

The background features several metallic, cylindrical tubes of varying sizes and orientations, set against a vibrant orange backdrop. The tubes are rendered with a high-contrast, reflective metallic finish, showing highlights and shadows that give them a three-dimensional appearance. Some tubes are in sharp focus, while others are blurred, creating a sense of depth and movement.

VSME REPORT

of ZAUNERGROUP
Fiscal Year 2024/2025

Content

1	B1 – Basis for preparation (Paragraph 24)	3
2	C1 – Strategy: Business Model and Sustainability – Related Initiatives (Paragraph 47)	6
2.1	Corporate Strategy	6
3	B2/C2 – Practices, policies and future initiatives for transitioning towards a more sustainable economy (Paragraph 26)	8
3.1	Structural anchoring.....	8
3.2	Ongoing analysis-process	8
3.3	Sustainability strategy	8
3.4	Policies	9
3.5	Goals, measures, successes, challenges in the reporting year.....	10
3.6	Energy	10
3.7	Scope 3 Data collection and potential.....	11
3.8	Using resources efficiently and reducing waste	11
3.9	Supporting employees and increasing inclusion	11
3.10	Maintaining the highest levels of safety and quality	11
4	B3 – Energy and greenhouse gas emissionen	12
5	C3 – GHG reduction targets and climate transition (Paragraph 54).....	14
6	C4 – Climaterisiks (Paragraph 57)	15
7	B4 – Pollution of air, water and soil (Paragraph 32)	15
8	B5 – Biodiversity (Paragraph 33)	15
9	B6 – Water (Paragraph 35 & 36)	16
10	B7 – Resource use, circular economy and waste management (Paragraph 37).....	16
11	B8 – Workforce – General characteristics.....	18
12	B9 – Workforce – Health and safety (Paragraph 41)	19
13	B10 – Workforce – Remuneration, collective bargaining and training (Paragraph 42)	19
14	C6 – Additional own workforce information - Human rights policies and processes (Paragraph 61) .	20
15	B11 – Convictions and fines for corruption and bribery (Paragraph 43)	21
16	C8 – Revenues from certain sectors and exclusion from EU reference benchmarks (Paragraph 63)...	21
17	C9 – Gender diversity ratio in the governance body (Paragraph 65)	22

1 B1 – Basis for preparation (Paragraph 24)

For the report on the 2024/25 fiscal year, we opted for the VSME "Comprehensive" standard because the future legal requirements were not yet fully foreseeable at the time of reporting.

In addition, ZAUNERGROUP has already published two sustainability reports (covering fiscal years 2019 and 2022), based on the GRI standards. The comprehensive VSME approach allows us to build on these existing structures while ensuring greater data accuracy.

- Will the undertaking report using the Basic or Comprehensive version of VSME? Paragraph 24(a)
Comprehensive
- Are confidential/classified data omitted from the reporting? Paragraph 24(B)
No
- Has the sustainability statement been prepared on a consolidated or individual basis? Paragraph 24(C)
Consolidated
- List of included subsidiaries in the consolidated report. Paragraph 24(D)

SUBSIDIARY	COUNTRY	ADRESS	CIP CODE	CITY
ZAUNER Anlagentechnik GmbH	Austria	Mauer 20 / Gewerbepark	4702	Wallern an der Trattnach
ZAUNER Brandschutztechnik GmbH	Austria	Mauer 20 / Gewerbepark	4702	Wallern an der Trattnach
ZAUNER Industrie-Service GmbH	Austria	Mauer 20 / Gewerbepark	4702	Wallern an der Trattnach
ZAUNER Personalservice GmbH	Austria	Mauer 20 / Gewerbepark	4702	Wallern an der Trattnach
ZAUNER Romania S.R.L	Romania	Str. Industriei nr. 2	447020	Satu Mare
ZAUNER Mission Critical	United Kingdom	18 King William Street	EC4N 7BP	London
Zauner Inra Engineering GmbH	Germany	Max-Planck- Ring 48	46049	Oberhausen
AZI LIFE SCIENCE	Germany	Gewerbestraße 5	79639	Grenzach
AZI SERVICES AG	Switzerland	Rheinstrasse 81	4133	Pratteln
ZRO Denmark ApS	Denmark	Valkendorfsgrde 16, 3	1151	Kobenhavn K

