the involvement of external partners 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 jun. (Chief Sales Officer EGGER Group (CSO))
- Hannes Mitterweissacher, (Chief Technology Officer EGGER Group (CTO))

The **Supervisory Board** advises our Management Board on strategic issues. In addition to Fritz Egger (Chairman), additional members of the Supervisory Board are Dr. Robert Briem, Dr. Ewald Aschauer (Chairman of the Audit Committee; independent), Michael Stiehl (independent), Alfred Wurmbrand (independent) and Walter Schiegl. The Management Board is appointed by the shareholders. The structure of and level of remuneration for the Management Board is 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

We have set a goal to be the best employer in each of our relevant labor markets. This is reflected in the high priority given to modern human resources work that supports our corporate culture.

Our employees are the foundation of our company. Their expertise, commitment and capacity for teamwork are decisive for our success. We support an environment that is based on respect, diversity and equal opportunities. The health, safety and well-being of our employees are a top priority for us. Their commitment and passion are key drivers for our future development and success.

The annual average number of employees is 11,860 (previous year: 11,566) and is broken down by country as follows:

Employees by Country

	Status 30.04.2025	Annual average 2024/25	Annual average 2023/24	Annual average 2022/23	Annual average 2021/22
Austria	1,784	1,788	1,778	1,725	1,640
Germany (1)	3,348	3,338	3,236	3,029	2,908
France	990	991	959	929	921
Great Britain	901	902	852	812	806
Russia	1,265	1,222	1,175	1,188	1,173
Romania	950	940	899	896	879
Turkey	860	877	894	838	847
Argentina	491	502	520	503	500
Poland	581	571	544	539	531
USA	472	451	470	455	424
Italy (2)	292	278	239	75	
EGGER Total	11,935	11,860	11,566	10,987	10,629

(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. Our products inspire people throughout 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: Ramon Haindl

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.

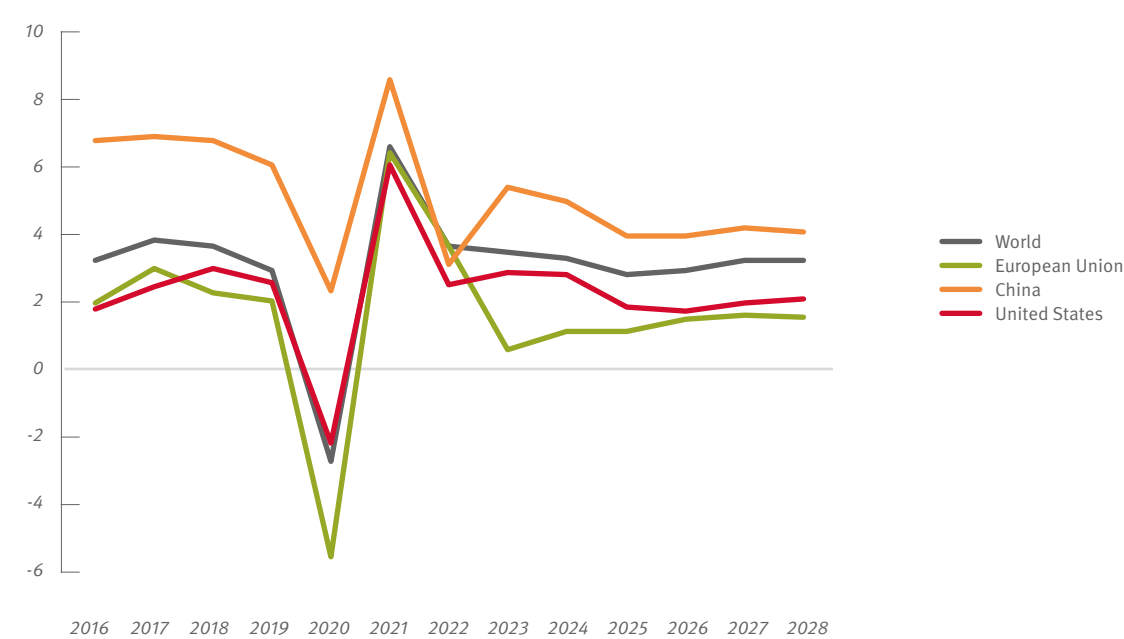
2.1.2 Global Economic Trends

After a long series of shocks, the global economy appeared to stabilize with unimpressive yet steady growth rates. However, the geopolitical landscape has changed. Governments around the world are reorganizing their political priorities and uncertainty has reached a new high. Forecasts for global growth have been revised significantly downwards, as effective tariff rates are higher than they have been for a century and the situation is extremely unpredictable. Overall global inflation is expected to fall somewhat more slowly than forecast at the beginning of the year.

According to IMF forecasts, global economic growth is likely to fall to 2.79% in 2025. In the previous year, it was 3.29%. This decline can be clearly seen in both the United States and China. At 1.16%, economic growth in the European Union in 2025 is expected to remain at the previous year's low level. A slight recession is still expected for Germany and a further decline for France.

(Source: WEO, 2025/04)

GDP Development in Selected Regions / Countries (in %)



(Source: International Monetary Fund, World Economic Outlook Database, April 2025)

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2.2 Branch Developments

2.2.1 Raw Material Supplies

Raw material and energy costs represent a significant part of our total cost structure. Accordingly, our top priorities include protecting and continually improving availability and monitoring price trends for key raw materials on procurement markets. Raw materials supplies are generally purchased from long-term partners. We manage the most important material items, such as wood, chemicals and paper, through our centralized Purchasing department. It supports local plants in their purchasing activities, while also identifying and optimizing synergy effects for the Group. We were able to ensure the continuous supply of the key raw materials wood, chemicals and paper to all plants. In the 2024/25 financial year, price trends on the commodity and energy markets varied. While prices for wood, paper and electricity fell compared to the previous year, purchase prices for chemicals rose, in some cases significantly.

Timber Supplies

Securing timber supplies represents the most important aspect of our raw materials procurement. To safeguard and improve timber supplies, we rely primarily on long-term partnerships and contracts with our suppliers and are developing a backward integration strategy. This includes the operation of a company-owned sawmill and short rotation plantations, as well as forestry management and wood recycling companies. The average price of timber declined in comparison with the previous financial year, with different fluctuations in individual regions and plants. The growing use of timber for thermal energy generation (biomass power plants, pellets, biofuel generation) has a long-term influence on prices.

Chemical Supplies

In this area, the EGGER resin plants in Wismar (DE), Radauti (RO) and Hexham (UK) cover a large part of our glue and impregnating resin requirements. In the past financial year, the entire chemical sector saw a price increase, albeit with regional differences.

Paper Supplies

Raw and decor papers represent the third major component of our raw material supplies. We rely on a central procurement structure for our paper supplies, as well as the conclusion of long-term contracts with leading suppliers. Paper prices declined across the Group in the last financial year.

Energy Supplies

Compared to the previous year, prices for purchasing electricity have fallen. Natural gas prices have stabilized further. The price of natural gas has a very limited influence because we operate biomass power plants at all our major sites. Our objective is to discontinue the use of fossil fuels as far as possible, and we support the cascading use of wood through its use as an input material as long as feasible before final thermal utilization. Our sites in Unterradlberg (AT), Wismar (DE), Brilon (DE), Radauti (RO) and Rambervillers (FR) produce electricity with their own combined power and heat generation equipment, thereby maximizing energy generation efficiency. To become even more independent of fossil energy carriers, we are working on numerous projects for energy generation and optimization, and installing biomass power plants and photovoltaic equipment at a number of sites.

2.2.2 The Construction Industry in Europe

In contrast to the COVID pandemic, the consequences of the ongoing Russia-Ukraine conflict have permanently interrupted the long-term upward trend in the European construction industry. The scope of construction work shrank by a total of 3.7% between 2023 and 2024. The growth forecast for 2025 is only moderate at 0.6%. The construction sector is not expected to experience stronger momentum again until 2026 and 2027 (+1.7%). This results in a market volume for 2027 that is slightly above the 2022 level.

The weak economic performance in Europe is due to the slowdown in private consumption, investment and foreign trade. Although the negative effects of construction and corporate interest rates and inflation on purchasing power are likely to be a thing of the past, no impetus is expected for the time being. Moreover, strained public finances in many places will not only have an impact on construction investment, but also on government consumption. After soaring in 2021 to 2023, prices for construction services have not fallen – apart from in exceptional cases – but are only growing more slowly. In some cases, however, they are still rising faster than inflation. The outlook for the construction sector can therefore be described as moderately positive. New crises could quickly change this picture again though.

(Source: ifo Schnelldienst 2/2025)

2.2.3 The Furniture Market

The USA is responsible for a third of global revenues in the furniture industry. Europe also plays a leading role with around 22%, led by Germany with roughly 32% of revenues in the European furniture industry, followed by France, the UK and Italy.

Revenue growth in the US furniture industry is expected to be around 2.8–3.0% in 2024 and 2025, which is lower than in previous years. A certain improvement is not expected until 2026. Development forecasts for the European furniture industry are similar, albeit at a significantly lower level: revenue growth of around 1.8% is expected for 2025, which is mainly due to stagnating estimates for Italy and low-level development for France. In contrast, revenue growth of 2.4% is expected for the German furniture industry. In China, which accounts for around 12% of global revenues in the furniture industry, annual growth rates of 7.0% and more are expected again after the declines in 2020 and 2023.

(Source: statista)

2.2.4 Competitive Position

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

The past financial year was marked by a difficult economic environment characterized by a sluggish construction industry and subdued consumer spending. In the flooring segment, in particular, planned sales volumes could not be achieved in several regions. Sales volumes for commodity products also fell short of expectations. One positive exception is the OSB business, where significant volume growth was achieved in almost all markets. The picture is even more positive for our decorative products: They continue to benefit from the success generated by our trade collection “EGGER Decorative Collection 24+” and its decor and texture innovations.

On the back of this, we were able to further increase our market share – both in the area of decorative products and in OSB and raw chipboard (primarily via our plant in Markt Bibart (DE)).

2.3 Current Business Developments 2024/25

2.3.1 Production

Capacity utilization at our key production facilities in the past financial year was comparable to that of the previous year. Our most recently acquired plants have contributed significantly to increasing production volumes, particularly in the raw board segment. We also enjoyed positive development in our own resin plants. This is primarily due to expanding production at the resin plant in Wismar (DE).

Raw Boards & Sawn Timber

The volume of raw boards, including sawn timber, produced rose by 3.7% to 10.8 million m³. The year-on-year increase is mainly due to our plant in Markt Bibart (DE), which was acquired in November 2023 (included proportionately in the previous year). We were also able to increase the production of raw boards in Brilon (DE) and Biskupiec (PL) as well as OSB in Radauti (RO) compared to the previous year.

Impregnates

The production of impregnates was increased from 1,081.5 million m² to 1,141.0 million m². The increase compared to the previous year is mainly due to our impregnation plant in Lexington, NC (US), which is in its first full year of operation, as well as productivity improvements at existing plants.

Laminates

At 44.2 million m², laminate production in the 2024/25 financial year was 11.3% higher than the previous year's level of 39.7 million m².

Production

		2024/25	2023/24	2022/23	Dev. in % 2025 to 2024
Rawboard incl. timber	m ³ mill.	10.8	10.4	9.6	3.7%
Impregnated paper	m ² mill.	1,141.0	1,081.5	1,004.8	5.5%
Laminates	m ² mill.	44.2	39.7	38.9	11.3%
Glue	TO thsd.	506.6	472.0	486.3	7.3%

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

- 384.0 million m² for laminated boards (+1.8% compared to 377.2 million m² in the previous year)
- 53.8 million m² for flooring (-5.7% compared to 57.1 million m² in the previous year)
- 37.2 million m² for furniture components and worktops (-2.7% compared to 38.2 million m² in the previous year)

2.3.2 Revenues

In the 2024/25 financial year, we generated consolidated revenues of EUR 4,126.3 million. Compared to the previous year (EUR 4,132.5 million), this represents a minimal reduction of 0.1%. The revenue development is primarily attributable to the continuing difficult market environment in the furniture and construction industries and affects both the EGGER Decorative Products division, especially the Central and West regions with lower sales volumes, and the EGGER Building Products division.

2.3.3 Business Development by Segment in 2024/25

Decorative Products

With 83.8% of unconsolidated total revenues, the Decorative Products segment (products for furniture and interior design) is by far our strongest product area in terms of revenues. At EUR 3,647.7 million, it was up slightly by 0.5% on the previous year. The development is stable overall. However, there are shifts between individual segment regions. For example, a reduction was recorded in the West region, which is primarily attributable to lower sales volumes in furniture and interior design in France. The Central region remains stable at a low level. Here, declining revenues at individual plants were offset by the first-time full-year inclusion of revenues from our Markt Bibart (DE) plant acquired in November 2023, which was only included on a pro rata basis in the previous year. Revenues increased slightly in the Eastern region.

Building Products

At EUR 705.4 million, the Building Products segment accounts for 16.2% of total unconsolidated revenues. This represents a minimal increase in revenues of 0.1% compared to the previous year. Our sawmill in Brilon (DE) and the flooring product area in particular continue to be severely affected by persistently difficult conditions in the construction industry. In the flooring area, the lack of new construction activity is partially compensated for by renovations.

Revenues by Segment

		2024/25	2023/24	2022/23	Dev. in % 2025 to 2024
Decorative Products	EUR mill.	3,647.7	3,629.0	3,773.9	0.5%
Building Products	EUR mill.	705.4	704.9	903.7	0.1%
Total (unconsolidated)	EUR mill.	4,353.1	4,333.9	4,677.6	0.4%
Consolidation (1)	EUR mill.	-226.8	-201.4	-227.9	-12.6%
Total	EUR mill.	4,126.3	4,132.5	4,449.7	-0.1%

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

Share of unconsolidated Revenues		2024/25	2023/24	2022/23
Decorative Products	%	83.8%	83.7%	80.7%
Building Products	%	16.2%	16.3%	19.3%
Total	%	100.0%	100.0%	100.0%

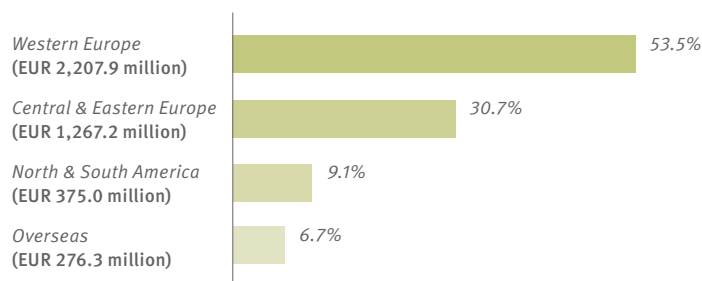
The main sales channels in the 2024/25 financial year were again retail and industry. The retail channel accounted for 53.6% (previous year: 52.9%) and the industry channel for 39.4% (previous year: 40.0%) of consolidated revenues. The share of revenues recorded in the Home Improvement sales channel remained in the single-digit range at 7.1% (previous year: 7.1%).

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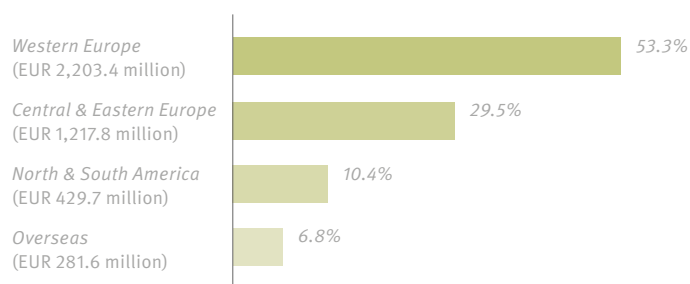
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Despite our progressive internationalization, we are still active primarily on the wood-based materials market in Europe. Our revenues are classified by region as follows, based on the site of the customers:

Revenues by Sales Region (FY 2024/25)



Revenues by Sales Region (FY 2023/24)



Our most important geographic market is **Western Europe**, which covers the following sales regions: North-West Europe, Great Britain and Ireland, South-West Europe, and Central-South Europe. At 53.5% of revenues, Western Europe again accounted for the highest share in the 2024/25 financial year (previous year: 53.3%). Germany is particularly important in this respect given the size of its population and the furniture industry, which is heavily represented there. However, the increasing internationalization of the EGGER Group has been reflected in a shift in the distribution of revenues.

The markets in **Central & Eastern Europe**, including Russia, were responsible for 30.7% of revenues in the 2024/25 financial year (previous year: 29.5%). Included here are the Czech Republic, Slovakia, Poland, Hungary, Romania, Bulgaria, Serbia, Croatia, Slovenia, Ukraine, Belarus, Latvia, Estonia, Lithuania, Turkey, Greece, the Near East and Russia.

A growing role is played by the countries outside Europe (North and South America as well as Overseas). Currently, 9.1% of sales were generated in **North and South America** (previous year: 10.4%). We summarize all other non-European and non-American sales markets in the **Overseas** segment. We achieved a 6.7% share of revenues in these regions (previous year: 6.8%).

2.4 Earnings

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2.4.1 Development of Earnings

Earnings Indicators

		2024/25	2023/24	2022/23	Dev. in % 2025 to 2024
Revenues	EUR mill.	4,126.3	4,132.5	4,449.7	-0.1%
EBITDA	EUR mill.	541.3	493.6	602.5	9.7%
EBITDA margin	%	13.1%	11.9%	13.5%	
EBIT	EUR mill.	208.0	152.8	259.2	36.1%
Financial results (1)	EUR mill.	-68.4	-74.1	-12.8	7.7%
Profit before tax (PBT)	EUR mill.	139.6	78.6	246.4	77.5%
Profit after tax (PAT) (2)	EUR mill.	107.3	92.2	237.5	16.4%

(1) Includes income from financial investments and associates

(2) The amounts 2022/23 were adjusted according to IAS 8.

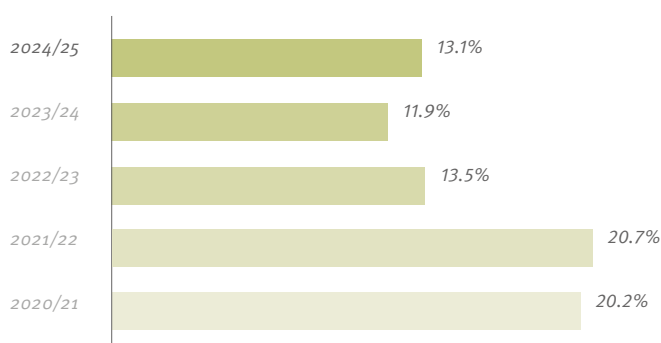
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The EGGER Group's operating earnings (EBITDA, i.e., earnings before interest, taxes, depreciation and amortization) amounted to EUR 541.3 million in the 2024/25 financial year, up 9.7% on the previous year's figure of EUR 493.6 million.

While the Decorative Products segment recorded an increase of 11.3% to EUR 556.7 million (previous year: EUR 500.3 million), the Building Products segment reported a decline in earnings. The EBITDA amounted to EUR-15.4 million (previous year: EUR-6.7 million). The persistently weak construction industry is a key influencing factor across all relevant markets. The resulting weak demand is leading to high price pressure, which is having a negative impact on our margins and sales volumes, particularly, in relation to Construction Products and Flooring.

At 13.1%, the operating EBITDA margin in the 2024/25 financial year is above the previous year's figure (11.9%), but below that of previous years, some of which were extremely positive.

EBITDA margin



Operating earnings before interest and taxes (EBIT) amounted to EUR 208.0 million (previous year: EUR 152.8 million). Earnings before taxes totaled EUR 139.6 million (previous year: EUR 78.6 million). After the deduction of income taxes, net profit amounted to EUR 107.3 million (previous year: EUR 92.2 million). Details on income taxes are provided in the consolidated financial statements under Note 15 Income taxes.

Development of Earnings by Segment

		2024/25	2023/24	2022/23	Dev. in % 2025 to 2024
Decorative Products	EUR mill.	556.7	500.3	555.9	11.3%
Building Products	EUR mill.	-15.4	-6.7	46.6	-128.2%
Total	EUR mill.	541.3	493.6	602.5	9.7%

Development of Earnings in the EGGER Decorative Products Segment

The EBITDA in the EGGER Decorative Products segment, which includes the West, Central, East and Components divisions, amounted to EUR 556.7 million. This represents an increase of 11.3% over the previous year (EUR 500.3 million). There were also shifts in earnings development between the individual regions. The Western division recorded an overall reduction due to weak results at our plants in the UK and Concordia (AR). The EBITDA in the Central division remained stable at a low level, while it increased in the Eastern division. The plants in Unterradlberg (AT), Radauti (RO) and Biskupiec (PL), which supply the Eastern European market and overseas, contributed significantly to this increase.

Development of earnings in the EGGER Building Products Segment

The EBITDA in our Building Products division totaled EUR -15.4 million, representing a further decline (previous year: EUR -6.7 million). This reduction is mainly due to a fall in revenue from the Flooring segment. Current difficult construction conditions and resulting low demand for building products are having a negative impact on our saw-mill in Brilon (DE), the two OSB sites in Radauti (RO) and Wismar (DE), and flooring production.

2.4.2 Financial Results

The financial result (including the result from financial assets and equity-accounted investments) totaled EUR -68.4 million in the 2024/25 financial year (previous year: EUR -74.1 million). The decline in market interest rates that began in October 2023 had a dampening effect on interest expenses in the 2024/25 financial year with an interest-period-related delay. However, this positive effect was offset by the increase in financial liabilities (to finance investment and acquisition activities), meaning that absolute interest expenses rose again compared to the previous year. Higher interest income on operating cash holdings had a positive effect compared to the previous year. In addition, the currency result was slightly positive in the reporting period, following significant negative effects in the previous year, particularly from the depreciation of the ARS and RUB against the EUR. The results from financial assets and equity-accounted investments improved to EUR +16.2 million in the 2024/25 financial year (previous year: EUR +11.6 million). The main driver of this development was higher earnings from equity-accounted investments. In contrast to the previous year, there was no significant income from the investment of excess liquidity in ARS in the reporting period, as this item was largely reduced.

2.4.3 Taxes

In the 2024/25 financial year, income tax expenses amounted to EUR 32.3 million (previous year: income of EUR 13.5 million), resulting in an effective tax rate for 2024/25 of 23.1% (previous year: -17.2%). The tax expense was chiefly the result of higher earnings before taxes, high non-creditable withholding taxes and the reduction in deferred tax assets due to write-ups on investments in the individual financial statements. A detailed overview of the income tax calculation is provided in the consolidated financial statements under Note (15) Income Taxes.

2.5 Financial Position

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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 primary objective is to secure and expand external sources of financing to ensure the further development of the EGGER Group through organic growth and/or acquisitions.

The most important **treasury indicators** for the EGGER Group 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** strategic goals, which are also used to measure results at the Group level: an equity ratio of at least 30% and net debt/EBITDA of less than three years over the long-term.

The treasury indicators/financial covenants defined by **external** agreements are higher (net debt/EBITDA), respectively lower (equity ratio) than the internally defined ratios. The net debt/EBITDA ratio has been agreed at up to 3.75 years. The equity ratio is agreed externally to be greater than 25%.

Please refer to the Notes for further information on the contractual agreements on compliance with financial covenants in loan agreements.

Equity Ratio

Key Treasury Indicators		30.04.2025	30.04.2024	30.04.2023
Equity ratio (1)	%	42.8%	43.5%	44.9%
Net debt / adjusted EBITDA	years	2.66	2.66	1.50

(1) The amounts 2022/23 were adjusted according to IAS 8.

As of 04/30/2025, the debt repayment period was unchanged year-on-year at 2.66 years. Net debt increased by EUR 129.5 million or 9.9% in the reporting period, in particular due to the continued increase in investment and acquisition activity. At the same time, EBITDA rose by 9.7%, which compensated for the increase in debt in relation to operating earnings power.

The increase in equity (including government grants) was disproportionately lower than the balance sheet total despite the positive net income recorded for the financial year (after distributions and recognized translation losses). The equity ratio therefore fell from 43.5% to 42.8%.

2.5.2 Financing Analysis

The most important goals for our corporate financing strategy are the protection of liquidity and the diversification of capital sources and financing instruments.

One element of the financing strategy calls for the use of free cash flows to support internally generated growth.

Derivative financial instruments are only used to hedge risk positions from underlying transactions. Detailed information on derivatives is provided in the Notes.

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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 June 2024, a syndicated loan agreement for EUR 300 million with EGGER core banks with a variable interest rate, amortizing repayment structure and a final term until 03/31/2034 was concluded and paid out.

The committed syndicated credit line was drawn and repaid during the reporting period. The remaining term as of 04/30/2025 is 3.5 years. As of 04/30/2025, committed credit lines of EUR 400 million were available for discretionary use.

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

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 regularly used the promissory note market as a financing source since 2014, most recently in March 2024 with the fifth transaction for Egger Holzwerkstoffe GmbH.

Promissory note loans with various fixed and variable EUR tranches and different remaining terms with a total (nominal) value of EUR 762 million were outstanding as of 04/30/2025. 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. These multi-year, binding factoring financing agreements had a remaining term of 0.6, respectively 1.8 years as of 04/30/2025. EGGER is currently in talks to extend the factoring financing agreement, which expires in December 2025.

Maturity Profile: Financial Liabilities

		30.04.2025	30.04.2024	30.04.2023
Remaining term over 5 years	EUR mill.	345.1	236.6	120.7
Remaining term 1 - 5 years	EUR mill.	1,074.0	1,193.0	1,004.5
Remaining term under 1 year	EUR mill.	339.8	134.3	252.9
Total	EUR mill.	1,758.9	1,563.9	1,378.1

2.5.3 Cash Flow Development

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Cash Flow Statement

		2024/25	2023/24	2022/23	Dev. in % 2025 to 2024
Gross Cash Flow	EUR mill.	504.6	438.3	458.7	15.1%
Cash Flow from changes in net current asset	EUR mill.	-109.5	-91.9	6.6	-19.2%
Cash Flow from operating activities	EUR mill.	395.1	346.4	465.3	14.0%
Cash Flow from investing activities	EUR mill.	-408.5	-614.4	-491.2	33.5%
Cash Flow from financing activities	EUR mill.	83.8	73.7	96.8	13.7%
Net change in cash and cash equivalents	EUR mill.	70.4	-194.3	70.9	136.2%

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Based on gross cash flow and after the inclusion of changes in net working capital, cash flow from operating activities totaled EUR 395.1 million in the current financial year (previous year: EUR 346.4 million).

At EUR -408.5 million, cash flow from investing activities (including acquisitions) was below the previous year's figure of EUR -614.4 million. Investments were spread across almost all plant sites and mainly related to investments in refining capacities, recycling facilities, storage areas and biomass boilers, as well as the modernization of our resin plant in Wismar (DE). In addition, initial expansion steps were taken at our newest site in Markt Bibart (DE) and our Caorso (IT) site was further expanded.

Cash flow from financing activities equaled EUR 83.8 million and reflects the increase in borrowings.

Free Cash Flow Statement

		2024/25	2023/24	2022/23	Dev. in % 2025 to 2024
Cash Flow from operating activities	EUR mill.	395.1	346.4	465.3	14.0%
Cash Flow from investing activities	EUR mill.	-408.5	-614.4	-491.2	33.5%
+ Cash Flow from Growth Investments incl. Cash out for the acquisition of subsidiaries	EUR mill.	324.5	455.0	428.3	-28.7%
Free Cash Flow	EUR mill.	311.1	187.0	402.4	66.3%

In the 2024/25 financial year, free cash flow (cash flow from operating activities less cash flow from investing activities plus cash flow from growth investments including cash-out acquisitions) amounted to EUR 311.1 million, up 66.3% on the previous year's figure of EUR 187.0 million.

2.5.4 Investments

In the 2024/25 financial year, investments in property, plant and equipment and intangible assets, as well as acquisitions amounted to EUR 435.0 million (previous year: EUR 568.6 million).

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

		2024/25	2023/24	2022/23
Maintenance investment	EUR mill.	110.6	113.7	112.3
Growth investment	EUR mill.	320.8	353.5	333.7
Cash out for the acquisition of subsidiaries	EUR mill.	3.7	101.5	94.6
Total Investments	EUR mill.	435.0	568.6	540.6

At EUR 110.6 million, maintenance investments were slightly below the previous year's figure of EUR 113.7 million.

Growth investments including cash-out acquisitions totaled EUR 324.5 million in the 2024/25 financial year (previous year: EUR 455.0 million). The largest investments were directed to expanding our plants in Markt Bibart (DE) and Caorso (IT), as well as extending our plant in Barony (UK) and the Wismar resin plant (DE). Investments were also made at other sites in support of the circular economy, optimized logistics and energy efficiency. A significant proportion of this was attributable to our plants in St. Johann in Tirol (AT), Brilon (DE) and Radauti (RO).

Investments by Segment

		2024/25	2023/24	2022/23
Decorative Products	EUR mill.	370.4	491.7	472.0
Building Products	EUR mill.	64.6	76.9	68.6
Total Investments	EUR mill.	435.0	568.6	540.6

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 WACC after tax for the EGGER Group in the 2024/25 financial year is 7.57% (previous year: 8.93%). Local WACC rates are calculated for individual countries in local currency and adjusted by the difference in inflation and country risk.

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

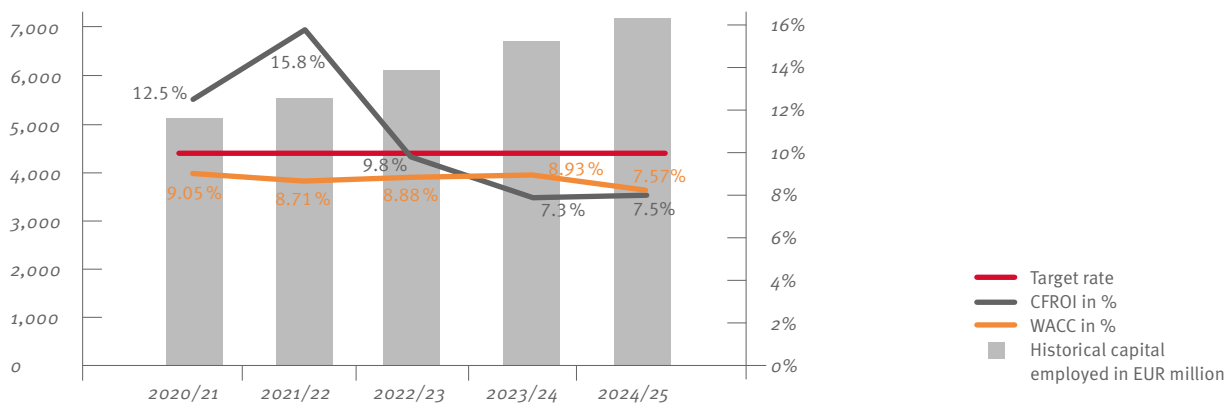
		2024/25	2023/24	2022/23	Dev. in % 2025 to 2024
EBITDA	EUR mill.	541.3	493.6	602.5	9.7%
Historical capital employed (1)	EUR mill.	7,179.8	6,738.3	6,117.5	6.6%
CFROI (1)	%	7.5%	7.3%	9.8%	

(1) The amounts 2022/23 were adjusted according to IAS 8.

Calculation of CFROI

$$\text{CFROI} = \frac{\text{EBITDA}}{\text{Historical capital employed}}$$

Target: CFROI ≥ 10%



At 7.5%, our Group CFROI in the 2024/25 financial year is slightly above the previous year, but below our long-term target rate of 10%. This is due on the one hand to the current difficult market environment and on the other hand to recently completed investments and acquisitions that did not yet generate any or only low earnings in the past financial year. Historical capital employed rose considerably by 6.6% in the last financial year and reflects our growth strategy. Over the medium and long term, we expect a CFROI rate which reflects our target of 10%.

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2.6 Asset Position

2.6.1 Analysis of Balance Sheet Structure

In the 2024/25 financial year, total assets rose from EUR 4,366.0 million in the previous year to EUR 4,600.8 million (+5.4%).

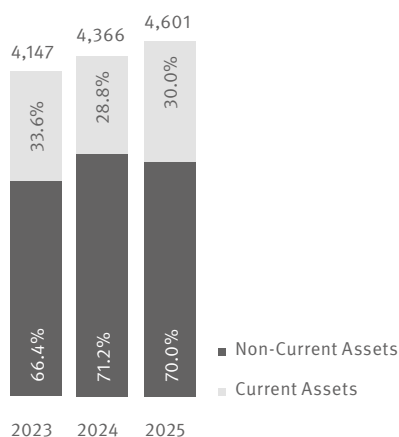
This growth is primarily due to the increase in non-current property, plant and equipment and equity-accounted investments, as well as an increase in inventories, receivables and cash and cash equivalents.

Balance Sheet Development

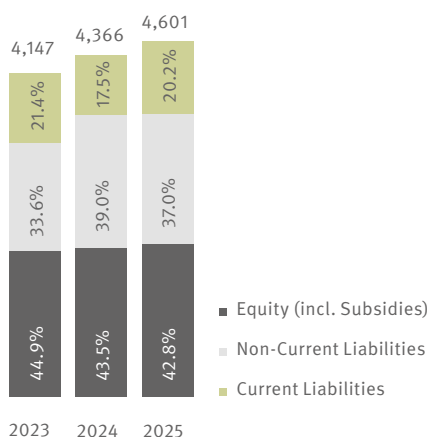
		30.04.2025	30.04.2024	30.04.2023	Dev. in % 2025 to 2024
Non-current assets (1)	EUR mill.	3,220.7	3,109.2	2,752.2	3.6%
Inventories	EUR mill.	708.9	642.0	620.4	10.4%
Receivables	EUR mill.	212.6	195.4	175.2	8.8%
Cash and cash equivalents	EUR mill.	317.3	251.8	466.0	26.0%
Other current assets	EUR mill.	141.3	167.7	133.2	-15.7%
Balance sheet total	EUR mill.	4,600.8	4,366.0	4,146.9	5.4%
Equity (including subsidies) (1)	EUR mill.	1,968.6	1,897.1	1,863.6	3.8%
Provisions	EUR mill.	154.6	163.1	156.8	-5.2%
Non-current financial liabilities / bonds	EUR mill.	1,419.1	1,429.6	1,125.2	-0.7%
Current financial liabilities / bonds	EUR mill.	339.8	134.3	252.9	153.0%
Other liabilities (1)	EUR mill.	718.7	741.9	748.5	-3.1%

(1) The amounts 2022/23 were adjusted according to IAS 8.

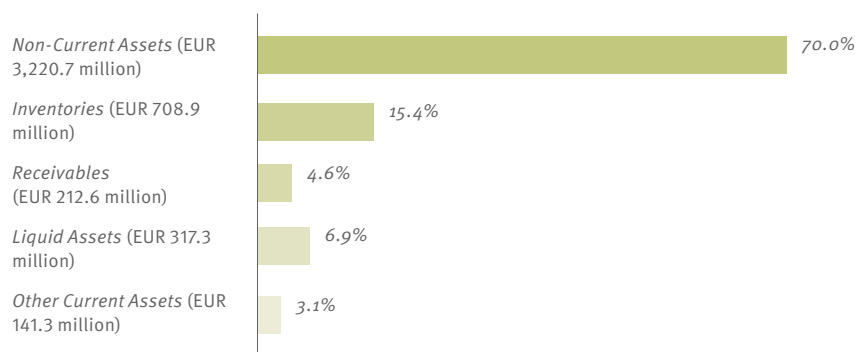
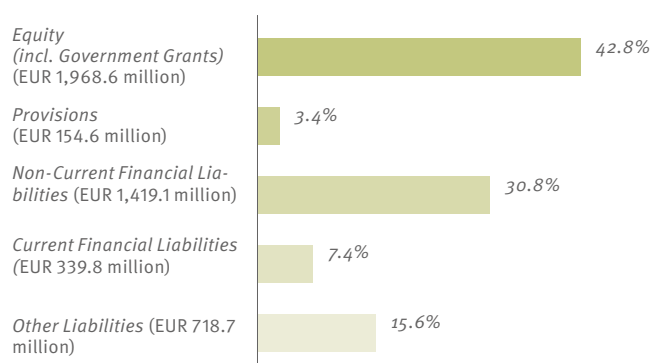
Balance Sheet Development Assets (EUR million) as at 04/30



Balance Sheet Development Equity & Liabilities (EUR million) as at 04/30



Non-current assets increased by 3.6% due to asset additions and higher carrying amounts of equity-accounted investments. The high proportion of non-current assets of 70.0% of total assets (previous year: 71.2%) is due to the very high capital intensity of production processes in the industry.

Balance Sheet Structure Assets 04/30/2025**Balance Sheet Structure Equity & Liabilities as of 04/30/2025****2.6.2 Development of Working Capital**

Working capital (inventories plus trade receivables less trade payables) increased from EUR 417.6 million on 04/30/2024 to EUR 533.2 million on 04/30/2025.

Working Capital		2024/25	2023/24	2022/23	Dev. in % 2025 to 2024
Inventories	EUR mill.	708.9	642.0	620.4	10.4%
+ Receivables	EUR mill.	212.6	195.4	175.2	8.8%
– Trade payables	EUR mill.	388.3	419.8	431.0	–7.5%
Working Capital	EUR mill.	533.2	417.6	364.6	27.7%
Revenues	EUR mill.	4,126.3	4,132.5	4,449.7	–0.1%
Working Capital in % of revenues	%	12.9%	10.1%	8.2%	

Inventories increased by 10.4% as of 04/30/2025 compared to the previous year's figure of EUR 642.0 million. This increase is mainly due to higher stock levels in our Russian plants.

Trade receivables also increased from EUR 195.4 million as of 04/30/2024 to EUR 212.6 million as of 04/30/2025. The average days sales outstanding for customer receivables is around 33 days (previous year: around 36 days).

At EUR 388.3 million, trade payables are below the previous year's figure of EUR 419.8 million and are at a normal, long-term level.

2.6.3 Liquidity/Net Debt

Interest-bearing liabilities (financial liabilities and bonds) increased to EUR 1,758.9 million as at 04/30/2025 (previous year: EUR 1,563.9 million) and include a non-current financing share of 80.7% (previous year: 91.4%). All financing was concluded in euros. As of 04/30/2025, net debt amounted to EUR 1,441.6 million (previous year: EUR 1,312.2 million) and increased mainly due to investments made.

Net Debt

		30.04.2025	30.04.2024	30.04.2023	Dev. in % 2025 to 2024
Financial liabilities and bonds	EUR mill.	1,758.9	1,563.9	1,378.1	12.5%
Less liquid funds	EUR mill.	317.3	251.8	475.3	26.0%
Net Debt	EUR mill.	1,441.6	1,312.2	902.8	9.9%

2.6.4 Equity (incl. government grants)

The positive annual result for the period of EUR 107.3 million less currency translation (ARS and USD are particularly negative) and less distributions led to an overall increase in equity (including subsidies) of 3.8% from EUR 1,897.1 million in the previous year to EUR 1,968.6 million as at 04/30/2025. Taking into account subsidies received, the equity ratio is 42.8% (previous year: 43.5%).

2.6.5 Provisions and Other Liabilities

Provisions amounted to EUR 154.6 million as of 04/30/2025, a slight decrease compared to 04/30/2024 (EUR 163.1 million). As a percentage of the balance sheet total, provisions equaled 3.4% (previous year: 3.7%).

Other liabilities fell by -3.1% from EUR 741.9 million as of 04/30/2024 to EUR 718.7 million as of 04/30/2025.



Photo: Ramon Haindl

A large industrial facility, possibly a refinery or chemical plant, featuring complex piping, storage tanks, and smokestacks. White smoke is rising from one of the stacks against a clear blue sky. In the foreground, there is a large pile of brown material, likely sand or gravel.

