



Down to the last fibre For a better tomorrow

Sustainability Report with
Integrated Environmental Statement 2025

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Wolfram Kalt
CEO AustroCel Hallein



Foreword

The global challenges of our time are demanding from us as a company both innovative solutions and, above all, a clear stance and values that shape our actions. Last year, we took an important step in this direction at AustroCel: we further developed our vision and redefined our values—not as a theoretical concept, but as a veritable real-life compass for our daily work.

This process has shown us that our Green Spirit is much more than just a commitment to sustainability. It represents the pioneering spirit we use to harness the power of nature for a better future, a fact underscored by very specific achievements: Our biorefinery is able to cut CO₂ emissions by almost 98 percent, setting a new benchmark for our industry. Producing an innovative hydrogel granulate to prevent dry soil showcases how we explore creative solutions to address environmental challenges and also develop new fields of business.

We are particularly proud of the fact that our employees are the driving force behind this development. They demonstrate each and every day what it means to take responsibility – for safe jobs, sustainable production and the community in which we live. This responsibility is also

reflected in our extended governance structure, which we have further reinforced in view of upcoming requirements.

Transforming our industry to become more sustainable is an enormous task. However, last year's successes show that we can make an important contribution with clearly defined values, technological innovation, and the commitment of our employees. Our commitment to sustainability is demonstrated by the higher score we achieved in this year's B Corp recertification, the PEFC Award in the Chain of Custody category, and our nomination for the SDG Award 2024. Our goal remains clear: we aim to be a pioneer in an industry that combines economic success with environmental and social responsibility.

About this report

The present Sustainability Report of AustroCel Hallein GmbH, based at Salzachtalstraße 88, 5400 Hallein, for the 2024 financial year (1 January 2024 to 31 December 2024) comes at a time of significant development in terms of our corporate identity. In 2024, we worked together in an extensive process involving numerous workshops to revise and redesign our corporate purpose, mission statement, and values.

The result is our Green Spirit, a holistic concept designed to further underscore our identity. It shows how we view our position in society, how we work together at the company each and every day and how we help find solutions to current and future problems by taking an innovative approach. It also shows how we take responsibility for our actions and the people in the surrounding area. This Green Spirit is an underlying theme running through our normative principles and is also reflected in our sustainability programme.

We have identified four strategic fields of action as a result of this process; fields which will define our course until the end of 2025. These four pillars constitute the foundation of our company's commercial and sustainable direction, and are at the very heart of our internal and external communication.

- Safety is our top priority
- Profitability through biorefinery
- Innovation for sustainability
- Fostering the culture of togetherness and putting skills into practice

This programme shows the results of our materiality analysis which provide a comprehensive overview of our commitment to sustainable development.

The report has been prepared in accordance with the guidelines of the Global Reporting Initiative (GRI) and also takes account the EMAS guidelines. There is a particular focus on the preparations being undertaken to meet the requirements of the Corporate Sustainability Reporting Directive (CSRD).

The 2023 materiality analysis was reviewed by the ESG committee and deemed to still be relevant. Work on revising the materiality analysis for 2025 has already begun with a view to complying with the requirements of the European Sustainability Reporting Standards (ESRS) and the CSRD in full.

Given that there has been a delay in the implementation of the CSRD, the new reporting obligations will not become relevant for AustroCel in 2025 as originally expected. However, the preparatory work will continue to be undertaken as planned to ensure timely compliance.

A significant organisational change in 2024 was the establishment of our ESG committee, in which we have now pooled expertise from all relevant divisions of the company in order to better serve the growing demands of ESG and future regulatory requirements such as the CSRD. This committee convenes on a monthly basis.

We have also revised the structure of our report this year, renaming the former chapter Economic performance and governance to Governance. We have done this to emphasise the growing importance of responsible and transparent corporate governance.

We use the individual chapters of the report to describe in detail the action we took during the reporting period, along with the targets we achieved.

The report appears annually and was published in May 2025. The report has been and will be reviewed again this year in an external EMAS audit. The associated Environmental Statement is provided in the annex.