- Undertaking's legal form. Paragraph 24(E)(I)
Private limited liability undertaking
- NACE sector classification of undertaking. Paragraph 24(E)(II)
C - 33 Repair, maintenance and installation of machinery and equipment, C - 25 Manufacture of fabricated metal products, except machinery and equipment, F - 42 Civil engineering
- Size of balance sheet. Paragraph 24(E)(III)
163.851.893,50 €
- Total revenue in reporting period. Paragraph 24(E)(IV)
512.438.647,39 €
- Does the company report the number of employees as headcount or full-time equivalent (FTE)? Paragraph 24(E)(V)
Headcount
- Number of employees in the reporting period. Paragraph 24(E)(V)
1.074
- In which country does the undertaking primarily operate? Paragraph 24(E)(VI)
ZAUNERGROUP has its headquarters in Austria, where planning, engineering, and central management functions are located. Manufacturing activities take place in Austria and at a plant in Romania. Projects are carried out at temporary construction sites throughout Europe and worldwide.
- Geolocation of sites and significant asset(s). Paragraph 24(E)(VI-VII)

SIDE / ASSET	COUNTRY	ADDRESS	CIP CODE	CITY
AZI Branch Bern	Switzerland	Hodlerstrasse 5	3011	Bern
AZI Branch Visp	Switzerland	Kantonsstraße 12 a	3930	Visp
EMSR-Branch Office Schwechat	Austria	Eisteichstraße 16	2320	Schwechat
Branch Bern	Switzerland	Hodlerstraße 5	3011	Bern
Branch Prag	Czech Republic	Haštalská 1072	11000	Staré Město / Prag
Branch Salzburg	Austria	Dr.-Hans-Lechner- Straße 6	5071	Salzburg
Branch Traiskirchen	Austria	Badener Straße 23	2514	Traiskirchen
Branch Wieselburg	Austria	Beethovenstraße 3, 2. Stock	3250	Wieselburg

Base AGRANA Stärke GmbH	Austria	Industriegelände Pischelsdorf	3435	Pischelsdorf
Base Chemie Park Linz	Austria	St.-Peter-Strasse 25	4021	Linz
Stützpunkt Norwegen	Norway	Mælagata 53	3716	Skien
Base Rhein / Main	Germany	Halle 2B / Casteller Straße 104	65719	Diedenbergen
Base Voestalpine Stahl Linz	Austria	Voest-Alpine-Strasse 3	4031	Linz
Base AGRANA Zucker GmbH	Austria	Josef-Reither-Strasse 21-23	3430	Tulln
Branch Innsbruck	Austria	Grabenweg 68	6020	Innsbruck
Branch Dresden	Germany	Gewerbering Nord 30	01900	Großröhrsdorf
Base Fürth	Germany	Hans-Vogel-Straße 2	90765	Fürth
Branch Office Deggendorf	Germany	Hengersberger Str. 189	94469	Deggendorf
ZAUNER Romania S.R.L Ploiesti	Romania	Bld. Republicii nr. 1A	100008	Ploiesti, Jud. Prahova

- Sustainability-related certification or label. Including the issuer, date and rating score. Paragraph 25
- Quality Management System ISO 9001:2015 valid until 06/2026 Issued by Quality Austria
- Umweltmanagementsystem ISO 14001:2015 valid until 06/2026 Issued by Quality Austria
- Arbeits- Gesundheits- und Sicherheits-Managementsystem ISO 45001:2018 valid until 05/2026 issued by Quality Austria
- May 2025 Ecovadis Bronze Medaille Score 66/100
- UN global Compact Member
- SGU-Managementsystems SCC VAZ 2021 valid until 04/2026 issued by Quality Austria

2 C1 – Strategy: Business Model and Sustainability – Related Initiatives (Paragraph 47)

2.1 Corporate Strategy

ZAUNERGROUP is a full-service provider in international industrial plant and pipeline construction and implements complex projects for industrial B2B customers. Our business model is based on integrated project management from a single source – covering the entire life cycle of industrial plants: from engineering and procurement to prefabrication and assembly to commissioning, maintenance, and repair.