Green industry

For a livable future. As a manufacturing company we carry significant responsibility. We therefore 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 goals, implement the required measures and present our achievements with full transparency. 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 Corporate Sustainability Reporting has been organized since the 2021/22 financial year as a separate department within Corporate Accounting/Controlling in the reporting line to the Chief Financial Officer (CFO). At the time of publication of this report, the Corporate Sustainability Reporting Department consisted of three full-time employees and one part-time employee. 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 country 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 key focus of the Board is the implementation of measures connected with our climate strategy. To underscore the importance of our commitment to climate protection and to further improve our position for its implementation, the Sustainability Board was expanded at the beginning of 2024.

Dr. Thomas Leissing (Chief Financial Officer EGGER Group (CFO) and Speaker of the Group Management) succeeded Ulrich Bühler as Head of the Sustainability Board on January 1, 2024. Other new members of the Board since the beginning 2024 are Hannes Mitterweissacher (Chief Technology Officer EGGER Group (CTO)), Michael Egger jun. (Chief Sales Officer EGGER Group (CSO)), and a representative of the group-wide function Corporate Accounting/Controlling. The representative of the group-wide function Quality & Energy Management resigned at the beginning of 2025.

The Sustainability Board also includes members from Corporate Sustainability Reporting, Product Sustainability, Corporate HR, the Competence Center (Technology and Production) and Supply Chain. They cover all major issues: framework conditions and legal regulations for sustainable development, transport logistics, the purchase of raw materials such as wood, chemicals, paper and energy, customer requirements for products, reporting, and responsibility for employees and society. Further specialist departments are available when needed.

The Board meets regularly.

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.



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Responsibilities of the Sustainability Board

- Pursuing the framework conditions at EU level that have been defined to transform the economy through concrete CO₂-reducing measures, technical innovations and specific climate solutions, with the goal of reaching Net Zero (e.g., Green Deal, CSRD, ESRS, ...)
- Pursuing customer requirements (decarbonization along the supply 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 goal of our stakeholder approach is to find a good balance between the various interests of the stakeholders in order to be successful in the long term and to ensure that we are running the company in a sustainable way. To follow is a selection of these goals:

- 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
- Prevention of operational blindness
- 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	Instruments and interval for the integration of interests
internal	owners	formal meetings once a month in the wider Group Management circle; ongoing informal contact via an office space at the headquarters in St. Johann in Tirol
internal	supervisory board	formal supervisory board meeting once every quarter
internal	employees	annual employee appraisal with line manager; employee survey every three years, organized 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 community initiatives for those	for 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 2023/24 financial year, 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 results were also used to update the material topics under GRI for this year's report. The analysis took place in internal workshops and covered the value chain and material topics. These workshops analyzed the impact of the company on society and the environment (inside-out) as well as the financial impact of the sustainability topics on the company (outside-in), whereby only the inside-out view is important for the materiality analysis under 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 chipboard 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

- Extent (e.g., how seriously is the quality of life of the stakeholder in question impaired?) 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.

Final Results

The 16 material topics that were queried and evaluated in 2021/22 principally correspond to the topics identified as material by the ESRS materiality analysis. Therefore, reporting continues to cover these topics.

- 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 (Pollutants, Noise and Odor)
- Water Cycle and Rainwater Utilization
- Work Safety and Health Protection
- Equal Opportunities and Diversity
- Further Training and Promotion Opportunities
- Employee Satisfaction
- Corporate Governance

- Tax Transparency
- Regional Value Creation
- Working Conditions in the Supply Chain

Two new material topics at the ESRS category level, that were previously not classified as material, were identified during the new materiality analysis in the 2023/24 financial year and incorporated into our reporting:

- Biodiversity and Ecosystems
- Affected Communities

We did not carry out a new materiality analysis in the 2024/25 financial year. The material topics from the 2023/24 materiality analysis will therefore continue to be reported.

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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
- SPDPwP (Association of Manufacturers of Wood-Based Panels in Poland) – Poland
- Ost-Ausschuss der Deutschen Wirtschaft e.V.
- 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 have defined the findings as the net total of the potential negative effects and our contribution to achieving the respective SDG.

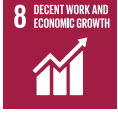


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The following table shows the connecting points between the goals and subgoals of the Agenda 2030 and EGGER's corporate goals. The sustainability topics in this report describe our contribution to meeting these goals and the key figures that can be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

Goal/subgoal		Key points of reference from the SDGs for EGGER	Contribution and progress see topic/subtopic
	3	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 • Control of Pollutants in Products
	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
	6.3 6.4	Water Recycling and Efficiency in the Use of Water	• Our Environmental and Energy Management • Water Consumption and Rainwater Utilization • Clean Wastewater
	7.2 7.3	Renewable Energy and Energy Efficiency	• Our Environmental and Energy Management • Use of Renewable Energy • Energy Efficiency
	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 Work Safety and Health Protection • Work 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
	9.2 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
	12.2 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	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
	15.2	Sustainable Management of all Types of Forest	• Our Due Diligence System for Tracing the Origin of Wood • Use of Wood from Sustainable Forest Management
	16.5	Reducing Corruption	• Our Due Diligence System for Tracing the Origin of Wood • Our Compliance Strategy • Prevention of Corruption

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3.1.5 External Awards

Over the past financial year, we once again received two awards in the sustainability ratings: Prime Status in the ISS ESG Corporate Ratings and the EcoVadis gold medal.



ISS ESG is one of the leading rating agencies for the sustainable investment segment. They awarded the EGGER Group Prime Status for the fifth time and also named us as the leading company in our industry.

ISS ESG follows a scientifically based rating concept. Non-financial information from the areas of environment, social affairs and governance is evaluated. The assessment of a company's sustainability performance is based on roughly 100 criteria that are specifically selected for each industry.



EcoVadis, one of the world's largest providers of sustainability ratings, awarded EGGER a gold medal for the first time. This puts us in the top 5 percent of all the companies they have rated, worldwide and across all industries.

At the center of the rating are 21 criteria which can be broken down into four key topics: environment, labor rights and human rights, ethics, and sustainable procurement.

3.1.6 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 to this, audits are also conducted in Logistics and Finance.

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 the site level, the analysis is expanded and refined to include local stakeholders and topics of local relevance. 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: Work 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.

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Certified Sites

Country	Site	Quality	Environment	Energy	Work 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	—
	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	—
Argentina	Concordia	ISO 9001	ISO 14001	—	ISO 45001
Poland	Biskupiec	ISO 9001	ISO 14001	ISO 50001	—
USA	Lexington	ISO 9001	ISO 14001	—	ISO 45001
Italy	Caorso	ISO 9001	ISO 14001	—	—

3.1.7 Our Environmental and Energy Management



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 within the scope of their activities and along their value chain. 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 in-plant Plan-Do-Check-Act processes and the analysis of environmental aspects, significant energy consumers, KPIs 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. Here, we make use of the respective established international management standards (see Chapter 3.1.6 of the EGGER Management System). 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

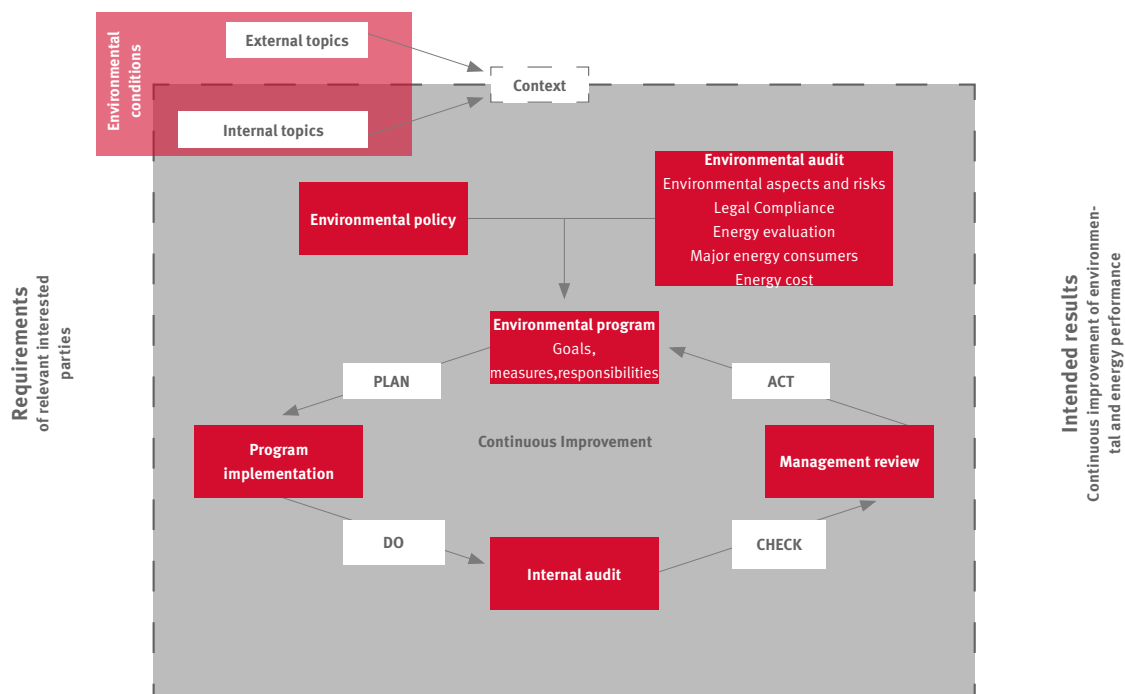
Legal provisions, national and regional regulations as well as local conditions are very diverse within the EGGER Group. The regular assessment of compliance with legal requirements, the continuous monitoring of agreement with these obligations, and the related administration and documentation are carried 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. Using the results of this, a report is drawn up for the management and the next steps are then agreed upon 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 2017/18 financial year, all energy management/ISO 50001 certifications have been combined into a multisite certification in order to enhance standardization and efficiency.

During the 2024/25 financial year, 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	2024/25	2023/24	2022/23
EGGER production plants	22	22	21
of which covered by integrated management system ⁽¹⁾	22	22	20
of which covered by an externally certified environmental management system ⁽²⁾	19	19	19
of which sites with regular energy audits ⁽³⁾	19	19	17
of which covered by an externally certified energy management system ⁽⁴⁾	16	15	11

(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

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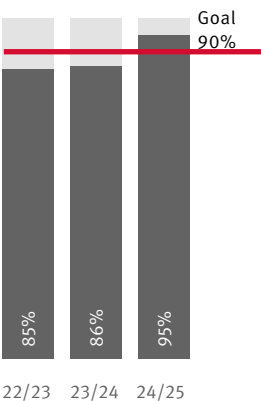
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3.1.8 Status of Objective Attainment

Three consecutive reporting years (values rounded) and the value for the target year are shown. If the goal refers to a base year, this is also shown. The trend line shows whether we are on the right track. A horizontal line indicates that a certain value should be maintained.

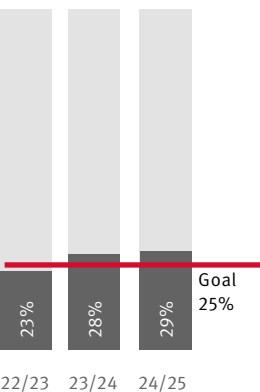
Responsibility for the Supply Chain

Signature Supplier Code of Conduct



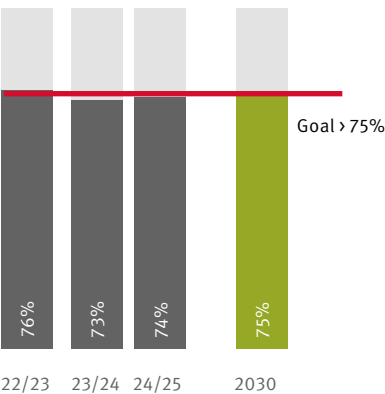
This goal has been newly defined at 90% (EGGER or own). With regard to the reasons for the increase in the 2024/25 financial year, see Chapter 3.3.11 Employees in the value chain, subsection Due diligence obligations along the supply chain

Recycling Content (Pre and Post-Consumer) in Wood



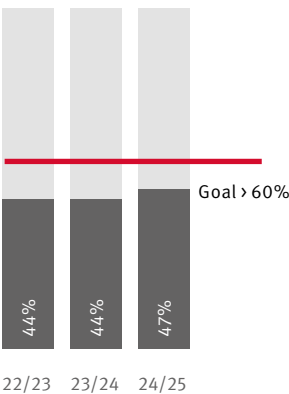
The goal of 25% is no longer valid. A new goal up until 2030 has been defined. For additional information, see Chapter 3.2.7 Use of wood from sustainable sources and recycled material, subsection Use of recycled material and cascading use.

Wood Purchases from the Regional Environment



The goal was reset to 75% by 2030. For more information, see Chapter 3.3.12 Affected communities, subsection Regionally purchased wood

Fresh Wood from Certified Sources



The share with certification has once again risen slightly. For additional information, see Chapter 3.2.7 Use of wood from sustainable sources, subsection Use of wood from sustainably managed forests and recycled material and Chapter 3.5.2 Our due diligence system to verify the origin of the wood.

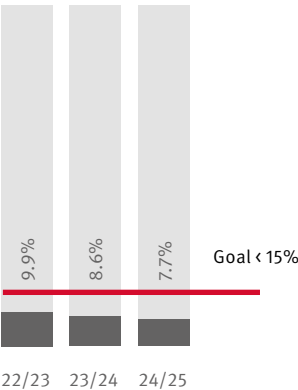
Social Responsibility

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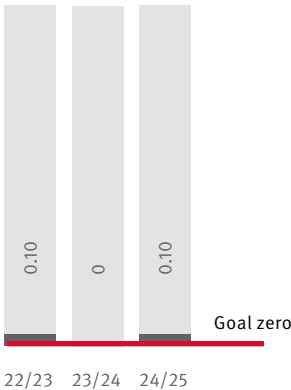
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External Employees and
Contract Workers



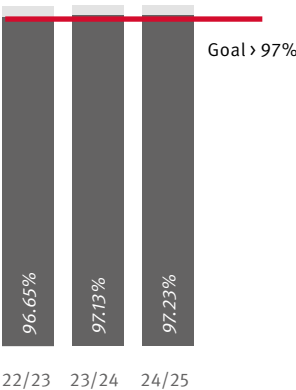
We were able to keep the share below 15%. For additional information, see Chapter 3.3.10 Company workforce, subsection Long-term cooperation and turnover.

“Vision Zero”
Our goal is zero serious accidents
at work (internal).



Unfortunately, we have not achieved our vision of zero serious work accidents (internal). For additional information, see Chapter 3.3.10 Company workforce, subsection Work Safety.

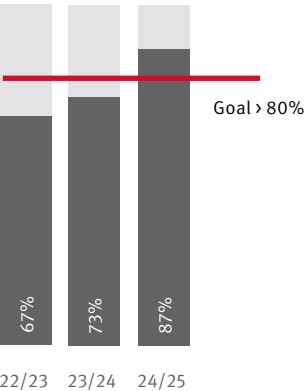
Health Quota



Our health quota continues to be above the target figure of 97%. For additional information, see Chapter 3.3.10 Company workforce, subsection Promoting good health.

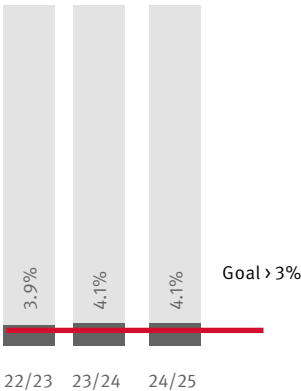
Sustainable Products

Open Management Positions
Filled with Internal Candidates



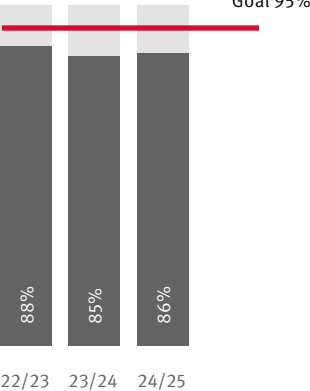
This goal was once again achieved in the 2024/5 financial year. For additional information, see Chapter 3.3.10 Company workforce, subsection Long-term cooperation and turnover.

Apprenticeship Quota



We again met our goal for an apprenticeship quota of over 3%. For additional information, see Chapter 3.3.10 Company workforce, subsection Apprenticeships.

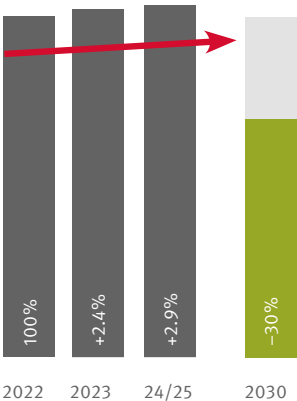
Products with Environ-
mental Declarations



The percentage of products with environmental declarations increased slightly. For additional information, see Chapter 3.4 Consumers and end users, subsection Our approach to product transparency and eco-labeling.

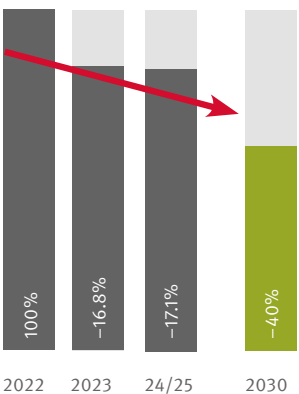
Environmentally Friendly Production

Scope 1: Fossil CO₂ Emissions in tCO₂e



The Scope 1 emissions have continued to increase slightly. For additional information, see Chapter 3.2.2 Climate protection, subsection Greenhouse gas emissions in production

Scope 2: Market-Based CO₂ Emissions in tCO₂e



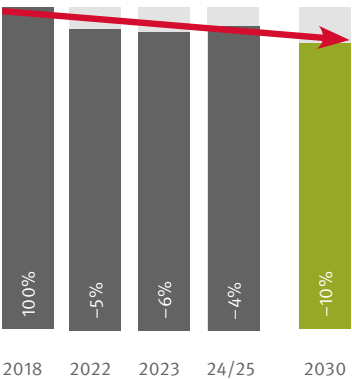
The Scope 2 emissions have further decreased. For additional information, see Chapter 3.2.2 Climate protection, subsection Greenhouse gas emissions

Scope 3: Fossil CO₂ Emissions in tCO₂e



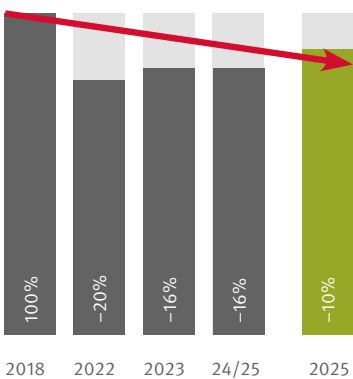
The Scope 3 emissions have continued to decrease slightly. For additional information, see Chapter 3.2.2 Climate protection, subsection Greenhouse gas emissions

Specific Energy Consumption



Information on our ambitions is provided in Chapter 3.2.2 Climate protection, energy efficiency, renewable energies in production, subsection Energy efficiency.

Specific Residual Waste



The goal was met. For additional information, see Chapter 3.2.9 Material efficiency and waste prevention, subsection Waste prevention.

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.

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 2023/24 financial year 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. The classification of economic activities may change as requirements are extended and regulations are developed.

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 classified 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 signifi-

cant 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 calculation of the revenue, CapEx, and OpEx KPIs is therefore based on the key figures reported in the consolidated financial statements.

No economic activities involving nuclear energy or fossil gas were identified. As a result, the disclosure of additional reporting forms has been omitted.

Standard Reporting Form for Disclosure Pursuant to Section 8 (6) and (7) in Nuclear Energy and Fossil Gas Sectors

Row	Nuclear energy related activities	
1.	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	No
2.	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	No
3.	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	No
Fossil gas related activities		
4.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	No
5.	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	No
6.	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	No

Key Indicators

Revenue KPI

The revenue-generating economic activity underlying the EGGER business model (the manufacture of wood-based materials) is not covered in the description of economic activities in the relevant EU delegated acts and their annexes. As a result, it is not possible to report any taxonomy-eligible or aligned revenues for the reporting period. The total revenue for the 2024/25 financial year, which amounts to EUR 4,126.3 million (2023/24 financial year: EUR 4,132.5 million) can be found in the income statement in the consolidated financial statements of Egger Holzwerkstoffe GmbH.

Reporting Form for Revenues

Financial Year		2024/25		Substantial contribution criteria						DNSH criteria ("Does Not Significantly Harm")						Proportion of Taxonomy-aligned (A.1.) or Taxonomy-eligible (A.2.) turnover, 2023/24		Category enabling activity Category transitional activity	
Economic Activities	Code	Turnover	Proportion of Turnover, 2024/25	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Minimum Safeguards			
		in Mio. €	%	Y;N; N/EL ⁽¹⁾	Y;N; N/EL ⁽¹⁾	Y;N; N/EL ⁽¹⁾	Y;N; N/EL ⁽¹⁾	Y;N; N/EL ⁽¹⁾	Y;N; N/EL ⁽¹⁾	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. Taxonomy-Eligible-Activities																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0.0	0.0%														0.0%		
Of which enabling																		E	
Of which transitional																			T
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)				EL; N/EL ⁽¹⁾	EL; N/EL ⁽¹⁾	EL; N/EL ⁽¹⁾	EL; N/EL ⁽¹⁾	EL; N/EL ⁽¹⁾	EL; N/EL ⁽¹⁾										
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		0.0	0.0%																
A. Turnover of Taxonomy-eligible activities (A.1 + A.2)		0.0	0.0%														0.0%		
B. Taxonomy-non-eligible-activities																			
Turnover of Taxonomy-non-eligible-activities (B)		4,126.3	100.0%																
Total (A+B)		4,126.3	100.0%																

⁽¹⁾ Y — Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective
N — No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective
N/EL — not eligible, Taxonomy-non-eligible activity for the relevant environmental objective
EL — Taxonomy-eligible activity for the relevant objective

	Proportion of turnover/Total turnover 2024/25	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0.0%	0.0%
CCA	0.0%	0.0%
WTR	0.0%	0.0%
CE	0.0%	0.0%
PPC	0.0%	0.0%
BIO	0.0%	0.0%

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 of the capital expenditure is the total additions (before amortization, impairment and revaluation, including changes in the scope of consolidation) of intangible assets and property, plant and equipment, including additions of rights of use in accordance with IFRS 16 in the 2024/25 financial year of EUR 435.0 million (see Consolidated Annual Financial Statements, Chapter 7 Revenue and Segment Reporting, Asset 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 are included under the respective activity, providing they relate to assets or processes that are crucial in order to carry out a taxonomy-aligned or eligible economic activity. A clearly assigned investment application number for each investment ensures it is only counted once.

A financial materiality threshold (de minimis threshold) was established for the economic activities to be reported under CapEx. The financial materiality threshold per economic activity is < EUR 500 thousand. Economic activities that fall below the financial materiality threshold are not included in the calculation in the reporting form. The sum total of those economic activities that fall below the financial materiality threshold must not, however, exceed 1% of the total capital expenditure. The financial materiality threshold for CapEx is only applicable for those economic activities that are entirely non-taxonomy-aligned.

Of the reported capital expenditure in the 2024/25 financial year, 15.1% (2023/24 financial year: 19.5%) relates to taxonomy-eligible economic activities. Of this, 13.7% (2023/24 financial year: 18.1%) relates to investments in property, plant and equipment and 1.4% (2023/24 financial year: 1.0%) to rights of use for assets. In the 2024/25 financial year there were no (2023/24 financial year: 0.4%) additions from business combinations.

The activities at Timberpak sites were divided between the economic activities CE 2.3 “Collection and Transport of Non-Hazardous and Hazardous Waste” and “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.

The taxonomy-aligned capital expenditure accounts for 9.8% (2023/24 financial year: 8.3%) of total capital expenditure and relates entirely to investments in property, plant and equipment.

The reason this percentage is so small 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 CapEx C are reported here.

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

Reporting Form CapEx

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Financial Year		2024/25			Substantial contribution criteria						DNSH criteria ("Does Not Significantly Harm")												
Economic Activities	Code	CapEx	Proportion of Capex, 2024/25		Climate Change Mitigation	Climate Change Adaption	Water	Pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaption	Water	Pollution	Circular Economy	Biodiversity	Minimum Safeguards	Proportion of Taxonomy-aligned (A.1.) or taxonomy-eligible (A.2.) CapEx, 2023/24	Category enabling activity	Category transitional activity			
		in Mio. €		%	Y;N; N/EL ⁽¹⁾	Y;N; N/EL ⁽¹⁾	Y;N; N/EL ⁽¹⁾	Y;N; N/EL ⁽¹⁾	Y;N; N/EL ⁽¹⁾	Y;N; N/EL ⁽¹⁾	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T			
A. Taxonomy-Eligible-Activities																							
A.1. Environmentally sustainable activities (Taxonomy-aligned)																							
Cogeneration of heat/cool and power from bioenergy	CCM /CCA	4.20	20.3	4.7%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	4.7%					
Infrastructure for personal mobility, cycle logistics	CCM /CCA	6.13	0.3	0.1%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	— ⁽²⁾					
Infrastructure enabling low-carbon road transport and public transport	CCM /CCA	6.15	0.4	0.1%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.1%	E				
Installation, maintenance and repair of energy efficiency equipment	CCM /CCA	7.3	0.1	0.0%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.0%	E				
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM /CCA	7.4	0.0	0.0%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.0%	E				
Acquisition of ownership of buildings	CCM /CCA	7.7	0.1	0.0%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.1%					
Emergency Services	CCA	14.1	0.1	0.0%	N/EL	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.1%	E				
Treatment of hazardous waste	PPC	2.2	0.5	0.1%	N/EL	N/EL	N/EL	Y	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	— ⁽²⁾					
Collection and transport of non-hazardous and hazardous waste	CE	2.3	5.7	1.3%	N/EL	N/EL	N/EL	N/EL	Y	N/EL	Y	Y	Y	Y	Y	Y	Y	0.5%					
Sorting and material recovery of non-hazardous waste	CE	2.7	15.3	3.5%	N/EL	N/EL	N/EL	N/EL	Y	N/EL	Y	Y	Y	Y	Y	Y	Y	2.7%					
Conservation, including restoration, of habitats, ecosystems and species	BIO	1.1	— ⁽³⁾	0.0%	N/EL	N/EL	N/EL	N/EL	N/EL	J	Y	Y	Y	Y	Y	Y	Y	0.0%					
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)			42.8	9.8%	49.7%	0.2%		1.1%	49.0%	0.0%								8.3%					
Of which enabling			0.6	0.1%	88.2%	11.8%																	
Of which transitional																				T			
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																							
					EL; N/EL ⁽¹⁾	EL; N/EL ⁽¹⁾	EL; N/EL ⁽¹⁾	EL; N/EL ⁽¹⁾	EL; N/EL ⁽¹⁾	EL; N/EL ⁽¹⁾													
Transmission and distribution of electricity	CCM /CCA	4.9	— ⁽⁴⁾	0.0%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.2%					
Cogeneration of heat/cool and power from bioenergy	CCM /CCA	4.20	1.2	0.3%	EL	EL	N/EL	N/EL	N/EL	N/EL								— ⁽²⁾					
Construction, extension and operation of waste water collection and treatment	CCM /CCA	5.3	1.2	0.3%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.2%					

Financial Year		2024/25		Substantial contribution criteria						DNSH criteria ("Does Not Significantly Harm")									
Economic Activities	Code	CapEx	Proportion of Capex, 2024/25	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Minimum Safeguards	Proportion of Taxonomy-aligned (A.1.) or Taxonomy-eligible (A.2.) CapEx, 2023/24	Category enabling activity	Category transitional activity
		in Mio. €	%	Y;N; N/EL ⁽¹⁾	Y;N; N/EL ⁽¹⁾	Y;N; N/EL ⁽¹⁾	Y;N; N/EL ⁽¹⁾	Y;N; N/EL ⁽¹⁾	Y;N; N/EL ⁽¹⁾	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
Transport by motorbikes, passenger cars and light commercial vehicles	CCM /CCA	6.5	6.1	1.4%	EL	EL	N/EL	N/EL	N/EL								1.0%		
Freight transport services by road	CCM /CCA	6.6	— ⁽⁴⁾	0.0%	EL	EL	N/EL	N/EL	N/EL								0.2%		
Infrastructure for personal mobility, cycle logistics	CCM /CCA	6.13	0.2	0.0%	EL	EL	N/EL	N/EL	N/EL								— ⁽²⁾		
Infrastructure for rail transport	CCM /CCA	6.14	— ⁽⁴⁾	0.0%	EL	EL	N/EL	N/EL	N/EL								0.3%		
Renovation of existing buildings	CCM /CCA	7.2	— ⁽⁴⁾	0.0%	EL	EL	N/EL	N/EL	N/EL								0.2%		
Installation, maintenance and repair of energy efficiency equipment .	CCM /CCA	7.3	0.2	0.0%	EL	EL	N/EL	N/EL	N/EL								0.1%		
Acquisition of ownership of buildings	CCM /CCA	7.7	12.8	2.9%	EL	EL	N/EL	N/EL	N/EL								7.2%		
Emergency Services	CCA	14.1	— ⁽⁴⁾	0.0%	N/EL	EL	N/EL	N/EL	N/EL								0.0%		
Collection and transport of non-hazardous and hazardous waste	CE	2.3	1.1	0.3%	N/EL	N/EL	N/EL	EL	N/EL								1.8%		
Sorting and material recovery of non-hazardous waste	CE	2.7	0.0	0.0%	N/EL	N/EL	N/EL	EL	N/EL								0.1%		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		22.8	5.2%	95.0%	95.0%			5.0%									11.3%		
A. CapEx of Taxonomy eligible activities (A.1 + A.2)		65.6	15.1%	65.5%	65.6%		0.7%	33.7%	0.0%								19.5%		
B. Taxonomy-non-eligible-activities																			
CapEx of Taxonomy-non-eligible activities		369.5	84.9%																
Total (A+B)		435.0	100.0%																

- ⁽¹⁾ Y — Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective
N — No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective
N/EL — not eligible, Taxonomy-non-eligible activity for the relevant environmental objective
EL — Taxonomy-eligible activity for the relevant objective
- ⁽²⁾ No economic activity in FY 2023/24
- ⁽³⁾ No economic activity in FY 2024/25; reported in FY 2023/24 (See CapEX 2023/24)
- ⁽⁴⁾ Due to materiality threshold economic activity is not reported in FY 2024/25

Proportion of CapEx/Total CapEx 2024/25		
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	4.9%	9.9%
CCA	0.0%	9.9%
WTR	0.0%	0.0%
CE	4.8%	5.1%
PPC	0.1%	0.1%
BIO	0.0%	0.0%

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 the calculation of operating expenses is the total of the direct, non-capitalized costs for building renovation measures, short-term leases, maintenance and repair of assets classified as property, plant and equipment, and research and development costs, amounting to EUR 215.5 million. The total of operating expenses that contribute to the achievement of environmental objectives provides the numerator for 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.

A financial materiality threshold (de minimis threshold) was established for the economic activities to be reported under OpEx. The financial materiality threshold per economic activity is < EUR 800 thousand. Economic activities that fall below the financial materiality threshold are not included in the calculation in the reporting form. The sum of those economic activities that fall below the financial materiality threshold may not, however, exceed 2% of the total relevant operating expenses. The financial materiality threshold for OpEx is only applicable for those economic activities that are entirely non-taxonomy-aligned.

Of the relevant operating expenses in the 2024/2025 financial year, 15.2% (2023/24 financial year: 11.8%) relate to taxonomy-eligible economic activities. The taxonomy-aligned operating expenses amount to 8.3% (2023/24 financial year: 7.0%) of the total of the relevant operating expenses mentioned above.

The activities at Timberpak sites were divided between the economic activities CE 2.3 “Collection and Transport of Non-Hazardous and Hazardous Waste” and “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.

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.

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Financial Year		2024/25			Substantial contribution criteria						DNSH criteria ("Does Not Significantly Harm")										Proportion of Taxonomy-aligned (A.1.) or Taxonomy-eligible (A.2.) OpEx, 2023/2024		Category enabling activity		Category transitional activity	
Economic Activities	Code	OpEx	2024/25	Proportion of OpEx, 2024/25	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Minimum Safeguards	Proportion of Taxonomy-aligned (A.1.) or Taxonomy-eligible (A.2.) OpEx, 2023/2024	Category enabling activity	Category transitional activity						
		in Mio. €		%	Y;N; N/EL ⁽¹⁾	Y;N; N/EL ⁽¹⁾	Y;N; N/EL ⁽¹⁾	Y;N; N/EL ⁽¹⁾	Y;N; N/EL ⁽¹⁾	Y;N; N/EL ⁽¹⁾	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T						
A. Taxonomy-Eligible Activities																										
A.1. Environmentally sustainable activities (Taxonomy-aligned)																										
Electricity generation from bioenergy	CCM /CCA	4.8	4.8	0.5	0.2%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	0.6%								
Cogeneration of heat/cool and power from bioenergy	CCM /CCA	4.20	4.20	1.9	0.9%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	1.2%								
Production of heat/cool from bioenergy	CCM /CCA	4.24	4.24	1.6	0.7%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	0.7%								
Construction, extension and operation of water collection, treatment and supply systems	CCM /CCA	5.1	5.1	0.5	0.2%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	0.1%								
Freight rail transport	CCM /CCA	6.2	6.2	0.5	0.2%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	0.1%		T						
Acquisition of ownership of buildings	CCM /CCA	7.7	7.7	0.5	0.2%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	0.2%								
Collection and transport of non-hazardous and hazardous waste	CE	2.3	1.1	0.5%	N/EL	N/EL	N/EL	N/EL	Y	N/EL	Y	Y	Y	Y	Y	Y	Y	0.1%								
Sorting and material recovery of non-hazardous waste	CE	2.7	9.8	4.5%	N/EL	N/EL	N/EL	N/EL	Y	N/EL	Y	Y	Y	Y	Y	Y	Y	3.9%								
Treatment of hazardous waste	PPC	2.2	1.6	0.7%	N/EL	N/EL	N/EL	Y	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	--								
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)				18.0	8.3%	30.4%						9.0%						60.6%						7.0%		
Of which enabling				–	0.0%																			E		
Of which transitional				0.5	0.2%	100.0%																		T		
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																										
					EL; N/EL ⁽¹⁾	EL; N/EL ⁽¹⁾	EL; N/EL ⁽¹⁾	EL; N/EL ⁽¹⁾	EL; N/EL ⁽¹⁾	EL; N/EL ⁽¹⁾																
Electricity generation from bioenergy	CCM /CCA	4.8	4.8	0.4	0.2%	EL	EL	N/EL	N/EL	N/EL	N/EL							0.0%								
Transmission and distribution of electricity	CCM /CCA	4.9	4.9	2.3	1.1%	EL	EL	N/EL	N/EL	N/EL	N/EL							0.8%								
District heating/cooling distribution	CCM /CCA	4.15	4.15	-- ⁽³⁾	0.0%	EL	EL	N/EL	N/EL	N/EL	N/EL							--								
Cogeneration of heat/cool and power from bioenergy	CCM /CCA	4.20/	4.20	1.4	0.7%													--								
Production of heat/cool from bioenergy	CCM /CCA	4.24	4.24	2.0	0.9%	EL	EL	N/EL	N/EL	N/EL	N/EL							0.9%								
Construction, extension and operation of water collection, treatment and supply systems	CCM /CCA	5.1	5.1	0.4	0.2%	EL	EL	N/EL	N/EL	N/EL	N/EL							0.2%								
Construction, extension and operation of waste water collection and treatment	CCM /CCA	5.3	5.3	-- ⁽³⁾	0.0%													--								
Freight rail transport	CCM /CCA	6.2	6.2	0.3	0.1%	EL	EL	N/EL	N/EL	N/EL	N/EL							0.1%								

Financial Year		2024/25			Substantial contribution criteria						DNSH criteria ("Does Not Significantly Harm")										
Economic Activities	Code	OpEx	Proportion of OpEx, 2024/25			Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Minimum Safeguards	Proportion of Taxonomy-aligned (A.1.) or Taxonomy-eligible (A.2.) OpEx, 2023/2024	Category enabling activity	Category transitional activity
		in Mio. €	%			Y;N; N/EL ⁽¹⁾	Y;N; N/EL ⁽¹⁾	Y;N; N/EL ⁽¹⁾	Y;N; N/EL ⁽¹⁾	Y;N; N/EL ⁽¹⁾	Y;N; N/EL ⁽¹⁾	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
Transport by motorbikes, passenger cars and light commercial vehicles	CCM /CCA	6.5	— ⁽³⁾	0.0%		EL	EL	N/EL	N/EL	N/EL	N/EL								0.0%		
Acquisition of ownership of buildings	CCM /CCA	7.7	0.7	0.3%		EL	EL	N/EL	N/EL	N/EL	N/EL								0.3%		
Collection and transport of non-hazardous and hazardous waste	CE	2.3	0.3	0.1%		N/EL	N/EL	N/EL	N/EL	EL	N/EL								0.2%		
Sorting and material recovery of non-hazardous waste	CE	2.7	1.5	0.7%		N/EL	N/EL	N/EL	N/EL	EL	N/EL								0.8%		
Treatment of hazardous waste	PPC	2.2	5.5	2.6%		N/EL	N/EL	N/EL	EL	N/EL	N/EL								1.7%		
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)			14.7	6.8%		49.9%	49.9%		37.6%	12.5%									4.8%		
A. OpEx of Taxonomy eligible activities (A.1 + A.2)			32.7	15.2%		39.2%	39.2%		21.9%	38.9%									11.8%		
B. Taxonomy-non-eligible-activities																					
OpEx of Taxonomy-non-eligible activities			182.8	84.8%																	
Total (A+B)			215.5	100.0%																	

- ⁽¹⁾ Y — Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective
N — No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective
N/EL — not eligible, Taxonomy-non-eligible activity for the relevant environmental objective
EL — Taxonomy-eligible activity for the relevant objective
⁽²⁾ No economic activity in FY 2023/24
⁽³⁾ Due to materiality threshold economic activity is not reported in FY 2024/25

Proportion of OpEx/Total OpEx 2024/25

	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	2.5%	6.0%
CCA	0.0%	6.0%
WTR	0.0%	0.0%
CE	5.0%	5.9%
PPC	0.7%	3.3%
BIO	0.0%	0.0%

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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 CO₂ 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.

79 % 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 CO₂ emissions may also occur during transport and during various steps in processing. Our logistics operations are highly transport-intensive. In the 2024/25 financial year, EGGER shipped 8.9 million metric tons of raw materials and finished products, equivalent to around 445,000 full truck loads for a 20-ton truck. Trucks account for 90.5% of all our transport operations. Relevant factors in the selection of a method of transport are cost, as well as the potential for minimizing CO₂ 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 CO₂. 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 envi-

ronmental 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.

CO₂ 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



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

Site	Use of wood dust as an energy source for hot gas	Own biomass heating plant/boiler	Own biomass power plant (combined heat and power)	Production of district heating for external customers
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 (Russia)	✓	–	–	–
Gagarin (Russia)	✓	✓	–	–
Radauti (RO)	✓	–	✓	–
Gebze (TR)	–	–	–	–
Concordia (Argentina)	✓	✓	–	–
Biskupiec (PL)	✓	✓	–	–
Lexington, NC (USA)	✓	–	–	–
Caorso (IT)	✓	✓	–	–

Total Energy Consumption

Calendar year	2024/25	2023 ⁽³⁾	2022 ⁽³⁾
Total energy consumption in GWh ⁽¹⁾	9,896	9,528	9,656
of which from renewable sources (share) ^{(1) (2)}	6,983 (71 %)	6,575 (69 %)	6,769 (70 %)

(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. For the years 2022-2023, the balance limit and consumptions have been corrected.