Management systems and certifications

We regularly undergo audits and certification procedures performed by renowned organisations in order to guarantee the quality and sustainability of our processes. We comply with the following standards: PEFC, B Corp, EMAS, ISCC, SURE and the relevant ISO standards 9001, 14001, 45001 and 50001. In 2023, we also achieved the Ecovadis Status GOLD and we were recertified as a B Corporation, increasing the number of points scored from 80 to nearly 105 points, putting AustroCel just behind the top five percent of B Corps worldwide (113 points).

The 2024 AustroCel Sustainability Report
can be found here:

<https://www.austrocel.com/downloads/>



About the company

AustroCel Hallein GmbH is a long-established company in the Austrian pulp industry and one of the most innovative producers in the sector today, being regarded as one of the leading biorefineries in Austria and beyond.

The company employs 342 people, has annual revenues of more than € 182 million and the capacity to produce as much as 160,000 metric tons of pulp and related energy products, such as bioethanol and biogas made from waste materials, each year. Industrial production of an innovative hydrogel granulate that prevents dry soil will start in spring 2025. The modern biorefinery produces viscose pulp, bioethanol and biogas, as well as district heating and electricity for the company and the region, meaning that the Hallein-based high-tech

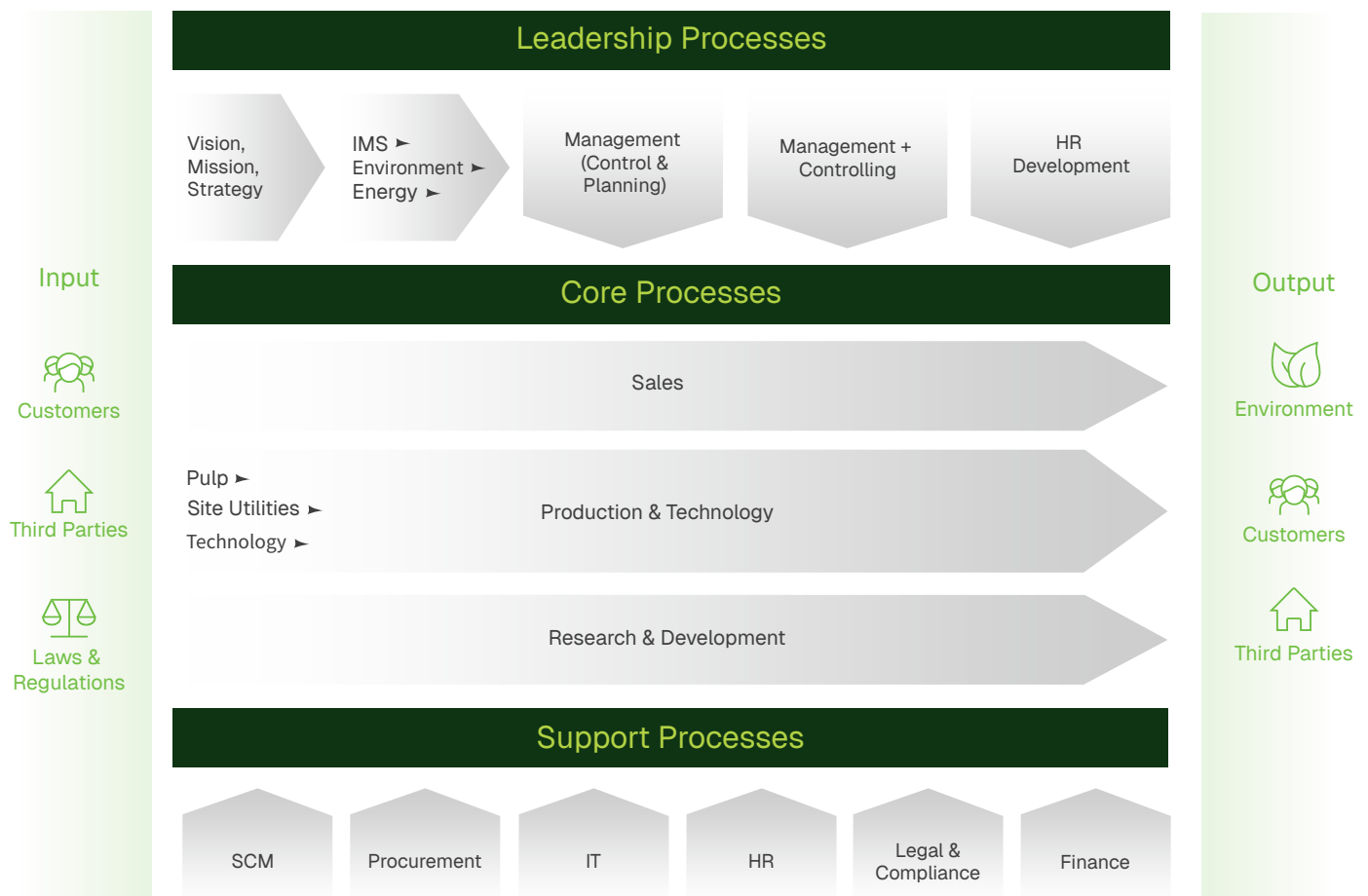
company supplies both its own production facilities with clean energy and as many as 30,000 households with electricity and/or district heating. There is enough bioethanol production capacity to cover one percent of Austria's demand for petrol. By specialising in advanced cellulose products, the biorefinery also produces pioneering innovations from wood for non-textile market applications, such as for the food industry, medicine or the construction industry.