Our value creation is organized on a project basis and focused on efficiency, adherence to deadlines, and the highest safety standards. Through the close integration of our specialist areas and the targeted use of digital methods such as BIM and DfMA, we create transparent processes and predictable results – especially in sensitive industrial environments.

This results in solutions that are planned with technical precision, implemented safely, and supported sustainably.

- Description of significant groups of products and/or services offered. Paragraph 47(A)
ZAUNERGROUP offers integrated services throughout the entire project duration. The range of services includes in particular:
 - Project management
 - Engineering
 - BIM / DfMA
 - Mechanics & piping
 - Building services equipment
 - Equipment installation
 - Fire protection technology
 - EMSR
 - Commissioning
 - Maintenance / servicing
 - Shutdown & turnaround
- Description of significant market(s) the undertaking operates in (such as B2B, wholesale, retail, countries). Paragraph 47(B)

-
- ZAUNERGROUP operates primarily in the B2B sector. Its business activities focus on the following market and industry segments:
- Life Science
 - Data Center
 - Battery factories
 - Semiconductors and microelectronics
 - Energysystems
 - EPC-Projects
 - district heating/cooling
 - Compactstations
 - Building technology
 - Green Technology
 - Industrial pipeline construction
 - Industrial Services

The projects are mainly implemented in European countries.

- Description of main business relationships (such as key suppliers, customers distribution channels and consumers). Paragraph 47(C)
- Services are provided in close cooperation with suppliers, transport service providers, and specialized subcontractors, particularly in the areas of materials, component manufacturing, and assembly. Customer relationships are predominantly project-based and often long-term. Sales are mainly conducted through direct business within the framework of project awards. Sustainability, safety, and quality requirements are an integral part of cooperation along the value chain
- Description of the sustainability-related core elements of the corporate strategy. Paragraph 47(D)
- Sustainability aspects are integrated into the business model and corporate strategy and have a particular influence on project management and operational activities. Key sustainability-related elements are:
- the efficient use of energy and materials,
 - the consideration of environmental and emission aspects in projects and operational processes,
 - a high priority for occupational health and safety, especially on construction sites
 - the qualification and further development of employees
 - the consideration of regulatory and customer-specific sustainability requirements.
 - Implementation is carried out via defined processes, internal standards, and established management systems, and is continuously developed further.

3 B2/C2 – Practices, policies and future initiatives for transitioning towards a more sustainable economy (Paragraph 26)

3.1 Structural anchoring

In 2025, ZAUNERGROUP established its own sustainability department, which reports directly to the Chief Sustainability Officer (CSO). This is a further step toward establishing sustainability as an integrated management function within the company. Ultimate responsibility for sustainability lies with the management. During the reporting period, additional locations were integrated into the sustainability strategy.

3.2 Ongoing analysis-process

The materiality analysis conducted in the first half of 2024 forms the basis for ZAUNERGROUP sustainability strategy. It identifies the most important environmental, social, and governance issues as well as the associated material impacts, risks, and opportunities for the company. The results of the materiality analysis are continuously reviewed and further developed as new findings emerge.

The relevant internal and external stakeholders were identified as part of a stakeholder analysis. These are continuously involved in analysis processes, the further development of measures, and the evaluation of the implementation of measures.

Based on the results, strategic directions and concrete measures were derived, which are anchored in the relevant departments. These measures are continuously reviewed, further developed, and integrated into operational and strategic corporate management to ensure continuous improvement.

The introduction of ESG reporting software has created the basis for reliable, consistent, and cross-location collection of sustainability data. This increases both controllability and transparency.

3.3 Sustainability strategy

The key areas of sustainability have been structured into four strategic focal points:

- Protecting the climate through net zero by 2050
- Using resources efficiently and reducing waste
- Maintaining the highest levels of safety and quality
- Supporting employees and increasing inclusion

These are based on the company values of being brave, hands-on, and personal, as well as the four principles of compliance and integrity, sustainable growth, human rights, and fair and secure supply chains.

3.4 Policies

The following policies are relevant to our sustainability strategy and are outlined below:

3.4.1 Code of Conduct (internal)

ZAUNERGROUP Code of Conduct sets binding standards for lawful and ethical conduct. It covers key topics such as compliance with laws, human rights, fair and safe working conditions, equal treatment and non-discrimination, occupational health and safety, environmental and resource protection, fair competition, corruption prevention, data protection, and the protection of corporate assets. In addition, it regulates the handling of conflicts of interest, donations and sponsorship, and the reporting of misconduct. The Code of Conduct applies to all employees and managers and forms an essential basis for corporate governance.