Fuel Consumption

Calendar year	2024/25	2023 ⁽⁴⁾	2022 ⁽⁴⁾
Total fuel consumption in GWh ⁽¹⁾	8,469	8,134	8,328
of which from fossil sources total in GWh ⁽²⁾	1,789	1,782	1,728
of which again natural gas in GWh	1,650	1,633	1,562
of which again heating oil and diesel in GWh	119	124	137
of which again liquefied petroleum gas in GWh	20	25	29
of which from renewable sources total in GWh (share) ⁽³⁾	6,680 (79 %)	6,352 (78 %)	6,600 (79 %)

(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. For the years 2022-2023, the balance limit and consumptions have been corrected.

Purchased and Sold Energy

Calendar year	2024/25	2023 ⁽³⁾	2022 ⁽³⁾
Purchased energy total in GWh ⁽¹⁾	1,820	1,647	1,748
of which electricity in GWh ⁽²⁾	1,820	1,647	1,748
Sold energy total in GWh ⁽¹⁾	394	253	420
of which electricity in GWh	256	111	272
of which heat in GWh	139	142	148

(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.

(3) There are deviations to the reported values from the previous year. For the years 2022-2023, the balance limit and consumptions have been corrected.



Status

Thanks to our complex energy concepts and the consistent use of wood-based fuels, we have been able to keep the percentage of renewable fuels at around the same level, with a very slight increase (from 78 % to 79 %). A further photovoltaic system within the EGGER Group was commissioned in 2024 at our site in Gebze (TR). In addition to this, the energy supply at our site in Caorso (IT) was modernized, allowing a reduction in the use of fossil fuels and an increase in the percentage of renewable energy used. The project to build a new power plant at the St. Johann in Tirol plant is moving ahead steadily. The plant is expected to start operations in the first half of 2026.

Past Measures

- Modernization and optimization of heat supplies at the Caorso (IT) site based on biomass fuels
- Start of operations for the new photovoltaic system at the Gebze (TR) site

Future 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

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Energy Efficiency



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

Calendar year	2024/25	2023 ⁽⁴⁾	2022 ⁽⁴⁾	2018 ^{(3) (4)}
Energy consumption/production volume total in kWh/m ³ ^{(1) (2)}	893	880	890	933
of which from renewable sources ^{(1) (2)}	71 %	69 %	70 %	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.

(4) There are deviations to the reported values from the previous year. For the years 2022-2023, the balance limit and consumptions have been corrected.



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 was recalculated for the past years, taking into account the new plants at Caorso (IT) and Markt Bibart (DE). Currently the figure is approx. 893 kWh/m³ for the 2024/25 financial year. Since 2018, the base year for our strategic sustainability goal, we have been able to reduce energy consumption by 4.3%. We are thus within the target range of our goal planning and, with the various projects that are in the pipeline, we are confident of reaching the goal that has been set by 2030.

Positive effects result from replacement and new investments in modern technology. Going forward, we will continue to focus on the systematic modernization of our production facilities, the use of interdisciplinary tech-

nologies for energy conversion, and the ongoing improvement and further development of our energy-intensive processes.

The two more extensive measures for heat recovery at the glue and impregnating resin plant in Wismar (DE) and the investment to increase the percentage of recycled wood used in Markt Bibart (DE) are being implemented progressively and will start operations in the 2025/26 financial year. They will make a key contribution in our efforts to increase energy efficiency.

Past Measures

- Heat recovery from compressed air production at the Gebze (TR) site
- Extensive modernization of lighting with conversion to LED technology at further sites, e.g., Marienmünster (DE), Bünde (DE) and Brilon (DE)
- External certification according to ISO 50001 at the Biskupiec (PL) sites

Future 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 Wismar (DE) site

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Greenhouse Gas Emissions



Attitude

We are committed to steadily reducing our own climate-impacting emissions. To this end, we are pursuing an ambitious, forward-looking climate strategy to reduce the group-wide carbon footprint. Our commitment calls for reducing our climate-impacting greenhouse gas emissions in line with the Paris Climate Agreement. We are also explicitly committed to the goal of reaching net zero by 2050 and want to dramatically reduce our climate-impacting greenhouse 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 fuels in production and the high consumption of resources are the main drivers of corporate 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 is pursuing some ambitious climate goals: for Scope 1 and 2, we want to introduce and achieve a goal of Net Zero by 2050 in line with the 1.5 degree goal 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.

We have set potential-based, forward-looking interim goals for 2030 (in comparison to 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

In order to achieve the set climate goals, we are currently working on a detailed program of measures for the reduction of Scope 3 emissions. Based on the potential for greenhouse gas savings, concrete measures will be defined and approved, and we will then start to implement them.

The new calculation of the Corporate Carbon Footprint for the 2024/25 financial year shows a slight year-on-year increase of 0.5 % in fossil Scope 1 emissions, which correlates with the increase in production volume. Compared to the base year 2022, there has been an increase of 2.9 %.

The Scope 2 emissions (market-based) have decreased slightly in comparison to the previous year (-0.4 %). The substantial reduction of 17.1% compared to the base year 2022 is primarily attributable to an increase in the per-

centage of electricity from renewable sources.

Fossil Scope 3 emissions also continued to decline slightly by 0.4 % compared to the previous year. The main drivers of Scope 3 emission continue to be emissions from the purchased raw materials chemicals and paper (2024/25: 49.6%, 2023: 48.5%, 2022: 47.5%) as well as emissions at the end of the product life cycle (2024/25: 26.0%, 2023: 25.1%, 2022: 24.6%).

The emissions from the base year 2022 were adjusted retrospectively by way of a suitable extrapolation method to reflect the plant in Caorso (IT), which was newly acquired in 2022. Furthermore, the emissions from the base year 2022 and from the previous year 2023 were adjusted retrospectively by way of a suitable extrapolation method to reflect the plant in Markt Bibart (DE), which was newly acquired in 2023. Production volume was used as an appropriate basis for the calculation.

Beyond this, some minor improvements were made to the data set and the calculations for the base year 2022 and the previous year 2023. 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.

CO₂ Emissions

Calendar year	2024/25	2023 ⁽⁷⁾	2022 ^{(6) (7)}
Scope 1: Fossil CO ₂ emission in tCO ₂ e ^{(1) (2)}	414,371	412,457	402,594
Scope 1: Biogenic CO ₂ emission in tCO ₂ e ^{(2) (4)}	2,455,467	2,217,000	2,195,165
Scope 2: Indirect CO ₂ emission from external electricity generation in tCO ₂ e ⁽²⁾			
of which market based	517,671	519,700	624,620
of which location based	794,287	670,728	760,833
Scope 3: Fossil CO ₂ emission in tCO ₂ e ^{(5) (6)}	3,283,530	3,295,975	3,370,466
Scope 3: Biogenic CO ₂ emission in tCO ₂ e ^{(4) (5) (6)}	10,928	10,835	11,329

(1) CO₂ emission of combustion plants of all Egger sites (incl. wood-based material production and refinement, glue production), since 2022 emissions from 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, the Climate Transparency Report 2021-2022 (Production fuel mix factor), AIB European Residual Mixes 2022-2024, Umweltbundesamt Austria 2025 and United States Environmental Protection Agency's (EPA) eGrid database 2023.

(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. The 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. For the years 2022-2023, the balance limit and consumptions have been corrected. (Implementation of the Markt Bibart site; update of the Caorso site; update of emission factors electricity)

CO₂ Emissions per m³ of Raw Board

This goal (minus 15% specific Scope 1 emissions by 2030; base year 2018) will not be used going forward and was replaced by the new Scope 1 interim goal (reduction by at least 30 % by 2030; base year 2022) in the course of the development of the climate strategy and our commitment to reaching Net Zero by 2050.

Past Measures

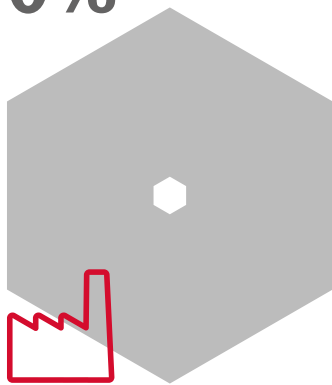
- Optimization of biomass boiler controls at the Hexham (UK) site
- Increase in the share of recycled components in the production process at the St. Johann in Tirol (AT) and Hexham (UK) sites
- Increase in renewable energy supplies at the St. Johann in Tirol (AT) site; scheduled to start operations in 2026
- Modernization of energy generation at the Caorso (IT) site

Future 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 the manufacture of glue and impregnating resin within the EGGER Group.
- Further electrification of the motor vehicle fleet (forklifts and cars)

Our Corporate Carbon Footprint Climate-Impacting Emissions by Scope

10%



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.

12%



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.

78%



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.

Plants with Rail Connections

Site	Loading is connected to the railway network
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 (Russia)	✓
Gagarin (Russia)	✓
Radauti (RO)	✓
Gebze (TR)	–
Concordia (Argentina)	–
Biskupiec (PL)	✓
Lexington, NC (USA)	✓
Caorso (IT)	–



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.

Transport Type

Financial year	2024/25	2023/24	2022/23 ⁽⁴⁾
Transports in million t. ⁽¹⁾	8.9	8.3	8.0
of which by lorry	90.5%	89.7 %	88.3 %
of which by rail	0.5%	2.7 %	3.9 %
of which by container ⁽²⁾	6.5%	6.8 %	7.1 %
of which by plane	0.0%	0.0 %	0.0 %
of which by ship ⁽³⁾	2.5%	0.8 %	0.7 %

(1) Outgoing transports of all EGGER production sites

(2) Container transport includes approx. 1-5 % rail/lorry and approx. 95-99 % ship. A separate evaluation is not possible.

(3) Here, inland vessels and sea freight are combined.

(4) The values include Caorso (IT).

Truck Capacity Utilization

Financial year	2024/25	2023/24	2022/23
Load factor by weight ⁽¹⁾	93.2%	90.8 %	89.3 %

(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

Calendar year	30.04.2025	31.12.2023	31.12.2022
Number of forklifts in the EGGER Group	684	749	690
of which electrically driven (share)	326 (47.7 %)	303 (40.5 %)	246 (35.6 %)
Number of cars in the EGGER Group	953	931	920
of which electrically driven (share)	175 (18.4 %)	129 (13.9 %)	110 (12.0 %)



Status

We continuously optimize internal logistics and test the latest technologies.

The number of forklifts has decreased in comparison to the previous year. However, the percentage of electric forklifts has increased. Electric forklifts are purchased where possible when new forklifts are added or forklifts with combustion engines are replaced.

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.

An improvement in truck utilization in the years 2024/25 resulted in the avoidance of more than 1,500 journeys by truck.

Past Measures

Transport Logistics

- Ongoing intensification of cooperation with our forwarding agents and freight carriers on the topic of alternative truck drives, with possible implementation beginning in 2026
- First test shipments with trucks equipped with zero-emission drive
- Implementation of the results of freight tenders with alternative fuels such as BioLNG or HVO100
- Increase in the percentage of shipments traveling by rail through intermodal transport concepts for transport between plants and for shipments to customers (ongoing)
- Continuous optimization of waiting times for trucks
- Optimization of the operational handling of container processes for even more accurate analysis (ongoing)

Intralogistics

- Replacement of all lightweight forklifts (< 8t) with electric forklifts (ongoing)
- Purchase of electric forklifts for all new plants

Future Measures

Transport Logistics

- 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)
- Increasing know-how among forwarding agents and establishing networks between regional sellers of low-emission fuels and forwarding agents
- Involvement in procedures to reactivate the rail infrastructure in areas near plants

Carbon Storage: from Forest to the Wooden Product



Attitude

We have set SDG 12 and 13 as strategic priorities. In doing so, we are committing to ensuring that people have the relevant information for sustainable development (SDG 12.8) to be able to take action on climate change (SDG 13).



Approach

While they are growing, trees capture CO₂ from the atmosphere in the form of carbon and store it in their wood, thereby helping to mitigate climate change. In our wood-based products, this carbon capture remains intact for their entire useful life – and even beyond if the material is recycled. We calculate the quantity of carbon stored in the wood-based products of the EGGER Group using the quantities of wood used in our production processes. This is offset by the fossil and biogenic CO₂ emissions that are produced in the course of production and its upstream chains. You will find details of the EGGER Group's emissions of this kind in Chapter “Greenhouse Gas Emissions”.

As a rule, the wood in wood-based products has taken up more CO₂ than is produced during its manufacture. Cradle-to-grave CO₂ emissions profiles are part of the life cycle assessments that we conduct for our products. These are externally verified and published as Environmental Product Declarations (EPDs). The potential impact of our products on the climate is shown in CO₂ equivalents using the “Global Warming Potential (GWP) total” indicator. This includes the extraction of the raw materials, the manufacture of upstream components and materials, transport to the plant and the production of the actual EGGER product. For values below zero, more carbon is stored in the wood than is emitted during manufacture and in the upstream chain. This applies to all our wood-based materials as wood stores carbon and we primarily use renewable energy in our manufacturing processes. By contrast, products such as laminates that contain a lot of synthetic resin and little wood or paper will have a CO₂ equivalent value above zero. Additional information on our products with EPDs can be found in Chapter “Our Approach to Product Transparency and Eco-Labeling”.



Objective

Most of our wood-based products already have a negative overall carbon footprint (GWP total below zero). We want to further reduce the fossil emissions within the carbon footprint to be able to achieve a value of zero by 2050 – in line with our goal of reaching Net Zero.



Status

In order to improve applicability at company level, we have adjusted the method used to calculate biogenic CO₂ storage. The amount of CO₂ sequestered is determined by means of defined factors in accordance with EN 16485 from the evaluated absolutely dry net wood input quantities. This standard contains environmental calculation rules for wood and wood-based materials. From this reporting year onwards, we will be providing information on the actual amounts of carbon sequestered, regardless of the existence and scope of an EPD. We have used this adjusted method to recalculate the figure for carbon storage for the current year, as well as for the two previous

reporting years. The increase in our production volume means that the figure for carbon storage is higher than in the last financial year.

We want to maintain the high percentage of EPDs to provide information at product level. During the reporting period, the EPD available for OSB boards was updated. An EPD for laminate flooring is also being updated and is currently at the verification stage. The planned drawing up of EPDs for the product Eurolight Dekor has been postponed in favor of a group-wide project to achieve automated creation of carbon footprints. This project will help us to create product carbon footprint declarations in accordance with ISO 14067 for more detailed and plant-specific groups of products. The planned EPD for three types of flooring boards for the UK is still in the development stages.

Carbon Storage in our Products

Financial year	2024/25	2023/24	2022/23
CO ₂ equivalents bound in our products in million t of CO ₂ e ⁽¹⁾	11.7	10.7	10.2

(1) The key figure is determined from the analysed absolute dry wood input quantities using defined factors in accordance with EN 16485.

Past Measures

- Updating the EPD for OSB boards in line with the new requirements of EN 15804+A2
- Drawing up two product carbon footprint declarations in accordance with ISO 14067 for more detailed and plant-specific product groups

Future Measures

- Completion of EPDs for three types of flooring boards for our production site in Hexham (UK)
- Updating the existing EPD for laminate flooring to meet the new requirements of EN 15804+A2
- Drawing up product carbon footprint declarations in accordance with ISO 14067 for more detailed and plant-specific product groups

3.2.3 Site Emissions (Pollutants, Noise and Odor)

The term “environmental emissions” covers pollutants that are released from technical processes into the environment, especially into the air, water and soil. 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 to this, noise and dust emissions that are caused by commercial and road traffic as well as mechanical processes, add to the challenges in this area. The increasingly close proximity of industrial and residential areas means that the subject of noise and odor emissions is becoming ever more relevant.

In the 2024/25 financial year alone, we invested EUR 435 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.

This allows us to reduce our environmental impact to a minimum.”

Opportunities and Risks

The local environment at the site is exposed to the potential risk of pollution caused by emissions from production processes. There is also the risk that dust, noise and odor will have an adverse effect on neighboring residential areas and ecosystems.

Environmental pollution in the area surrounding a site may lead to complaints from local residents which, in turn, may have a negative impact on the company's reputation. If emissions exceed certain thresholds, this may result in environmental damage as well as to problems with the authorities and financial losses.

We are, therefore, focusing on the continuous optimization of our technical processes to prevent emissions by improving our operating conditions. Our systematic environmental management, our competent in-house technologists, and close collaboration with our technology suppliers – combined with cutting-edge environmental technology – all help to ensure that we run the company in an environmentally-compatible way.

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

All EGGER facilities operate in accordance with the legal requirements and use state-of-the-art technology. 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. During the annual evaluation of environmental factors, we make an assessment of air emissions, among other things. 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 (NO₂). 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

Calendar year	2024/25	2023	2022
NO _x emissions in metric tons/year ⁽¹⁾	2,819	2,049	2,238

(1) The figure indicates the tons of NO_x emitted per year by the ten sites subject to PRTR reporting requirements (St. Johann in Tirol (AT), Unterradlberg (AT), Brilon (DE), Wismar (DE), Hexham (UK), Radauti (RO), Rambervillers (FR), Rion des Landes (FR), Biskupiec (PL), since the financial year 2024/25 also Markt Bibart (DE)).

Specific NO_x Emissions

Calendar year	2024/25	2023	2022
NO _x -emissions in kg/m ³ ⁽¹⁾	0.39	0.29	0.32

(1) The value indicates the kg of emitted NO_x of the ten sites subject to PRTR (St. Johann in Tirol (AT), Unterradlberg (AT), Brilon (DE), Wismar (DE), Hexham (UK), Rădăuți (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

In comparison to previous years, the NO_x emissions at the sites subject to PRTR requirements have increased significantly. On the one hand, this is due to a change in the method for taking periodic measurements on an online measuring system at a plant, on the other hand, it also results from an increase in the operating hours and the way the boilers are run to minimize other emissions. This year, for the first time, reporting was aligned with our financial year. The Markt Bibart site (DE) was also included in the figures.

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.

This year for the first time, reporting of the figures was done in alignment with our financial year instead of 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

- Installation of a new thermal oil heater that will use waste heat from the dryer to reduce consumption of natural gas at the Caorso (IT) site
- Overarching control system to optimize energy efficiency and improve emissions for biomass boilers at the Unterradlberg (AT) site.

Future Measures

- The overarching control system to optimize energy efficiency and improve emissions for biomass boilers at the Wismar (DE) site is currently being implemented and should be completed during the course of the 2025/26 financial year.
- The new loading system to reduce dust emissions at the Biskupiec (PL) site has been postponed to the 2025/26 financial year due to difficulties with suppliers.
- The installation of a new cyclonic dust separation system for the biomass boiler at the Concordia (Argentina) site is currently underway and should be completed by September 2025.
- Replacement of an auxiliary boiler at the Brilon (DE) site to reduce emissions, due to the lack of availability of spare parts.
- Optimizing the operation of the exhaust air scrubber to reduce emissions of EGGER Campact (UK)
- Renewal and expansion of capacity of the OSB press extraction system to reduce diffuse emissions at the Wismar (DE) site.

Noise and Odor Emissions



Approach

In order to check whether the prescribed thresholds are being complied with, noise measurements are taken at the sites at regular intervals.

At sites that are ISO 14001-certified, both noise and odor are considered as distinct environmental factors for each process at the site. In the event of critical assessments, measures are implemented at the plant to reduce the impact of these environmental factors.

EGGER maintains a central database for complaints from local residents. The employees responsible for dealing with complaints register any incoming complaints and define measures to deal with them.

We do not calculate a group-wide KPI for noise or odor emissions.



Objective

EGGER complies with the legal requirements regarding odor and noise emissions. A group-wide goal has not been set. As odor and noise emissions vary widely depending on the site in question, they are monitored locally at the individual sites.



Status

Our central reporting system allows the plants to learn from one another to further reduce their impact on their local environment. In the 2024/2025 financial year, six complaints were received in the central recording system for incidents on the subject of noise, and three on the subject of odor. These were recorded by the local contact persons and the required measures were implemented.

Past Measures

- No measures

Future Measures

- Currently no measures are planned

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3.2.4 Water Cycle and Rainwater Utilization

Water supply is becoming a challenge in more and more regions across the world. 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.

Opportunities and Risks

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.”

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 means they can treat their wastewater on site and reuse it in production.

Water Consumption and Rainwater Utilization



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 optimize our use of the available resources, identify potential areas to save water and continuously reduce our water consumption.

At all ISO 14001-certified sites, we examine the impact 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 impact of our water use, we have identified the production sites that are 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. The analysis showed that Gebze (TR) was the only one of our 22 EGGER sites that is 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).

The total volume of water withdrawn in the 2024/25 financial year has stayed at around the same level as in the 2023 calendar year. This is the case despite the fact that the Markt Bibart (DE) site was taken into consideration for the first time. The percentage of surface water used has been reduced, while the percentage of water sourced from third parties has increased.

At the Gebze (TR) site, the volume of water withdrawn has gone down by a significant amount, namely by 17.2 %. The reason for this is the commissioning of the water treatment system at the site, meaning that more water can be fed back into the production process.

Overall, our water recirculation rose by 13 % in comparison to the previous year. This is due, for example, to the expansion of our plants and a higher production volume, as well as to the inclusion of the Markt Bibart (DE) site in the statistics. The percentages of water recirculation volumes have changed due to some ambiguities in our data collection. These were corrected retrospectively in this financial year.

Our water consumption has remained at almost the same level, but has reduced slightly in comparison to the 2023 calendar year. The fluctuations roughly reflect the development of our water withdrawal.

This year for the first time, reporting of the figures was done in alignment with our financial year instead of the calendar year. 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

Calendar year	2024/25 ⁽²⁾	2023	2022
Total water withdrawal in m ³ ⁽¹⁾	4,984,963	4,916,962	4,735,226
share of surface water	10 %	12 %	14 %
share of groundwater	67 %	67 %	65 %
share of water from third parties	23 %	21 %	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

Calendar year	2024/25	2023	2022
Total water withdrawal in m ³ ⁽¹⁾	43,488	52,537	43,068

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

Water Recirculation

Calendar year	2024/25 ⁽²⁾	2023	2022 ⁽⁴⁾
Total water discharge in m ³ ⁽¹⁾	1,757,934	1,555,721	1,387,530
share of surface water ⁽³⁾	63%	62%	64%
share of groundwater ⁽³⁾	0%	0 %	0 %
share of water to third parties ⁽³⁾	37%	38%	36%

- (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.
(4) There is a deviation from the value reported in the previous year. For 2022, a change in the volume flows was corrected in two plants.

Water Consumption

Calendar year	2024/25 ⁽²⁾	2023	2022 ⁽³⁾
Total water consumption in m ³ ⁽¹⁾	3,227,029	3,361,242	3,347,696

- (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.
(3) There is a deviation from the value reported in the previous year. For 2022, a change in the volume flows was corrected in two plants.

Past Measures

- Conducting an analysis of water use to reduce water consumption and optimize discharges at the Rion des Landes (FR) site.

Future Measures

- The installation of a new retention and collection system SuDS (Sustainable Drainage System) for rainwater in order to use it as process water at the Barony (UK) site has been delayed, but will be completed in summer 2025.
- The installation of a new water treatment plant to allow the reuse of wastewater from the cooling towers at the Rambervillers (FR) site is currently in progress and should be completed in fall 2025.
- Construction of a new water retention basin at the Caorso (IT) plant to collect rainwater for the production process.

Clean Wastewater



Attitude

EGGER is committed to improving the water quality at all its production sites by reducing contamination and increasing the amount of treatment of water for 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. Wastewater from production is likewise treated and used for steam generation.

Wastewater is pre-treated at all five MDF-producing sites. 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 have established a closed-loop system to 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

- The measure described in the previous report in Gebze (TR) has not yet been completed, but is currently in progress (see Future Measures).

Future Measures

- The installation of another wastewater tank to reduce emissions at the Campact resin plant at the Hexham (UK) site is currently underway and will be completed in summer 2025.
- 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.
- Optimizing the chemical composition of the wet electrostatic precipitator with the aim of improving its functionality at the Lexington (US) site.

3.2.5 Biodiversity and Ecosystems

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 sustainable forestry management 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 additional information, see Chapter 3.2.7 "Use of Wood from Sustainable Sources and Recycled Material".

Each plant 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 business activities on biodiversity in the surrounding area. If any problems are identified, we will respond immediately. During the last financial year, a central person was appointed for this topic. They will in future be responsible for addressing group-wide biodiversity issues and will deal with these in compliance with the applicable standards.



Objective

No targets have been defined yet.



Status

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, which indicates 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 did not identify any plants in affected areas.

The appointment of a “Biodiversity Officer” means that there is now a central person with responsibility for such issues at group level. In the 2025/26 financial year, it is above all important that we establish, for example, reporting structures and an effective approach to dealing with this topic.

Past Measures

- During the implementation of the ESRS, the topic of biodiversity was anchored within the company through the appointment of a central person with responsibility for this area.
- Greening project at the Unterradlberg (AT) plant (ongoing)
- On our Timberpak site in Datteln (DE), we created a 350 m² wildflower meadow and planted 40 fruit trees.

Future Measures

- Initiative to promote biodiversity as part of a timber procurement project
- Planting grapevines and wild vines along the perimeter fences (approx. 150 m) and creating two insect hotels on our Timberpak site in Datteln (DE)
- Creating reporting structures

3.2.6 Products from Renewable Raw Materials

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:

- materials that are manufactured from renewable raw materials. At EGGER, this mainly refers to wood, plant fibers or microorganisms.
- materials that are produced using fossil-based 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 89% 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. Compared 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. There may be competition between the use of wood for material purposes and for energy production, which may in turn impact availability and have an effect on the price of the raw material.

The remaining 11% of the raw materials used in our wood-based materials are essentially binders, impregnating resins, waxes and additives. They ensure that even non-sawable and recycled wood can be transformed into a durable and resistant product. We also use plastics in the production of safety 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, 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.

89% of all the
materials used in our
products come from
renewable
raw materials.

“As a valuable resource, wood continues to grow and absorb CO₂. This carbon remains stored in the wood throughout its entire useful life. With every chip that is recycled, this storage effect is extended even further.”

Use of Material from Renewable Raw Materials



Attitude

We have set SDG 12 as 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 for the required application area. In addition to the high proportion of renewable raw materials in our products, this also includes the use of synthetic raw materials and pre-products. They must also meet our strict product requirements for durability and resistance. However, they do not necessarily need to be based on fossil resources. We do not use biobased 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 construction 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 the use of non-fossil glues. 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

In the last reporting period, our stated goal was to use non-fossil glues that have been shown to have a better environmental footprint. With a biomass-balanced glue, we were able to provide proof of this through the publication of a Mass Balance Product Information Sheet verified by the German Institute for Building and Living (Institut für Bauen und Wohnen e. V.). The use of a biomass-balanced glue made from renewable raw materials has become possible for the production of chipboard at selected sites. We are currently discussing the roll-out of its use with customers who are considered forerunners in their sectors when it comes to sustainability. Up to now, however, none of our customers has successfully switched over to biomass-balanced binders for the manufacture of chipboard.

A further step taken was switching electricity generation to carbon-neutral electricity for both our own binders and purchased binders. This enabled a further verifiable reduction in our carbon footprint. The plant in Lexington (US) will be changing over in the coming financial year. Neither Concordia (AR) nor the two Russian plants have made the changeover as yet.

We will continue with our market analyses and testing of alternative binders and resins, so that we can implement a non-fossil alternative at selected production sites and for certain products.

In comparison to the last reporting period, the absolute material use of 7.8 million metric tons has risen to 8.3 million metric tons. This is because the two new plants at Markt Bibart (DE) and Caorso (IT) were taken into account for the full year. We were able to increase the percentage of materials from renewable raw materials from 86% to 89%. The percentage of fossil-based materials used went down from 14% to 11%. Both of these changes are due to fluctuations in the product mix.

Share of Renewable Raw Materials in all EGGER Products

Financial year	2024/25 ⁽⁴⁾	2023/24 ⁽⁵⁾	2022/23 ⁽⁶⁾
Material use in million t. ⁽¹⁾	8.3	7.8	7.0
of which renewable raw materials (share) ⁽²⁾	7.4 (89 %)	6.7 (86 %)	6.2 (88 %)
of which fossil raw materials (share) ⁽³⁾	0.9 (11 %)	1.1 (14 %)	0.8 (12 %)

(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.

(6) All values include the Caorso (IT) site from January to April 2023.

Past Measures

- Ensuring product transparency through proof of the environmental performance of biomass-balanced binders in chipboard in the form of an EPD attachment for biomass-balanced material (IBU Mass Balance Product Information)
- Update of the EPDs for EGGER laminate flooring and EGGER OSB boards

Future Measures

- Switching electricity production for the purchased binders to carbon-neutral electricity at the Lexington (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
- On the basis of advances in technology in the sawmill, we aim to further develop modular timber construction components for serial production in order to increase the material utilization of wood and, in doing so, to provide more renewable raw materials as construction products.

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3.2.7 Use of Wood from Sustainable Sources and Recycled Material

Sustainable management means harvesting resources carefully and using them wisely. A sustainable supply of raw materials pays attention to regionality and sustainable forest management in the procurement of primary raw materials and maximizes the proportion of secondary raw materials, i.e. recycled material, in the sense of circular economy.

Opportunities and Risks

**66 % of the wood used
comes from by-products or
recycling.**

**The percentage of recycled
wood in all EGGER
products is 29 %.**

**“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.”**

The wood products supply chain carries a fundamental risk of illegal logging, especially in areas exposed to corruption.

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 alien species.

The use of wood from forests that are not sustainably managed or from much-criticized suppliers can lead to reputational damage for a company, for example through negative media reports. The company is also exposed to the risk that business relationships must be terminated due to supplier misconduct and replacements must be identified. 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.

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 develop and expand direct, cooperative 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 (no intermediary traders). In this way, we secure timber supplies over the long term and can react immediately to changing supply situations. The aspect "direct supply relationships" was included in the mission statement for the wood purchasing strategy that was published in June 2023. Supply chain depth has also been a separate criterion in the supplier rating since 2023/24.

Low supply chain depth makes the overall process transparent and helps to minimize risks to the environment and society. In addition, both sides participate directly in the value creation process and can jointly utilize opportunities for optimization. The procurement strategy is defined in a Group-wide guideline for EGGER wood purchasing. It is accessible in the EMS and binding for all employees. We ensure that the goals are met by defining the strategy and responsibilities and through regular controlling. The KPI for the supply chain depth is regularly discussed in the semi-annual meetings between the operating departments, wood procurement and corporate services for wood procurement.



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 92%, the share of direct business relationships in the last financial year remains at a very high level.

Directly Purchased Wood

Financial year	2024/25	2023/24 ⁽³⁾	2022/23 ⁽⁴⁾
Wood purchased in million tons absolute dry ⁽¹⁾	7.8	7.7	7.2
of which directly purchased (share) ⁽²⁾	92 %	92 %	93 %

(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.
(4) All values include the Caorso (IT) site from January to April 2023.

Past Measures

- Regular reporting as part of the semi-annual meetings in Wood Purchasing
- Definition of measures for goal achievement in the local Wood Purchasing departments

Future 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)

Use of Wood from Sustainably Managed Forests



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” define six criteria that our wood sources must meet from an ecological and socio-economic perspective. Every wood delivery is verified by EGGER or third parties and is transparently traceable. In this way, we ensure that only standard-compliant and legal wood is used.

As a company that purchases wood, we usually have no direct influence on sustainable forest management. We therefore focus on wood from certified sources when purchasing in high-risk countries and regions (“certified” according to ISO 38200). Two well-known certification systems for sustainable forest management, FSC® and PEFC, are equally evaluated to ensure that the wood originally comes from certified and sustainably managed forests.

This 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 has two FSC® multisite certifications as well as three individual certifications in Romania, Italy and Markt Bibart (DE). With the PEFC certifications, it is important to note that one serves as a group certification, while the certifications for Markt Bibart (DE), Caorso (IT) and the United Kingdom are individual certifications. The head offices for these certifications are externally audited once a year to ensure strict compliance with the standards for the sustainable management of forests.



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	2024/25	2023/24	2022/23
Share of certified fresh wood deliveries ⁽¹⁾	47 % ⁽²⁾	44 % ^{(3) (4)}	44 % ⁽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 obligations under ISO 38200. Indication in absolute dry (including sawmill)
- (2) ISO 38200 certified and verified (FSC 15 % and PEFC 32 %)
- (3) ISO 38200 certified and verified (FSC 16 % and PEFC 28 %)
- (4) All values include the Markt Bibart (GER) site from November 2023 to April 2024.
- (5) ISO 38200 certified and verified (FSC 16 % and PEFC 27 %)



Status

In the last financial year, the percentage of certified wood that we use has slightly increased. This is in part due to the percentage of PEFC-certified wood used in the plants, as well as that used at the Markt Bibart (DE) plant. Our new plant in Markt Bibart (DE) purchases more than 70 % of its fresh wood requirements from certified sources.

The Polish state forest has resumed its FSC® certification.

To provide evidence of sustainable forestry, we will in future be increasingly relying on ISO 38200 as a neutral standard, in combination with the EUDR. The EUDR covers the requirements for sustainable forestry. This European legislation also aims to increase transparency in the supply chain and stop or reduce deforestation and forest degradation.

Our goal of procuring at least 60 % of the fresh wood we use from certified sources will be achieved in most of our plants. 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. Recycled wood does in fact qualify as a certified material within the meaning of the FSC® and PEFC standards, but it has not up until now been taken into account in the formulation of our goal.

Past Measures

- Reinclusion of the Lexington NC (US) plant in the FSC® group certification of the UK
- Integration of the Osapiens software for evaluation and data exchange initiated, with the aim of achieving and ensuring compliance with the EUDR.

Future 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.

Use of Recycled Material and Cascading Use



Attitude

We have set SDG 12 as a strategic priority. In doing so, we commit to ensuring sustainable consumption and production patterns and achieving the efficient use of natural resources (SDG 12, SDG 12.2).



Approach

For the production of wood-based materials, EGGER uses not only primary but also secondary, i.e. recycled raw materials:

- By-products from industrial wood processing steps, e.g. wood chips, sawdust, shavings, trimmings, offcut
- Residual materials from the furniture industry (= pre-consumer recycled material), i.e. production residues from customers, furniture parts or chipboard (third-rate quality)
- Recycled waste wood (= post-consumer recycling material), i.e. wood assortments 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 of impurities and used in chipboard production. The waste wood is purchased from qualified specialist companies in a defined overall process (purchasing, quality control, complaint management). Legal requirements, such as the Waste Wood Ordinance (AltholzV) in Germany, are also met.

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 terms of backward integration, EGGER also operates independent waste wood recycling companies and takes back chipboard waste from customers. Internal guidelines and directives ensure that only suitable pre- and post-consumer recycled material enters our production.

Twelve of the 16 chipboard plants in the Group process and use waste wood.



Objective

Our strategic goal is to increase the percentage of pre and post-consumer recycled material in all wood used to manufacture our products to at least 25 % by 2025.

The current definition of our goal is no longer valid after this year. This strategic goal has therefore been reworked for the coming years.

Our new strategic goal is to increase the percentage of pre- and post-consumer recycled material in all wood used to manufacture our chipboard products to at least 42 % by 2030.



Status

In the past financial year, we succeeded in exceeding our target value of 25 % for the percentage of recycled wood by 4 percentage points. The percentage in the past financial year was in fact 29 %. This is partially down to our plant in Caorso (IT), which uses 100 % recycled wood.

The percentage of wood used from the circular economy was 66 %, which was one percent higher than in the previous year. This percentage figure includes the use of wood from by-products and recycling across all wood-based product plants. The increase of one percent is due to the use of recycled wood.

Mix of Recycled Products in the Wood Used

Financial year	2024/25	2023/24 ⁽²⁾	2022/23 ⁽³⁾
Wood use total in million AT ⁽¹⁾	7.2	6.9	6.2
of which is roundwood	34 %	35 %	35 %
of which are co-products	37 %	37 %	42 %
of which is Recycling	29 %	28 %	23 %
of which is pre-consumer recycling wood	3 %	3 %	3 %
of which is post-consumer recycling wood	26 %	25 %	20 %

(1) Wood used in the production of EGGER wood-based materials (weighted average of all chipboard, thin chipboard, MDF, thin MDF and OSB . AT = absolute dry tonnes

(2) All values include the Markt Bibart (GER) site from November 2023 to April 2024.

(3) All values include the Caorso (IT) site from January to April 2023.

Past Measures

- Expansion of the collection infrastructure for recycled wood in our procurement markets to increase the amount of recycled wood in our production
- Expansion and optimization of existing facilities for the processing of recycled wood in our plants for chipboard production

Future Measures

- Continuing the expansion of the collection infrastructure for recycled wood in our procurement markets to increase the amount of recycled wood used in our production.
- Continuing the expansion and optimization of existing facilities for the processing of recycled wood in our plants for chipboard production (examples: commencement of operations at the recycling collection site in Budapest (HU) and the recycling plant in Markt Bibart (DE))

3.2.8 Durability and Recyclability of Products

Environmentally friendly products are often equated with durable products: The longer use of a product means fewer new products must be produced and less resources will be used.

After the end of the usage phase, a product should be as easy to recycle as possible and ideally serve as a raw material for a new product life.

Opportunities and Risks

A product can be considered to have a long lifespan if it retains its function in the intended area of application for a long period. Our comprehensive provision of documentation and advice provides an opportunity for this to be achieved. It enables the optimization of a product's technical properties and features over the duration of its use.

However, long-lasting products can create financial disadvantages for a company because consumers buy new products less often.

Products in the construction, furniture, interior design and flooring sectors are sometimes not replaced due to a loss of function, but rather due to changed aesthetic demands.

One risk is here the waste of resources due to an unnecessarily short, trend-based useful life. End users have the greatest leverage for extending the service life by deciding on a timeless design when selecting a product, by placing functional requirements over trends, or by carefully updating existing products with new details.

Durable products



Attitude

EGGER is the guarantee for high product quality as well as the clear and transparent formulation of the technical characteristics of its products. Our products meet international product standards. The cornerstones of our work include reliable quality, expertise in design and technology, specialized consulting, and services for sales support. All our services are geared to current and future customer needs.

**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.”**



Approach

Our services are tailored to the different customer target groups for our products.

EGGER flooring products are available for various usage classes or areas of application. The warranty period for products installed in private living areas ranges from seven to 25 years. The warranty period for commercially used rooms is five years, provided the installation is carried out by a commercial flooring professional. The processing instructions on our website also contain information on the careful replacement of individual damaged flooring boards.

The lifespan of **decorative products** is defined by international and national standards, as well as by requirements specific to the industry and the particular application. The performance of the products is documented transparently. This means that customers get the best possible advice on use and functional properties when choosing a product. The documented information is available online. Professional finishing of the products ensures the best possible, long-lasting results.

Construction products are assigned to specific technical classes by means of standards that are harmonized across Europe. Different technical requirements apply to each of these classes. The specific requirements that each EGGER product meets are set out in the relevant performance declarations. These performance declarations, which include information on the service class, use class and durability of the product, allow customers to select the right product for the respective area of application. The conditions for a long product life are met if the product is used correctly, installed professionally, and maintained and serviced appropriately (conditions of the service class).



Objective

For EGGER, quality means meeting the defined requirements in all areas. We are committed to continuous improvement and document this with a certified management system.



Status

Quality and complaint management at EGGER stands on a solid foundation.

Our quality standards are implemented through compliance with technical norms and a quality management system that is certified under ISO 9001. The products correspond to the stated product characteristics, which are prepared transparently and suitable for the respective target group. We see digitalization as an incentive to constantly question and expand our service offerings in line with the times.

Recyclability



Attitude

We are striving to continuously improve the environmental performance of our activities, products and services.

SDG 12 is our strategic priority. This underscores our commitment to reducing waste generation through recycling and providing relevant information to encourage greater awareness of sustainable development (SDG 12.5, SDG 12.8).



Approach

Solid wood products and wood-based materials are recyclable and are suitable for material recovery under the right economic conditions. Architects, furniture designers, fabricators and flooring installers can support recyclability by using detachable joints or through the floating installation of floors (Design for Disassembly).