*related to production – standard pulp



Business model / value chain



Core processes at AustroCel

Sales

Sales forms an essential element of the company by providing valuable insights relevant to the corporate strategy and product development based on customer expectations.

Production and technology

The production process at AustroCel can be divided into three integrated phases:

Pulp production encompasses the entire scope of production, from sourcing the raw material (spruce) from the timber yard, boiling the wood chips, bleaching and drying, to picking the pulp rolls or bales for onward transportation to the customer.

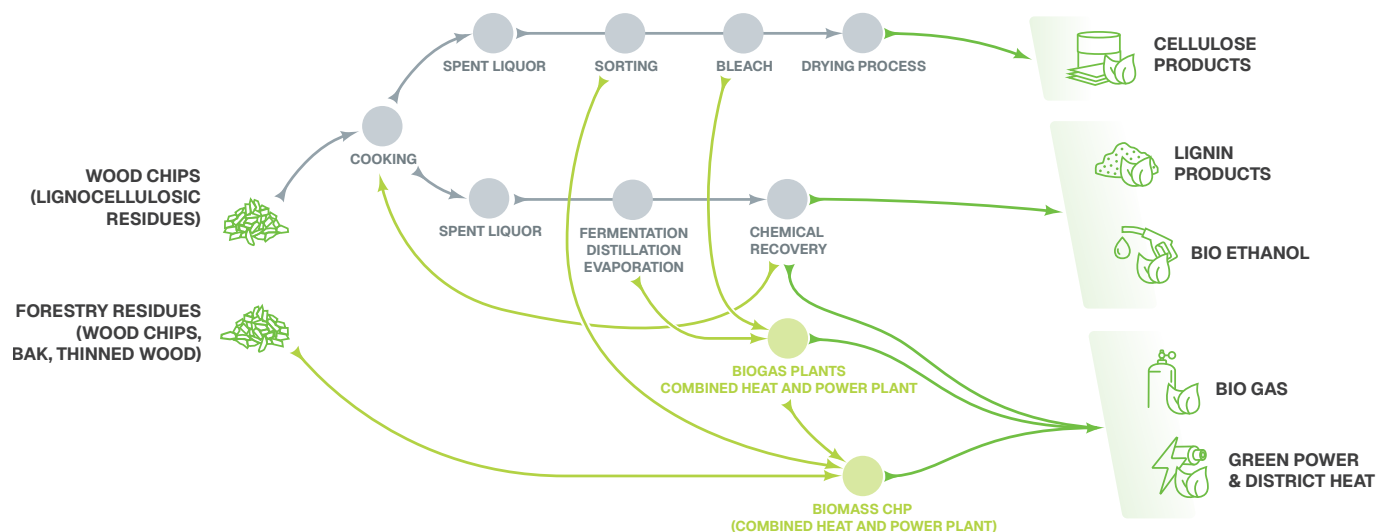
The **energy and utilities division** provides all the media, energy and chemicals that are required in pulp production. It also manages the exploitation of by-products associated with pulp production in order to recover materials or energy. The facilities, such as

the wastewater treatment plant, the biogas plant, the recovery boiler and the bioethanol plant, are also operated by this division. The focus here is always on continually improving safety and processes.