Target group: Employees and managers as well as people working on behalf of ZAUNERGROUP
Date of creation: 03/2023

3.4.2 Code of Conduct (supplier)

ZAUNERGROUP Code of Conduct for Suppliers defines binding minimum requirements for business partners alongside the supply chain. In particular, it covers compliance with laws, prevention of corruption and money laundering, fair competition, and respect for human rights. Key content includes fair working conditions, equal treatment and non-discrimination, the prohibition of child labour, forced labour, human trafficking, and modern slavery, as well as guidelines on working hours and remuneration. In addition, the code contains requirements on occupational health and safety, environmental protection, data protection, and the communication of these principles within the supply chain. Compliance can be verified through self-disclosure and audits.

Target group: Suppliers and service providers of ZAUNERGROUP
Date of creation: 03/2024

3.4.3 Waste management concept

ZAUNERGROUP pursues a preventive approach to waste management with the aim of minimizing waste both in terms of quantity and harmful substances. Waste prevention is already taken into account in the procurement process in order to conserve resources and reduce waste generation at an early stage. Where technically and economically feasible, waste is recycled or thermally recovered. Non-recyclable waste is treated properly and disposed of in a low-reaction manner. It is only passed on to approved collectors, processors, or disposal companies. When external service providers are commissioned, it is ensured that they dispose of their waste independently in accordance with legal requirements or that appropriate contractual arrangements are in place. On construction sites, customer or client-specific requirements must also be observed.

Target group: Suppliers and service providers of ZAUNERGROUP
Date of creation: 03/2024

3.4.4 Quality Policy

The Quality Policy is currently being revised and is scheduled for publication in early 2026. Its aim is to describe the fundamental attitudes, principles, and standards in the areas of quality, safety, and sustainability and to define the binding framework for corporate action.

The quality and safety culture is based on three central pillars:

- agility and accessibility through efficient decision-making structures and flexible responsiveness
- knowledge and training through targeted qualification and development measures
- measurability and transparency through management based on defined key performance indicators and an open culture of learning and improvement

Target group: Suppliers and service providers of ZAUNERGROUP Date of creation: 03/2024

These policies form the basis for our actions in our strategic focus areas and beyond. The sustainability strategy is put into practice through specific measures. The relevant goals, measures, successes, and challenges from the reporting period are presented below.

3.5 Goals, measures, successes, challenges in the reporting year

Some of the measures defined in the previous sustainability report could not be implemented on schedule. The reasons for this were primarily structural changes, personnel transitions, and parallel developments in internal processes.

For example, a comprehensive waste separation concept was developed, but without the specific instructions for plastic waste that had originally been planned. At the Satu Mare site, the creation of the waste management concept was delayed because it is to be implemented as part of the planned ISO 14001 certification and had to be reorganized due to the retirement of the person responsible.

The planned presentation of the supplier network for the main materials could also not be completed within the scheduled time frame. Internal restructuring and the introduction of new software solutions required a longer preparation and adjustment phase.

A key goal of our sustainability strategy is active climate protection by achieving net-zero emissions in Scope 1 and Scope 2 by 2050.

Our decarbonization strategy is based on the following targets:

- By 2030: Halving CO₂ emissions
- By 2050: Net zero (Scope 1 und 2)

To achieve these goals, the data basis will be further expanded, energy efficiency measures optimized, a switch made to modern heat pumps, the proportion of e-mobility in the vehicle fleet continuously increased, and investments made in the expansion of photovoltaic capacities.

3.6 Energy

An energy audit was conducted in accordance with Section 42 of the Energy Efficiency Act (EEffG) during the reporting year. For the new company building in Wallern, there are plans to increase the PV output by a further 57 kWp in addition to the existing 160 kWp.

3.7 Scope 3 Data collection and potential

Due to the expansion of internal engineering software, it is now possible not only to digitally map pipelines and isometrics, but also to display project-related CO₂ data in dashboards. This represents a step forward in the calculation of company and project emissions. Together with Central Purchasing, supplier evaluations were revised and data collection intensified in order to create transparency regarding upstream emissions in Scope 3. The focus is on improved material and procurement management, optimized data processes, and closer cooperation with suppliers in order to tap into CO₂ savings potential.