Information on proper disposal and recommendations for recycling can be found in various product-specific documents, including the Environmental and Health Datasheets (EHDs) and the Environmental Product Declarations (EPDs).

Fiber-to-fiber recycling of MDF and HDF fiberboards to create new fiberboards, i.e., product-to-product recycling, is not currently being implemented at EGGER on an industrial scale, as there is still no suitable technical process to achieve this that is both environmentally compatible and economically viable. We are, however, working with various machinery manufacturers to find potential solutions. Until we have solved this issue, MDF and HDF fiberboards will remain a valuable component of the recycled wood stream for our chipboard production.



Objective

Our guiding principle is to continuously improve our performance in terms of environmental protection for our activities, products and services. We also want to push ahead with the recycling of products that are currently difficult to recycle or non-recyclable, such as laminates.



Status

Already today, 91% of our products are in practice suitable for material recovery at their "end of life". These include: chipboard, thin chipboard, 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 chipboard. 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 chipboard. The materials include, for example, MDF, HDF, painted MDF, thin MDF, painted 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 chipboard 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	2024/25	2023/24 ⁽³⁾	2022/23 ⁽⁴⁾
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.

(4) All values include the Caorso (IT) site from January to April 2023.

Past Measures

- Construction of our own prototype facility to recycle old MDF boards into new ones (“fiber-to-fiber” recycling) at a selected EGGER site
- Testing of the equipment in internal process flows

Future Measures

- Ongoing evaluation of technologies to optimize the already used post-consumer MDF and HDF fiber-board material in current chipboard 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 chipboard plants
- Use of new technologies to process recycled materials for future utilization of currently unused recycling streams

3.2.9 Material Efficiency and Waste Prevention

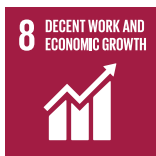
We firmly embrace the concept of cascading use as a means of utilizing the maximum potential of wood as a raw material. In this context, only wood that cannot be further recycled is to be used for thermal recovery. Largely closed loops in the production process minimize the volume of waste from the production of wood-based products. Waste is mainly generated during the finishing steps (e.g., painting), 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



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.

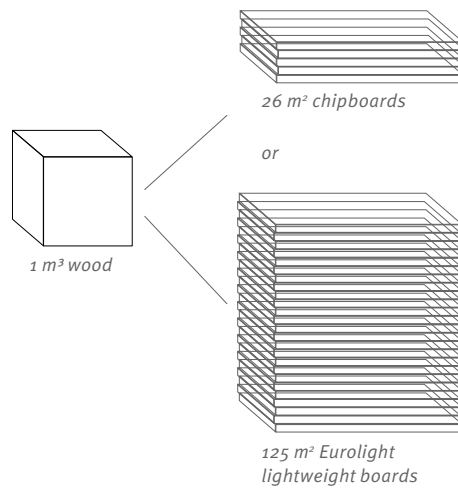
For example, the wood dust generated during production is used as a source of energy for our on-site power plants. Our internal logistics give us a further major lever for optimizing material efficiency.

87 % of the packaging materials that we purchase are made from 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.”

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. We therefore 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.
- We use rejected boards from the production process 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



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.

Use of Packaging Material

Financial year	2024/25 ⁽³⁾	2023/24 ⁽²⁾⁽³⁾	2022
purchased packaging material total in t ⁽¹⁾	58.401	62.190	60.147
of which recycling material in %	39 %	26 %	32 %
of which recyclable material in %	100 %	100 %	100 %
of which renewable raw materials in %	87 %	66 %	54 %
of which reusable in %	10 %	15 %	10 %

(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.

The figures for the past financial year show significant changes because of the measures undertaken to improve the quality of our data. Consequently, the figures for the last financial year are not comparable with the previous evaluation. The evaluated, absolute quantity of packaging used in the last financial year has been reduced. The reason for this was an overestimate of the weight of some types of material in the last reporting period.

We use 39% recycled materials, primarily PET strapping and cardboard boxes. Compared to the previous year, this figure has risen by 13%. However, this increase is not due to actual changes in our packaging methods but rather to an improvement in data quality. Now all cardboard packaging types are taken into account, and the previously underestimated weight of the PET strapping has been corrected.

87% of our packaging is made from renewable raw materials, with wood and cardboard being the main components. Although this figure has also significantly increased in comparison to the previous year, this is not due to changes in our packaging methods. Rather, the increase results from the previously overestimated weights of plastic materials in our data set that have now been corrected.

Around 10% of our packaging, including the widely used Euro pallets, is reused. This figure has gone down slightly in comparison to the previous year, again as a result of the improvement in data quality.

Past Measures

- For more precise measurement of quantities, a weight analysis function was integrated into the internal software for business processes.
- Performance tests with recycled plastics and bio-based films that are available on the market
- Use of shrink-wrap films made with 30% recycled materials for flooring products

Future 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 chipboard collection with decorative coating. Goals include increasing the content of recycled material and finding a substitute for fossil-based packaging

Waste Prevention



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 calls for a continuous reduction in the volume of waste generated. 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 goal is to reduce the specific volume of residual waste (in relation to the production of primary products) by 10% by the year 2025. This goal is in relation to the base year 2018 and will continue to be valid until the end of this calendar year.

In the coming years, we want to focus on the monitoring of our waste data. Our goal is an improvement in our monitoring system, so that we can record our waste data precisely and through automated processes, including details of disposal methods. We aim to raise awareness of this issue among stakeholders, both within and outside of our company. We also want to make it easier to create waste indicators for optimization purposes and for the various calculation models.



Status

In comparison to the 2023 calendar year, the total quantity of waste produced in the 2024/25 financial year increased by 14%. This mainly concerns non-hazardous waste. The amount of hazardous waste, on the other hand, has reduced slightly. The increase in the overall amount of waste is mainly due to construction activities (conversion and expansion projects) at various sites. The largest component of the waste we generate is ash from our biomass power plants. The quantity of ash has increased during the last financial year. This is due to the varying quality of the fuel available. Furthermore, the Markt Bibart (DE) plant was taken into account for this year.

Overall, during the 2024/25 financial year, the primary production sites delivered 15,409 metric tons of hazardous waste and 268,185 metric tons of non-hazardous waste to external waste disposal companies. No radioactive waste was delivered to disposal companies during the reporting period.

The quantity of residual waste in the 2024/25 financial year has improved in comparison to the base year 2018, but has risen by 7.5% in comparison to the 2023 calendar year. This is a result of the increase in construction activities at various sites and an increase in the number of employees. With regard to our strategic goal of reducing the specific quantities of residual waste by 10% by the year 2025, we achieved a reduction of 15.9% in comparison to the base year 2018 in the 2024/25 financial year, and have therefore achieved our goal.

The quantities of the individual disposal methods have changed slightly. The quantity of material directly recycled has risen by 17%. The quantity processed for other recovery methods has, however, only increased slightly. Half of our waste is reprocessed for recycling or recycled directly (approximately 51%).

This year for the first time, reporting of the figures was done in alignment with our financial year instead of 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

Calendar year	2024/25 ⁽⁴⁾	2023	2022	2018 ⁽⁵⁾
Waste total in kg/m ³ ⁽¹⁾	25.68	23.98	20.47	26.82
share of hazardous waste ⁽²⁾	5 %	6 %	8 %	3%
share of non-hazardous waste ⁽²⁾	95 %	94 %	92 %	97%
residual waste in kg/m ³ ⁽³⁾	0.37	0.37	0.35	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)

Calendar year ⁽¹⁾	2024/25 ⁽²⁾		2023 ⁽³⁾		2022	
	hazardous	non hazardous	hazardous	non hazardous	hazardous	non hazardous
Preparation for reuse	0.1	0.1	0.0	0.0	0.0	0.0
Recycling	0.1	6.8	0.2	6.1	0.1	8.0
Other recovery operations	0.0	5.8	0.0	5.9	0.0	2.7
Incineration (with energy recovery)	0.1	5.5	0.1	1.8	0.1	0.4
Incineration (without energy recovery)	0.1	0.2	0.0	0.7	0.1	0.5
Landfilling	0.4	5.1	0.3	5.1	0.3	5.4
Other disposal methods	0.5	0.6	0.8	2.0	0.9	1.0
Not assignable	0.0	0.2	0.0	0.7	0.0	0.9
Total	1.4	24.3	1.5	22.5	1.6	18.8

(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) 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.

Waste by disposal method (absolute)

Calendar year ⁽¹⁾	2024/25 ⁽²⁾		2023 ⁽³⁾		2022	
	hazardous	non hazardous	hazardous	non hazardous	hazardous	non hazardous
Preparation for reuse	1.029	1.412	291	20	416	38
Recycling	1.575	75.219	1.870	63.610	1.464	78.815
Other recovery operations	465	64.012	341	61.547	354	26.414
Incineration (with energy recovery)	1.089	61.220	787	18.798	956	3.817
Incineration (without energy recovery)	579	2.318	510	7.236	556	4.495
Landfilling	4.936	56.055	3.441	53.253	3.314	52.957
Other disposal methods	5.583	6.119	8.380	20.764	8.770	10.027
Not assignable	152	1.831	81	7.733	145	8.705
Total	15.409	268.185	15.700	232.9612	15.977	185.269

(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.

Past Measures

- Expansion of the storage bunker for various different waste codes at the Caorso (IT) plant in order to increase sorting of waste

Future Measures

- Improving the waste sorting system at the Markt Bibart (DE) plant through the introduction of additional containers for waste collection

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3.3 Social

3.3.1 The EGGER Workforce

Occupational Health and Safety

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 (work 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 work 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.

2,342 employees

participated in E-Learning

courses on occupational

safety last year. As part of

the “EGGER Runs” initiative,

28,748 kilometers were

covered.

“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 management system for occupational health and safety



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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 work safety starts with each individual employee and that the role-model effect plays a central role.

The management system for work 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 work 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.

We will also have further sites certified to ISO 45001 in the future. In the 2025/26 financial year, certification is planned for the St. Johann in Tirol (AT), Wörgl (AT), Bünde (DE) and Biskupiec (PL) sites.

Proportion of plants with a management system

Financial year	2024/25	2023/24	2022/23
EGGER production plants	22	22	21 ⁽⁴⁾
of which covered by the EGGER management system for health and safety (share) ⁽¹⁾	22 (100 %)	22 (100 %)	20 (96 %) ⁽⁴⁾
of which covered by an externally certified management system ⁽²⁾ (share) ⁽¹⁾	10.5 (48 %)	8 (36 %)	4.5 (23 %) ⁽³⁾

(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



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 addition, our company doctors and health personnel offer employees the opportunity to be examined for occupational diseases.

Past Measures

- Increase in the number of ergonomic office workplaces as part of new office construction or renovation
- Intensify occupational integration management in Austria and Germany
- Continue reporting on local measures
- Data collection and in-depth analysis on work-related illnesses

Future Measures

- Expand the training offering to promote mental health

Work safety



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 work safety. In addition to the owners and Group Management, who consider work safety to be of central importance in terms of the company's strategic direction, the most important stakeholders include the employees. They are made aware of the issue through continuous communication via internal channels. EGGER's approach to work safety can be found in the Code of Conduct (Chapter 8).

Accidents that require more than one day of downtime or are classified as NACA I (= CPR required) are recorded Group-wide. Lessons learned are implemented via Group standards or directly via incident communications in the respective plant.

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

Work safety indicators are part of the Group-wide reporting and benchmarking of our plants. Across the Group, we have set ourselves the target of a maximum of 8 accidents per 1 million working hours.



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	2024/25	2023/24	2022/23
Accident rate ⁽¹⁾ internal	9.64	11.88	12.70
Accident rate LTIR ⁽²⁾ internal	7.51	7.76	9.50
Accident rate ⁽¹⁾ external ⁽²⁾	5.41	7.82	6.33
Accident rate LTIR ⁽²⁾ external ⁽²⁾	2.34	7.61	4.87
of which serious accidents ⁽³⁾ internal	0.10	0.00	0.10
of which serious accidents ⁽³⁾ external ⁽²⁾	0.00	0.00	0.00
of which deaths ⁽⁴⁾ internal	0	0	0.05
of which deaths ⁽⁴⁾ external ⁽³⁾	0	0 ⁽⁶⁾	0

(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 defined 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	2024/25	2023/24	2022/23
Participants in E-Learnings ⁽¹⁾	2,342	2,075	1,759

(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

We reduced the internal accident rate to 9.64 (GRI 403) last year. We have also defined milestones for the future. With a rate of 7.51 (LTIR), we have fallen below the milestone of a maximum of eight accidents per one million working hours (internal accident rate LTIR). The accident rate for external employees was also reduced last year.

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 run these in future since cultural change takes time. The intensive training program for line supervisors (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.

Past Measures

- ISO 45001 certification of the EGGER site in Lexington, NC (US)
- ISO 45001 certification of the EGGER site in Radauti (RO)

Future Measures

- ISO 45001 certification of the sites in St. Johann in Tirol (AT), Wörgl (AT), Bünde (DE) and Biskupiec (PL)
- Continue Behaviour-Based Safety Training at our plants
- Expand the E-Learning offer for industrial employees

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.

The “EGGER runs” program has allowed employees to take part in running events and do good at the same time since 2010. For every kilometer covered, EGGER donates five euros to charitable organizations. All participants receive high-quality running clothing with EGGER branding and EGGER pays any entry fees, including those for virtual running events.

We can look back on donations of over EUR 1.9 million (as of April 2025) since the program was launched.



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 quota from previous years improved slightly in the past 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 successful “EGGER runs” program will be continued digitally and on location to strengthen the international sense of belonging. Participants are connected via a running app and can track their colleagues' performance, even though runners are participating in different locations all over the world. The number of participants and kilometers run increased significantly, demonstrating the enthusiasm for working together for a good cause.

The number of in-house occupational health staff remained at the previous year's level and an additional occupational health employee was hired in Argentina.

In countries where the health quota is too low, we implemented a targeted program of measures in recent months. Findings derived from analyzing health insurance providers in Germany and Austria, as well as related training measures were also implemented.

Health Promotion

Calendar year	2024/25	2023/24	2022/23
"EGGER runs" kilometres total	26,646	20,580	26,232
Total number of runners	1,795	1,080	883

Health Quota

Financial year	2024/25	2023/24	2022/23
Health rate EGGER Group total (in %) ⁽¹⁾	97.23	97.13	96.65

(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	2024/25	2023/24	2022/23
Number of occupational medicine staff in the EGGER Group ⁽¹⁾	27	26	29
of which in AT	3	3	3
of which in DE	2 ⁽²⁾	2 ⁽²⁾	5
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	4	4	4
of which in AR	6	5	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⁾	

(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
- Organize two international virtual running events as part of “EGGER runs” and support participation in running events
- Offer occupational psychological counseling in 19 plants, as well as expand the offer to also include care counseling at individual sites
- Extensive range of health-promoting measures at our plants, such as smoking cessation, healthy back courses, digital lectures and advising

Future Measures

- Continue reporting on local health promotion measures
- Actively promote the “EGGER runs” program and organize Group-wide running events for charity

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



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).

Our diverse workforce

comprises

95 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.”



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 a 5 % annual increase in the number women as a percentage of the total workforce.



Status

The proportion of women in the company as a whole increased slightly in the last financial year. We also saw a minimal increase in the number of women in management positions. The share of women equaled 57 % in our “Start Up” development program that began in fall 2024, and 33 % in the “Startklar” program for future executives that began in June 2024.

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	2024/25	2023/24	2022/23
Proportion of female employees (total) (in %) ⁽¹⁾	17.3	16.8	16.5
of which in Technology, Production, Logistics (in %)	9.4	9.3	9.1
of which in IT, sales and marketing, finance/administration (in %)	55.1	55.0	54.4

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

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Proportion of Female Employees in Management Positions

Financial year	2024/25	2023/24	2022/23
Proportion of female employees in management positions overall (in %) ⁽¹⁾	18.9	19.3	18.1
of which in Technology, Production, Logistics (in %)	8.2	8.6	7.8
of which in IT, sales and marketing, finance /administration (in %)	36.8	38.0	36.7

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

Age Structure of the Workforce

Financial year ⁽¹⁾	2024/25	2023/24	2022/23
< 30 y.o.	20.2 %	20.5 %	20.4 %
30-50 y.o.	56.9 %	56.8 %	57.8 %
> 50 y.o.	22.9 %	22.7 %	21.8 %

(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	2024/25	2023/24	2022/23
Total number of nationalities	95	92	88
Number of nationalities in Corporate Services ⁽¹⁾	30	29	25

(1) The Corporate Services perform central corporate functions.

Past Measures

- Sign the UN Women's Empowerment Principles (WEPs)
- Launch a new round of the international "Startklar" program for future executives with a 33 % share of women and the "Start Up" development program with a 57 % share of women
- Unconscious bias training for managers and staff in the HR department
- Increased communication of existing examples and best practices
- Workshops to improve working conditions for women in Production and Logistics

Future Measures

- Develop flexible working models for shift operations
- Expand bathroom facilities for women in our plants
- Organize further local workshops with women from Production and Logistics
- Pilot a mentoring program

Equal Treatment of Employees



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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 contact an external ombuds office, even anonymously, if they suspect or are informed of compliance violations. 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 received via the whistleblowing system (ombuds office), HR, managers or 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 severely disabled employees in the company is at 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. In the adjusted gender pay gap, we saw a need for action in some countries last year and worked intensively on the findings to implement targeted measures.

Integration of Severely Disabled Persons

Financial year	2024/25	2023/24	2022/23
Total number of severely disabled persons employed ⁽¹⁾	203	204	176

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

Past Measures

- Implement compliance E-Learning for all new team members (ongoing)
- Distribute the Code of Conduct to all new employees as part of the onboarding process (ongoing)
- Develop a digital diversity dashboard by HR
- Targeted measures to analyze and prevent a gender pay gap

Future Measures

- Increased communication on equality via our internal channels
- Appoint and communicate local anti-discrimination officers as an addition to the ombuds office
- Participate in targeted action days

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.

We have established training programs at 21 of our 22 sites. EGGER currently offers 508 apprentices sustainable job with a future.

“Many careers at EGGER start straight after leaving school. By offering apprenticeships and internships, we want to remain an attractive employer for the younger generation and provide opportunities for the future.”

All training and further training 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.

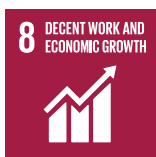
Another potential risk can lie in failing to adequately prepare employees for their future roles. Opportunities arising from EGGER's activities result from the wide range of training courses for specialists and managers, from career programs and from support for junior staff.

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Apprenticeship



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.

With SDG 8.6, we commit to reducing the proportion of young people who are not in employment, schooling 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 allocate positions for summer jobs, internships and final papers for 10 % of the workforce at all sites. 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 continued to increase, meaning that we once again achieved our target of a 3% apprentice ratio across the Group.

The allocation of summer jobs, internships and diploma theses has reached a high level at many sites. However, we are facing challenges in recruiting junior staff at some sites.

Apprentices

Financial year	2024/25	2023/24	2022/23
Total number of new apprentices entering the program ⁽¹⁾	221	235	237
Number of all apprentices (all years of training)	508	476	423
Training ratio (apprentices in relation to total employees)	4.1 %	4.1 %	3.9 %
Number of take over into fixed contract after successfully finished apprenticeship	107	95	77

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

Quota of Summer Jobs, Internships, Diploma Theses

Financial year	2024/25	2023/24	2022/23
Use of pupils and students in relation to the total number of employees (in %) ⁽¹⁾	5.0	5.5	5.3

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

Past Measures

- Start of apprentice training in Turkey in September 2024
- Expand the apprenticeship workshop and number of apprentices in Austria

Future Measures

- Standardize technical training across all locations (ongoing)
- Develop apprentice training at the Caorso (IT) plant

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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. Our goal is to also introduce a modified appraisal for all industrial employees by 2025.



Status

In the past financial year, we were able to fill 87 % 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 previous financial year, 39.8 % of our employees received an appraisal to coordinate their development which was based on 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. The desire for a digital solution and the associated costs have resulted in the planned rollout being delayed.

Internal Staffing of Management Positions

Financial year	2024/25	2023/24	2022/23
Total internal appointments to management functions ⁽¹⁾	87 %	73 %	67 %

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

Appraisal

Calendar Year	2024/25	2023/24	2022/23
Ratio of employees with appraisal to total employees ⁽¹⁾	39.8 %	37.1 %	35.2 %
of which female	31.7 %	— ⁽²⁾	— ⁽²⁾
of which male	68.3 %	— ⁽²⁾	— ⁽²⁾

(1) The quota is based on the average headcount of the calendar year.

(2) There's no data available.

Past Measures

- Further roll out the “EGGER STEP” career concept in Sales
- Advertise management positions on the global internal job market
- Implement employee appraisals for industrial employees at all sites
- Pilot a new management feedback program to improve leadership quality

Future Measures

- Roll out employee appraisals for industrial employees in the USA and Argentina, and introduce a digital solution for all employees
- Continue 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
- Continue management feedback in other areas of the organization

Training

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Attitude

We enable lifelong learning with our further training opportunities and strengthen our employees for their current and future responsibilities. Training needs are identified through appraisals and annual interviews with managers. Central staff departments also notify us of Group-wide training needs, some of which are required by law or company policy.

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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. Employee training is one of our key priorities and is reflected in a specific goal for training hours.

In the 2024/25 financial year, we were able to offer a comprehensive range of training measures despite the weakened order situation. One particular focal point is the onboarding of new employees and training for line supervisors at all levels. We are also currently in the process of switching to Microsoft 365 and are therefore offering suitable digital training courses. Specialist training courses that are organized outside of personnel development in the respective specialist departments are now increasingly being covered by Human Resources.

Participation in Training

Financial year	2024/25	2023/24	2022/23
Training hours/employee ⁽¹⁾	13.72	9.57	11.43
of which workers	10.48	4.92	5.53
of which employees	18.61	14.63	17.42
of which managers	23.40	18.99	25.80
Training hours "Digital" ⁽²⁾	3,347	2,804	3,038
Training hours "E-Learning" ⁽³⁾	9,801	11,071	9,802
Training hours "Presence" ⁽⁴⁾	140,729	100,971	115,274

(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	2024/25	2023/24	2022/23
Training hours/employee ⁽¹⁾	13.72	9.57	— ⁽²⁾
of which female	15.11	12.38	— ⁽²⁾
of which male	12.28	9.03	— ⁽²⁾

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

(2) There's no data available.

Past Measures

- Expand leadership training (e.g., conducting an appraisal, communication)
- Expand the mobile version of our intranet through a “bring your own device” strategy in Italy and Turkey
- Expand the training program for switching over to Microsoft 365

Future Measures

- Access to EGGER Campus Training also for industrial employees
- Further establish a learning culture with digital aspects
- 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 see all measures to create and maintain good working conditions as an opportunity and are therefore guided by the results of the employee opinion survey and external benchmarks. Employee satisfaction is expressed through a turnover rate that is below the average for the respective labor market.

In the 2024/25 financial year, anniversary bonuses of EUR 8.1 million were paid for long-term employees.

“For EGGER, it is clear: The employees are the most valuable part of the family business. EGGER also sets the claim on itself to be the best employer in the respective region.”

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 goal provides for the regular review of our working time models with regard to the requirements of the labour market and our internal processes.



Status

Many employees now have the option to carry out their activities from a home office from time to time. We have been recording the Use of Home Offices throughout the Group since the 2021/22 financial year. This evaluation showed that our employees spent 15 % of their working days in a home office. The proportion of parental leave has risen slightly and continues to show a significant increase in men taking parental leave, particularly, in Germany, Austria and the UK. At sites in Germany and the UK, innovative shift models are leading to greater flexibility and satisfaction among the workforce. These new models allow employees to select the number of working hours for the next planning period which best meet their current needs.

Work-Life Balance

Financial year	2024/25	2023/24	2022/23
Homeoffice days in % of total working days ⁽¹⁾	15 %	14 %	14 %

(1) Only staff employees on time management system are included (Russia, Italy is not included).

Parental Leave

Financial year	2024/25	2023/24	2022/23
Total number of employees that took parental leave	264	219	228
of which female	115	77	101
of which male	149	142	127

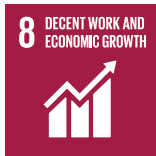
Past Measures

- Optimize parental leave management
- Implement working-time flexibility measures such as sabbaticals and part-time management
- Share knowledge with industrial companies that have successfully introduced flexible shifts
- Develop working-hour accounts to increase shift flexibility when incoming orders are low

Future Measures

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

Employee Representation



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 personal meetings have been held again since October 2022, and an additional meeting was held via video conference. Key topics included the challenging economic situation, high sickness rates at some plants and the promotion of junior staff and women in Production and Logistics.

Employee Representation

Financial year	2024/25	2023/24	2022/23
Number of works councils (of which exempted)			
in AT	21 (2)	21 (2)	21 (3)
in DE	69 (9)	67 (7)	60 (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	17 (0)	15 (0)	14 (0)
in AR	3 (0)	3 (0)	3 (0)
in PL	2 (0)	4 (0)	4 (0)
in US	0 (0)	0 (0)	0 (0)
in IT	6 (1)	5 (0)	

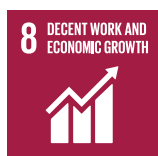
Past Measures

- Elect the chairperson, representative and recording clerk for the EGGER Europa Forum
- Incorporate employee representatives from our newest plant in Caorso (IT) in the EGGER Europa Forum

Future Measures

- Continue regular national and international meetings between the European employee representatives

Long-Term Cooperation and Fluctuation



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 and fixed-term employees are treated equally to permanent employees and receive the same equipment and training as permanent employees. 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.

We survey employees throughout the Group every three years to assess their satisfaction. The survey includes approximately 90 questions. Four flow into the Employer Attractiveness Index on the topics of pride in the company, recommending the company as an employer, and a personal assessment of attractiveness. Since 2022, pulse surveys have been carried out between the main surveys to collect employees' opinions on improvement measures that were identified through previous surveys.



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%. This will be surveyed throughout the Group as part of the next employee survey.



Status

In the 2024/25 financial year, the proportion of contract workers and external workers continued to be below the previous year's level, i.e., we achieved our goal to remain below 15%. The proportion of contract workers will continue to decrease because we are transferring these workers to permanent employment positions earlier due to the labor market situation.

Employee-related turnover declined slightly due to improvements in remuneration and benefits. Measures to improve staff selection and onboarding continue to minimize early turnover, as well as the increase in employer-related turnover.

In this financial year, work was carried out on a new concept for a future employee survey so that the Employer Attractiveness Index and other key topics can be measured annually in future.

Internal and External Employees

Financial year	2024/25	2023/24	2022/23
Total number of employees ⁽¹⁾	12,850	12,652	12,116
of which EGGER internal	11,860	11,566	10,912
of which EGGER external	990	1,086	1,204
of which external agency workers ⁽²⁾	491	556	366
of which service contracts external ⁽³⁾	498	530	838

(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	2024/25	2023/24	2022/23
Total number (number and rate)	1,130 (9.2 %)	1,183 (9.9 %)	1,053 (9.4 %)
Employee-related turnover (number and rate) ^{(1) (2)}	574 (4.7 %)	673 (5.6 %)	636 (5.7 %)
Employer-related turnover (number and rate) ^{(1) (3)}	556 (4.5 %)	510 (4.3 %)	417 (3.7 %)

(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	2024/25	2023/24	2022/23
Total number of newly recruited employees ⁽¹⁾	1,550	1,659	1,604
of which reappointments	88%	81%	76%
of which new appointments	12%	19%	24%

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

Past Measures

- Evaluate reasons for Group-wide turnover and identify measures for improvement
- Reduce early turnover through improvements in the selection and onboarding process
- Implement further measures from the Employee Opinion Survey

Future Measures

- Implement the SuccessFactors Onboarding System for process support during the onboarding stage
- Implement further measures from the pulse surveys
- Implement the new employee survey

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.

Even though we are not subject to collective bargaining agreements in many locations, employees in all countries receive an annual salary or wage adjustment to compensate for the loss of purchasing power at least once a year, either individually or through wage and salary models.

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 the 2024/25 financial year, anniversary bonuses totaling EUR 8.1 million were paid to long-standing team members.

Looking at the results of the Employee Opinion Survey confirms that our employees are satisfied with their fringe benefits. Due to increased inflation and competition on the labor market, we are increasingly reviewing our wage and salary models, and have therefore included this topic as a goal.

Past Measures

- Adjust the wage models in Turkey and Austria
- Review and adjust variable remuneration in top management (excluding Plant Management and Sales)

Future Measures

- Continually analyse our wage and salary models and adjust where necessary
- Continually analyse our benefits and adjust if necessary
- Adjust variable remuneration in top management for Plant Management and Sales

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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. In terms of working conditions, the transport sector is also relevant, as each plant represents roughly 250 incoming and outgoing transports every day, most of which are provided by external transport 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.

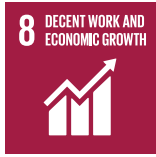
One of the challenges for the transport sector is to establish good working conditions without causing delays or raising costs incurred due to an increase in checks on drivers.

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 2020/21 financial year, 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 new strategic goal is to ensure that 90% of our paper and chemical suppliers (as measured in terms of purchase value) provide written confirmation of their compliance with the EGGER Supplier Code of Conduct, or their commitment to a comparable Code of Conduct. This constitutes their commitment to promoting the ten principles of the UN Global Compact. The previous year's target of at least 95% is no longer valid for 2025, and has therefore been replaced.

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 the 2024/2025 financial year, the industry and country risk assessments covered the social and environmental risks of 2,214 new suppliers and service providers working for the EGGER Group (excluding EGGER Russia and EGGER Italia S.p.A, formerly SAIB S.p.A).

The second step introduces the “Concrete Risk Analysis”, in which the potential risks identified for direct suppliers or for our own business units are examined in greater detail as an initial preventive measure (excluding wood and recycling suppliers, see Chapter 3.5.2 “Our Due Diligence System for Tracing Wood Origin”). 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.

With a focus on the Supply Chain Due Diligence Act (LkSG) covering relevant markets in Germany, this step was carried out for all previously identified risk partners that supply the German (excluding Markt Bibart) and Austrian plants (excluding wood and recycling suppliers, see Chapter 3.5.2 “Our Due Diligence System for Tracing Wood Origin”). A total of 1,106 active suppliers were invited to complete this in-depth self-assessment.

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.

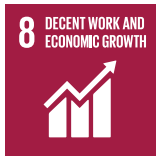
We also use a critical new monitoring system covering a broad supplier base, to ensure that we remain informed about reports related to human rights and environmental standards and to respond where necessary.

Confirmation of the Supplier Code of Conduct

Financial year	2024/25	2023/24	2022/23
Number of paper and chemical suppliers	355	298	314
of which signatories of the EGGER Supplier Code of Conduct ⁽¹⁾ (share by turnover)	105 (71 %)	77 (69 %)	54 (55 %)
of which committed to their own Code of Conduct (share by turnover)	29 (24 %)	17 (17 %)	19 (30 %)
of which others (share by sales)	221 (5 %)	204 (14 %)	241 (15 %)

(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



Attitude

At EGGER, work 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 work 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

During transport, inspections are carried out at points along the routes to ensure that our products are correctly secured. This includes road tests, monitored by external testing companies. 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 the sanitary facilities and creation of new sanitary facilities with showers at the truck parking areas in Rambervillers (FR)
- Increased safety awareness through additional signs and road marking (ongoing)
- Introduction of Yard Management Systems in Rion des Landes (FR) and Unterradlberg (AT)
- New route layouts with clear separation between pedestrians and movement of objects
- “Smart Lashing Solutions” for faster and safer securing of loads

Future 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)

Working Conditions in the Wood Supply Chain



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 work 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 work safety and protection laws.

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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 hold regular supplier days where the topic of “social working conditions in the wood supply chain” is always one of the key issues. This year, suppliers were invited to Rion des Landes (FR) to discuss and share their experiences and ideas. The focus was on topics such as traceability and transparency in the supply chain, reforestation in the areas from which timber is purchased, but also work safety and fair working conditions.

Past Measures

- Internal and external auditing within the framework of ISO 38200 and the FSC® Core Labor Requirements (ongoing)
- Participation in the creation of a pilot blockchain for a fully traceable wood supply chain in cooperation with regional stakeholders at the Brilon (DE) site under the leadership of the University of Applied Sciences in South Westphalia

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
- Consultation and integration of the European Deforestation Regulation, due to come into force on 12/30/2025 (after deferral of entry into application for 12 months), to ensure supply chain transparency through to the logging location. Verification of the deforestation-free status of the wood and compliance with national and international laws by all entities involved in the supply chain.
- Ongoing (internal and external) audits within the framework of ISO 38200 and FSC® Core Labor Requirements

3.3.3 Affected Communities

Regional Value Creation

EGGER thinks globally and acts locally. We have a decentralized organizational structure, working with local managers (plant management), our production takes place at 22 sites in 11 countries worldwide. We closely monitor the specific conditions and requirements of different regions. We consider ourselves to be a good neighbor and an active member of each of these regions, working with the aim of achieving a long-term positive impact on the local economy and community.

In the 2024/25 financial year

EGGER invested EUR 3.7

million in donations and

sponsorships for the regions

surrounding its production

sites.

“We are more than just an employer, we are also part of the local community. In this context, we provide targeted support to the regions in the areas of health, social welfare, education, and environmental protection.”

By our integration of local suppliers and local infrastructure, such as hotels and restaurants, our sites are exerting a positive influence on an overall economic development in their areas. Our procurement of products and services in the regions around our sites constitutes a commitment, which also makes the most economic sense.

Opportunities and Risks

In terms of risks to the social environment, the main issues potentially raised by our sites are noise pollution and unpleasant odors. During timber harvesting, conflicts of use can arise in our supply chain. Another potential risk for EGGER is the lack of acceptance by local residents, which can lead to complaints.

Opportunities lie in the social and local economic value created by our investments and presence. This includes employment of staff and managers from the region and use of local infrastructure. We also support local non-profit organizations and initiatives through donations. Especially when it comes to wood as a raw material, we have been particularly successful with integrating local suppliers and offering them a long-term source of income.

Our Raw Materials and Suppliers

The three most important materials for EGGER are wood, chemicals and paper. Last year, we purchased roughly 12.4 million tons of these materials, at a combined value of approximately EUR 1.6 billion. Wood is used to produce chips, fibers and strands, which are the core components of our boards. Chemical precursors are required both in the production of glue as a binder for raw boards and in the production of impregnating resin for decorative surfaces. Raw and decorative paper are required for the production of laminating materials.

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Wood

On a consolidated basis, there are more than 3,600 partner companies supplying us with wood. We classify this wood into three main groups: roundwood, sawmill by-products and waste wood/recycling. Our wood-based materials plants and our sawmill currently purchase roundwood from about 1,400 suppliers. Sawmill by-products are supplied by about 1,300 companies, and waste wood by approximately 1,400 recycling companies.

Chemicals

The most important chemical raw materials include UF and MUF glues, UF and MF impregnating resins, melamine and urea. We have resin plants in Wismar (DE), Radauti (RO), and Hexham (UK) that meet 40% of our glue and impregnating resin needs, with the remaining 60% are purchased from companies in the chemical industry. In total, we have approximately 200 suppliers.

Paper

We purchase our paper supplies directly from companies in the decorative paper industry. Approximately 34 Central European suppliers provide 98% of these special papers. Our Russian sites source nearly 100% of their decorative paper from suppliers in the Russian Federation and Asia.

Purchased Raw Materials by Quantity

	Percentage
Total	100%
of which wood ⁽¹⁾	88%
of which chemicals	11%
of which paper	1%
(1) air-drying	

Purchased Raw Materials by Cost

	Percentage
Total	100%
of which wood	37%
of which chemicals	46%
of which paper	17%

Regionally Purchased Wood



Attitude

Our principles for sustainable forest management and wood purchasing state that we protect the climate and natural resources by purchasing as regionally as possible in the immediate vicinity of the plant.



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 74%. This places us one percentage point below our target of procuring at least 75% of our wood from regional sources by 2030. This key figure is reported regularly in strategic and half-yearly meetings of the wood purchasing department.

Regionally Purchased Fresh and Recycled Wood

Financial year	2024/25	2023/24 ⁽²⁾	2022/23 ⁽³⁾
Share of wood purchased from regional proximity	74% ⁽¹⁾	73% ⁽¹⁾	76% ⁽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.

(3) The numbers include the Caorso (IT) plant from January to April 2023.

Past Measures

- Preparation of a roadmap at the plant level (local wood purchasing) to meet the goal for the respective plant and coordination at the division and Group level

Future 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

Donation Activity



Attitude

EGGER has the welfare of the local community at heart. The company is not only an employer in its respective production regions but is also part of the local community. This claim is also reflected in our commitment to donations. We provide targeted support for the regions surrounding our sites, in line with their respective local needs in the areas of health, social welfare, education and environmental protection.



Approach

EGGER takes a local approach to donations: In line with our decentralized organizational structure, our respective local plant management is responsible for fulfilling these requirements. They represent EGGER in the regional context. Regular donation activities are carried out at all sites. The compliance guideline on donations and sponsorship defines a global standard. Support is only provided to those organizations or activities that focus on health, social welfare, education and environmental protection. Support for political parties, candidates or office holders is excluded. Support for religious purposes and professional sports are also excluded.



Objective

The guiding principle is to have a long-term positive impact on the local community concerned and, in turn, on the region as a whole.



Status

EGGER takes its responsibility for local communities and regions seriously. In the 2024/25 financial year, donations and sponsorships amounted to EUR 3.7 million (52.9% higher than previous year). At 49.8% of the total amount, the social sector received the largest share in the past financial year. At each of its sites, EGGER is especially dedicated to safeguarding and helping those who are most in need.

Following the devastating earthquake in southeastern Turkey and large areas of Syria in February 2023, EGGER provided supportive measures that continued into the 2024/25 financial year. The focus was on aid projects that aimed to meet basic housing needs: Temporary houses were built and equipped using EGGER products, providing safe and suitable accommodation for the families affected by the disaster to live in until their homes could be rebuilt.

Donations and Sponsorship

Financial year	2024/25	2023/24 ⁽²⁾	2022/23 ⁽³⁾
Donations and sponsorship in EUR ⁽¹⁾	3,746,218	2,449,840	2,808,818
of which in the area of health	392,986	160,505	355,761
of which in the area of social issues	1,865,169	1,296,206	1,227,942
of which in the area of education	1,129,523	612,105	884,548
of which in the area of environmental protection	358,540	381,024	340,567

(1) Definition according to our Compliance Guideline for Donations and Sponsorship.

(2) The numbers include the Markt Bibart (DE) plant from November 2023 to April 2024.

(3) The numbers include the Caorso (IT) plant from January to April 2023.

Past Measures

- Extensive activities in the areas of health, social welfare, education, and environmental protection with a focus on local needs: including earthquake relief in Turkey (Gebze (TR)), support for schools and educational projects reaching more than 14,000 people (Radauti (RO)), support for social inclusion of people with disabilities (Caorso (IT)), support for a project for homeless people (Gifhorn (DE)), support for community activities for children (Biskupiec (PL)), support for a local rescue organization (Hexham (UK))

Future Measures

- Group-wide continuation of donation activities

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, paints 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 the 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 from occupants' breath, from showering and from cooking, is not sufficiently removed, mold will develop. However, the quality of indoor air is also influenced by the emission of volatile compounds from construction products and furniture. If the air exchange rate is too low, it may lead to accumulation of chemical substances, such as CO₂, 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.

86% 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.”**

Our Quality Management

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The production of standard-compliant products and a focus on the needs of our customers are clearly defined by our mission statement, our guiding strategy and our Code of Conduct. These documents explicitly include compliance with customer requirements as well as legal and regulatory stipulations. Our products are guaranteed to meet international product standards. We are committed to continuous improvement, backed up by a certified management system. In order to ensure consistently high product quality, we require and encourage continuous improvement in all areas with the support of corporate service departments. The foundations for quality management are formed by means of regular audits, precise and up-to-date documentation and data analysis. A culture of innovation combined with transparent and effective cross-departmental communication ensures continuous improvement.