The **technology** division constructs new and converts existing facilities, develops automation solutions and therefore improves system and process reliability. Maintenance and repair work on existing systems and infrastructure is also taken care of by this division.

Research & Development (R&D)

The R&D department is responsible for applied innovation in our biorefinery, for the development of formulations for new pulp grades as well as the optimisation of existing processes. This is where new materials and chemicals are tested and technical processes, as well as limits, are monitored and analysed.





Brown liquor, a by-product of pulp production, is used in the bioethanol plant to produce second- generation bioethanol, with a capacity of around one percent of Austria's demand for petrol.

Our Green Spirit

Our Green Spirit is at the heart of everything we do. It is how we see ourselves as part of society, how we contribute to solving current and future problems by means of innovation, and how we take responsibility for our actions and for the people close to us. 2024 saw us pursue a comprehensive, inclusive process, involving numerous workshops, to further develop and modernise our existing values, vision and mission statement in a joint effort. The result is our Green Spirit, a holistic concept designed to further underscore our identity.



PURPOSE

We unlock the power of nature for a greener tomorrow. As a biorefinery, our aim is to efficiently use domestic timber and its constituents. In the interests of maximising the processing of materials based on a cascade principle, we prioritise material rather than thermal usage. We unlock the power of nature for a better future. We identify and implement continuous improvement steps which optimise our products and processes. We design our business processes to make them even more sustainable, for the benefit of the environment and society.

STRATEGIC FIELDS OF ACTION

We have identified four strategic fields of action as a result of our work to overhaul our vision; these will define our course until the end of 2025:



Safety is our top priority



Profitability due to biorefinery



Innovation for sustainability



Promoting a **culture of cooperation and expertise**



VISION

With a pioneering spirit, together we are setting new standards in the sustainable use of wood down to the last fibre. In doing so, we are becoming the safest and most attractive integrated biorefinery.



MISSION

We champion the circular economy!

We embrace change!

We embody competence!

This is how we shape the industry of the future for the benefit of our customers and society.

Our values shape our culture



Pioneering spirit

We occupy a pioneering role in the use of wood as a material, demonstrating dynamism and determination in our actions. Through our unique developments, we stand for sustainable innovation and a climate-neutral society. Our innovative strength can be seen particularly in how we develop new ways to use resources sustainably.

Responsibility

We focus squarely on people, showing appreciation and care while guiding and developing them to success. We communicate in a clear and open way, thereby creating the necessary level of transparency and trust at every level.

This open culture of communication forms the basis for our responsibly-minded actions.



Safety

Safety is our top priority and we are fully committed to it. It is an integral part of our daily business and firmly anchored in our corporate culture. We ensure a healthy and stable working environment as the basis for sustainable economic success.

Team spirit

We can achieve a lot with a shared sense of trust and enthusiasm, thereby shaping our future together. Our team spirit, commitment and expertise make us a leading company. This strength is derived from the teamwork of each and every one of our employees and their diverse range of skills.



Focus on the future

We extract CO₂-neutral recyclable materials and energy products from nature and promote the use of closed cycles. Our wood-based biorefinery enables us to set the highest standards as a biotransformation leader in Austria. This clear focus on sustainability means that we are actively shaping the future of our industry.

Our understanding of sustainability in a global context

UN Global Compact

AustroCel is one of the companies that have signed the UN Global Compact (UNGC) and is thus committed to complying with the UNGC principles of responsible business. UNGC is the world's largest initiative on CSR and sustainable development, with its principles covering the core areas of human rights, labour, environment and anti-corruption.