3.8 Using resources efficiently and reducing waste

ZAUNERGROUP focuses on consistent reduction and recycling of materials in its resource and waste management. Unnecessary surpluses are avoided right from the project preparation stage through optimized material planning starting with purchasing, separate collection, and targeted recycling of recyclable materials such as metal, plastic, and wood. Non-recyclable residual materials are treated professionally and disposed of in accordance with the law, and hazardous waste is reduced in terms of both quantity and substance.

The existing waste management concept is being gradually extended to the entire group. At the same time, an ISO 14001-compliant environmental management system is being introduced at the Romanian site in order to harmonize processes and continuously improve environmental performance.

3.9 Supporting employees and increasing inclusion

The ongoing development of the employee and management development concept ensures that skills are systematically built up and future roles are actively developed. The aim is to strengthen teams in the long term and promote a modern, learning-oriented corporate culture.

To this end, a comprehensive training program is being consistently expanded, while an individual employee development meeting—the "Hero Talk"—focuses on the personal development of each individual employee.

3.10 Maintaining the highest levels of safety and quality

Safety and quality are fundamental principles at ZAUNERGROUP. The already high level of safety is consistently maintained and continuously improved through prevention, awareness-raising, and clear processes.

In order to further strengthen internal awareness of occupational safety and quality, a comprehensive "Quality and Safety" campaign will be launched company-wide in 2026 under the motto "Quality and Safety in our Hands and Minds!" This will create a common understanding of quality across all areas and anchor top standards as an integral part of the corporate identity.

In addition, these standards will also be strengthened in the supply chain: sustainability criteria will be firmly anchored in supplier management in the future. This is intended to increase transparency in the value

chain and strengthen cooperation with partners who share the company's quality and sustainability standards.

- Does the undertaking have practices / policies / future initiatives that address sustainability issues? Paragraph 26(A-D)

CATEGORY	PRACTISES / POLICIES / FUTURE INITIATIVES EXIST?	PUBLICLY AVAILABLE?	POLICIES HAVE TARGETS?
Climate Change	Yes	Yes	Yes
Pollution	Yes	Yes	Yes
Water & Marine Resources	No	No	No
Biodiversity & Ecosystems	No	No	No
Circular Economy	Yes	Yes	Yes
Own Workforce	Yes	Yes	Yes
Workers in the Value Chain	Yes	Yes	No
Affected Communities	Yes	Yes	No
Consumers and endusers	No	No	No
Business conduct	Yes	Yes	No

4 B3 – Energy and greenhouse gas emissionen

- Information on total energy consumption (in MWh). Paragraph 29

CATEGORY	ENERGY	FUELS
Non-renewable Energy consumption	74,8 MWh	4.324,09 MWh
Renewable Energy consumption	787,97 MWh	310,23 MWh

➤ Gross greenhouse gas (GHG) emissions (Scope 1 & 2). Paragraph 30-31

CATEGORY	GROSS GHG-EMISSIONS
Gross Scope 1 GHG emissions	2.472,1403 tCO ₂ e
Gross location-based Scope 2 GHG emissions	115,9675 tCO ₂ e

➤ Total Scope 1 and Scope 2 GHG Emissions intensity (location-based) Paragraph 30-31
7,36 tCO₂e

➤ Gross greenhouse gas (GHG) emissions (Scope 3). Paragraph 50-53

CATEGORY	MATERIAL CATEGORY?	GROSS GHG-EMISSIONS
3.1 Purchased Goods & Services	yes	53.686,2083 tCO ₂ e
3.2 Capital Goods	yes	1.951,4391 tCO ₂ e
3.3 Energy-Related Activities (Not in Scope 1 & 2)	yes	274,6921 tCO ₂ e
3.4 Upstream Transportation & Distribution	yes	706,9081 tCO ₂ e
3.5 Waste	yes	81,8199 tCO ₂ e
3.6 Business Travel	yes	705,116 tCO ₂ e
3.7 Employee Commuting	yes	494,2131 tCO ₂ e
3.8 Leased or Rented Assets	yes	24,7742 tCO ₂ e
3.9 Downstream Transportation & Distribution	no	-
3.10 Processing of Sold Products	no	-
3.11 Use of Sold Products	no	-
3.12 End-of-Life Treatment of Sold Products	no	-
3.13 Leased or Rented Assets (Downstream)	no	-
3.14 Franchise	no	-
3.15 Investments	no	-