Product Supervision

Formaldehyde emissions are monitored during production by the plant's own laboratories. The testing methods prescribed for use are defined on the basis of the formaldehyde emission class requirements. Product-specific correlations, which are managed centrally, are used to calculate the emissions at delivery. These correlation factors are determined internally, verified externally and updated in the event of procedural changes.

Our strict quality assurance process allows us to monitor formaldehyde levels continuously and, if they are excessive, to implement clearly defined measures. This includes devaluating or scrapping of the board. It is not permitted to deliver products that are outside the specifications or limit values.

This quality assurance process, and therefore our products too, are monitored by external institutions in addition to our own internal testing. This takes place at least once each year for each product group, as well as four times each year for TSCA products. No certificates have ever been withdrawn, nor have any penalties been imposed on EGGER products.

Complaint Management

In the production process, a unique identification number for each production order and a time stamp are used together to trace material batches, plant parameters and test results. Complaints are handled by a complaint management system.

An important indicator for measuring customer satisfaction is "complaint rate in relation to revenues." Over the past fiscal year, this rate has decreased by 0.03 percentage points compared to the previous year.

We monitor our Key Performance Indicators (KPIs) continuously. If this indicator increases, we subject the processes concerned to critical analysis and then make improvements as necessary. We use the value and frequency of complaints to identify opportunities for improvement. In this way, we make sure that our quality level and customer satisfaction are maintained at a consistently good level. The effectiveness of the resulting measures is then demonstrated by the KPIs (complaint rate).

Complaint Rate

Financial year	2024/25	2023/24	2022/23
Share ⁽¹⁾ of complaint costs ⁽²⁾ to sales	0.23%	0.26 %	0.19 %

(1) Rate = Total complaint costs * 100 / actual turnover unconsolidated

(2) The complaint costs include costs for completed complaints including logistics costs and a flat-rate processing fee per report. Complaint costs include complaints from internal and external customers.

Control of Pollutants in Products



Attitude

EGGER is aware of its responsibility to ensure that its products are safe. Our plant quality departments carry out testing accordingly, and ensure that our supply chain and our internal value chain are checked by independent institutes for the presence of any harmful or problematic substances.

We focus on SDG 3, in particular, with our commitment to ensuring healthy lives for all people and promoting their well-being.



Approach

EGGER follows scientific discussions on relevant substances and topics, such as the health assessment of indoor air, for example, through our membership in various associations. Our central product compliance unit works closely with our product and quality management department.

Health Assessment of Materials in Contact with Food

Many of our decorative products are used in food contact applications. In such applications, there is an inherent risk of substances being able to migrate from products into food, and thus entering the human body.

Testing for food safety involves the individual examination of each product under worst-case scenarios for possible migrating substances. Migration is tested and, if necessary, the health impact of the measured substances is assessed. In addition to material migration, sensory effects are also evaluated. This means that the taste of the food may not change as a result of contact with our products. All EGGER products that could potentially come into contact with food during their use, e.g., kitchen furniture or supermarket shelving, are tested and evaluated according to these criteria.

Monitoring of Products in Which Waste Wood is Used

Where recycled raw materials are used in chipboard production, they are tested when they enter the plant. We also test our finished commercial products regularly to check for the content of any heavy metals, fluorine, PCP, PCBs (7 congeners) and chlorine. At each of the 14 sites that use post-consumer recycled wood, we have this testing performed by an independent laboratory. If no legal requirements are specified, we are guided by the limit values provided in the German Waste Wood Ordinance and the standards set by the European Panel Federation (EPF).

Additional Tests

Additional tests examine the migration of certain elements in accordance with EN 71–3, the content of heavy metals in coating (e.g., lead, cadmium), PCP/lindane or polyaromatic hydrocarbons (PAH), bisphenols, phthalates or free monomers and photo initiators in paints.



Objective

The guiding principle applied here is to ensure that products are not harmful to health, in accordance with the latest technology.



Status

We carry out product monitoring at our sites wherever post-consumer recycled materials are used. We also carry out additional voluntary checks on emissions and ingredients and have expanded these tests in recent years. We want to maintain the current levels and continue to ensure that our products are harmless to health with the necessary care.

Good Indoor Air Quality and Product Transparency



Attitude

We share information about emission properties and ingredients transparently, assessing each customer's individual requirements and providing support in the event of any problems.

We focus on SDG 3, in particular, with our commitment to ensuring healthy lives for all people and promoting their well-being.



Approach

In order to verify our claims regarding the safety of our products, we commission tests by independent institutes. In the area of product emissions, it primarily involves formaldehyde testing in accordance with various national and supra-regional standards (E1, E1E05, CARB/TSCA, F****) as well as screening emission tests, and VOC measurements (volatile organic compounds).

VOC measurements are currently not legally binding, but due to their high relevance for indoor air quality they are often part of certification systems and voluntary label requirements.

We disclose the results of the VOC tests and ensure that our products are certified by an independent body, e.g., TÜV PROFICERT Interior.



Objective

Our objective for formaldehyde emissions is to always ensure full compliance with the declared emission class. With regard to VOCs, we want to systematically expand the database to enable us to make well-founded statements concerning product emissions. In addition, we are continuing our research into alternative, formaldehyde-free binding agents.



Status

The share of formaldehyde-reduced and formaldehyde-free glued boards is continuously increasing. The introduction of stricter provisions in the German Chemicals Prohibition Ordinance led to our decision to convert the entire board production in the EGGER Decorative Products Central Division to meet the E05 emission standard, which is only relevant in Germany. This applies not only to raw board sales, but also to products laminated by EGGER. The Caorso (IT) plant is exempt from this regulation.

Influenced by the topic of healthy living, the interest in VOC emissions from products is also increasing. We are already able to make reliable statements about our decorative wood-based products. Over the next few years, we will continue to expand our use of the results from VOC testing.

As part of the “ProCo 2024” project, a software solution was implemented for use in digitizing our conformity processes and establishing a central record of all legal product information and requirements. This project has been completed and the software solution is now in the evaluation phase.

Produced Raw Boards According to Emission Class

Financial year	2024/25	2023/24 ⁽³⁾	2022/23 ⁽⁴⁾
Volumes of all produced rawboards in million m ³ ⁽¹⁾	10.4	9.6	9.1
of which boards of formaldehyde emission class E1	38 %	36 %	38 %
of which formaldehyde-reduced or formaldehyde-free glued boards ⁽²⁾	62 %	64 %	62 %

(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.

(4) All values include the Caorso (IT) site from January to April 2023.

Past Measures

- Establishment of a Group-wide process for material and product compliance

Future Measures

- Further expansion of the central laboratory in Unterradlberg (AT)

Our Approach to Product Transparency and Eco-Labeling



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Attitude

At EGGER, full product transparency and verifiable, factual presentation of environmental properties is our standard practice. For this purpose, we use three different types of eco-labels. We support our customers to apply for Type I eco-labels for their finished products. Our self-declared EHD (Environmental and Health Datasheet), in accordance with DIN ISO 14021, meets the requirements of a Type II eco-label, and the externally verified EPD (Environmental Product Declaration) is a Type III eco-label. In addition, our EcoFacts represent a set of sustainability indicators derived from the calculations undertaken for the three different types of eco-labels.



Approach

We are committed to ensuring that our products meet the requirements of independent certification bodies, with Type I eco-labels. For this purpose, we register our products in product databases used by the labeling organizations. Based on that, our clients are able to apply for the Type I eco-label for their finished product. The various EGGER flooring products are given Type I eco-labels (e.g., Blue Angel, EU Ecolabel) directly, as finished products. This highlights the outstanding sustainability performance of these flooring products. Applications for externally validated eco-labels, label renewals and registrations in product databases used by labeling organizations are all evaluated individually on a market-specific basis.

The EHD shows at a glance how the product contributes to compliance with the requirements of the most important building certification systems and eco-labels. In addition, the EHDs make the required certificates easily available to third parties via a download link. This includes the TÜV PROFICERT Interior, among others. This is referred to as a “collective certificate” and is considered a Type I eco-label, covering several building certification systems and other Type I eco-labels related to product emission requirements. We ensure that our EHDs are updated whenever there is a change in our product properties, or an update to the version of the building or environmental labels noted in the EHDs.

In addition to a detailed description of the production process, an EPD also contains the results of a “Cradle-to-grave” life cycle assessment. This data can be used by planners, designers, architects, and our customers to make well-informed product comparisons from an ecological point of view. Our EPDs are verified by the Institute for Building and Environment (IBU). We update our EPDs every five years to reflect the most recent calculation methods and data.



Objective

Our strategic objective is to produce an environmental declaration for 95 % of our products by 2025, and for all of our products beyond that date. This declaration can be an external environmental label (Type I eco-label), a self-declaration (Type II eco-label) or an EPD (Type III eco-label). It is measured on the basis of the share of revenues concerned. We aim to maintain this very high level of transparency regarding the sustainability of EGGER products.

Status

Over the past year, the proportion of all of our products with an environmental label increased from 39 % to 40 %. This change can be explained by fluctuations in volumes of sales.

In contrast, the proportion of our products with an environmental declaration rose from 62 % to 69 %. This is due to the increasing number of products listed in The Nordic Ecolabelling Supply Chain Portal, as well as the updated reissue of the EHD for EGGER OSB 3 and EGGER OSB 4.

Currently, 79 % of our products have an EPD. This means that the proportion of our product revenues covered by EPD data has increased in comparison with the previous year. In the past financial year, the EPDs for EGGER OSB and EGGER laminate flooring have been updated successfully. In the financial year ahead, we will be preparing EPDs for our P5 decorative chipboard and EGGER AquaDura flooring in accordance with EN 15804+A2. Publication of FDESs (EPDs for France) for EGGER P2 decorative chipboard and EGGER AquaDura flooring is also among our goals for the next financial year.

Over the past year, there was a slight increase in the proportion of all our products with an environmental label, self-declaration or EPD, from 85 % to 86 %. This is due to the changes mentioned above, and also to fluctuations in sales volumes. As a result, the strategic target of 95 % could not be achieved. Despite a slight overall increase, we were not able to extend the TÜV PROFiCERT Interior for our OSB products. In the coming year, we will continue to increase the proportion of products with environmental supplier declarations (EHD and registration in the Nordic Ecolabelling Supply Chain Portal) and EPDs, to achieve our strategic objective.

Download EPDs egger.com/umwelt
ibu-epd.com

Products with Eco-Labels by Share of Revenues

Financial year	2024/25	2023/24 ⁽⁵⁾	2022/23 ⁽⁶⁾
Share ⁽¹⁾ with an eco-label ⁽²⁾	40 %	39 %	35 %
Share ⁽¹⁾ with an environmental declaration ⁽³⁾	69 %	62 %	71 %
Share ⁽¹⁾ with an EPD ⁽⁴⁾	79 %	77 %	84 %
Share ⁽¹⁾ of all products with an eco-label, self-declaration or EPD	86 %	85 %	88 %

(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) All values include the Caorso (IT) site from January to April 2023.

(6) All values include the Markt Bibart (DE) site from November 2023 to April 2024.

Overview of Products with Eco-Labels

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Product / Product group	Certified with an externally verified environmental label						Declared with an externally verified EPD
							
				Standard	Premium		
Eurodekor	-	-	-	✓	✓	✓	
Eurodekor MDF	-	-	-	-	✓	✓	
PerfectSense lacquered boards	-	-	-	-	✓	✓	
PerfectSense lacquered boards (chipboard)	-	-	-	-	✓	✓	
Eurospan	-	-	-	-	-	✓	
MDF	-	-	-	-	-	✓	
OSB	-	-	-	✓ **	-	✓	
DHF	-	-	-	-	-	✓	
Laminates	-	-	-	-	✓	✓	
Compact laminates	-	-	-	-	✓	-	
Sawn timber	-	-	-	-	-	✓	
EGGER	-	-	-	-	-	✓	
EGGER laminate flooring*	✓	✓	✓	-	✓	✓	
EGGER laminate flooring - NatureSense	✓	✓	✓	-	✓	-	
EGGER Design Greentec*	✓	✓	-	-	✓	✓	
EGGER hybrid flooring - AquaDura	✓	✓	-	-	✓	-	

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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



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 supervisors 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. Supervisors have a special obligation to observe the Code of Conduct in all their actions.

EGGER is committed to the United Nations Global Compact sustainability initiative and the principles it includes.

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.”

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. Independent of the specific training courses, every employee with an individual computer account is required to complete a basic e-learning course on compliance during onboarding and, subsequently, at regular intervals.

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	30.04.2025 ⁽²⁾	30.04.2024	30.04.2023
Fulfilment quote Antitrust law (E-Learning) (Target 90 %)	97 %	95 %	97 %
Fulfilment quote Antitrust law (Classroom Training) (Target 80 %)	87 %	88 %	86 %
Fulfilment quote Compliance (E-Learning) (Target 90 %)	95 %	95 %	95 %
Fulfilment quote GDPR (E-Learning) (Target 90 %) ⁽¹⁾	94 %	95 %	94 %
Fulfilment quote Bribery prevention (E-Learning) (Group target 90 %)	96 %	95 %	94 %

(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 ensures observance of the related 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 Whistleblowing System (Ombuds Office & 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 has been opened up to external parties by means of an access link 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. Over the past fiscal year, three reports were received via the ombuds office.

A separate reporting system was also introduced for Group companies in Russia, with use of SpeakUp, which is available to both employees and external parties. In the past year, a total of four reports were received through SpeakUp.

All reports received via the ombuds office or SpeakUp were investigated accordingly and the whistleblowers were provided with feedback. None of the reports received concerned incidents where there was any initial suspicion of antitrust violations or corruption.

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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 document contains a reference to the ten principles of the UN Global Compact as well as the 17 Sustainable Development Goals of the United Nations. We expect our suppliers to observe all applicable laws and the rules in the Code of Conduct across 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 work 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

In the past fiscal year 2024/25, one incident was reported to the Danish Data Protection Agency. The report was acknowledged without any further action being taken. Two incidents were reported in the 2023/24 fiscal year. Both cases have since been closed without any penalty. There were no data protection incidents reported in the 2022/23 financial year, and no penalties were imposed.

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, 92% 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. We strictly prohibit anti-competitive conduct, such as cartel agreements with competitors, suppliers or customers.



Approach

All employees are required to strictly comply with the legislation in their own country regarding competition and cartels. 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.

Another goal is to ensure that all supervisors and employees in sales and purchasing complete antitrust law training at least every two years.



Status

No penalties were imposed or paid in the 2024/25 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 financial year 2024/25. In the 2023/24 and 2022/23 financial years, there were no legal proceedings pending and none completed. No penalties were imposed.

Foreign Trade Law



Attitude

EGGER pledges to comply with all legal, regulatory and permit conditions in the countries where it is active.



Approach

Export declarations within the European Union are processed by central customs software based on a Single Authorization for Simplified Procedures (SASP). Foreign trade data (customs tariff number, preferential origin) is managed centrally.

The restrictive measures introduced by the European Union and other countries as a result of Russia's actions require a particularly stable compliance management system for export controls with extensive measures to prevent violations and ensure the uniform handling of potentially critical business transactions.

In order to avoid violating sanctions, the master data of customers and suppliers are automatically examined by the ERP system for each transaction to identify possible inclusion on sanctions lists. This same software can also be used on an ad hoc basis to check whether any employees' and applicants' data is found on sanctions lists. Potentially critical hits are checked in a process-defined guideline, and the necessary measures are taken based on the results.

In order to avoid violations of embargoes, service relationships with customers, suppliers and affiliates in the involved countries are reviewed and modified or terminated if necessary. Movements of goods are automatically monitored by the ERP system to identify the possible presence of the respective customs tariff numbers in embargo lists in order to prevent any prohibited movements of goods. For business relationships that do not involve the movement of goods, such as services, in particular, we prepare detailed instructions on various embargoes for the departments concerned, and these are kept updated on an ongoing basis. The measures are explained to the responsible department heads and discussed with them, and internal and external auditing is used to monitor their implementation.



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

In the 2022/23 financial year, proceedings were initiated against a Group company in Romania for violating foreign trade law. The affiliate is accused of having supplied the chemical triethanolamine, which is classified as a dual-use item, to another affiliate without the necessary authorization. The related proceedings are still in progress. Over the last financial year, and in the 2023/24 financial year, there were no proceedings initiated or concluded for the violation of foreign trade law, nor were any penalties imposed.

Prevention of Corruption



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.

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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

Over the past financial year, as well as in 2023/24 and 2022/23, there have been no corruption proceedings. No cases were concluded, and no penalties were imposed.

3.5.2 Our Due Diligence System for Tracing the Origin of Wood



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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:

- 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. In the UK, a Group certification was established for the Hexham, Barony and EGGER Forestry plants, in accordance with the FSC® and PEFC standards, and was audited by the Soil Association. Since April 2025, our plant in Lexington, NC (US) has been successfully included in the FSC® standard multisite certification process. All UK and US sites are certified in accordance with ISO 38200 and are audited accordingly by SGS. As part of our COC certification, the sites in Rion des Landes (FR), Markt Bibart (DE), Egger Forst (AT), Radauti (RO), Wörgl (AT) and St. Johann in Tirol (AT) were audited externally.

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.

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

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., work 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).

Special Topic: Impact of the Russia-Ukraine Conflict

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Attitude

We exclude wood from controversial and illegal sources. Within the framework of our EGGER DDS, we evaluate every wood purchase based on our own risk criteria and legal requirements.



Approach

Due to the conflict in Ukraine, wood from Russia is classified as controversial in terms of the EUTR/UKTR and the PEFC and FSC® standards. In addition, EU sanctions have been imposed on wood-based products.

Therefore, we do not import any wood or wood products from Russia and Belarus into the EU and UK. Our two Russian plants, Gagarin (RU) and Shuya (RU) primarily supply the Russian market.



Objective

Our goal is to maintain the due diligence system even in times of crisis and in conflict areas. Our top priority is to comply with all sanctions.



Status

We surrendered our FSC® and PEFC-COC certificates for the Russian plants. Both plants have been certified according to the Russian Forest Etalon standard. This ensures compliance with due diligence in Russia within the scope of our legal possibilities.

In addition to the plants, our leasehold forest in Gagarin (RU) is also certified under the Forest Etalon standard.

The social and economic challenges of supplying our plants and maintaining our due diligence system are substantial, but they are addressed responsibly by our local employees.

Past Measures

- Permanent monitoring of sanction developments
- Transfer of responsibility for compliance and sustainability topics to the Russian sites in accordance with legal requirements

Future Measures

- Ongoing monitoring of developments and events
- Adaptation of the DDS to the European Deforestation Regulation (EUDR)

3.5.3 Tax Transparency

We generate taxes and duties in numerous countries as a result of our worldwide business activities. In the 2024/25 financial year, we paid more than EUR 347 million in taxes and duties to government budgets. 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 are faced with increasing compliance challenges associated with approaches such as Pillar I and 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 major business units have local tax departments staffed with appropriately 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 exposure, which comprises the effective tax rate, current tax rate 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 Austria, Turkey, Poland and Romania
- Roll out of the Group-wide platform for cooperation under Pillar II

Future Measures

- Ongoing external and internal audits of the tax control system based on our audit plan
- medium-term digitalization projects at the interface between taxes and IT for efficient and future-proof processes

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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 put mechanisms in place to ensure an awareness of and adherence to our tax strategy and principles and to provide opportunities (e.g., ombuds office) for any whistleblowers, both within the Group and outside it, to raise any concerns confidentially. 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.

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. No functions were relocated during the past financial year, and the transfer pricing concept was not changed.

(1) We strongly support the principles of tax responsibility issued by "The B-Team" across the Group

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, 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⁾).

Back in 2010, we invested in a plant in Turkey. Turkey is still on the so-called Graylist⁽²⁾, 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

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:

- Publication of our tax strategy
- Disclosure of our tax risk management strategy
- Explanation of our approach to dealing with tax authorities
- Progress and key issues related to our tax strategy and principles
- our Group structure
- Explanation of our annual total tax rate
- taxes we pay at national level and information on our economic activities

(1) Additional information is available [here](#)

(2) Additional information is available [here](#)

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 transfer our employees' payroll taxes and capital gains tax to the respective tax authorities. In economic terms, the beneficiaries of these payments bear the tax burden. Nevertheless, our role as a "payer" of these taxes and duties is of great importance to government budgets.

In cases where the balance of a tax payment and a corresponding refund claim results in a refund for a company in a particular country, the tax payments are reported as zero.

Taxes collected include all taxes and similar payments we collect 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.

Government support is often provided in the form of subsidies that are not included in the presentation of the tax contribution.

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Total Taxes and Duties ⁽¹⁾

State	Total taxes and duties paid in MEUR		
	2024/25	2023/24	2022/23
Austria	35.60	31.78	54.34
Germany	54.76	57.48	124.33
UK	64.72	86.54	84.84
Italy	10.77	10.40	0.00
France	18.77	18.84	21.09
Romania	15.77	12.72	30.77
Russia	62.45	53.97	30.73
Turkey	16.05	11.46 ⁽²⁾	14.52
Poland	30.62	26.47	27.48
USA	8.38	10.93	11.25
Argentina	29.46	22.38	28.83
Total	347.35	342.97 ⁽²⁾	428.19

(1) The figures are presented with information from our plant in Caorso (IT) starting from the presentation year 2023/24.

(2) There was a mathematical correction of previous year's amount.

Taxes Paid as a Taxpayer ^{(1) (2)}

State	Corporate income tax and similar taxes on income			Local charges			Other taxes and duties, including custom duties			Total taxes paid as taxpayer		
	2024/25	2023/24	2022/23	2024/25	2023/24	2022/23	2024/25	2023/24	2022/23	2024/25	2023/24	2022/23
Austria	-3.27	-2.30	26.52	4.00	3.68	3.25	5.48	4.71	4.33	6.21	6.09	34.10
Germany	5.78	13.22	77.22	0.42	0.55	0.46	3.00	3.88	5.13	9.19	17.65	82.81
UK	3.67	11.29	11.34	0.00	0.00	0.00	5.40	6.15	5.92	9.07	17.44	17.26
Italy	0.23	0.23	0.00	0.03	0.17	0.00	0.29	0.19	0.00	0.55	0.59	0.00
France	-0.64	2.87	6.39	1.73	1.51	1.99	3.14	2.29	2.14	4.23	6.67	10.52
Romania	2.49	-0.39	16.72	0.00	0.00	0.00	1.59	1.45	1.66	4.08	1.06	18.38
Russia	15.56	11.07	5.48	0.08	0.06	0.04	10.24	12.27	6.61	25.88	23.40	12.13
Turkey	1.08	4.35	5.29	0.00	0.00	0.00	1.11	0.77	2.04	2.20	5.13	7.33
Poland	1.77	1.61	1.93	0.00	0.00	0.00	1.59	1.37	1.28	3.36	2.98	3.21
USA	0.00	0.00	0.00	2.63	3.18	2.79	1.55	1.45	1.37	4.18	4.64	4.15
Argentina	0.74	0.91	0.17	0.82	0.65	1.01	3.77	1.32	1.97	5.32	2.88	3.15
Total	27.41	42.87	151.07	9.71	9.80	9.54	37.16	35.84	32.44	74.27	88.51	193.04

(1) Taxes paid by EGGER Group companies as taxpayers; Figures in EUR million.

(2) The figures are presented with information from our plant in Caorso (IT) starting from the presentation year 2023/24.

Taxes Paid as a Tax Debtor ^{(1) (2)}

State	Wage tax and other wage-related taxes			Value added tax and similar taxes and duties			Other taxes and duties			Total amount of taxes paid as a tax debtor		
	2024/25	2023/24	2022/23	2024/25	2023/24	2022/23	2024/25	2023/24	2022/23	2024/25	2023/24	2022/23
Austria	21.75	19.51	17.46	2.70	2.43	1.88	4.94	3.75	0.91	29.39	25.69	20.25
Germany	27.84	26.79	23.86	17.58	12.77	17.38	0.14	0.27	0.28	45.56	39.83	41.52
UK	16.32	15.21	13.82	39.33	53.89	53.76	0.00	0.00	0.00	55.65	69.10	67.58
Italy	9.15	9.03	0.00	0.91	0.59	0.00	0.16	0.19	0.00	10.22	9.81	0.00
France	0.92	0.88	0.67	13.62	11.29	9.90	0.00	0.00	0.00	14.54	12.17	10.57
Romania	11.73	10.04	9.44	-0.39	1.25	2.51	0.34	0.37	0.44	11.69	11.67	12.39
Russia	8.91	6.66	5.62	21.40	20.51	12.92	6.26	3.40	0.07	36.57	30.57	18.61
Turkey	4.03	2.93 ⁽³⁾	2.02	9.63	3.11	4.93	0.20	0.30	0.23	13.86	3.66	7.18
Poland	7.65	6.44	5.41	19.24	16.59	18.45	0.38	0.47	0.41	27.27	23.49	24.26
USA	4.19	6.27	7.08	0.01	0.02	0.01	0.00	0.00	0.00	4.20	6.29	7.09
Argentina	3.36	2.21	1.63	20.78	17.29	24.05	0.00	0.00	0.00	24.13	19.50	25.69
Total	115.86	105.97 ⁽³⁾	87.02	144.81	139.73	145.79	12.42	8.75	2.34	273.08	251.78	235.19

(1) Taxes paid by EGGER Group companies as tax debtors for other taxpayers; Figures in EUR million.

(2) The figures are presented with information from our plant in Caorso (IT) starting from the presentation year 2023/24.

(3) There was a mathematical correction of previous year's amount.

3.6 Annexes

GRI Index

This Sustainability Report is structured according to the key topics that were developed in line with the GRI standard. The GRI Index provides an overview of the content and is provided in the appendix at the end of the Financial and Sustainability Report.

NaDiVeG Annex

The NaDiVeG Annex provides an overview of which parts of this report contain the content specified by the Austrian Sustainability and Diversity Improvement Act (NaDiVeG) for the non-financial report. With the NaDiVeG, the NFRD was implemented in Austria and anchored in the Austrian Commercial Code.

[Download the NaDiVeG Annex](#)

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Photo: 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.



Photo: Anna Bauer

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, call for us to continuously question and improve our own processes and products.

A sophisticated **innovation management system** helps us to manage our priorities strategically in this area and to operate in a targeted, efficient and transparent manner. Among other things, this ensures that new products, processes and services always offer genuine benefits for our customers and meet the requirement for further improvement in our sustainability performance. All EGGER business units are integrated into the innovation process. In particular, the various product management departments and the competence centers implement numerous R&D and innovation projects. Over the past financial year, we have worked on a total of 55 new and enhanced developments, including 18 that were brought to completion, and 16 that were started. The majority of the projects implemented were in the areas of resource efficiency and digitalization, or were concerned with improvement in the surface properties of our products.

One project in the field of **process automation**, which will help our customers to be able to identify EGGER chip-board in the near future, was completed successfully during the last financial year. Using EGGER Board ID, our customers are able to use a mobile phone app to verify the authenticity of a board and access various items of information digitally, such as certificates, processing instructions, EPDs, and similar. All that is needed is a photo of the board edging. As well as this new service that we are now able to offer our customers, the system will soon also be used at our plants to further optimize internal logistics processes.

Another major **innovation** has been achieved at our sawmill in Brilon: The commissioning of a new finger-jointing line allows us to bring roof battens to the market at a much higher quality than has been standard up to now. On top of that, we are also now able to utilize product ranges that were previously unsuitable for these products, which are now increasingly available for use due to calamities such as drought or beetle infestation.

In addition to its collaboration with suppliers, EGGER is also involved in **research projects at universities and other research institutions**, to develop future-oriented technologies and facilitate their use in new and innovative products and resource-efficient processes. A particular focus is on reducing process and product emissions and developing new binder systems based on renewable raw materials. Thanks in part to many years of collaboration with internationally renowned scientists, numerous solutions have already been identified, which have been implemented on an industrial scale.

In this context, intensive research is being carried out into use of wood ingredients for binders. The advantage that they offer is a **low Product Carbon Footprint (PCF)**. This could potentially give us the ability to manufacture our products in a completely CO₂-neutral way in the future.

In the past financial year 2024/25, a total of EUR **11.8 million** (previous year: EUR 9.8 million) was spent on R&D and innovation. Our teams spent roughly **51,000 hours** (previous year: 33,000 hours) on R&D activities.

4.2 Risk Management

Risk Management Systems at EGGER

Entrepreneurial activities at EGGER are always connected with opportunities and risks. The primary objectives of the risk management system are to safeguard the company's continued existence and to achieve its goals as defined. 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 control and the Internal Control System (ICS). The latter system includes group-wide guidelines and standards, external auditing by professional auditors, regular internal audits, a standardized reporting system and use of 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 the operational processes, ensures that financial reporting is reliable, and secures compliance with all applicable legal requirements, to prevent or minimize any 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 unit is examined for proper compliance with the ICS. In the 2024/25 financial year, the Technical Procurement Department was reviewed Group-wide.

Internal Audits

Internal audits are carried out every two to three years. During these audits, experts from the Group head office work together with the local departments to analyze the processes along the value chain. The aim is to optimize the processes and ensure compliance with Group standards. The measures identified are documented in the EGGER Management System (EMS) and summarized in an audit report. The implementation of these measures is reviewed in a follow-up.

Due to the Russia-Ukraine conflict, the Group processes and policies have been adjusted to ensure strict compliance with all sanctions. These policies are reviewed continuously and adjusted as necessary. The process of dealing with suppliers and service providers is governed by a Group-wide Code of Conduct, which is available on the EGGER 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

EGGER generally uses a uniform Enterprise Resource Planning (ERP) system (SAP), which is used for the implementation of accounting standards and allows efficient auditing by internal and external auditors. A Closing Cockpit supports the monthly and annual closing processes and facilitates centralized monitoring of closing status.

Additional measures include automated IT process controls, authorization and role concepts as well as organizational procedures such as dual controls and the separation of functions. The company has also adapted its systems to meet the sanctions requirements in relation to the Ukraine conflict.

Reporting

A standardized monthly reporting system and an integrated planning and controlling process are key elements of the ICS. The harmonization of internal and external accounting allows for monthly reconciliation and a shared database for internal decisions.

The consolidated financial statements are prepared on the basis of a centralized accounting policy that is updated regularly and binding for all companies. It defines the main accounting and valuation methods in accordance with IFRS. The consolidated financial statements have already been audited twice using an OEPR procedure and closed without any errors being identified.

Planning Process

The operational planning process is based on quarterly rolling schedules in order to be able to respond quickly to any increase in volatility. 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

During this reporting period, EGGER also analyzed the physical climate risks at all relevant production sites with the support of an external service provider. This analysis includes a scenario analysis for future impacts over different time horizons. The analysis did not identify any significant risks at the specified production sites.

The preparation of the consolidated financial statements basically includes climate-related risk factors through estimates and evaluations. These factors currently have no impact on the useful lives or residual values of our property, plant, equipment and intangible assets. As in previous years, there were no significant effects on reporting from climate-related risk factors identified in the relevant areas. There were also no material effects on individual positions during the reporting period.

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

The geopolitical situation, and therefore the economic situation too, are still tense. Rapid changes and divergence in political positions, as well as the deterioration in the market trend, could lead to further tightening of global financial conditions. An escalation of the trade war and an increase in uncertainty around trade policy would have a further adverse impact on short and long-term prospects for growth. A restriction on international cooperation could jeopardize the progress that has been made so far toward a more resilient global economy.

According to the IMF forecast, the growth rates in both the United States and China will remain at their current lower levels. In contrast, the European Union is expected to experience a slight improvement starting in 2026, although it is not expected to recover to pre-pandemic levels.

In this context, we are focusing on maximizing use of our capacity, continuously increasing our market share, and implementing targeted projects to improve our performance as a reliable business partner.

4.4.2 Expected Earnings, Financial and Asset Situation

The overall economic outlook, for the 2025/26 financial year, remains subdued, even though the lowest point appears to have passed now. Weak markets and the resulting pressure on prices as well as numerous economic and social uncertainties are expected to continue to have a negative effect on general demand.

Geopolitical and economic crises also have an impact on EGGER. In particular, the conflict in the Middle East along with global customs disputes are increasing uncertainty in our markets, as is the Russia-Ukraine conflict. We continue to stand by our responsibility for the roughly 1,200 employees at the two Russian plants and their families. Both plants are producing in compliance with all EU sanctions for economic relations between the EU countries relevant for EGGER and Russia and act independently. All IT systems have also been separated. A rigorous compliance structure ensures adherence to all sanctions and embargoes. This structure is monitored continuously and adapted to new sanctions packages.

The **expected revenues and earnings** for EGGER are correspondingly subdued. The ongoing pressure on prices of our products, due to low demand, is expected to continue in the current financial year. Therefore, we expect revenue development to remain consistent. We expect the optimization of our fixed and raw material costs to support a slight improvement in margins and therefore a slight increase in earnings.

Especially in these uncertain and volatile times, our quarterly rolling **schedule** ensures that we are optimally prepared to deal with market dynamics, and will also overcome the challenges ahead. Due to the progressive **internationalization** of our Group – with plants in North and South America, as well as a network stretching across Europe – we are achieving regional diversification and reducing our dependence on individual regions.

Our business model also makes it possible for us to be **independent** in strategically important fields, particularly in relation to energy supply. To prevent the risk of impending energy shortages and to decouple our businesses from fossil fuel use, we operate our own biomass power plants at all of our major sites.

Despite the current difficult economic conditions, we are therefore continuing to implement our strategy with the utmost determination. We are planning to make further major investments in the **sustainability** of our plants. In the field of the circular economy, in particular, we will invest in expansion of the network of Timberpak recycling collection sites and in facilities for processing recycled wood at the plants. Further investments in existing plants are also planned and will focus on increasing lamination capacity and enabling the use of recycled wood in the future.

Our solid financial base forms the foundation for long-term relationships with customers and suppliers as well as further internally generated stable growth. We continue to strive for use of **full capacity of our plants**. We will continue to make optimal use of our state-of-the-art industrial base and the productivity advantages we have built up over the years. To consolidate our market position, we continue to focus on product diversity, market diversification, and continuous innovation in the areas of products, processes, and services.

We are addressing the ongoing shortage of skilled workers in many parts of the Western world with extensive programs for staff recruitment, retention and development. We are well aware that we owe our past and future success to the qualifications and commitment of our approximately 12,000 **employees** worldwide.

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 17, 2025



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 jun.
(Chief Sales Officer EGGER Group
(CSO))

Hannes Mitterweissacher
(Chief Technology Officer EGGER
Group (CTO))

Group Management



Photo: Ramon Händl

Consolidated Financial Statements as of April 30, 2025

of Egger Holzwerkstoffe GmbH,
St. Johann in Tirol

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Consolidated Income Statement

	Notes	2024/25 TEUR	2023/24 TEUR
Revenues	(7)	4,126,340	4,132,484
Other operating income	(8)	92,290	77,464
Increase/decrease in inventories		49,243	-6,552
Own work capitalized		9,795	10,196
Cost of materials	(9)	-2,242,294	-2,258,163
Personnel expenses	(10)	-773,997	-728,996
Depreciation, amortization and impairment	(17)	-333,353	-340,794
Other operating expenses	(11)	-720,056	-732,867
Operating profit		207,969	152,772
Financing costs	(12)	-91,126	-79,097
Other financial results	(12)	6,510	-6,661
Result from financial assets	(13)	2,645	8,165
Result from equity-accounted investments	(14)	13,564	3,463
Profit before tax		139,562	78,642
Income taxes	(15)	-32,278	13,539
Profit after tax		107,284	92,181
<i>Thereof attributable to non-controlling interests</i>		<i>1,274</i>	<i>5,239</i>
<i>Thereof attributable to equity holders of the parent company</i>		<i>106,010</i>	<i>86,942</i>

Consolidated Statement of Comprehensive Income

	Notes	2024/25 TEUR	2023/24 TEUR
Profit after tax		107,284	92,181
Revaluation of obligations arising from post-employment benefits for employees	(34)	1,474	-1,376
Items that will not be reclassified to profit or loss		1,474	-1,376
Currency translation adjustments	(28)	-26,969	-24,660
Currency translation adjustments from equity-accounted investments	(21)	1,945	-1,691
Items that could possibly be reclassified to profit or loss		-25,024	-26,351
Profit after tax recognized in other comprehensive income	(16)	-23,550	-27,727
Total comprehensive income for the period		83,733	64,454
<i>Thereof attributable to non-controlling interests</i>		<i>1,307</i>	<i>5,202</i>
<i>Thereof attributable to equity holders of the parent company</i>		<i>82,426</i>	<i>59,252</i>

Consolidated Balance Sheet

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Assets

	Notes	30.04.2025 TEUR	30.04.2024 TEUR
Property, plant and equipment	(17)	2,675,566	2,591,378
Intangible assets	(17)	165,267	173,085
Investment property	(18)	410	422
Biological assets	(19)	1,575	3,197
Financial assets	(20)	31,312	31,081
Equity-accounted investments	(21)	99,974	91,954
Other assets	(24)	14,833	9,932
Deferred tax assets	(26)	231,716	208,131
Non-current assets		3,220,652	3,109,180
Inventories	(22)	708,914	642,003
Trade receivables	(23)	212,631	195,406
Other assets	(24)	121,926	135,964
Current tax assets	(15)	13,962	27,503
Financial assets	(20)	5,450	4,217
Cash and cash equivalents	(25)	317,289	251,764
Current assets		1,380,172	1,256,856
Total Assets		4,600,824	4,366,036

Equity and Liabilities

	Notes	30.04.2025 TEUR	30.04.2024 TEUR
Share capital and reserves	(27, 28)	1,870,135	1,801,348
Non-controlling interests	(29)	83,279	81,970
Equity		1,953,414	1,883,319
Financial liabilities	(30)	1,419,122	1,429,613
Other liabilities	(32)	65,497	76,603
Government grants	(33)	12,932	11,761
Income tax liabilities	(15)	28,368	0
Provisions	(34)	153,779	161,789
Deferred tax liabilities	(26)	37,083	33,237
Non-current liabilities		1,716,781	1,713,003
Financial liabilities	(30)	339,778	134,312
Trade payables	(31)	388,310	419,767
Other liabilities	(32)	190,566	190,288
Government grants	(33)	2,283	1,970
Liabilities from income taxes	(15)	8,867	22,054
Provisions	(35)	825	1,323
Current liabilities		930,628	769,714
Total Equity and Liabilities		4,600,824	4,366,036

Consolidated Cash Flow Statement

	Notes	2024/25 TEUR	2023/24 TEUR
Profit before tax		139,562	78,642
Depreciation / amortization and impairment / write-up of property, plant, equipment and intangible assets	(17)	333,353	335,245
Impairment charges to and valuation of financial assets		135	107
Net interest income / expense	(12)	85,906	78,197
Use of government grants	(8)	-2,341	-1,975
Income/loss from the disposal of fixed assets		-193	263
Result from investments accounted for using the equity method	(21)	-13,564	-3,463
Increase/decrease in long-term provisions		-12,326	-2,619
Income taxes paid (net)		-25,922	-46,096
Gross cash flow		504,610	438,301
Increase/decrease in inventories		-69,528	-25,311
Increase/decrease in trade receivables		-20,665	-37,194
Increase/decrease in other assets		26,660	-41,066
Increase/decrease in trade payables		-33,446	4,317
Increase/decrease in other liabilities		-12,220	7,118
Increase/decrease in current provisions		-330	275
Cash flow from changes in net current assets		-109,529	-91,861
Cash flow from operating activities		395,081	346,440
Purchase of property, plant and equipment	(17)	-413,343	-465,047
Purchase of non-current intangible assets	(17)	-2,576	-4,218
Purchase of subsidiaries and other business units	(3)	-1,567	-101,495
Purchase of equity-accounted investments	(3)	-7,336	-50,770
Distribution from equity-accounted investments	(21)	7,489	2,653
Purchase of financial assets		-4,023	-12,670
Proceeds from the disposal of financial assets		2,497	10,905
Proceeds from the disposal of property, plant and equipment and intangible assets		10,383	6,263
Cash flow from investing activities		-408,476	-614,379
Increase in financial liabilities	(30)	459,220	777,338
Repayment of financial liabilities / lease liabilities	(30)	-285,873	-613,624
Interest paid		-84,631	-67,888
Interest received		4,263	1,853
Distribution	(42)	-9,200	-24,000
Cash flow from financing activities		83,779	73,678
Net change in cash and cash equivalents		70,384	-194,261
Effects of exchange rate fluctuations on cash held		-4,859	-19,937
Cash and cash equivalents at the beginning of the financial year	(25)	251,764	465,962
Cash and cash equivalents at the end of the financial year	(25)	317,289	251,764

Statement of Changes in Equity

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	Share capital TEUR	Capital reserves TEUR	Retained earnings and other reserves TEUR	Translation reserve TEUR	Controlling interests TEUR	Non- controlling interests TEUR	Total TEUR
Balance on 01.05.2023	11,509	797,815	1,393,170	-436,664	1,765,830	85,798	1,851,628
Profit for the year	0	0	86,942	0	86,942	5,239	92,181
Other comprehensive income	0	0	-1,338	-26,351	-27,690	-37	-27,727
Total comprehensive income for the period	0	0	85,604	-26,351	59,252	5,202	64,454
Puttable non-controlling interests	0	0	-8,764	0	-8,764	0	-8,764
Distribution	0	0	-14,970	0	-14,970	-9,030	-24,000
Balance on 30.04.2024	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

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Notes to the Consolidated Financial Statements as of April 30, 2025

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 (chipboard, 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 in Tirol, as well as the subsidiaries under its control.