UN Sustainable Development Goals (SDGs)

The Sustainable Development Goals (SDGs) form the core of the Agenda 2030, the global development and sustainability strategy of the United Nations. This report aims to highlight how we contribute to the achievement of these SDGs. For this reason, the various sections of this report include the relevant SDGs in order to make our contributions to achieving these goals transparent. To focus even more clearly on the SDGs relevant to

AustroCel and to define appropriate action, in this reporting period we again evaluated them in a workshop attended by the interdisciplinary sustainability team, with support from executive management, in order to perform a new assessment. The following SDGs have emerged as those most important to AustroCel:



Membership associations

Successful and sustainable development requires a common understanding as well as cross-industry and cross-border collaborations. It is for this reason that we have voluntarily committed to take the ten principles of the United Nations Global Compact (UNGC) into account and have been a member since 2023. These principles include, inter alia, supporting and respecting the protection of internationally proclaimed human rights, supporting a precautionary approach to environmental challenges and performing compliance audits. We are also a proud partner to the Salzburg 2050 climate and energy strategy.

Other AustroCel memberships:

- Austropapier (the association of the Austrian paper industry)
- Federal of Austrian Industries (Salzburg)
- ÖZEPA (the Austrian association of pulp and paper chemists and engineers)
- ÖWAV (the Austrian water and waste management association)
- Naturschutzbund Österreich (Salzburg, Austrian Nature Protection Association)
- Verein Steyrermühler Papiermacher
- Zellcheming (association of pulp and paper chemists and engineers)
- IG - Holzkraft
- Forstverein für Oberösterreich und Salzburg (Forestry Association for Upper Austria and Salzburg)



View of the striking roof of an aerobic tank
which is part of the biological wastewater treatment plant in the biorefinery

Sustainability and management



Sustainability and everything that goes with it are key parts of our purpose, vision, mission and values. 2024 saw us further refine our organisational structures as part of our ongoing efforts to further develop our sustainability management.

The growing importance of ESG issues (environmental, social, governance) and the need to prepare for future regulatory requirements, in particular the Corporate Sustainability Reporting Directive (CSRD), required even greater integration of all relevant company divisions. With this in mind, the existing ESG committee was reorganised in order to concentrate the wide range of expertise available within the company more effectively. The organisational chart provides an overview of the respective areas of responsibility.

The committee convenes once a month. Pooling the available expertise enables topics to be specifically addressed and handled, while at the same time optimising the use of resources.

Code of conduct and corporate policy

Our corporate policy and code of conduct (CoC) contain clear requirements with regard to safety, the environment, ethics and compliance. In the interests of these requirements, we also expect ethically appropriate behaviour on the part of our business partners along the entire value chain. Accordingly, we have also determined that our suppliers have to sign our CoC. The training of employees with regard to the rules defined in the CoC is part of our awareness and prevention concept. Almost 100% of our employees were trained on the CoC in 2024 and also informed about our UNGC membership. Further training is planned for the coming reporting period in order to ensure a standardised understanding of the behavioural principles defined in our CoC.



Materiality analysis

Materiality analysis process

An additional dimension has been added to the materiality analysis as part of the Corporate Sustainability Reporting Directive (CSRD), notably the binding concept of double materiality. It is necessary to evaluate an issue from various perspectives in order to assess its importance: outside-in and inside-out.

The outside-in perspective considers external factors such as climate change and its potential impacts on the company. These could be major financial consequences in the form of ESG risks or opportunities.

ESG criteria were added to the risk and opportunity management systems already established at the company in order to be able to evaluate these issues.

The entire materiality analysis process needs to be transparently disclosed in the sustainability report both in line with the GRI criteria as well as in accordance with the requirements set out in the CSRD.

The inside-out perspective is new to most companies. This requires that every company identifies those impacts on society and the environment resulting through its activities. Involving the most important stakeholder groups adds an additional perspective in order to confirm the material topics included in the materiality analysis. This is the key to establishing a holistic and balanced overview of the company's environmental, business and social development.