➤ Total Scope 1, Scope 2 and Scope 3 GHG Emissions intensity (location-based) Paragraph 50-53
423,63 tCO₂e

5 C3 – GHG reduction targets and climate transition (Paragraph 54)

ZAUNERGROUP has defined a framework for managing its greenhouse gas (GHG) emissions. The base year has been set as 2020, with 2050 as the target year. The plan describes the timeline for reducing emissions with the long-term goal of achieving net-zero emissions.

The Plan serves to systematically derive and implement measures to reduce emissions and to integrate these measures into operational processes. The targets and measures are reviewed regularly and adapted to regulatory, technological, and organizational developments as necessary.

The main measures include:

- Expansion of the data basis
 - Energy efficiency measures
 - Switch to heat pumps
 - Expansion of the company's own photovoltaic capacities
 - Adjustment of mobility and travel guidelines
 - Electrification of the vehicle fleet
- Base year for your ghg reduction targets. Paragraph 54(A-E)
2020
 - Target year for your ghg reduction targets. Paragraph 54(A-E)
2050
 - Does the undertaking have operations in high climate impact sectors listed in NACE Sections A to H and Section L (as defined in Commission Delegated Regulation (EU) 2022/1288)? Paragraph 55
yes
 - If yes, has the company developed a transition plan for climate change mitigation? Paragraph 55
yes
 - Description of a transition plan for climate change mitigation, including an explanation of how it is contributing to reduce GHG emissions. Paragraph 55

ZAUNERGROUP currently has no formally adopted transition plan in the sense of a long-term transformation plan related to investments and business models.

Decarbonization is based on defined GHG reduction targets and a step-by-step framework of measures in accordance with Section 54. This combines measures that can be implemented in the short term with long-term objectives and is continuously being developed.

The further development of a formal transition plan is being reviewed and depends on regulatory requirements, technological developments, and the availability of reliable emissions data.

- Will the undertaking adopt a transition plan in the future? Paragraph 56
yes
- Date of foreseen adoption of transition plan for undertaking not having adopted transition plan yet. Paragraph 56
We are actively working on drawing up a detailed transition plan and expect to complete it in the coming fiscal year.

6 C4 – Climate risks (Paragraph 57)

Climate-related risks were considered qualitatively as part of the double materiality analysis; a data-based scenario analysis is not yet available.

- Has the undertaking identified climate-related hazards and climate-related transition events, creating gross climate-related risks for the undertaking? Paragraph 57
yes
- The undertaking may disclose the potential adverse effects of climate risks that may affect its financial performance or business operations in the short-, medium- or long-term, indicating whether it assesses the risks to be high, medium, low. Paragraph 58
Potential negative impacts of climate risks on short-, medium-, or long-term financial performance or business operations have not yet been systematically assessed.

7 B4 – Pollution of air, water and soil (Paragraph 32)

Our work does not emit any pollutants into the air, water, or soil.

In exceptional cases—such as specific chemical treatments such as pickling processes—where potentially polluting residues may be produced, these are collected separately and disposed of properly by certified waste disposal companies in accordance with the applicable legal requirements.

- Is the undertaking already required by law or other national regulations to report to competent authorities its emissions of pollutants, or does it already voluntarily report on them according to an Environmental Management System? Paragraph 32
No

8 B5 – Biodiversity (Paragraph 33)

The topic of biodiversity was considered as part of the materiality analysis to date, but was not identified as a material topic.

9 B6 – Water (Paragraph 35 & 36)

Water withdrawals and consumption, broken down by location.

SITE / LOCATION	LOCATED IN AREA WITH WATER STRESS?	WATER WITHDRAWAL
Romania	No	434 m ³
Traiskirchen	No	562 m ³
Wallern	No	635 m ³

- The undertaking may provide additional explanatory information to contextualise its water withdrawals or consumption. For example, if rainwater is collected and used as a replacement for tap water or if water is discharged into other parties for cascading use. (Paragraph 36)
Based on the materiality analysis, water is not a significant sustainability issue for the company. The reported water withdrawal and water consumption are mainly limited to the operation of office locations and sanitary facilities.