(2) Basis of Preparation

These consolidated financial statements as of April 30, 2025 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 2024/25 financial year. These changes had no material impact on the consolidated financial statements.

Standards/Interpretations		Adopted by the EU	Mandatory application as of
IFRS 16	Change: Lease liability in a Sale and Leaseback	20.11.2023	01.01.2024
IAS 1	Change: Classification of liabilities as current or non-current, including deferral of the effective date	19.12.2023	01.01.2024
IAS 1	Change: Non-current liabilities with covenants	19.12.2023	01.01.2024
IAS 7, IFRS 7	Change: Disclosures to supplier finance arrangements	15.04.2024	01.01.2024

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 2024/25 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
IAS 21	Change: Effects of changes in foreign currency rates – lack of exchangeability	12.11.2024	01.01.2025
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	open	01.01.2026
IFRS 18	Presentation and Disclosure in Financial Statements	open	01.01.2027
IFRS 19	Subsidiaries without Public Accountability: Disclosures	open	01.10.2027

The amendments to IFRS 7 and IFRS 9 regarding “Classification and Measurement of Financial Instruments” relate to the topics mentioned in the title, as well as the derecognition of a liability settled by electronic payment transactions and disclosures on equity instruments measured at fair value through other comprehensive income. EGGER is currently reviewing the impact on its consolidated financial statements.

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 reviewing the impact on its consolidated financial statements.

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 21 domestic (04/30/2024: 20) and 40 foreign (04/30/2024: 36) subsidiaries that 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 (04/30/2024: 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 2024/25 are as follows:

The companies Egger Laminate Flooring International GmbH & Co. KG, Brilon (DE), and Egger Laminate Flooring International Beteiligungs GmbH, Brilon (DE), were newly founded and undertake sales activities for flooring products. EGGER holds 100% of the shares in each of these companies.

The holding company Egger Asia Holding GmbH, St. Johann in Tirol (AT), was newly founded. EGGER holds 100% of the shares in this company.

Timberpak Hungary Kft., Budapest (HU), which was founded in the previous year, was fully consolidated for the first time in the reporting period.

In May 2024, 60% of the shares in the Italian recycling company Cartfer Urbania S.r.l., Urbania (IT), were purchased. The acquisition was made in view of securing recycled wood capacities for the EGGER Group. The purchase price was paid primarily for fixed assets and the acquisition of existing customer and supplier relationships. The net cash outflow amounted to EUR 1,567 thousand. The acquisition did not result in any goodwill, as the purchase price could essentially be allocated to the acquired assets and liabilities. Due to an existing unconditional put option on the remaining 40% minority interest, a corresponding liability was recognized in accordance with the anticipated acquisition method and non-controlling interests were no longer recognized. For reasons of materiality, no further disclosures are made.

The following changes had **no effect on the scope of consolidation**:

The sales and holding companies EGGER IBERIA S.L., Madrid (ES), and Egger Commercial Development (Shanghai) Co., Ltd., Shanghai (CN), were newly founded. EGGER holds 100% of the shares in each of these companies. They are not included in consolidated companies due to their immateriality.

The company Societa Agglomerati Industriali Bosi – SAIB S.p.A. was renamed Egger Italia S.p.A., Caorso (IT), on 05/01/2025.

(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, liabilities, revenues and expenses arising from transactions between consolidated companies are eliminated. The consolidation process also includes the elimination of interim results from the provision of goods and services between Group companies, unless these items are immaterial.

Shares in **joint ventures and associates** are initially recognized at acquisition cost as of the purchase date in accordance with the equity method. 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.

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(5) Foreign Exchange Translation and Financial Reporting 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 30.04.2025	Closing rate on 30.04.2024	Average rate for the year 2024/25	Average rate for the year 2023/24
1 British Pound	EUR	1.17398	1.16989	1.19195	1.16184
100 Russian Rubles	EUR	1.07300	1.02000	1.00708	1.02121
1 New Romanian Leu	EUR	0.20090	0.20097	0.20096	0.20138
1 Polish Zloty	EUR	0.23377	0.23141	0.23442	0.22680
1 Argentinian Peso	EUR	0.00076	0.00107	0.00076	0.00107
1 US Dollar	EUR	0.87928	0.93301	0.92744	0.92447
1 Turkish Lira	EUR	0.02289	0.02886	0.02668	0.03318
1 Thai Baht	EUR	0.02631	0.02517	0.02699	0.02557

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 rose by 47.26% in the period from 05/01/2024 to 04/30/2025 (05/01/2023 to 04/30/2024: 289.41%). 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.

Turkey was initially classified as a hyperinflationary country under IAS 29 in the 2021/22 financial year. However, this has no impact on the Turkish company, Egger Dekor A.S., Gebze, because the euro is defined as its functional currency. The Turkish sales company, Egger Orman Ürünleri, Gebze, normally only consolidates internal supply and service relationships. An IAS 29 adjustment was therefore waived for this company because the related amounts are immaterial.

(6) Accounting and Valuation Methods

The applied **accounting and valuation methods** are described under the respective positions in the notes.

The preparation of the consolidated financial statements requires **discretionary judgements** as well as the use of assumptions that influence the recognition of assets and liabilities, the disclosure of other obligations as of the balance sheet date, and the recording of revenues and expenses during the reporting period. The actual amounts that become known at a later date may differ from these estimates.

EGGER carried out an analysis, similar to the previous year, of the physical climate risks for all relevant production locations with the support of an external service provider. This analysis includes a scenario analysis for future effects in different time horizons. The analysis did not identify any significant risks at the specified production sites.

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. 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.

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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.

Chipboard 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. The EGGER Group has no such costs at the present time.

Certain flooring contracts give customers the right to return the products at a later date. Past records show that the related returns are immaterial, and revenues were therefore not reduced to reflect subsequent returns.

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.

On May 1, 2024, the Decorative Products segment integrated the Americas division into the existing West division to further optimize the organizational structure and knowledge sharing. This organizational change had no effect on segment reporting.

The EGGER Group therefore consists of the two reporting segments in the 2024/25 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 and risks, 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 Basis of preparation. 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 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
Segment results (operating EBITDA)	556,705	-15,383	0	541,322
Scheduled depr./amort.	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

Segment information 2023/24	Decorative Products TEUR	Building Products TEUR	Consolidation TEUR	Total TEUR
Third party revenues	3,595,918	536,566	0	4,132,484
Inter-company revenues	33,076	168,314	-201,390	0
Total Revenues	3,628,994	704,880	-201,390	4,132,484
Segment results (operating EBITDA)	500,306	-6,740	0	493,566
Scheduled depr./amort.	255,406	28,290	0	283,696
Impairment	57,098	0	0	57,098
Operating profit				152,772
Investments	390,207	76,900	0	467,107
Additions from consolidation scope changes	101,700	0	0	101,700

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Information by Geographical Region

Revenues by regions ⁽¹⁾	2024/25 TEUR	2023/24 TEUR
Austria	84,947	80,588
Western Europe	2,122,907	2,122,781
Central and Eastern Europe plus Russia	1,267,196	1,217,817
Americas	375,003	429,705
Other countries	276,288	281,594
Total ⁽²⁾	4,126,340	4,132,484

(1) Regional assignment based on the location of the customer

(2) thereof Russia 7.3 % (2023/24: 7.1 %)

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⁾	2024/25 TEUR	2023/24 TEUR
Austria	397,368	379,685
Western Europe	1,430,018	1,308,443
Central and Eastern Europe plus Russia	634,592	649,054
Americas	380,838	430,903
Total ⁽³⁾	2,842,816	2,768,085

(1) Property, plant and equipment, Intangible assets, Investment property, Biological assets

(2) Region assignment by the location of the assets

(3) thereof Russia 3.5 % (2022/23: 3.5 %)

(8) Other Operating Income

Explanations

	2024/25 TEUR	2023/24 TEUR
Income from investment property	61	61
Gains on the sale of property, plant and equipment	2,962	1,732
Income from subsidies, allowances and emission certificates	48,780	28,931
Use of government grants	2,341	1,975
Miscellaneous operating income	38,147	44,764
	92,290	77,464

Miscellaneous operating income consists primarily of income from recycling, expenses charged out, compensation for damages and the write-down of liabilities.

(9) Cost of Materials

Explanations

	2024/25 TEUR	2023/24 TEUR
Cost of materials	2,215,201	2,225,721
Cost of services	27,092	32,442
	2,242,294	2,258,163

(10) Personnel Expenses

Explanations

	2024/25 TEUR	2023/24 TEUR
Wages	330,364	313,429
Salaries	274,290	259,129
Expenses for pensions	7,311	6,554
Expenses for termination payments and contributions to external employee pension funds	3,062	2,856
Payroll-related taxes and duties	129,985	121,024
Other employee benefits	28,985	26,004
	773,997	728,996

Average number of employees	2024/25	2023/24
Production and logistics	9,901	9,707
Sales and administration	1,959	1,859
	11,860	11,566

Part-time employees are included in the above statistics based on the time worked.

(11) Other Operating Expenses

Explanations

	2024/25 TEUR	2023/24 TEUR
Freight and logistics	327,808	320,852
Maintenance and repairs	102,744	120,757
Temporary personnel	40,071	40,227
Legal and consulting fees	31,416	28,899
Miscellaneous taxes	22,314	22,677
Advertising	21,823	25,111
Insurance	15,400	16,275
Expenses for low-value and short-term leases and variable lease payments	7,036	8,102
Losses on the disposal of non-current assets	2,769	2,101
Change in the fair value of biological assets	2,731	522
Expenses arising from investment property	15	17
Miscellaneous operating expenses	145,930	147,326
	720,056	732,867

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.

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(12) Financing Costs and Other Financial Results

Accounting and Valuation Methods

Financing costs 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

	2024/25 TEUR	2023/24 TEUR
Interest expense from financing	77,178	65,313
Interest expense from provisions for employee benefits	6,910	7,808
Interest expense from lease liabilities	1,270	881
Interest expense/income (netted) from the discounting/compounding of receivables, liabilities and provisions	851	666
Total interest expense	86,209	74,668
Other financing costs	4,917	4,429
Financing costs	91,126	79,097
Interest income	-5,154	-2,059
Currency translation gains/losses from financing	-1,290	7,561
Result from derivative financial assets	-66	1,159
Other financial results	-6,510	6,661
	84,616	85,758

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 primarily 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 underlying transaction: EUR 330,545 thousand (04/30/2024: EUR 329,325 thousand)) were or will be converted to variable interest through interest rate swaps.

The following table shows the changes in the underlying transactions and hedging instruments that were recognized to profit or loss for fair value hedges:

	2024/25 TEUR	2023/24 TEUR
From hedged items (underlying transactions)	13,069	6,274
From hedging instruments	-12,918	-5,973
Ineffectiveness (promissory note loans)	152	301

(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

	2024/25 TEUR	2023/24 TEUR
Realized results from securities and monetary investments (net income)	450	6,433
Unrealized results on securities and monetary investments (net income)	20	41
Expenses for other financial assets	0	-106
Income from other financial assets	2,175	1,796
Adjustment to impairment allowance (IFRS 9) for loans	1	0
	2,645	8,165

The income from other financial assets resulted chiefly from distributions received from unconsolidated investments.

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 latter two investments were acquired in the previous financial year, meaning that the previous year's figure only includes the pro rata result from the respective date of initial consolidation.

The increase in earnings compared to the previous year is mainly attributable to CLEAF S.p.A., which received compensation for the transfer of plant properties in connection with public road construction. This special effect on the result amounts to EUR +7,839 thousand (after taking current or deferred tax effects into account).

See also Note (21) Equity-accounted Investments.

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(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:

	2024/25 TEUR	2023/24 TEUR
Income taxes	57,058	40,189
Deferred taxes	-24,780	-53,729
	32,278	-13,539

The difference between the expected tax liability and the reported income tax expense is attributable to the following factors:

	2024/25		2023/24	
	TEUR	%	TEUR	%
Profit before tax	139,562		78,642	
Thereof income tax at a rate of 23.0 % (2023/24: 23.7 %)	32,100	23.0%	18,615	23.7%
Decrease / increase in taxes due to:				
Other tax rates	-9,127	-6.5%	-3,839	-4.9%
Tax expense and income from prior periods	4,139	3.0%	-5,270	-6.7%
Changes in tax rates	-2,578	-1.8%	-9	0.0%
Tax effect from non-deductible withholding taxes	6,423	4.6%	2,760	3.5%
Non-deductible expenses	4,697	3.4%	5,538	7.0%
Tax credits	-1,882	-1.3%	-7,609	-9.7%
Change in valuation allowances of deferred tax assets	5,023	3.6%	20,367	25.9%
Non-deductible impairment charges of goodwill	0	0.0%	2,185	2.8%
Partial depreciation and write up for tax purposes	3,726	2.7%	-27,121	-34.5%
Tax-free income	-6,037	-4.3%	-3,990	-5.1%
Other ⁽¹⁾	-4,207	-3.0%	-15,166	-19.3%
Effective tax expense	32,278	23.1%	-13,539	-17.2%

(1) thereof TEUR -633 (2023/24: TEUR -14,123) from special tax law in Argentina due to prevailing hyperinflation

A **tax group** was established in Austria pursuant to Section 9 of the Austrian Corporate Tax Act, whereby Egger Holzwerkstoffe GmbH serves as the head of the Group and defined 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 tax 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 practically start when 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. Simplification exemptions for the 2024/25 financial year are applied using the temporary Safe Harbor Regulations. 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 did not result in any additional actual tax expense for the 2024/25 financial year.

Non-current income tax liabilities 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.

! Discretionary Judgements

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

There were no reclassifications of the currency translation differences recorded under other comprehensive income to the income statement in 2024/25 or 2023/24.

The income tax effects of the earnings recorded under other comprehensive income are shown below:

	Before tax	Taxes	After tax	Before tax	Taxes	After tax
Revaluation of obligations arising from post-employment benefits for employees	1,931	-456	1,474	-1,807	431	-1,376
Currency translation differences	-29,255	2,286	-26,969	-21,721	-2,940	-24,660
Currency translation adjustments from equited-accounted investments	1,945	0	1,945	-1,691	0	-1,691
Total income and expenses recognized in other comprehensive income	-25,379	1,830	-23,550	-25,219	-2,509	-27,727

Notes to 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.

The greenhouse gas emission certificates (CO₂ certificates) allocated free of charge in Austria, Germany, France, Romania, Poland, Italy and the UK are recognized at cost as intangible assets in accordance with IAS 38 – zero due to the free allocation; consumption is recognized at this value. Any additional certificates required to cover excess emissions are recorded as a provision at the market value of the certificates purchased. Sales of these certificates are reported under other operating income.

CO₂ certificates acquired in connection with the purchase of the Rauch chipboard plant in Markt Bibart in 2023, which are not needed for own consumption, are recorded under Other Assets for simplification reasons (also see Note (24) Other Assets).

Customer relationships obtained through a business combination are stated at their fair value as of the acquisition date and amortized over their expected duration.

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

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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.

Right-of-use assets 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 is discounted at the underlying interest rate if this rate can be reasonably determined; in other cases, EGGER uses the incremental borrowing rate. 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. Goodwill is recognized at acquisition cost.

In accordance with IFRS 3, goodwill is no longer amortized on a systematic basis. It is tested each year for impairment by comparing the carrying amount with the recoverable amount as of the balance sheet date.

In addition to subsequent measurement, assets are tested for signs of **impairment** as of each balance sheet date. The higher of the value in use and the net selling price of an asset is determined at least once each year for intangible assets with an indefinite life and for goodwill, and also on an interim basis if signs of impairment are identified (impairment test in accordance with IAS 36). If this value is less than the carrying amount, an impairment loss is recorded to reduce the carrying amount of the asset to the 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 recognized 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 30.04.2023	1,618,737	3,306,959	332,693	433,748	5,692,138
Foreign exchange increase/decrease	3,257	1,512	-1,208	-706	2,856
Consolidation scope changes	45,883	20,622	1,238	0	67,742
Additions	73,698	127,980	51,974	209,236	462,889
Disposals	-9,299	-32,909	-24,927	-743	-67,879
Transfers	113,619	110,584	100,772	-325,394	-419
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
Accumulated depreciation as of 30.04.2023	-672,730	-2,427,916	-220,229	-10,720	-3,331,595
Foreign exchange increase/decrease	3,717	11,373	1,420	3,221	19,731
Scheduled depreciation	-61,396	-160,812	-50,320	0	-272,527
Impairment	-180	-43,923	-37	-4,219	-48,360
Reversal of impairment	0	1,331	0	4,218	5,549
Disposals	7,133	32,107	21,979	34	61,254
Transfers	12,524	51,238	-63,845	83	0
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
Reversal of impairment	0	0	0	0	0
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
Carrying amount as of 30.04.2024	1,134,963	998,147	149,510	308,758	2,591,378
Carrying amount as of 30.04.2025	1,173,924	1,011,522	160,392	329,729	2,675,566

The **rights of use from leases** recognized in accordance with IFRS 16 are reported as part of property, plant and equipment, and lease liabilities are included under non-current and 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 2023/24				
Additions	6,131	189	8,916	15,236
Depreciation	1,932	591	4,739	7,262
Carrying amount 30.04.2024	13,197	257	9,776	23,230
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

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The consolidated income statement includes the following amounts from leases:

	2024/25 TEUR	2023/24 TEUR
Depreciation of right-of-use assets	8,644	7,262
Impairment losses of right-of-use assets	845	84
Interest expense from lease liabilities	1,270	881
Expenses for low-value leases	842	689
Expenses for short-term leases	4,814	6,174
Expenses for variable lease payments	1,380	1,239

The total cash outflows for recognized leases amounted to EUR 9,483 thousand in the 2024/25 financial year (2023/24: EUR 8,104 thousand).

There were no material residual value guarantees or limitations on the rights of use from leases as of 04/30/2025. Moreover, no extension options were excluded from the valuation of the lease liability because the probability of exercise was not sufficiently certain. The possible future cash outflows from variable lease payments in the coming years amount to EUR 2,271 thousand (2023/24: EUR 753 thousand). The expected future cash outflows for leases that were concluded but have not yet started total EUR 191 thousand (2023/24: EUR 1,355 thousand).

The remaining terms of lease liabilities totaling EUR 26,243 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).

Interest capitalized in the balance sheet item 'Property, plant and equipment' includes EUR 10,878 thousand (04/30/2024: EUR 12,645 thousand). The average cost of debt in the reporting period was 5.25% (04/30/2024: 4.87%).

The balance sheet item 'Land and buildings' includes **land** with a carrying amount of EUR 214,815 thousand (04/30/2024: EUR 213,110 thousand).

Land and buildings held by Egger (UK) Limited serve as **collateral** for pension liabilities in the UK at a maximum amount of EUR 20,518 thousand (04/30/2024: EUR 20,446 thousand). In addition, collateral was provided for liabilities to credit institutions on behalf of M+P Umweltdienste GmbH (movable machinery and equipment, up to a maximum amount of EUR 193 thousand) (04/30/2024: EUR 615 thousand).

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. Further **impairment losses** of EUR 8,516 thousand were recognized to additions to property, plant and equipment and intangible assets in the 2024/25 financial year and recorded on the income statement under depreciation and amortization.

Impairment losses on property, plant and equipment in the “Gagarin” cash-generating unit (Decorative Products segment) were already recognized as at 10/31/2022 and 04/30/2023. The impairment test as at 04/30/2025 resulted in a further need for impairment of property, plant and equipment amounting to EUR 10,756 thousand due to the prevailing uncertainties in the relevant economic area. The impairment test was calculated using a pre-tax discount rate of 19.73% based on the Russian ruble.

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 30.04.2023	36,698	122,133	72,501	3,133	1,106	235,572
Foreign exchange increase/decrease	49	-7,061	-2,919	-310	0	-10,241
Consolidation scope changes	34	24,072	9,852	0	0	33,958
Additions	2,110	0	0	0	2,108	4,218
Disposals	-36	0	0	0	0	-36
Transfers	419	0	0	0	0	419
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
Accumulated amortization as of 30.04.2023	-29,643	-21,565	-27,224	-2,778	0	-81,210
Foreign exchange increase/decrease	-36	7,061	2,982	275	0	10,282
Scheduled amortization	-2,853	0	-7,938	-36	-343	-11,169
Impairment losses	0	-8,738	0	0	0	-8,738
Disposals	29	0	0	0	0	29
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	-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
Carrying amount as of 30.04.2024	6,772	115,902	47,254	285	2,872	173,085
Carrying amount as of 30.04.2025	7,270	115,902	39,765	262	2,068	165,267

A total of EUR 11,821 thousand (2023/24: EUR 9,829 thousand) was recognized as **expenditure for research and non-capitalized development costs** in the reporting year.

The carrying amount of **goodwill** remains unchanged at EUR 115,902 thousand (04/30/2024: EUR 115,902 thousand) and relates to the following units: 'Edging' (Decorative Products segment) at EUR 49,807 thousand (04/30/2024: EUR 49,807 thousand), 'Caorso' (Decorative Products segment) at EUR 42,023 thousand (04/30/2024: EUR 42,023 thousand) and 'Brilon' (Decorative Products segment) at EUR 24,072 thousand (04/30/2024: 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.

Results and assumptions for the calculation of the value in use:

		Edging		Caorso		Brilon	
		30.04.2025	30.04.2024	30.04.2025	30.04.2024	30.04.2025	30.04.2024
Normalized growth rate	in %	6% - 7%	4% - 9%	4% - 12%	2% - 9%	5% - 12%	4% - 7%
Growth rate perpetual annuity	in %	1.98%	1.99%	2.00%	2.00%	1.98%	2.00%
Pre-tax discount rate	in %	15.17%	21.13%	12.07%	13.83%	9.48%	11.86%
Value in use	MEUR	184	145	272	242	480	468
Carrying amount (before impairment)	MEUR	158	154	242	221	379	321
Difference value in use / carrying amount	MEUR	26	-9	30	21	101	147

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Depreciation, amortization and impairment losses of EUR 333,353 thousand (2023/24: EUR 340,794 thousand) include impairment losses of EUR 22,722 thousand (2023/24: EUR 57,098 thousand). The main impairment losses result from the impairment tests of the cash-generating units 'Gagarin' (EUR 10,756 thousand, 2023/24: EUR 0 thousand), 'Concordia' (EUR 8,516 thousand, 2023/24: EUR 4,921 thousand) and in the previous year 'Lexington' (EUR 0 thousand, 2023/24: EUR 42,156 thousand). In addition, the previous year included an impairment on the goodwill of the cash-generating unit 'Edging' (EUR 0 thousand, 2023/24: EUR 8,738 thousand).

! Discretionary Judgements

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:

	Change in assumption	Gebze		Caorso		Brilon	
		30.04.2025 MEUR	30.04.2024 MEUR	30.04.2025 MEUR	30.04.2024 MEUR	30.04.2025 MEUR	30.04.2024 MEUR
		-9.4	-5.0	-16.8	-13.0	-59.3	-30.8
Discount rate	+/- 0.5%	+10.4	+5.4	+19.2	+14.5	+71.5	+35.6
Growth rate perpetual annuity	+/- 0.5%	+6.0	+2.8	+13.7	+9.6	+56.6	+26.1
EBIT perpetual annuity	+/- 5.0%	-5.5	-2.6	-12.1	-8.6	-47.2	-22.6
		+6.7	+4.1	+9.9	+8.4	+29.2	+17.5
		-6.7	-4.1	-9.9	-8.4	-29.2	-17.5

In the previous year ending 04/30/2024, impairment losses were recognized on property, plant and equipment of the non-goodwill-bearing cash generating unit 'Lexington' (USA, Decorative Products segment). The impairment test as at 04/30/2025 resulted in a slight over-recovery of the carrying amount, meaning that no further impairment losses or reversals of impairment losses were recognized as at 04/30/2025. An adjustment of the key assumptions analogous to the goodwill-bearing units as part of a sensitivity analysis would result in additional impairments as follows: EUR 35.8 million if the discount rate were to change by +0.5%, EUR 14.7 million if the growth rate of the perpetual annuity were to change by –0.5% and EUR 17.6 million if the EBIT of the perpetual annuity were to change by –5.0%.

(18) Investment Property

Accounting and Valuation Methods

Investment property is carried at acquisition or production cost less scheduled and unscheduled depreciation based on the useful life and any necessary impairment losses.

Explanations

	Land and buildings TEUR
Acquisition or production cost as of 30.04.2023	742
Additions	0
Disposals	0
Acquisition or production cost as of 30.04.2024	742
Additions	0
Disposals	0
Acquisition or production cost as of 30.04.2025	742
Accumulated depreciation as of 30.04.2023	–308
Scheduled depreciation	–12
Disposals	0
Accumulated depreciation as of 30.04.2024	–320
Scheduled depreciation	–12
Disposals	0
Accumulated depreciation as of 30.04.2025	–332
Carrying amount as of 30.04.2024	422
Carrying amount as of 30.04.2025	410

The fair value of EUR 1,459 thousand (04/30/2024: EUR 1,433 thousand) was determined by an income capitalization method (Level 3).

The expenses from investment property in the 2024/25 financial year amount to EUR 15 thousand (2023/24: EUR 17 thousand). The income amounts to EUR 61 thousand (2023/24: 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

EGGER holds biological assets in the form of poplar plantations on 893 hectares (04/30/2024: 865 hectares) near the Radauti plant (RO) to support timber supplies for production at this site.

	2024/25 TEUR	2023/24 TEUR
Biological assets as of May 1	3,197	3,454
Harvested timber	-181	-754
Change in fair value due to price changes	131	-1,189
Change in fair value due to biological transformation and adjusted valuation parameters	-1,571	1,714
Foreign exchange increase/decrease	-1	-28
Biological assets as of April 30	1,575	3,197

! Discretionary Judgements

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.

Loans are carried at amortized cost. The estimated expected credit losses for loans granted to third parties are based on factors which include external ratings. Collateral is also included in the calculation.

Other financial assets are carried at fair value through profit or loss.

Explanations

Non-current financial assets	Acquisition cost 30.04.2025 TEUR	Acc. incr./decr. in value 30.04.2025 TEUR	Carrying amount 30.04.2025 TEUR	Carrying amount 30.04.2024 TEUR
Securities carried at fair value through profit or loss	759	-52	707	687
Other financial assets	18,108	-1,520	16,588	14,618
Loans due from				
Third parties	14,486	-821	13,666	15,027
Subsidiaries	27	0	27	85
Joint ventures and associates	324	0	324	665
	33,704	-2,393	31,312	31,081

Securities consist primarily of shares in funds. The carrying amount of these items reflects fair value. In the current financial year, net unrealized gains of EUR 20 thousand (2023/24: EUR 41 thousand) were recognized in the result from financial assets.

The **loans due from third parties** include loans that are granted to support long-term supply relationships as well as miscellaneous loans. This includes a loan to Egger Getränke GmbH & Co OG, St. Pölten (AT), a subsidiary of the investment "FM Getränke " private foundation, Vienna (AT), amounting to EUR 7,200 thousand (04/30/2024: EUR 9,000 thousand); a partial amount of EUR 1,800 thousand was reclassified to current financial assets as at 04/30/2025 due to maturity.

Current Financial Assets

Current financial assets amounting to EUR 5,450 thousand (04/30/2024: EUR 4,217 thousand) include clearing funds. This also includes the current portion of the loan to Egger Getränke GmbH & Co. OG amounting to EUR 1,800 thousand.

The impairment allowances for loans granted to third parties (Level 1) were based on the expected 12-month credit loss (EUR 1 thousand; 04/30/2024: EUR 0 thousand).

There were no reclassifications between the individual levels on the impairment hierarchy during the reporting period.

Discretionary Judgements

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 30.04.2024 TEUR	Foreign exchange increase/decrease TEUR	Additions TEUR	Results of the year TEUR	Distributions TEUR	Carrying amount 30.04.2025 TEUR
Pearce Holdings St. Albans Ltd.	10,100	27	0	1,146	-596	10,677
Investments in joint ventures	10,100	27	0	1,146	-596	10,677
Cleaf S.p.A.	34,694	0	0	11,239	-6,893	39,041
Panel Plus Co. Ltd.	43,651	1,958	0	739	0	46,349
Horatec GmbH	3,508	0	0	398	0	3,906
Investments in associates	81,853	1,958	0	12,376	-6,893	89,296
Equity-accounted investments	91,954	1,985	0	13,522	-7,489	99,974

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.	
	2024/25 TEUR	2023/24 TEUR	2024/25 TEUR	2023/24 ⁽¹⁾ TEUR
Revenues	155,825	146,792	189,731	43,848
Result after taxes	40,870	7,696	5,416	3,181

⁽¹⁾ Amounts of previous year relate pro rata to the period since the initial consolidation on January 3, 2024.

Financial information on the balance sheet

	CLEAF S.p.A.		Panel Plus Co. Ltd.	
	30.04.2025 TEUR	30.04.2024 TEUR	30.04.2025 TEUR	30.04.2024 TEUR
Non-current assets	82,498	94,478	190,086	187,214
Current assets	107,843	76,312	81,692	69,087
Non-current liabilities	53,198	59,045	31,755	39,216
Current liabilities	41,006	31,412	76,342	70,393
Net assets relating to non-controlling interests	–	–	24,719	16,497
Net assets (without non-controlling interests)	96,138	80,333	138,963	130,195

Reconciliation of book value

	CLEAF S.p.A.		Panel Plus Co. Ltd.	
	30.04.2025 TEUR	30.04.2024 TEUR	30.04.2025 TEUR	30.04.2024 TEUR
Net assets	96,138	80,333	138,963	130,195
Stake owned	27.50%	27.50%	25.10%	25.10%
Goodwill	12,602	12,602	11,470	10,973
Carrying amount	39,041	34,694	46,349	43,651

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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	
	30.04.2025 TEUR	30.04.2024 TEUR	30.04.2025 TEUR	30.04.2024 TEUR
Book value	10,677	10,100	3,906	3,508
Result after taxes proportional to stake owned	1,146	525	398	273

(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.

Explanations

	30.04.2025 TEUR	30.04.2024 TEUR
Raw materials and supplies	385,242	365,019
Semi-finished goods	36,394	29,803
Finished goods and merchandise	287,278	247,181
	708,914	642,003

Inventories were written down amounting to EUR 19,618 thousand (04/30/2024: EUR 22,500 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. Subsequent measurement is based on amortized cost, which is reduced to reflect any impairment losses.

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. There has been no significant increase in overdue receivables to date, also not in Russia. 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	30.04.2025 TEUR	30.04.2024 TEUR
Due from third parties	202,336	193,000
Due from subsidiaries	824	24
Due from associates and joint ventures	9,471	2,382
	212,631	195,406

Development of the **impairment allowance** for trade receivables carried at amortized cost:

	2024/25 TEUR	2023/24 TEUR
Impairment allowance as of May 1	1,704	2,216
Addition	869	601
Write-off	-196	-1,019
Foreign exchange increase/decrease	-20	-94
Impairment allowance as of April 30	2,357	1,704

The impairment allowances for trade receivables were based on the expected lifetime credit losses. This includes EUR 22 thousand (04/30/2024: EUR 15 thousand) for expected credit losses for receivables without impaired creditworthiness. Specific valuation allowances of EUR 2,334 thousand (04/30/2024: EUR 1,688 thousand) were recognized for receivables with impaired credit ratings.

EGGER has long-term, binding **factoring agreements** with two credit institutions. The remaining terms of these agreements equaled 0.6, respectively 1.8 years as of 04/30/2025. The Egger Group is entitled to sell receivables denominated in its key currencies from selected Austrian, German, English, French, Polish, Romanian and US subsidiaries with a total value of up to EUR 400 million (04/30/2024: EUR 400 million) during the terms of these agreements. The trade receivables from the factoring portfolio which were not sold amounted to EUR 24,535 thousand (04/30/2024: EUR 25,809 thousand) and are carried at fair value in other comprehensive income (FVOCI) in accordance with IFRS 9.

Trade receivables amounting to EUR 244,734 thousand (04/30/2024: EUR 253,881 thousand) were sold as at the reporting date of 04/30/2025. In this connection, a total of EUR 7,184 thousand (04/30/2024: EUR 7,032 thousand) is recognized in other assets without advance payments to 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.

The EGGER Group recognized EUR 4,401 thousand (2023/24: EUR 4,782 thousand) in interest and fees from factoring financing as an expense in the reporting year.

As at 04/30/2025, no cheques were sold by the Turkish Egger Dekor A.S. (04/30/2024: cheque sale in the amount of EUR 8,144 thousand).

Discretionary Judgements

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 chipboard 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.

Non-interest-bearing receivables with a term of more than one year are carried at their present value.

For information on derivative financial instruments, see Note (39) Financial instruments.

🔍 Explanations

	Total 30.04.2025 TEUR	Thereof re- maining term over 1 year TEUR	Thereof re- maining term under 1 year TEUR	Total 30.04.2024 TEUR	Thereof re- maining term over 1 year TEUR	Thereof remain- ing term under 1 year TEUR
Other assets						
due from third parties	26,246	1,418	24,828	42,613	1,966	40,647
due from factoring partners	7,184	0	7,184	7,032	0	7,032
Tax credits (non-income based taxes)	43,509	4,227	39,282	37,178	432	36,746
Suppliers with debit balances and prepayments for inventories and expenses	30,547	0	30,547	31,084	0	31,084
Emission certificates and green certificates (RO)	3,447	0	3,447	4,426	0	4,426
due from subsidiaries	66	0	66	61	0	61
due from associates	325	0	325	4	0	4
Derivative financial assets	10,690	8,092	2,598	6,315	6,315	0
Prepaid expenses	14,745	1,096	13,649	17,182	1,218	15,964
	136,759	14,833	121,926	145,896	9,932	135,964

Other assets due from third parties consist chiefly of insurance claims, government grants that have been approved but not yet received, and compensation for damages. Disputed assets in the amount of EUR 3,961 thousand (04/30/2024: EUR 3,962 thousand) were impaired.

For information on derivative financial instruments, see Note (39) Financial instruments.

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(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

	30.04.2025 TEUR	30.04.2024 TEUR
Cash on hand	103	114
Short-term investments	27,233	49,985
Deposits with credit institutions, checks	289,953	201,445
Cash pooling	0	219
	317,289	251,764

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. Deferred tax assets are only recognized if it is probable that the inherent tax benefit will be realized. 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 taxes on loss carryforwards are capitalized and not written down when it is probable that sufficient taxable profit will be available to utilize the loss carryforwards. If sufficient deferred tax liabilities are not available, deferred taxes are only capitalized for loss carryforwards that can be offset against taxable income within the next five years. The underlying tax planning includes any limitations on the offset of losses under minimum tax requirements in the individual countries, as well as the five-year time limits on the use of loss carryforwards in Romania, Poland and Argentina. In the other relevant countries, there are no time restrictions under national tax law. The same applies to the capitalization of deferred taxes on tax credits, whereby the time limits for use are included in line with the respective incentive (also see 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 30.04.2025 TEUR	Deferred tax liabilities 30.04.2025 TEUR	Deferred tax assets 30.04.2024 TEUR	Deferred tax liabilities 30.04.2024 TEUR
Property, plant and equipment	89,608	83,772	78,112	71,284
Intangible assets	1,923	11,265	1,134	13,063
Financial assets	44,302	4,930	65,471	5,211
Other assets	0	1,275	0	480
Financial liabilities	6,342	1,074	5,232	3,083
Provisions	16,612	539	18,185	484
Other liabilities	1,574	168	3,582	179
Equity (net investments)	0	339	0	308
Special depreciation for tax purposes	0	1,582	0	1,636
Tax credits	30,745	0	32,699	0
Tax loss carryforwards	155,151	0	109,333	0
Non-current deferred taxes (subtotal)	346,257	104,944	313,748	95,728
Inventories	7,463	3,884	7,118	1,982
Trade receivables	1,647	944	814	1,334
Other assets	10,294	863	10,126	992
Securities and financial assets	0	0	3	191
Financial liabilities	1,590	0	1,565	41
Trade payables	1,406	76	980	40
Other liabilities	6,263	3,839	5,141	1
Provisions	86	0	256	0
Current deferred taxes (subtotal)	28,749	9,606	26,003	4,581
Deferred tax assets/liabilities (gross)	375,006	114,550	339,751	100,309
Impairment charges	-65,824	0	-64,547	0
Offset within legal tax units and jurisdictions	-77,466	-77,466	-67,073	-67,073
Deferred taxes (net)	231,716	37,083	208,131	33,237

A review of the possible recognition of the differences between the carrying amounts under corporate law (IFRS) and tax law, tax law carryforwards, outstanding amounts from partial depreciation in Austria, and available tax credits led to the recognition of deferred tax assets totaling EUR 231,716 thousand (04/30/2024: EUR 208,131 thousand) for an assessment base of EUR 1,036,532 thousand (04/30/2024: EUR 923,358 thousand). These deferred tax assets were recorded at the nominal tax rates applicable in the respective countries. Deferred tax assets of EUR 0 thousand (04/30/2024: EUR 0 thousand) were not recorded for other loss carryforwards, outstanding amounts from partial depreciation and book value differences of EUR 0 thousand (04/30/2024: EUR 0 thousand). In addition, commitments were received for investment-related tax credits of EUR 3,464 thousand (04/30/2024: EUR 4,451 thousand).

Transition to deferred income tax expense	TEUR	TEUR	TEUR
Deferred tax assets as of 30.04.2024	208,131		
Deferred tax liabilities as 30.04.2024	-33,237	174,895	
Deferred tax assets as of 30.04.2025	231,716		
Deferred tax liabilities as 30.04.2025	-37,083	194,633	
Change in deferred taxes during 2024/25			-19,738
Currency translation difference			-4,126
Effects of consolidation scope changes			-428
Changes recognized directly in equity and in other comprehensive income			-488
Deferred income tax expense 2024/25			-24,780

Deferred tax liabilities were not recognized on taxable temporary differences arising from shares in subsidiaries and associates amounting to EUR 156,911 thousand (04/30/2024: EUR 256,064 thousand), as Egger Holzwerkstoffe GmbH, as the parent company, is in a position to control the timing for reversing 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.

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Deferred tax assets, mainly from tax loss carryforwards, have been written down in the amount of EUR 65,824 thousand (04/30/2024: EUR 64,547 thousand) due to lack of recoverability.

For companies that reported a pre-tax loss in the previous year or in the current period, a net deferred tax asset of EUR 128,574 thousand was recognized in the Austrian tax group. The tax losses are attributable to write-downs on investments in the current year or in previous years (according to the special impairment method "Siebentelabschreibung" according to Austrian tax law, write-downs are to be taken into account over seven years at one seventh each). The tax planning calculations show that these sevenths can also be overcompensated by operating profits in the coming years. Deferred tax assets were also capitalized for German companies (EUR 7,991 thousand) and the French company EGGER Panneaux & Decors SAS (EUR 11,966 thousand), as sufficient positive tax results are expected in the future despite a tax loss in the current year. Following a tax loss in the previous year, the Argentinian company Egger Argentina SAU generated a tax profit again in the past financial year and therefore partially utilized the existing tax loss carryforwards. The remaining capitalized deferred tax assets of EUR 12,391 thousand are also to be classified as recoverable in accordance with tax planning calculations.

Discretionary Judgements

The recognition of deferred tax assets is based on the assumption that sufficient taxable income will be generated in the future to utilize existing loss carryforwards. Tax regulations and their interpretation by the taxation authorities can change over time. The risk that any such changes could affect the deferred tax assets recognized for loss carryforwards and recorded in these consolidated financial statements is appropriately estimated and continuously monitored by Group Management.

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 the total of financial liabilities less cash and cash equivalents and marketable securities. 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 for the 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 at April 30, 2025, the net debt/EBITDA was 2.66 years (previous year: 2.66 years) and the equity ratio (inc. government grants) was 42.8% (previous year: 43.5%), meaning that the contractually agreed minimum financial ratios were met as at the agreed reporting date. The outstanding nominal amount of bank loans affected by financial covenants as at the reporting date totaled EUR 963,750 thousand (previous year: EUR 768,500 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 797,815 thousand remain unchanged from the previous year and comprise EUR 37,051 thousand in restricted reserves and EUR 760,765 thousand in unrestricted reserves.

Actuarial gains and losses from pension and severance plans amounting to EUR 3,194 thousand (04/30/2024: EUR 4,635 thousand) are included in **retained earnings and other reserves** as a reduction in equity and cannot be reclassified to profit or loss in future periods.

(28) Currency Translation Differences

Explanations

The position 'Currency translation differences' covers all exchange rate differences resulting from the translation of subsidiaries' annual financial statements prepared in a foreign currency. It also includes unrealized foreign exchange losses of EUR 55,781 thousand (04/30/2024: EUR 48,907 thousand) from outstanding and repaid long-term shareholder loans (net investments), which were recorded under equity without recognition through profit or loss.

(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	
	30.04.2025 in %	30.04.2024 in %	2024/25 TEUR	2023/24 TEUR	30.04.2025 TEUR	30.04.2024 TEUR
Egger Italia S.p.A. (IT)	40.00	40.00	-850	1,341	57,061	57,911
Subsidiaries with non-controlling interests that are held by other EGGER private foundations			2,124	3,898	26,218	24,059
Total non-controlling interests			1,274	5,239	83,279	81,970

Summarized financial information for the subsidiary EGGER Italia S.p.A. (formerly: SAIB S.p.A.) is presented below. This information is based on amounts before intra-Group eliminations.

Financial information for Egger Italia S.p.A.	30.04.2025 TEUR	30.04.2024 TEUR
Non-current assets	239,310	226,354
Current assets	62,303	61,812
Non-current liabilities	67,148	66,624
Current liabilities	49,789	34,742
Revenues	159,541	163,747
Net change in cash and cash equivalents	-4,006	-5,290

(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 30.04.2025 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				
Bank loans	962,511	266,239	558,845	137,427
Accrued interest	4,129	0	0	4,129
	966,640	266,239	558,845	141,556
Promissory note loans				
Promissory note loans	761,897	69,976	504,521	187,400
Accrued interest	4,120	0	0	4,120
	766,017	69,976	504,521	191,520
Other financial liabilities				
Lease liabilities	26,243	8,889	10,652	6,702
	26,243	8,889	10,652	6,702
Total	1,758,900	345,104	1,074,018	339,778

	Total 30.04.2024 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				
Bank loans	768,089	101,973	560,640	105,476
Accrued interest	4,660	0	0	4,660
	772,749	101,973	560,640	110,137
Promissory note loans				
Promissory note loans	760,455	126,069	622,573	11,813
Accrued interest	5,931	0	0	5,931
	766,386	126,069	622,573	17,745
Other financial liabilities				
Lease liabilities	24,790	8,580	9,781	6,429
	24,790	8,580	9,781	6,429
Total	1,563,925	236,621	1,192,993	134,312

At the end of June 2024, EGGER concluded a syndicated financing agreement for EUR 300 million with a circle of core banks. This financing carries variable interest and has a term ending on March 31, 2034.

In addition, the freely available committed credit line was utilized in the reporting period but repaid by the balance sheet date. As of 04/30/2025, the committed credit line of EUR 400 million was available for discretionary use and had a remaining term of 3.5 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 assumed in connection with the acquisitions of M+P Umweltdienste GmbH (DE) and Cartfer Urbania S.r.L. (IT), 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.

The changes in financial liabilities are reconciled to cash flows from financing activities as follows:

	Bank loans TEUR	Promissory note loans TEUR	Lease liabilities TEUR	Total TEUR
Balance as of 30.04.2023	649,063	709,833	19,185	1,378,081
Cash inflows (increase)	577,938	199,400	0	777,338
Repayments	-455,901	-150,500	-7,223	-613,624
Other non-cash changes	1,649	7,653	13,261	22,563
Foreign exchange increase/decrease	0	0	-433	-433
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

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(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	30.04.2025 TEUR	30.04.2024 TEUR
due to third parties	386,310	418,566
due to subsidiaries	1,678	1,039
due to joint ventures and associates	321	162
	388,310	419,767

(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. Purchase price liabilities from the acquisition of companies are carried at their fair value (see Note (39) Financial instruments). Other liabilities that do not result from the provision of goods or services are carried at their repayment amount.

Explanations

	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

	Total 30.04.2024 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	19,673	0	1	19,672
due to employees	77,435	0	0	77,435
Commissions to sales representatives	822	0	0	822
Outstanding customer bonuses (contract liabilities)	39,341	0	0	39,341
Advance payments from customers (contract liabilities)	9,748	0	0	9,748
Purchase price liabilities from company acquisitions	9,197	0	9,197	0
due to puttable non-controlling interests	54,203	26,452	27,751	0
due from subsidiaries	753	0	0	753
Taxes (non-income based taxes)	27,024	0	0	27,024
Social security	15,252	0	0	15,252
Derivative financial liabilities	13,379	302	12,900	177
Deferred income	64	0	0	64
Total	266,891	26,754	49,849	190,288

The following table shows the development of **contract liabilities from outstanding customer bonuses and prepayments received from customers**.

	2024/25 TEUR	2023/24 TEUR
Contractual liabilities as of May 1	49,089	48,047
Changes in the scope of consolidation	0	244
Recognized as revenue in the income statement	-9,921	-8,866
Use for outstanding customer bonuses	-39,313	-38,732
Addition	47,693	49,067
Foreign exchange increase/decrease	145	-672
Contractual liabilities as of April 30	47,693	49,089

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

In the 2024/25 financial year, investment grants of EUR 4,399 thousand (2023/24: EUR 3,704 thousand) were granted to companies in the EGGER Group.

(34) Non-Current Provisions

§ Accounting and Valuation Methods

Termination Benefits

Legal regulations require companies in Austria to make one-time severance payments on termination or retirement to employees whose employment relationship started 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 earn claims to severance compensation from the fund, and the company has 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 claims by employees are determined by dividing the respective annual salary or wage by 13.5. Under certain circumstances, employees can also receive a limited advance payment during their service period. The current version of the TFR, which has been in effect since 2007, requires companies with more than 50 employees to transfer these payments 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 in 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. In the **USA**, employees are entitled to invest in a 401(k) pension plan, which includes a supplemental contribution by the company if employees take advantage of this offer. 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 programs 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 programs 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 a reliable estimate is not possible, a provision is not recognized.

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 30.04.2024 TEUR	Foreign exchange incr./ decr. TEUR	Additions TEUR	Use TEUR	Reversal TEUR	Balance on 30.04.2025 TEUR
Provisions for termination benefits	32,873	0	1,034	-2,658	0	31,249
Provisions for pensions	16,320	26	796	-519	-7,240	9,383
Provisions for long-service bonuses	101,790	-689	9,745	-8,059	-194	102,592
Provisions for semi-retirement programs for older employees	8,225	0	4,498	-3,738	0	8,985
Other non-current provisions	2,582	0	491	-97	-1,406	1,570
	161,789	-663	16,564	-15,072	-8,840	153,779

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The calculation of the termination benefit and pension obligations is based on the following **actuarial assumptions**:

	30.04.2025	30.04.2024
Discount rate	4.74%	4.48%
Increase in wages/salaries	2.57%	3.25%
Increase in pensions	4.25%	4.20%
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_2023	SAPS tables CMI_2022

Provisions for termination benefits	2024/25 TEUR	2023/24 TEUR
Present value (DBO) of obligation = provision recognized as of May 1	32,873	32,416
Service cost	518	582
Interest expense	1,237	1,316
Recognized to profit or loss (income statement)	1,755	1,898
Revaluation based on change in financial assumptions	-496	1,161
Revaluation based on change demographic assumptions	172	-3
Revaluation based on change in experience-based assumptions	-397	-226
Recognized to other comprehensive income	-720	932
Termination payments	-2,658	-2,373
Present value (DBO) of obligation = provision recognized as of April 30	31,249	32,873

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 2025/26 financial year amount to EUR 755 thousand. The severance obligations have a weighted average term of 12 years (04/30/2024: 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% (04/30/2024: 3.97%) 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 employer's monthly contributions to the EGGER (UK) Pension Scheme are based on the amount that would allow payment of the promised benefits. This calculation includes an indexed increase in pension payments. Insufficient coverage for the plan leads to subsequent contributions by 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.

Reconciliation with the provisions recorded on the balance sheet	30.04.2025 TEUR	30.04.2024 TEUR
Present value (DBO) of the fund-financed obligation	44,553	49,501
Fair value of plan assets	-41,567	-39,127
Net liability of the fund-financed obligations	2,985	10,374
Present value (DBO) of the obligation not covered by fund assets	6,398	5,946
Provisions recognized as of April 30	9,383	16,320

Of the funded obligation, EUR 1,486 thousand (04/30/2024: EUR 2,848 thousand) relates to the pension plan at VBV-Pensionskasse Aktiengesellschaft and EUR 1,499 thousand (04/30/2024: EUR 7,526 thousand) to the EGGER (UK) Pension Scheme.

Development of the present value (DBO) of the obligation	2024/25 TEUR	2023/24 TEUR
Present value (DBO) of the obligation as of May 1	55,447	56,992
Service cost	509	531
Interest expense	2,669	2,678
Recognized to profit or loss (income statement)	3,177	3,209
Revaluation based on change in financial assumptions	-2,351	-1,336
Revaluation based on change demographic assumptions	-538	-965
Revaluation based on change in experience-based assumptions	-2	355
Recognized to other comprehensive income	-2,891	-1,946
Pension payments	-4,977	-5,146
Currency translation differences	194	1,255
Consolidation scope changes	0	1,083
Present value (DBO) of the obligation as of April 30	50,951	55,447

Development of the fair value of plan assets	2024/25 TEUR	2023/24 TEUR
Fair value of plan assets as of May 1	39,127	37,483
Theoretical interest income	2,066	1,864
Difference between the actual income on plan assets and the theoretical interest income recognized in other comprehensive income	-1,680	-2,821
Fund contributions	5,991	5,974
Pension payments by the fund	-4,012	-4,310
Currency translation differences	75	936
Fair value of plan assets as of April 30	41,567	39,127

Composition of plan assets	Listed 30.04.2025 TEUR	Not listed 30.04.2025 TEUR	Listed 30.04.2024 TEUR	Not listed 30.04.2024 TEUR
Equity instruments				
Europe	397	0	749	0
North America	1,198	0	1,122	0
Asia and Pacific	106	0	131	0
Other	7	0	9	0
Fixed-interest securities				
Government bonds	1,444	0	1,382	0
Corporate bonds	379	0	483	0
Cash and cash equivalents	1,350	0	1,906	0
LDI-Investment ⁽¹⁾	34,435	0	30,735	0
Other	1,023	1,228	1,340	1,272
Total	41,567		39,127	

⁽¹⁾ LDI = Liability-Driven Investment

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The estimated fund contributions for the fund-financed pension obligations in the 2025/26 financial year total EUR 5,908 thousand.

The pension obligations have a weighted average term of 5 years (VBV-Pensionskasse Aktiengesellschaft, 04/30/2024: 4 years), respectively 10 years (EGGER (UK) Pension Scheme, 04/30/2024: 11 years).

Provisions for long-service bonuses	2024/25 TEUR	2023/24 TEUR
Present value (DBO) of the obligation – provisions recognized as of May 1	101,790	94,018
Service cost	7,621	6,945
Interest expense	5,070	5,679
Revaluation based on change in financial assumptions	-1,425	3,043
Revaluation based on change demographic assumptions	-3,014	-890
Revaluation based on change in experience-based assumptions	1,311	462
Recognized to profit or loss (income statement)	9,562	15,239
Long-service bonuses or payments for semi-retirement programs	-8,059	-5,399
Change in scope of consolidation	0	127
Currency translation differences	-700	-2,195
Present value (DBO) of the obligation – provisions recognized as of April 30	102,592	101,790

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 Programs

A provision was created for agreements covering semi-retirement programs 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 chipboard 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 chipboard 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. The anti-trust administrative proceedings by the German Federal Cartel Office led to private anti-trust actions against chipboard 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. As at 04/30/2025, provisions of EUR 1,000 thousand (04/30/2024: EUR 2,000 thousand) were recognized for these private anti-trust actions, including interest claims and legal costs. A reduction was possible as one of the lawsuits was concluded in the 2024/25 financial year. It is expressly noted that anti-competitive agreements are not part of EGGER's business policies and are expressly prohibited by internal guidelines.

! Discretionary Judgements

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 30.04.2025 in %	Change in present value 30.04.2025 TEUR	Change in assumption 30.04.2024 in %	Change in present value 30.04.2024 TEUR
Termination benefits				
Discount rate	+0.25%	-813	+0.25%	-894
	-0.25%	+844	-0.25%	+930
Increase in wages/salaries	+1.00%	+3,581	+1.00%	+3,931
	-1.00%	-3,129	-1.00%	-3,416
Pension benefits (fund-financed)				
Discount rate	+0.25%	-972	+0.25%	-1,181
	-0.25%	+1,014	-0.25%	+1,263
Increase in wages/salaries	+1.00%	+1,013	+1.00%	+1,412
	-1.00%	-921	-1.00%	-1,229
Increase in pensions	+1.00%	+289	+1.00%	+395
	-1.00%	-289	-1.00%	-395

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 30.04.2024 TEUR	Foreign exchange incr./ decr. TEUR	Additions TEUR	Use TEUR	Reversal TEUR	Balance on 30.04.2025 TEUR
Provisions for legal proceedings and legal costs	332	0	0	0	-15	317
Other current provisions	991	-168	150	-433	-32	508
	1,323	-168	150	-433	-47	825

Discretionary Judgements

Also see Note (34) Non-Current Provisions.

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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 inherently exposed to a variety of business risks. These are systematically analyzed using a Group-wide risk management system. EGGER defines risk as the potential deviation from defined corporate goals, whereby this term includes both the possibility of a loss and a failure to realize opportunities. The primary goal of risk management is to safeguard the long-term financial position and performance of the EGGER Group and to identify future earnings and growth potential.

The decentralized management structure, combined with progressive geographic diversification, allows EGGER to minimize business risks, thereby reducing potential negative consequences. EGGER pursues a cross-site risk management approach that is based on uniform Group-wide methods and generates an integrated risk profile. The risk management system is therefore coordinated centrally at Group level and continuously developed. In addition to geographical diversification, focusing on core business areas leads to optimized processes and thus supports a targeted risk management system. Significant market shares in the relevant markets, long-standing business relationships with customers, suppliers and consultants, as well as a remarkably low staff turnover enable us to gain in-depth market knowledge and identify potential risks at an early stage.

The risk management strategy involves comprehensively identifying operational and strategic risks along the entire value chain of the EGGER Group. The major risks are recorded, assessed and documented in terms of their quantitative and qualitative impact as part of an annual reassessment. This enables a timely response to strategic risks, market changes and opportunities in a dynamic environment. Risk management activities focus primarily on the main risks identified, which are analyzed and monitored in collaboration with the responsible risk owners. Financial risks, such as interest rate and foreign exchange risks, are analyzed and reviewed 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. For rolling planning, which covers the next five financial quarters, this is done on a quarterly basis; for five-year medium-term planning, the simulation is carried out annually. Uncertainties regarding planning assumptions are explicitly taken into account to ensure a high level of planning reliability. In addition to the expected values of relevant performance indicators (e.g., EBITDA), the simulation technique also provides their risk-related fluctuation margins. The system also enables specific individual risks to be assessed and documented transparently. Group-wide risk management focuses on Treasury key figures and financial covenants, as well as internal key performance indicators for value management. Adherence to these standards ensures the company's operations and long-term growth. There are currently no identifiable risks that could endanger the continued existence of the EGGER Group.

Within individual Group companies, risks are deliberately only taken in the context of operating activities. Established controlling and planning instruments based on Group-wide guidelines are used to monitor and manage risks.

The EGGER risk management system serves as an instrument to identify risks early, as well as to communicate, control and manage them. It aims to identify and evaluate potential risks in a timely manner, assess their consequences and initiate suitable preventive and safety measures where necessary. Risk management at EGGER represents an integral part of all decisions and business processes.

(37) Financial Risks

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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.

The final step in the risk analysis involves the addition of the individual interest rate and foreign currency risk positions and the calculation of the overall financial risk position.

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 04/30/2025, and assuming all other variables remained constant, profit after tax would have been EUR 13,259 thousand (2023/24: EUR 11,722 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 04/30/2025, 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	30.04.2025		30.04.2024	
	Increase	Decrease	Increase	Decrease
GBP	-10,867	12,922	-9,278	10,642
RON	-386	530	1,631	-1,829
RUB	-6,295	6,295	-7,000	7,001
PLN	-574	675	982	-1,275
ARS	-1,306	1,306	-1,490	1,490
USD	-1,068	1,096	78	-120
TRY	-1,106	1,352	-1,017	1,243
Other currencies	-240	232	-201	213
	-21,842	24,408	-16,294	17,365
thereof recognized in other comprehensive income	2,726	-1,033	6,214	-5,144

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 04/30/2025: 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 30.04.2025	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

As of 30.04.2024

	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	891,274	122,194	17,778	165,346	468,782	117,173
Promissory note loans	902,496	12,235	33,779	219,921	500,764	135,796
Lease liabilities	29,609	3,792	3,183	4,881	6,364	11,388
Trade payables	419,767	418,643	1,124	0	0	0
Derivative financial instruments	15,065	4,891	1,953	5,123	3,122	–23
Contractual cash flows as of 30.04.2024	2,258,211	561,755	57,818	395,270	979,032	264,335

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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 63,148 thousand (04/30/2024: EUR 56,099 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. This activity is taking place in an environment increasingly characterized by European initiatives, such as the Green Deal and the subsidiary Clean Industry Deal. These framework conditions set ambitious targets for sustainability, the circular economy and climate neutrality, yet also create new opportunities and potential chances for risk mitigation through funding instruments, competition initiatives and a focus on affordable energy.

Market Risks

The core business of wood-based materials production is naturally subject to economic and seasonal fluctuations. To minimize significant revenue volatility, EGGER pursues an approach of comprehensive diversification across geographic regions, product groups and industries, and places particular emphasis on establishing long-term customer relationships. In addition to these cycles, which are common in the industry, external macroeconomic factors had a negative impact on business development in the reporting period. The noticeable rise in prices due to high inflation levels in recent years and high interest rates established to combat inflation led to a reduction in overall economic purchasing power in the core markets. As a direct result, demand for wood-based materials declined.

Procurement, Production and Investment Risks

As a producer of wood-based materials, EGGER has considerable requirements for raw materials and energy, the costs of which are subject to market-related price fluctuations. To hedge against these price risks, the relevant procurement markets are continuously monitored, fluctuation effects are reduced by means of stock buffers, and long-term supply contracts are potentially concluded. Continuously expanding our own production of glues and resins also contributes to increasing the level of self-sufficiency. Furthermore, the increased use of environmentally friendly biomass power plants helps to reduce dependence on fossil fuels.

In the 2024/25 financial year, the market situation for the EGGER Group and for the entire wood-based materials industry was characterized by stagnating demand at a low level. This resulted in stagnating sales prices, which are under additional pressure in certain capacity-driven markets and market segments due to existing overcapacity. Developments on the procurement side were mixed in the reporting period. While prices for key raw materials and energy tended to stagnate, certain chemical raw materials saw significant price increases at the beginning of 2025. The strategic risk-minimization measure of passing on price fluctuations on procurement markets to customers via sales prices wherever possible was retained.

Unforeseen events, natural disasters or supply bottlenecks for strategically relevant raw materials have the potential to impact production capacities operationally. Routine emergency plans are implemented to mitigate any potential impact on earnings; if necessary, support services from other EGGER sites are utilized. Supply security for strategic raw materials is also guaranteed through long-term supply contracts. Developing production and storage capacities is subject to consistent monitoring by means of quarterly rolling planning. If necessary, sales-related measures and adjustments to production volumes in line with the respective sales situation are implemented in the medium term.

Every investment and growth project is subject to defined profitability and return targets, which are only achieved if continuously monitored and controlled. This is ensured by clearly defined value management principles, relevant key performance indicators (KPIs) and ratios, comprehensive investment appraisal models, and a coherent investment management process.

Russia-Ukraine Conflict

The EGGER Group's direct business exposure to Russia remains limited and does not represent a substantial risk. Business activities in Russia generated around 7.3% (2023/24: 7.1%) of Group revenues in the reporting year. Similarly, the carrying amount of the non-current assets of the two Russian plants (Shuya, Gagarin) amounted to 3.5% (04/30/2024: 3.5%) of the Group's total non-current assets as at the balance sheet date. Tangible assets in Ukraine are not included in the consolidated balance sheet.

The far-reaching EU sanctions against Russia resulting from the conflict made it necessary to strengthen compliance structures in a targeted manner. The process already established before the conflict designed to ensure compliance with global sanction regulations was therefore reviewed. This led to a strict compliance structure being implemented that ensures complete adherence to all requirements.

The Russia-Ukraine conflict also had a significant impact on economic conditions in the 2024/25 financial year and dampened global economic recovery. According to the European Commission's fall forecast (November 2024), GDP in the EU grew moderately by around 0.9%, driven by a gradual recovery in domestic demand. However, private consumption was limited by the high cost of living and ongoing uncertainties, while investment activity was expected to recover. Ongoing geopolitical tensions, volatile energy prices and strained supply chains continued to have a negative impact on the economic climate in all of EGGER's core markets. This complex macroeconomic situation led to distortions, especially in the European energy and chemical industries, and continues to influence the demand situation through its effects on inflation and purchasing power. This environment presents EGGER with both risks and opportunities.

Environmental and Climate-Related Risks

Strategic risk management also considers environmental and climate-related risks. Risks such as natural disasters, which can lead to property damage and business interruptions and whose probability of occurrence is potentially increased by the effects of climate change, are countered by risk transfer through insurance coverage so that the effects on EGGER correspond to the targeted risk profile. Other climate-related risks for EGGER include securing the long-term supply of wood under changing climatic conditions, interruptions in supply chains with effects on the supply of glue and impregnating resins, as well as energy supplies for the sites. The report on strategic risks, their assessment and related measures are incorporated into EGGER's guiding strategy, together with other analyses.

It is essential to consciously handle and evaluate these risks for the continued existence of the EGGER Group. However, the identified risks had no negative impact on the financial position, net assets or results of the EGGER Group in the 2024/25 financial year.

Operational and strategic corporate planning includes appropriately considering the influence of climate change on the planning assumptions (e.g., climate-related cost increases).

IT Risks

EGGER attaches the highest strategic importance to information security and the defense against cyber risks. To continuously improve system security and process integrity, an information security management system (ISMS) has been established and certified in accordance with the international standard ISO 27001 for over 20 years and is managed by the internal IT security team.

This established system is supplemented by the requirements of the evolving European cybersecurity regulation, in particular, the NIS2 Directive (Directive (EU) 2022/2555). This directive requires companies classified as significant or important to take stricter risk-management and incident-reporting measures throughout the EU. In view of the size and operational importance of IT systems, EGGER continuously reviews the applicability of these regulations and implements the necessary technical and organizational adjustments to ensure compliance with the NIS2 Directive and the corresponding national implementation laws.

Standardizing the IT infrastructure and processes remains at the heart of EGGER's information and cyber-security strategy. Together with external partners, standards are defined and implemented across the Group to ensure uniformly high security levels at all locations and to comply with regulatory requirements.

EGGER relies on state-of-the-art IT security technologies and cooperates closely with external cyber-security specialists to continuously review and optimize internal and external systems, processes and guidelines in accordance with internal standards and external requirements such as NIS2. Any findings are evaluated and addressed in accordance with the specifications of the risk management system.

Other Operating Risks

In addition to the above-mentioned risk categories, the Group-wide EGGER risk management system also addresses the following major risk areas: demographic change and the associated sustainable coverage of personnel requirements; legal and regulatory restrictions in the wood-materials industry, as well as upstream and downstream industries; political and social risks. This also includes uncertainty regarding potentially volatile trade policy decisions by globally relevant players, such as the U.S. administration, which could have implications for global trade flows, customs burdens and the ability to plan international supply chains. In terms of the risks that influence EGGER's sales and market attractiveness, the EGGER Group focuses on the product portfolio, potential substitution products and the company's innovative capabilities.

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(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 due to puttable 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.

In the balance sheet, derivative financial instruments on the assets side are reported under Other Assets (see Note (24)) and derivative financial instruments on the liabilities side under Other Liabilities (see Note (32)).

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, taken into account of discounting 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:

	30.04.2025			30.04.2024		
	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	148,500	5,543	EUR	94,500	1,393
Interest rate swaps with negative fair value – fair value hedges	EUR	181,500	-4,611	EUR	247,500	-13,379
Other options	EUR	–	5,147	EUR	–	4,922
			6,079			-7,063

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. In contrast, the fair value measurement led to an increase of EUR 218 thousand, which was recorded under Other Financial Results.

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			Carrying amount 30.04.2025 TEUR	Fair value 30.04.2025 TEUR	Carrying amount 30.04.2024 TEUR	Fair value 30.04.2024 TEUR
	Valuation category	Level				
Financial assets carried at fair value						
Securities	FVTPL	1	707	707	687	687
Other financial assets	FVTPL	3	16,588	16,588	14,618	14,618
Unsold receivables from the factoring portfolio	FVOCI	3	24,535	24,535	25,809	25,809
Interest rate swaps	FVTPL	2	5,543	5,543	1,393	1,393
Other options	FVTPL	3	5,147	5,147	4,922	4,922
Emission certificates and Green certificates (RO)	FVTPL	1	3,447	3,447	4,426	4,426
			55,967	55,967	51,855	51,855
Financial assets not carried at fair value						
Loans	AC		19,467	–	19,993	–
Trade receivables	AC		188,096	–	169,597	–
Other financial assets	AC		33,821	–	49,710	–
Cash and cash equivalents	AC		317,289	–	251,764	–
			558,673		491,064	
Financial liabilities carried at fair value						
Purchase price liabilities from company acquisitions	FVTPL	3	1,215	1,215	9,197	9,197
Interest rate swaps	FVTPL	2	4,611	4,611	13,379	13,379
			5,826	5,826	22,576	22,576
Financial liabilities not carried at fair value						
Amounts owed to credit institutions	AC	2	966,640	963,963	772,749	769,240
Promissory note loans	AC	2	766,017	768,136	766,386	766,517
Lease liabilities	AC	2	26,243	26,243	24,790	24,790
Other financial liabilities	AC		59,935	–	65,077	–
Liabilities due to puttable non-controlling interests	AC	3	59,670	59,670	54,203	54,203
Trade payables	AC		388,310	–	419,767	–
			2,266,815		2,102,972	

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 the purchase price liability from a company acquisition (Level 3) declined by EUR 7,982 thousand to EUR 1,215 thousand as of 04/30/2025, above all due to reduced earnings expectations.

The carrying amount of liabilities due to puttable non-controlling interests (Level 3) increased by EUR 1,193 thousand compared to the previous year due to a new option in connection with the acquisition of Cartfer Urbania S.r.l. (IT). In addition to this addition, the increase in the carrying amount by EUR 5,467 thousand to EUR 59,670 thousand is primarily attributable to discount effects (compounding, lower discount rate); these valuation effects have been offset against retained earnings with no effect on profit or loss.

There were no reclassifications between hierarchy levels during the reporting year.

Discretionary Judgments

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.

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 multiple observed on the market would lead to an increase of EUR 0.9 million / decrease of EUR 0.9 million in fair value.

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 recognized EBITDA would lead to an increase of EUR 7.4 million / decrease of EUR 1.1 million in fair value.

The valuation of the liabilities due to puttable non-controlling interests is dependent primarily on the expected EBITDA development in the involved companies. An increase (decrease) of 10% in the recognized EBITDA would lead to an increase of EUR 7.2 million / decrease of EUR 7.2 million in fair value.

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(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.

Certain member companies of the EGGER Group are parties to various legal proceedings arising from ordinary business activities. 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

For services provided by the auditor of the consolidated financial statements, fees of EUR 246 thousand (2023/24: EUR 229 thousand) and other services of EUR 234 thousand (2023/24: EUR 154 thousand) are recognized as expenses for the audit of the annual financial statements and other assurance services for Austrian companies in the consolidated financial statements of Egger Holzwerkstoffe GmbH. The other services consist chiefly of miscellaneous assurance services (review of the half-year financial statements and sustainability report).

(42) Transactions with Related Parties

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The management structure of the EGGER Group ensures that the commercial director, 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 managers, 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 associated companies of Egger Holzwerkstoffe GmbH, as well as the group of companies within the Beteiligung "FM Getränke" Privatstiftung, Vienna (AT). 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 of Egger Holzwerkstoffe GmbH are MFE Vermögensverwaltung Privatstiftung, Beteiligung "FM Deutschland" Privatstiftung, Beteiligung "FM England" Privatstiftung, Fritz Egger, Michael Egger and Dr. Thomas Leissing (via TAL Verwaltungs GmbH).

A distribution of EUR 9,200 thousand was made to shareholders in August 2024.

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 companies is provided in the following table:

	Joint ventures		Associates		Other companies	
	30.04.2025 TEUR	30.04.2024 TEUR	30.04.2025 TEUR	30.04.2024 TEUR	30.04.2025 TEUR	30.04.2024 TEUR
Deliveries and services rendered and other income	119	0	24,709	8,629	5,020	4,205
Received deliveries and services and other expenses	0	0	1,648	364	1,662	4,936
Non-current liabilities	0	0	9,313	2,071	9,878	9,410
Current liabilities	0	109	252	24	222	166

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 executives) 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 Beteiligung "FM Deutschland" Privatstiftung and the Beteiligung "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.

The EGGER key management of an annual average of 30 people (2023/24: 28) in the reporting year 2024/25, received salaries totaling EUR 9,780 thousand (2023/24: EUR 8,420 thousand). Of this amount, EUR 7,927 thousand (2023/24: EUR 6,692 thousand) relates to fixed salary components and EUR 1,853 thousand (2023/24: EUR 1,729 thousand) to variable salary components.

The members of Group Management in 2024/25 financial year were Thomas Leissing, Frank Bölling, Michael Egger jun. and Hannes Mitterweissacher.

The members of the Supervisory Board as of 04/30/2025 were Fritz Egger (Chairman), Walter Schiegl, Robert Briem, Ewald Aschauer (Chairman of the Audit Committee), Michael Stiehl and Alfred Wurmbrand. In the 2024/25 financial year, the members of the Supervisory Board received total compensation (including expense reimbursements) of EUR 254 thousand (2023/24: EUR 395 thousand).

As of 04/30/2025, the management board of MFE Vermögensverwaltung Privatstiftung consisted of Robert Briem (Chairman), Andreas Urban (Vice-Chairman), Helmut Lettner and Katharina Müller. The Management Board of Beteiligung "FM Deutschland" Privatstiftung and Beteiligung "FM England" Privatstiftung is made up of Dr. Robert Briem (Chairman), Helmut Lettner (Deputy Chairman) and Dr. Katharina Müller. Fritz Egger, Michael Egger jun. and Theresa Schott form the advisory board for all three foundations.

All transactions with related persons are conducted at arm's length and, unless indicated above, immaterial in scope. The following transactions took place in the 2024/25 financial year:

- The EGGER Group provides bookkeeping services, rents office space and apartments or residential buildings for private use to related persons and companies on a third-party basis (in total for 2024/25 and for the previous financial year, < EUR 50 thousand).
- In addition to their function at EGGER, members of the Supervisory Board/Foundation Management Boards provide consulting services for the EGGER Group through their own law firms. These services are invoiced at standard market rates based on hourly records (in total for 2024/25 and for the previous financial year, < EUR 200 thousand).
- All EGGER Group employees are entitled to purchase services, EGGER materials or merchandise from the EGGER companies. Related parties also made these types of purchases (in total for 2024/25 and for the previous financial year, < EUR 550 thousand).
- Real estate owned by related parties is rented to the EGGER Group at standard market conditions for business purposes (in total for 2024/25 and for the previous financial year, < EUR 250 thousand).
- In the 2023/24 financial year, Egger Corporate Services GmbH granted a related person a short-term prepayment loan at standard market conditions (carrying amount including accrued interest as at 04/30/2025: EUR 3,012 thousand; 04/30/2024: EUR 2,878 thousand), which was repaid after the balance sheet date in July 2025.

(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 % ⁽⁴⁾	Type of con- solidation	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
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	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 ^(2/3)	Brilon	EUR	90,641	94.86	FC	Decorative
Egger Holzwerkstoffe Brilon GmbH & Co. KG ^(2/3)	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	Brilon	EUR	500	94.86	FC	Building
Egger Kunststoffe Beteiligungs-GmbH	Brilon	EUR	25	94.86	FC	Decorative
Egger Sägewerk Brilon GmbH	Brilon	EUR	25	94.86	FC	Building
Egger Forst GmbH	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	Lehrte	EUR	25	94.86	FC	Decorative
M+P Umweltdienste GmbH	Overath	EUR	50	94.86	FC	Decorative
Egger Holzwerkstoffe Markt Bibart GmbH	Markt Bibart	EUR	300	94.86	FC	Decorative

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Company	Headquarters	Currency	Nominal capital in thous.	Stake in % ⁽¹⁾	Type of con- solidation	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. (formerly: Societa Agglomerati Industriali Bosi - SAIB S.p.A.)	Caorso	EUR	12,500	60.00	FC	Decorative
Cartfer Urbania S.r.l.	Urbania	EUR	10	100.00	FC	Decorative
Egger Biskupiec sp. z o.o.	Biskupiec	PLN	18,500	100.00	FC	Decorative Building
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	744,000	100.00	FC	Decorative
Timberpak LLC	Linwood	USD	16,650	100.00	FC	Decorative
Egger Argentina SAU	Buenos Aires	ARS	22,552	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 Wünnen- berg	EUR	25	71.05	–	–
Gagarin Orman Ürünleri A.S.	Istanbul	TRY	300	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	7	100.00	–	–
Egger Drevplit Kazakhstan LLP	Almaty	KZT	2,100	100.00	–	–
Egger Zarzadzanie aktywami Sp. z o.o.	Warsaw	PLN	466	100.00	–	–
Egger Holzwerkstoffe Schweiz GmbH	Kriens	CHF	100	100.00	–	–
Egger Italia S.r.l.	Oderzo	EUR	10	60.00	–	–
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	–	–

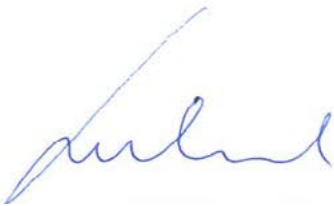
FC = Full consolidation
EQ = Equity method

(1) Share of capital based on %.

(2) These subsidiaries elected to use the exemptions provided by § 264 b of the German Commercial Code.