10 B7 – Resource use, circular economy and waste management (Paragraph 37)

ZAUNERGROUP considers resource and waste management to be an integral part of its operational control. The aim is to make the use of materials traceable and to systematically record waste streams along the operational processes. One focus is on the separation and recycling of materials such as metal, plastic, and wood to enable reuse.

During the project preparation phase, material planning and process design are used to reduce excess materials and avoidable waste..

- Does the undertaking apply circular economy principles? (Paragraph 37)
yes
- Description of how it applies these principles. (Paragraph 37)
ZAUNERGROUP records and controls aspects of resource and waste management throughout its operational processes. Where possible, waste data is extended to other locations to ensure transparency and comparability across the group. Management also includes the handling of hazardous waste and measures to reduce waste volumes and potentially problematic substances. Non-recyclable waste is treated and disposed of in accordance with the applicable legal requirements. Aspects of resource use are also taken into account in the procurement process in order to manage material usage and waste generation throughout the supply chain.
- Total annual generation of waste broken down by type (non-hazardous and hazardous). Paragraph 38(A)(B)

CATEGORY	HAZARDOUS / NON HAZARDOUS	AMOUNT DIVERTED TO RECYCLE / REUSE
Mixed waste wood (construction/demolition wood)	Non-hazardous waste	34,08 t
Waste oil	Hazardous waste	1,05 t
Aluminum smelting	Non-hazardous waste	1 t
Mixed aluminum	Non-hazardous waste	2,79 t
Construction site waste (no construction debris)	Non-hazardous waste	4,64 t
Cu-PVC cables	Non-hazardous waste	0,36 t
Pressurized gas containers with residual contents	Hazardous waste	0,08 t
Mixed scrap iron	Non-hazardous waste	352,6 t
Fecal matter	Non-hazardous waste	17,5 t
Commercial waste (municipal waste/residual waste)	Non-hazardous waste	83,25 t
Wood	Non-hazardous waste	6,94 t
Cardboard	Non-hazardous waste	37,99 t
Light fraction from packaging collection	Non-hazardous waste	1,5 t
Halogen-free solvent mixtures	Hazardous waste	8,94 t
Mineral fiber waste	Hazardous waste	5,49 t
Stainless steel (V2a; CrNi chargeable)	Non-hazardous waste	24,72 t

- Does the undertaking operate in a sector that uses significant material flows, such as manufacturing, construction, or packaging? Paragraph 38(C)
yes

11 B8 – Workforce – General characteristics

- Employee data by contract type and gender. Paragraph 39(A)(B)

GENDER	PERMANENT CONTRACT	TEMPORARY CONTRACT
Male	812	-
Female	137	-
Divers	1	-

- Is the company active in more than one country? Paragraph 39(C)
yes

- Employee data by country. Paragraph 39(C)

COUNTRY	NUMBER (FTE OR HEADCOUNT)
Austria	503
Romania	368
United Kingdom	60
Germany	19
Switzerland	124 (AZI-Arbeitsgemeinschaft Zauner und Inra)

- Does the undertaking employ 50 or more employees? Paragraph 40
yes
- Disclose the employee turnover rate for the reporting period. Paragraph 40
9,4 %
- Female-to-male ratio at management level for the reporting period. Paragraph 59
13 %
- How many self-employed individuals without personnel are working exclusively for the undertaking?
Paragraph 60
0
- How many temporary workers are provided by undertakings primarily engaged in employment activities? Paragraph 60
0

12 B9 – Workforce – Health and safety (Paragraph 41)

In the reporting year, 10 work-related accidents were recorded among our own workforce. The survey serves to monitor occupational safety and derive preventive measures.

The total number of hours worked amounted to around 2.3 million hours and forms the basis for calculating key figures on accident frequency and trends.

- Number and rate of work-related accidents and fatalities of own workforce. Paragraph 41(A)(B)

CATEGORY	WORK RELATED ACCIDENTS	FATALITIES	TOTAL HOURS WORKED
Eigene Arbeitskräfte	10	0	2.300.000

13 B10 – Workforce – Remuneration, collective bargaining and training (Paragraph 42)

Employee remuneration

- All ZAUNERGROUP employees receive at least the applicable statutory minimum wage or are remunerated in accordance with the applicable collective bargaining agreements. This ensures compliance with legal requirements at all locations.