(3) 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 17, 2025



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 jun.
(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, 2024 to April 30, 2025 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 2: General Disclosures 2021	2-1 Organization Profile	27	–	–	–
	2-2 2-2 Entities Considered in the Organization's Sustainability Reporting	5, 27	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. Certain key figures are therefore not yet available in FY 2024/25. If this is the case, this is indicated in the footnotes. All key figures that were previously published on a calendar year basis (January to December) have been converted to a financial year basis (May 2024 to April 2025). The two comparative years remain on a calendar year basis. 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 2: General Disclosures 2021	2-6 Activities, Value Chain and Other Business Relationships	4, 6-7, 16-18, 20-21, 89-91, 179-180	Given the EU sanctions, centralized purchasing activities or support for the Russian sites are no longer carried out. For detailed developments, also see Chapters 2.3 Current Business Development 2024/25 and 2.5.4 Investments.	–	–
	2-7 Employees	4, 28, 147	a. Total Number of Employees		–

Financial year	2024/25		2023/24		2022/23	
	men	women	men	women	men	women
Total number of employees ⁽¹⁾	9,898	1,962	9,706	1,860	9,168	1,703
of which in AR	452	51	467	53	444	51
of which in AT	1,461	301	1,486	292	1,447	257
of which in DE	2,968	369	2,886	350	2,711	317
of which in FR	808	183	785	173	768	161
of which in IT	240	38	214	29		
of which in PL	452	118	439	105	441	98
of which in RO	717	224	688	211	699	197
of which in RU	905	317	873	302	880	307
of which in TR	743	135	748	142	707	131
of which in UK	776	126	736	116	710	102
of which in US	362	90	385	85	361	83

GRI Standard	Information	Page	Additional Information in the Context Index	Omission	Reason and Explanation for Omission																																																																																																									
	Kazlou		b. i. Permanent Employees by Gender and Region	–	–																																																																																																									
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ABOUT
THIS REPORT

MANAGEMENT
REPORT

CONSOLIDATED
FINANCIAL
STATEMENTS

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of which in RU	1	3	3	1	3	0																																																																																																							
of which in TR	3	1	2	20	0	16																																																																																																							
of which in UK	5	23	4	1	6	1																																																																																																							
of which in US	0	0	0	0	0	0																																																																																																							
			e. No significant fluctuations in numbers could be observed during the reporting period.	–	–																																																																																																								
2-8 Workers Who Are Not Employees	147		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, 2025. Only salaried employees are included. The table "Internal and External Employees" (Chapter 1.4.2 "The EGGER 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	27, 52-53	a. and b. The Supervisory Board and the Audit Committee have been defined as governance bodies. The Supervisory Board has an Audit Committee (Chairman: Prof. Dr. Ewald Aschauer, members: Fritz Egger, Dr. Robert Briem) and a Remuneration Committee (members: Fritz Egger, 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 (Group Management) of the ultimate parent company, Egger Holzwerkstoffe GmbH, consists of 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. In addition to the owner representative Fritz Egger (Chairman of the Supervisory Board, since 2017) and Walter Schiegl (Deputy Chairman, since 2022), other members of the Supervisory Board are Dr. Robert Briem (independent, since 2017), Univ.-Prof. Dr. Ewald Aschauer (Chairman of the Audit Committee; independent, since 2018), Michael Stiehl (independent, since 2018) and Alfred Wurmbbrand (independent, since 2019).	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.
			v. Gender: 100% male vi. Underrepresented social groups: are 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.		
	2-10 Nomination and Selection of the Highest Governance Body	27	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 criterion iii. Independence: The composition of the Supervisory Board shows a mix of responsible shareholders and independent members, reflecting the consideration of the criterion of independence of the shareholders.		
			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	27	The Group Management consists of Hannes Mitterweissacher (Chief Sales Officer EGGER Group (CSO)), Frank Bölling (Chief Supply Chain Officer EGGER Group (CSCO)), Thomas Leissing (Chief Financial Officer EGGER Group (CFO) and Speaker of the Group Management) and Michael Egger Jr. (Chief Sales Officer EGGER Group (CSO)). 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 supervises the Executive Board. Therefore, there is no conflict of interest.	–	–
	2-12 Role of the Highest Governance Body in Overseeing the Management of Impacts	52-53	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.	–	–

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	2-13 Delegation of Responsibility for Managing Impacts	27, 52-53	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. Topics are brought to the Group Management via the CFO, as well as to the Supervisory Board if required. The Sustainability Report is reviewed by the Audit Committee.	–	–
	2-14 Role of the Highest Governance Body in Sustainability Reporting	52-53	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. - iv.	Restrictions due to a duty of confidentiality. Conflicts of interest relating 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		
	2-16 Communication of Critical Concerns	135-136, 170-172	a. EGGER has set up an ombuds office. If there is suspicion or indication of misconduct, employees, suppliers, customers and other third parties may contact the external, neutral lawyer Dr. Carsten Thiel von Herff as ombudsman. It is possible to contact the ombuds office anonymously, if you wish. 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, Thomas Leissing, as part of the annual Compliance Report. KPMG then receives the report for review.	–	–
			b. There were three cases for the ombuds office.	–	–
	2-17 Collective Knowledge of the Highest Governance Body	53-54	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	–	aa. 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	27	a. There is a remuneration policy for executives 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 executives (Group Management, division management, staff functions with high operational responsibility).	–	–
			b. Currently there is no variable remuneration for executives, Group Management or Supervisory Board members (incentive payments) that is linked to meeting sustainability goals.	–	–
	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	–	–

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	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)	–	–																																																
			<table><tr><th>Financial year</th><th>2024/25</th><th>2023/24</th><th>2022/23</th></tr><tr><td>Ratio of highest paid person to median compensation</td><td></td><td></td><td></td></tr><tr><td>AR</td><td>9.8</td><td>11.6</td><td>9.4</td></tr><tr><td>AT</td><td>5.5</td><td>5.9</td><td>5.7</td></tr><tr><td>DE</td><td>6.1</td><td>6.3</td><td>6.5</td></tr><tr><td>FR</td><td>6.1</td><td>5.6</td><td>10.1</td></tr><tr><td>PL</td><td>9.5</td><td>8.8</td><td>9.0</td></tr><tr><td>RO</td><td>15.5</td><td>14.7</td><td>15.0</td></tr><tr><td>RU</td><td>16.5</td><td>26.2</td><td>22.5</td></tr><tr><td>TR</td><td>14.8</td><td>18.0</td><td>24.0</td></tr><tr><td>UK</td><td>8.0</td><td>8.2</td><td>7.8</td></tr><tr><td>US</td><td>8.1</td><td>6.9</td><td>7.0</td></tr></table>	Financial year	2024/25	2023/24	2022/23	Ratio of highest paid person to median compensation				AR	9.8	11.6	9.4	AT	5.5	5.9	5.7	DE	6.1	6.3	6.5	FR	6.1	5.6	10.1	PL	9.5	8.8	9.0	RO	15.5	14.7	15.0	RU	16.5	26.2	22.5	TR	14.8	18.0	24.0	UK	8.0	8.2	7.8	US	8.1	6.9	7.0		
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US	8.1	6.9	7.0																																																		
			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)																																																		
			<table><tr><th>Financial year</th><th>2024/25</th><th>2023/24</th><th>2022/23</th></tr><tr><td>Ratio of increase of highest paid person to median increase of total annual remuneration</td><td></td><td></td><td></td></tr><tr><td>AR</td><td>1.0</td><td>1.0</td><td>1.0</td></tr><tr><td>AT</td><td>1.0</td><td>1.0</td><td>2.2</td></tr><tr><td>DE</td><td>1.0</td><td>4.4</td><td>1.8</td></tr><tr><td>FR</td><td>3.2</td><td>1.6</td><td>1.0</td></tr><tr><td>PL</td><td>1.7</td><td>0.8</td><td>1.1</td></tr><tr><td>RO</td><td>2.6</td><td>1.5</td><td>0.9</td></tr><tr><td>RU</td><td>2.2</td><td>0.3</td><td>0.2</td></tr><tr><td>TR</td><td>0.1</td><td>0.1</td><td>0.1</td></tr><tr><td>UK</td><td>1.3</td><td>2.6</td><td>1.0</td></tr><tr><td>US</td><td>1.8</td><td>1.4</td><td>1.1</td></tr></table>	Financial year	2024/25	2023/24	2022/23	Ratio of increase of highest paid person to median increase of total annual remuneration				AR	1.0	1.0	1.0	AT	1.0	1.0	2.2	DE	1.0	4.4	1.8	FR	3.2	1.6	1.0	PL	1.7	0.8	1.1	RO	2.6	1.5	0.9	RU	2.2	0.3	0.2	TR	0.1	0.1	0.1	UK	1.3	2.6	1.0	US	1.8	1.4	1.1		
Financial year	2024/25	2023/24	2022/23																																																		
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Strategy, Policies and Practices					
GRI 2: General Disclosures 2021	2-22 Statement on Implementation of the Sustainable Development Strategy	5, 52-53	–	–	–
	2-23 Policy Commitments	56-61	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. Furthermore, at the time of reporting, we are working on our written policy statement on human rights, which we will publish on our website once it has been finalized. 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. In May 2024, a "Human Rights Policy Declaration" was published, which is available from the website. c. - f. –	–	–
	2-24 Embedding Policy Commitments	–	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	171-172	Individuals can contact the Corporate Sustainability Department directly via the publicly available telephone number and e-mail address on the website. Confidential information can be submitted via the Whistleblower Hotline.	–	–
	2-27 Compliance with laws and regulations	170-176	a. Total number of instances of non-compliance with laws and regulations: zero	–	–
			i. Number of instances with 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 instances of non-compliance with laws and regulations: zero	–	–
			i. Fines 2023/24: zero		
			ii. Fines 2022/23: zero		
			c. Type of significant instances of non-compliance: n/a	–	–
			d. No significant instances of non-compliance were determined.	–	–
	2-28 Membership Associations	58	–	–	–
Stakeholder Engagement					
GRI 2: General Disclosures 2021	2-29 Approach to Stakeholder Engagement	53-54	–	–	–
	2-30 Collective Bargaining Agreements	–	a. Approximately 17.2% of total employees are covered by collective bargaining agreements. b. We are only covered by collective bargaining agreements in Austria (collective agreement). 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	55-57	Stakeholder groups: owners, Supervisory Board, employees, suppliers, customers, public & civil society, neighbors & citizens' initiatives, banks, authorities & legislators	–	–
	3-2 List of Material Topics	55-57	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	92, 106	See "Approach"; d. and e. Stakeholder involvement 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	107, 113, 122	–	–	–
	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	113, 116-117, 119-121	–	–	–
Other Topic-Specific Disclosures	Carbon Storage in our Products	92-93	–	–	–

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	107-108, 112, 116	See “Approach”; d. and e. Stakeholder involvement 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	107	–	–	–
	301-2 Recycled Input Materials Used	113	–	–	–
	301-3 Reclaimed Products and their Packaging Materials	113, 120	–	–	–
Other Topic-Specific Disclosures	Directly Purchased Wood	109	–	–	–
Other Topic-Specific Disclosures	Certification Share in Fresh Wood	111	–	–	–
The Safety of the Products for Human Health					
GRI 3: Material Topics 2021	3-3 Management of Material Topics	164-165	See “Approach”; d. and e. Stakeholder involvement 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	164-165	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	164-165	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	Complaint Rate	163	–	–	–
Other Topic-Specific Disclosures	Produced Raw Boards According to Emission Class	166	–	–	–
Durability and Recyclability of Products					
GRI 3: Material Topics 2021	3-3 Management of Material Topics	116-117	See “Approach”; d. and e. Stakeholder involvement 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	117	–	–	–
Material Efficiency and Waste Prevention					
GRI 3: Material Topics 2021	3-3 Management of Material Topics	120-121	See “Approach”; d. and e. Stakeholder involvement 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	122-123	–	–	–
	306-2 Management of Significant Waste-Related Impacts	122-123	–	–	–
	306-3 Waste Generated	122-123	–	–	–
	306-4 Waste Diverted from Disposal	122-123	d. 100 % of the waste diverted from disposal is treated on-site	–	–
	306-5 Waste Directed to Disposal	122-123	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	81, 84-85	See “Approach”; d. and e. Stakeholder involvement 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	84	–	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	84	–	–	–
	302-4 Reduction of Energy Consumption	84-85	See measures in Chapter 3.2.2 “Climate Protection, Energy Efficiency, Renewable Energies in Production”	a. - d.	Information incomplete. Data is only methodically collected for ISO50001-certified sites. A fully comprehensive collection is planned for the next 2-3 years.
	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)	87	Base year: 2022; emission factors according to the GHG Protocol (diesel, LPG and, for sites outside the EU ETS, also natural gas, heating oil and biomass; databases: IPCC 2006 Guidelines for National Greenhouse Gas Inventories, 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 according to our own empirically determined data in accordance with EU ETS specifications (renewable fuels, natural gas and heating oil for sites within the EU ETS). For reasons of materiality, CO ₂ was entered.	–	–
	305-2 Indirect Energy-Related GHG Emissions (Scope 2)	87	Base year: 2022	–	–

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	305-3 Other Indirect (Scope 3) GHG Emissions	87	–	–	–
	305-4 GHG Emissions Intensity	87	d. For reasons of materiality, only CO ₂ was entered.	–	–
	305-5 Reduction of GHG Emissions	87-88	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 ODS are used in our production.
	305-7 Nitrogen Oxides (NOx), Sulfur Oxides (SOx), and Other Significant Air Emissions a. i., b., c.	95	No emission factors were used to calculate the NOx emissions. The information is based on measure-	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	Transport Type	90	–	–	–
Other Topic-Specific Disclosures	Truck Capacity Utilization	90	–	–	–
Other Topic-Specific Disclosures	Electric Vehicles in the EGGER Motor Vehicle Fleet	90	–	–	–
Site Emissions (Pollutants, Noise and Odor)					
GRI 3: Material Topics 2021	3-3 Management of Material Topics	94, 96	See “Approach”; d. and e. Stakeholder involvement and communication are described in Chapter 3.1.2 “Stakeholder Approach”. A stakeholder survey has been conducted in 2023/24. Environmental management system: See additional information in Chapter 3.2.9 “Material Efficiency and Waste Avoidance”	–	–
GRI 305: Emissions 2016	305-1 Direct GHG Emissions (Scope 1)	87	–	–	–
	305-2 Indirect Energy-Related GHG Emissions (Scope 2)	87	Base year: 2022	–	–
	305-3 Other Indirect (Scope 3) GHG Emissions	87	–	–	–
	305-4 GHG Emissions Intensity	87	–	–	–
	305-5 Reduction of GHG Emissions	87-88	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.	Not applicable. No ODS are used in our production.
	305-7 Nitrogen Oxides (NOx), Sulfur Oxides (SOx), and Other Significant Air Emissions a. i., b., c.	95	No emission factors were used to calculate the NOx emissions. The information is based on measure-	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 3: Material Topics 2021	3-3 Management of Material Topics	65-66, 98, 101	See “Approach”; d. and e. Stakeholder involvement 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	65-66, 98-99, 101	–	–	–
	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	100	–	c.	Information not available. There are plans for a better database to be created in the next 2-3 years.
	303-4 Water Recirculation	100	–	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	100	–	b. - d.	Information not available. There are plans for a better database to be created in the next 2-3 years.
Work Safety and Health Protection					
GRI 3: Material Topics 2021	3-3 Management of Material Topics	126-127, 129	See “Approach”; d. and e. Stakeholder involvement 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. As a result of this assessment, measures may be defined on the basis of 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: Work Safety and Health Protection 2018	403-1 Work Safety and Health Protection Management System	125	a. a. i. The work safety and health protection management system at EGGER is a voluntary service. It was not introduced due to legal requirements. ii. The EGGER work 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	125, 126	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 work 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 Work 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	130	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 Work Safety and Health Protection	125	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 of the Decorative, Building and Flooring 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 Work Safety and Health Protection	128	–	–	–
	403-6 Promotion of Employees' Health	129-131	–	–	–
	403-7 Prevention and Mitigation of Work Safety and Health Protection Impacts Directly Linked by Business Relationships	126-129	–	–	–
	403-8 Workers Covered by a Work Safety and Health Protection Management System	125	The work 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	128	a.iv. The three most common types of incidents in descending order: walking trip/slip accidents, accidents involving production equipment and accidents involving hand tools. b. The number of accidents for the 2024/25 financial year involving external employees for whom there is no record of working hours amounted to 23. There were no fatalities. In 2023/24, there was one death 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.	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.
			f. All external parties whose work hours could not be recorded where 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	130	–	–
Equal Opportunities and Diversity					
GRI 3: Material Topics 2021	3-3 Management of Material Topics	133, 135	See “Approach”; d. and e. Stakeholder involvement and communication are described in Chapter 3.1.2 “Stakeholder Approach”. A stakeholder survey has been conducted in 2023/24.	–	–

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GRI 405: Diversity and Equal Opportunities 2016	405-1 Diversity of Governance Bodies and Employees	132-134	a. i. The highest governance body, the EGGER Group Management and the Supervisory Board, is 100% male (as of 04/30/2025) ii. The highest governance body, the EGGER Group Management and the Supervisory Board, is 20% 30-50 years old and 80% over 50 years old (as of 04/30/2025) a. iii. no data provided <table><tr><th>Financial year</th><th colspan="2">2024/25</th><th colspan="2">2023/2024</th><th colspan="2">2022/23</th></tr><tr><th></th><th>male</th><th>female</th><th>male</th><th>female</th><th>male</th><th>female</th></tr><tr><td>Workers</td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td> < 30 years</td><td>1,463</td><td>92</td><td>1,455</td><td>100</td><td>1,363</td><td>93</td></tr><tr><td> 30-50 years</td><td>3,659</td><td>400</td><td>3,539</td><td>290</td><td>3,460</td><td>262</td></tr><tr><td> > 50 years</td><td>1,572</td><td>68</td><td>1,557</td><td>73</td><td>1,440</td><td>64</td></tr><tr><td>Staff (no manager)</td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td> < 30 years</td><td>356</td><td>307</td><td>322</td><td>279</td><td>299</td><td>264</td></tr><tr><td> 30-50 years</td><td>1,045</td><td>677</td><td>1,024</td><td>715</td><td>972</td><td>673</td></tr><tr><td> > 50 years</td><td>411</td><td>208</td><td>394</td><td>199</td><td>350</td><td>176</td></tr><tr><td>Staff - Manager</td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td> < 30 years</td><td>42</td><td>12</td><td>58</td><td>14</td><td>68</td><td>10</td></tr><tr><td> 30-50 years</td><td>935</td><td>171</td><td>960</td><td>162</td><td>893</td><td>144</td></tr><tr><td> > 50 years</td><td>415</td><td>26</td><td>396</td><td>29</td><td>343</td><td>26</td></tr></table>	Financial year	2024/25		2023/2024		2022/23			male	female	male	female	male	female	Workers							< 30 years	1,463	92	1,455	100	1,363	93	30-50 years	3,659	400	3,539	290	3,460	262	> 50 years	1,572	68	1,557	73	1,440	64	Staff (no manager)							< 30 years	356	307	322	279	299	264	30-50 years	1,045	677	1,024	715	972	673	> 50 years	411	208	394	199	350	176	Staff - Manager							< 30 years	42	12	58	14	68	10	30-50 years	935	171	960	162	893	144	> 50 years	415	26	396	29	343	26	–	–
Financial year	2024/25		2023/2024		2022/23																																																																																																		
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	405-2 Ratio of Basic Salary and Remuneration of Women to Men	–	Ratio of basic salary (unadjusted) of women to men (includes all employees who were active as at 04/30/2024)	–	–																																																																																																		
<table><tr><th>Country ⁽¹⁾</th><th>Workers ⁽²⁾</th><th>Staff (no manager) ⁽²⁾</th><th>Staff - Manager ⁽²⁾</th></tr><tr><td>AR</td><td>0.93</td><td>0.75</td><td>0.96</td></tr><tr><td>AT</td><td>0.95</td><td>0.84</td><td>0.76</td></tr><tr><td>DE</td><td>0.92</td><td>0.87</td><td>0.92</td></tr><tr><td>FR</td><td>0.95</td><td>0.99</td><td>0.70</td></tr><tr><td>PL</td><td>0.88</td><td>0.71</td><td>0.71</td></tr><tr><td>RO</td><td>0.90</td><td>0.72</td><td>0.67</td></tr><tr><td>RU</td><td>0.80</td><td>0.62</td><td>0.87</td></tr><tr><td>TR</td><td>0.85</td><td>0.89</td><td>0.76</td></tr><tr><td>UK</td><td>0.84</td><td>0.84</td><td>0.88</td></tr><tr><td>US</td><td>0.84</td><td>0.79</td><td>0.71</td></tr></table> (1) No evaluation is possible for the plant in Caorso (IT). (2) All values include the basic payment of all employees						Country ⁽¹⁾	Workers ⁽²⁾	Staff (no manager) ⁽²⁾	Staff - Manager ⁽²⁾	AR	0.93	0.75	0.96	AT	0.95	0.84	0.76	DE	0.92	0.87	0.92	FR	0.95	0.99	0.70	PL	0.88	0.71	0.71	RO	0.90	0.72	0.67	RU	0.80	0.62	0.87	TR	0.85	0.89	0.76	UK	0.84	0.84	0.88	US	0.84	0.79	0.71																																																						
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UK	0.84	0.84	0.88																																																																																																				
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Further Training and Promotion Opportunities																																																																																																							
GRI 3: Material Topics 2021	3-3 Management of Material Topics	138-139, 141	See “Approach”; d. and e. Stakeholder involvement and communication are described in Chapter 3.1.2 “Stakeholder Approach”. A stakeholder survey has been conducted in 2023/24. Evaluation of the effectiveness of the management approach via key data collection on equal treatment in pay, inclusion of severely disabled persons, turnover, age structure, quota of women	–	–																																																																																																		
GRI 404: Further Training and Education 2016	404-1 Average Number of Further Training Hours Per Year Per Employee	141	–	–	–																																																																																																		
	404-2 Programs for Upgrading Employee Skills and Transition Assistance Programs	140	–	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	140	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	Apprentices	138	–	–	–																																																																																																		
Other Topic-Specific Disclosures	Quota of Summer Jobs, Internships, Diploma Theses	139	–	–	–																																																																																																		
Other Topic-Specific Disclosures	Participation in Training	141-142	See 404-1	–	–																																																																																																		
Other Topic-Specific Disclosures	Internal Appointments to Management Functions	140	–	–	–																																																																																																		
Employee Satisfaction																																																																																																							
GRI 3: Material Topics 2021	3-3 Management of Material Topics	143	See “Approach”; d. and e. Stakeholder involvement and communication are described in Chapter 3.1.2 “Stakeholder Approach”. A stakeholder survey has been conducted in 2023/24.	–	–																																																																																																		

GRI Standard	Information	Page	Additional Information in the Context Index	Omission	Reason and Explanation for Omission
401: Employment 2016	401-1 New Employee Hires and Employee Turnover	–	a. New hires by age group	–	–

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Financial year	2024/25	
	quantity	instalment
Total new entrants ⁽¹⁾	1,540	
of which < 30 y.o.	751	49 %
of which 30-50 y.o.	678	44 %
of which > 50 y.o.	111	7 %

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

a. a. New hires by gender

Financial year	2024/25	
	quantity	Instalment
Total new entrants ⁽¹⁾	1,540	
of which men	1,152	75 %
of which women	388	25 %

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

a. New hires by country

Financial year	2024/25	
	quantity	Instalment
Total new starters ⁽¹⁾	1,540	
of which in AR	34	2 %
of which in AT	171	11 %
of which in DE	374	24 %
of which in FR	107	7 %
of which in IT	54	4 %
of which in PL	75	5 %
of which in RO	109	7 %
of which in RU	182	12 %
of which in TR	164	11 %
of which in UK	131	9 %
of which in US	139	9 %

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

b. Turnover by age group

Financial year	2024/25	2023/24	2022/23
Employee-related turnover number and rate ⁽¹⁾	574 (4.7 %)	673 (5.6 %)	636 (5.7 %)
by age group < 30 y.o.	222 (13.2 %)	240 (9.8 %)	243 (10.6 %)
by age group 30-50 y.o.	291 (3.6 %)	374 (5.5 %)	323 (5.0 %)
by age group > 50 y.o.	61 (1.9 %)	59 (2.2 %)	70 (2.8 %)

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

b. b. Turnover by gender

Financial year	2024/25		2023/24		2022/23	
	male	female	male	female	male	female
Employee-related turnover by gender (in %) ^{(1) (2)}	450 (4.8 %)	124 (5.0 %)	557 (5.6 %)	116 (5.8 %)	529 (5.6 %)	107 (5.8 %)
Employer-related turnover by gender (in %) ^{(1) (3)}	476 (4.9 %)	80 (3.8 %)	442 (4.4 %)	68 (3.4 %)	348 (3.7 %)	69 (3.7 %)

- ⁽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.

GRI Standard	Information	Page	Additional Information in the Context Index	Omission	Reason and Explanation for Omission																																																				
			Turnover by country	–	–																																																				
			<table><tr><th>Financial year</th><th>2024/25</th><th>2023/24</th><th>2022/23</th></tr><tr><td>Employee-related turnover ⁽¹⁾ ⁽²⁾ total</td><td>4.7%</td><td>5.6 %</td><td>5.7 %</td></tr><tr><td>of which in AR</td><td>3.5%</td><td>1.7 %</td><td>3.8 %</td></tr><tr><td>of which in AT</td><td>4.0%</td><td>4.4 %</td><td>5.9 %</td></tr><tr><td>of which in DE</td><td>3.1%</td><td>4.1 %</td><td>4.3 %</td></tr><tr><td>of which in FR</td><td>1.9%</td><td>2.5 %</td><td>2.0 %</td></tr><tr><td>of which in IT</td><td>4.7%</td><td>2.5 %</td><td>0.0 %</td></tr><tr><td>of which in PL</td><td>5.0%</td><td>6.5 %</td><td>5.1 %</td></tr><tr><td>of which in RO</td><td>4.9%</td><td>6.4 %</td><td>4.3 %</td></tr><tr><td>of which in RU</td><td>8.8%</td><td>5.9 %</td><td>4.4 %</td></tr><tr><td>of which in TR</td><td>8.5%</td><td>12.1 %</td><td>7.0 %</td></tr><tr><td>of which in UK</td><td>6.3%</td><td>8.8 %</td><td>9.8 %</td></tr><tr><td>of which in US</td><td>11.4%</td><td>12.5 %</td><td>20.6 %</td></tr></table>	Financial year	2024/25	2023/24	2022/23	Employee-related turnover ⁽¹⁾ ⁽²⁾ total	4.7%	5.6 %	5.7 %	of which in AR	3.5%	1.7 %	3.8 %	of which in AT	4.0%	4.4 %	5.9 %	of which in DE	3.1%	4.1 %	4.3 %	of which in FR	1.9%	2.5 %	2.0 %	of which in IT	4.7%	2.5 %	0.0 %	of which in PL	5.0%	6.5 %	5.1 %	of which in RO	4.9%	6.4 %	4.3 %	of which in RU	8.8%	5.9 %	4.4 %	of which in TR	8.5%	12.1 %	7.0 %	of which in UK	6.3%	8.8 %	9.8 %	of which in US	11.4%	12.5 %	20.6 %		
Financial year	2024/25	2023/24	2022/23																																																						
Employee-related turnover ⁽¹⁾ ⁽²⁾ total	4.7%	5.6 %	5.7 %																																																						
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of which in US	11.4%	12.5 %	20.6 %																																																						
			(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	148-149	–	–	–																																																				
	401-3 Parental Leave	144	–	a.	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																
			c. Total number of employees that returned to work in the reporting period after parental leave ended	–	–																
			<table><tr><th>Financial year</th><th>2024/25</th><th>2023/24</th><th>2022/23</th></tr><tr><td>Total number of employees that returned to work in the reporting period after parental leave ended</td><td>157</td><td>156</td><td>148</td></tr><tr><td>of which men</td><td>116</td><td>–</td><td>–</td></tr><tr><td>of which women</td><td>41</td><td>–</td><td>–</td></tr></table>	Financial year	2024/25	2023/24	2022/23	Total number of employees that returned to work in the reporting period after parental leave ended	157	156	148	of which men	116	–	–	of which women	41	–	–		
Financial year	2024/25	2023/24	2022/23																		
Total number of employees that returned to work in the reporting period after parental leave ended	157	156	148																		
of which men	116	–	–																		
of which women	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	145-146	–	–	–																
Other Topic-Specific Disclosures	Use of Home Office	144	–	–	–																
Biodiversity																					
GRI 3: Material Topics 2021	3-3 Management of Material Topics	103	See “Approach”; d. and e. Stakeholder involvement and communication are described in Chapter 3.1.2 “Stakeholder Approach”. A stakeholder survey has been conducted in 2023/24.	–	–																
	304-1 Owned, Leased and Managed Sites Located in or Adjacent to Protected Areas and Areas of High Biodiversity Value Outside Protected Areas	–	There are no operating sites that are located in or adjacent to protected areas and areas of high biodiversity value outside protected areas.	–	–																
	304-2 Significant Impacts of Activities, Products and Services on Biodiversity	–	–	a. - b.	Information not available. There are plans for a better database to be created in the 2025/26 financial year.																
	304-3 Protected or Restored Habitats	–	–	a. - d.	Information not available. There are plans for a better database to be created in the 2025/26 financial year.																
	304-4 Species on the Red List Published by the International Union for Conservation of Nature (IUCN) and on National Lists of Protected Species that have their Habitat in Areas Affected by Business Activities	–	–	a.	Information not available. Implementation is not planned since the ESRS standard to be applied in the future no longer includes this criterion.																
Business Ethics																					
GRI 3: Material Topics 2021	3-3 Management of Material Topics	172-176	See “Approach”; d. and e. Stakeholder involvement 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	175-176	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	175-176	a. All six Supervisory Board members (100% in DE and AT) were informed about the anti-corruption policies and procedures.	b. - e.	Information not available. There are plans for a better database to be created in the 2025/26 financial year.																
	205-3 Confirmed Incidents of Corruption and Actions Taken	176	–	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	174	–	–	–																
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	173	–	–	–																
Other Topic-Specific Disclosures	Compliance Training	171	–	–	–																
Tax Transparency																					
GRI 3: Material Topics 2021	3-3 Management of Material Topics	181-184	See “Approach”; d. and e. Stakeholder involvement and communication are described in Chapter 3.1.2 “Stakeholder Approach”.	–	–																
GRI 207: Taxes 2019	207-1 Approach to Tax	181-184	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	181-184	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.	–	–																

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GRI Standard	Information	Page	Additional Information in the Context Index	Omission	Reason and Explanation for Omission												
	207-3 Stakeholder Engagement and Management of Concerns Related to Tax	182-184	–	–	–												
	207-4 Country-by-Country Reporting	185	–	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.												
Local Communities																	
GRI 3: Material Topics 2021	3-3 Management of Material Topics	157-158	See “Approach”; d. and e. Stakeholder involvement and communication are described in Chapter 3.1.2 “Stakeholder Approach”.	–	–												
GRI 410: Safety Practices	410-1 Security Personnel Trained in Human Rights Policy and Procedures	–	–	a. - b.	Information not available. There are plans for a better database to be created in the 2025/26 financial year.												
GRI 413: Local Communities	413-1 Operations with Local Community Involvement, Impact Assessments and Support Programs	–	–	a.	Information not available. There are plans for a better database to be created in the 2025/26 financial year.												
	413-2 Operations with Significant or Potential Negative Impacts on Local Communities	–	–	a.	Information not available. There are plans for a better database to be created in the 2025/26 financial year.												
Regional Value Creation																	
GRI 3: Material Topics 2021	3-3 Management of Material Topics	158-159	See “Approach”; d. - f. Stakeholder involvement and communication are described in Chapter 3.1.2 “Stakeholder Approach”. A stakeholder survey has been conducted in 2023/24. Regionally purchased wood: Wood Purchasing Corporate Services analyzes the values on a half-yearly basis. Goals and measures are developed and defined together with Plant and Purchasing Managers and Wood Purchasing Corporate Services as part of half-yearly meetings.	–	–												
GRI 204: Procurement Practices 2016	204-1 Proportion of Spending on Local Suppliers	159	a. Only the proportion by quantity can be evaluated, not by procurement budget. Furthermore, this is only evaluated for fresh wood, not for all products and services.	a.	Information not available. There are plans for a better database to be created in the next 2-3 years.												
			c. Data refers to all sites that use fresh wood.	–	–												
Working Conditions in the Supply Chain																	
GRI 3: Material Topics 2021	3-3 Management of Material Topics	153-154	See “Approach”; d. - f. Stakeholder involvement 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 stakeholders (suppliers, customers) will be deepened. We support the ten principles of the UN Global Compact.	–	–												
GRI 414: Social Assessment of Suppliers 2016	414-1 New Suppliers that Were Screened Using Social Criteria	178	<table><tr><th>Financial year</th><th>2024/25</th><th>2023/24</th><th>2022/23</th></tr><tr><td>New suppliers that were screened using social criteria ⁽¹⁾</td><td>100%</td><td>100 %</td><td>–</td></tr><tr><td>New wood suppliers that were screened using social criteria ⁽¹⁾</td><td>100%</td><td>100 %</td><td>–</td></tr></table>	Financial year	2024/25	2023/24	2022/23	New suppliers that were screened using social criteria ⁽¹⁾	100%	100 %	–	New wood suppliers that were screened using social criteria ⁽¹⁾	100%	100 %	–	–	–
Financial year	2024/25	2023/24	2022/23														
New suppliers that were screened using social criteria ⁽¹⁾	100%	100 %	–														
New wood suppliers that were screened using social criteria ⁽¹⁾	100%	100 %	–														
			⁽¹⁾ not included SAIB S.p.A														
	414-2 Negative Social Impacts in the Supply Chain and Actions Taken	–	a. The social implications of 940 additional suppliers and 3,696 timber suppliers were examined. b. No potentially negative social impacts were identified among the timber suppliers. Among the other suppliers, 77 potentially negative social impacts were identified. Measures will be defined in the next financial year. e. No business relationships were terminated.	c. and d.	Information not available. There are plans for a better database to be created in the next 2-3 years.												
GRI 308: Environmental Assessment of Suppliers 2016	308-1 New Suppliers that Were Screened Using Environmental Criteria	–	<table><tr><th>Financial year</th><th>2024/25</th><th>2023/24</th><th>2022/23</th></tr><tr><td>New suppliers that were screened using environmental criteria ⁽¹⁾</td><td>100%</td><td>100 %</td><td>–</td></tr><tr><td>New wood suppliers that were screened using environmental criteria ⁽¹⁾</td><td>100%</td><td>100 %</td><td>–</td></tr></table>	Financial year	2024/25	2023/24	2022/23	New suppliers that were screened using environmental criteria ⁽¹⁾	100%	100 %	–	New wood suppliers that were screened using environmental criteria ⁽¹⁾	100%	100 %	–	–	–
Financial year	2024/25	2023/24	2022/23														
New suppliers that were screened using environmental criteria ⁽¹⁾	100%	100 %	–														
New wood suppliers that were screened using environmental criteria ⁽¹⁾	100%	100 %	–														
			⁽¹⁾ not included SAIB S.p.A														
	308-2 Negative Environmental Impacts in the Supply Chain and Actions Taken	–	The environmental implications of 984 additional suppliers and 3,696 timber suppliers were examined. No potentially negative environmental impacts were identified among the timber suppliers. Among the other suppliers, 106 potentially negative social impacts were identified. Measures will be defined in the next financial year. No business relationships were terminated.	d. and e.	Information not available. There are plans for a better database to be created in the next 2-3 years.												

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 ₂ e	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 Sustainability Due Diligence Directive
CSO	Chief Sales Officer
CSR	Corporate Social Responsibility
CSRD	Corporate Sustainability Reporting Directive
CTO	Chief Technology Officer
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
EBITD 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

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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
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)
NO ₂	Gas (nitrogen dioxide)
NO _x	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, Eegal) 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
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
GHG	Greenhouse Gas
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

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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 Tirl, Austria**

and its subsidiaries („the Group”), which comprise the Consolidated Balance as at April 30, 2025, 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, 2025, and its consolidated financial performance and consolidated cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) 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.

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 knowledge gained during our audit, it contains any material inconsistencies with the consolidated financial statements or any apparent material misstatement of fact. If we conclude that there is a material misstatement of fact in other information, we must report that fact. We have nothing to report with this regard.

Responsibilities of Management and Audit Committee for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with International Financial Reporting Standards (IFRSs) as adopted by the EU, the additional requirements to Section 245a UGB (Austrian Commercial Code) and other legal or regulatory requirements 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 as a whole are free from material misstatement, 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 taken on the basis of these 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, misrepresentations 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 about the entity's ability to continue as a going concern, we are required to draw attention in our audit 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 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, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

This report is a translation of the original report in German, which is solely valid.

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- 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 legal requirements.

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 18, 2025

KPMG Austria GmbH
Wirtschaftsprüfungs- und Steuerberatungsgesellschaft

signed by:
Mag. Ulrich Pawlowski
Wirtschaftsprüfer

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 2025, 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 2025 sowie der Ertragslage und der Zahlungsströme des Konzerns für das an diesem Stichtag endende Geschäftsjahr in Übereinstimmung mit den International Financial Reporting 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 erlangten Prüfungsnachweise bis zum Datum dieses Bestätigungsvermerks 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 unseren bei der Abschlussprüfung erlangten Kenntnissen aufweisen oder anderweitig falsch dargestellt erscheinen.

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Falls wir auf der Grundlage der von uns zu den vor dem Datum des Bestätigungsvermerks des Abschlussprüfers erlangten sonstigen Informationen 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, 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 Konzernabschluss 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 Konzernabschlusses 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 dem für die Abschlussprüfung relevanten internen Kontrollsystem, um Prüfungshandlungen zu planen, die unter den gegebenen Umständen angemessen sind, jedoch nicht mit dem Ziel, ein Prüfungsurteil zur Wirksamkeit des internen Kontrollsystems 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 des Konzerns 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 Konzernabschluss 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 des Konzerns von der Fortführung der Unternehmenstätigkeit zur Folge haben.
- Wir beurteilen die Gesamtdarstellung, den Aufbau und den Inhalt des Konzernabschlusses einschließlich der Angaben sowie ob der Konzernabschluss 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 im internen Kontrollsystem, die wir während unserer Abschlussprüfung erkennen, aus.

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Bericht zum Konzernlagebericht

Der Konzernlagebericht ist aufgrund der österreichischen unternehmensrechtlichen Vorschriften darauf zu prüfen, ob er mit dem Konzernabschluss in Einklang steht und ob er nach den geltenden rechtlichen Anforderungen aufgestellt wurde.

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, 18. Juli 2025

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 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

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 2024/25 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 Global Reporting Initiative (GRI), (Option „in accordance with“) and
- the provisions of Article 8 of the Regulation (EU) 2020/852 as amended and the supplementing delegated Regulation (EU) 2021/2178 (EU-Taxonomy-Regulation)

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 „Responsibility 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, including 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, 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 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 voluntary consolidated Non-financial reporting.

In a limited assurance engagement, we exercise professional judgment and maintain professional 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 judgment, 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 Non-financial 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 taxonomy-aligned 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

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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 18, 2025

KPMG Austria GmbH
Wirtschaftsprüfungs- und Steuerberatungsgesellschaft

signed by:
Mag. Ulrich Pawlowski
Wirtschaftsprüfer
(Austrian Chartered Accountant)

Zusicherungsvermerk

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Zusicherungsvermerk über die unabhängige Prüfung der freiwilligen nichtfinanziellen Berichterstattung

Wir haben die Prüfung zur Erlangung begrenzter Sicherheit des im Konzernlagebericht im Abschnitt „3. Nichtfinanzieller Bericht“ enthaltenen freiwilligen konsolidierten nichtfinanziellen Berichts gemäß (im Folgenden „freiwillige nichtfinanzielle Berichterstattung“) für das Geschäftsjahr 2024/25 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“ enthaltenen freiwilligen konsolidierten nichtfinanziellen Bericht der Gesellschaft (im Folgenden „nichtfinanzielle Berichterstattung“) nicht in allen wesentlichen Belangen in Übereinstimmung mit

- den GRI-Standards, (Option „in Übereinstimmung mit“), und
- den Vorschriften gemäß Art. 8 der Taxonomie-Verordnung (EU) 2020/852 (in der Folge EU-Taxonomie-VO) in der jeweils geltenden Fassung aufgestellt wurde.

Grundlage für die zusammenfassende Beurteilung

Wir haben unsere Prüfung der nichtfinanziellen Berichterstattung unter Beachtung der gesetzlichen Bestimmungen und der österreichischen berufsüblichen Grundsätze zu sonstigen Prüfungen 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 von der Gesellschaft 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 Geschäfts- und Nachhaltigkeitsbericht 2024/25, 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 sind für die Aufstellung einer nichtfinanziellen Berichterstattung einschließlich der Entwicklung und Durchführung des Verfahrens zur Wesentlichkeitsanalyse in Übereinstimmung mit den GRI-Standards und mit der EU-Taxonomie-VO verantwortlich. Diese Verantwortlichkeit umfasst

- die Identifizierung der tatsächlichen und potenziellen Auswirkungen sowie der Risiken und Chancen im Zusammenhang mit Nachhaltigkeitsaspekten und die Beurteilung der Wesentlichkeit dieser Auswirkungen, Risiken und Chancen,
- die Aufstellung der nichtfinanziellen Berichterstattung unter Einhaltung der Anforderungen der Global Reporting Initiative (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 einschließlich der darin dargestellten Verfahren zur Wesentlichkeitsanalyse zur Ermittlung der Informationen, über die berichtet werden muss, und der Berichterstattung nach EU-Taxonomie 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 anderen weiterführenden Berichterstattungsformaten 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 Nachhaltigkeitsberichterstattung durch.
- Wir führen stichprobenartige ergebnisorientierte Prüfungshandlungen zu ausgewählten Darstellungen in der Nachhaltigkeitsberichterstattung 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 Nachhaltigkeitsberichterstattung.
- Wir erlangen ein Verständnis des Verfahrens zur Identifikation taxonomiefähiger und taxonomiekonformer Wirtschaftsaktivitäten und der entsprechenden Angaben in der Nachhaltigkeitsberichterstattung.
- Wir würdigen die Gesamtdarstellung der Angaben durch kritisches Lesen der Nachhaltigkeitsberichterstattung.

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. Dementsprechend darf dieser Bericht weder gänzlich noch auszugsweise ohne unser ausdrückliches Einverständnis an Dritte weitergegeben werden.

Auftragsverantwortlicher Wirtschaftsprüfer

Der für die Prüfung der freiwilligen nichtfinanziellen Berichterstattung auftragsverantwortliche Wirtschaftsprüfer ist Herr Mag. Ulrich Pawlowski.

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