Gender pay gap

- Not currently collected

Collective agreements

- All ZAUNERGROUP employees are covered by collective agreements. The collective agreement provisions form a central basis for remuneration, working hours, and other working conditions.
- Average number of training hours per year:
 - Male: 2970 hours
 - Female: 1550 hours
- Do employees receive at least the applicable minimum wage in the country where the undertaking reports, as set by law or a collective bargaining agreement? Paragraph 42(A)
yes
- Percentage of employees covered by collective bargaining agreements. Paragraph 42(C)
100 %

- Average number of annual training hours per employee, broken down by gender. Paragraph 42(D)

GENDER	ANNUAL TRAINING HOURS (AVG.)
Male	2.970
Female	1.550
Divers	-

14 C6 – Additional own workforce information - Human rights policies and processes (Paragraph 61)

As part of our commitment to human rights and ethical standards, we have implemented a Code of Conduct (CoC) for employees and a separate Code of Conduct for suppliers. The aim is to systematically address human rights risks not only within our own organization, but also in the supply chain, and to establish uniform minimum standards for all parties involved.

- Does the undertaking have a code of conduct or human rights policy for its own workforce? Paragraph 61(A)
yes
- Which of the following areas does the code of conduct or policy cover? Paragraph 61(B)

CATEGORY	COVERED BY POLICY
Child labour	Yes
Forced labour	Yes
Human trafficking	Yes
Discrimination	Yes
Accident prevention	Yes

- Does the undertaking have a complaints-handling mechanism for its own workforce? Paragraph 61(C)
yes
- Does the undertaking have confirmed incidents in its own workforce related to: Paragraph 62(A)(B)

CATEGORY	CONFIRMED INCIDENTS
Child labour	No
Forced labour	No

Human trafficking	No
Discrimination	No
Accident prevention	No
<p>➤ Is the undertaking aware of any confirmed human-rights incidents involving workers in the value chain, affected communities, consumers and end-users? Paragraph 62(C)</p> <p>No</p>	

15 B11 – Convictions and fines for corruption and bribery (Paragraph 43)

No convictions or fines were recorded during the reporting period for violations of anti-corruption and anti-bribery laws.

ZAUNERGROUP has a digital whistleblower system for reporting possible violations of legal requirements, internal guidelines, or ethical standards, including suspected cases of corruption. The system is available to employees and external stakeholders and enables confidential, and if desired, anonymous reporting.

Incoming reports are reviewed and processed. No reports have been registered since the system was implemented.

- Disclose the number of convictions, and the total amount of fines incurred for the violation of anti-corruption and antibribery laws. Paragraph 43

CATEGORY	CONFIRMED INCIDENTS	TOTAL AMOUNT OF FINES INCURRED
Violation of anti-corruption and antibribery laws	0	0,00 €

16 C8 – Revenues from certain sectors and exclusion from EU reference benchmarks (Paragraph 63)

Not applicable to our company as we are not active in any of the specified sectors.

- If the undertaking is active in one or more of the following sectors, it shall disclose its related revenues in the sector(s): Paragraph 63(A-D)

SECTOR	ACTIVE IN THIS SECTOR?
Controversial Weapons (mines, cluster munitions, chemical or biological weapons)	No

Cultivation and Production of Tobacco	No
Chemicals Production (Pesticides and Agrochemicals)	No
Coal	No
Oil	No
Gas	No

- Is the undertaking excluded from any EU reference benchmarks that are aligned with the Paris Agreement, as described in paragraph 241 of the guidance? Paragraph 64
No

17 C9 – Gender diversity ratio in the governance body (Paragraph 65)

In the case of ZAUNERGROUP, the management body consists of two managing directors - Zauner Roman and Beck Andreas.

- Does the undertaking have a governance body in place? Paragraph 65
yes
- Average number of board members by gender. Paragraph 65

GENDER	NUMBER OD BOARD MEMBERS
Male	2
Female	0
Divers	0

- Gender diversity in the governance body (number of female members divided by the number of male members). Paragraph 65
0 %