The 2023 materiality analysis was reviewed and updated by the ESG committee in 2024. Work on revising the materiality analysis for 2025 has already begun with a view to complying with the requirements of the European Sustainability Reporting Standards (ESRS) and the CSRD in full. Given that there has been a delay in the implementation of the CSRD, the new reporting obligations will not become relevant for AustroCel in 2025 as originally expected. However, the preparatory work will continue to be undertaken as planned to ensure timely compliance.

The basis for the 2023 analysis was a list (Full Set) of potential sustainability issues in line with the standards of the Global Reporting Initiative (GRI). An initial analysis performed by an interdisciplinary team evaluated the entire list of possible issues in terms of their relevance and impacts on our company. This culminated in an initial limitation of possible sustainability issues (Selected Set) for which a risk and opportunity assessment was then performed. The results of this were supplemented by the findings of the stakeholder survey.

The entire process of the materiality analysis was undertaken jointly in the course of several workshops as a team comprising internal specialists and external ESG experts.

ESG risks and opportunities

Determining and evaluating ESG-specific risks and opportunities makes it possible to identify potentially positive and negative ESG impacts on our business activities and to subsequently manage these proactively. The risk and opportunities analysis considers physical and transitional

ESG risks and opportunities in terms of their company-specific probabilities of occurring and their financial impact. In this context, the following risks and opportunities were identified in the 2024 process (selection):

Opportunities:

- Energy efficiency and self-sufficiency
- Material use
- Resource efficiency and alternative raw materials
- Sustainable consumption
- Zero-waste
- Being an attractive employer due to sustainability

Risks:

- Raw material scarcity
- Water consumption and waste water
- CO₂ and raw material prices
- Declining demand for energy products
- Shortage of workers
- Rising temperatures
- Production shutdowns, e.g. due to extreme weather
- Increasing soil sealing

Stakeholders

We are aware of the fact that certain stakeholders are affected by our activities in various ways and, vice versa, that various stakeholders influence our business processes to varying extents. It is important for us to be aware of our most important stakeholder groups and to integrate these groups responsibly into our decision-making processes. It was for this purpose that we performed a comprehensive stakeholder analysis which consisted of the following steps:

- Identifying relevant stakeholder groups
- Describing and evaluating these stakeholder groups (influence and interest)
- Mapping responsibilities towards the various groups on a stakeholder matrix

During the course of the process described above, we also identified employees, customers and suppliers, as well as banks, public authorities and local residents, as important stakeholder groups in addition to our shareholders and Supervisory Board.

Most important internal stakeholders:

- Shareholder and Supervisory Board
- Management team and key personnel
- Employees
- Works council members
- Trainees and apprentices

Most important external stakeholders:

- Customers
- Suppliers
- Banks
- Local residents
- Public authorities
- NGOs
- Cooperation partners

Dialogue

An online stakeholder survey was conducted in 2023 to gather stakeholder opinions. In addition to this targeted survey, we are also in regular contact with various stakeholder groups:

Employees

Regular information meetings, as well as communication via email, our intranet and notices, are organised to ensure that our employees always receive key information directly. There are also regular *jour-fix* meetings between the Works Council and Management. In order to prepare for crises and emergencies, the company has comprehensive action plans and a crisis management manual which is regularly updated. Besides this, drills are regularly performed based on various crisis scenarios and the on-site fire brigade ensures its readiness by means of frequent exercises.

Local residents

As one of the largest and most traditional companies in the Tennengau region, we engage in a constant exchange of information with local residents, the municipal council and public authorities. Transparent dialogue ensures that good relationships are maintained. The most important forum for this is regular meetings with local residents. As part of our so-called Good Neighbourhood initiative, we regularly organise information events for local residents. Three times a year, company representatives, including the CEO, COO, Environmental Manager and Public Authorities Manager, invite local residents to inform them about various issues and to promote dialogue with our neighbourhood. At these meetings, we provide information about current issues, updates on the economic situation of the company and present our considerations for further development and investment plans. We also offer local residents the opportunity to ask questions.

On the company's website there is a dedicated section for regularly informing the neighbourhood and a hotline which is staffed around-the-clock and available to raise any issues (e.g. odours, noise, light pollution) or general questions at any time. In addition, we have also set up notice boards which display information about our environmental performance. We take complaints and factors potentially disturbing the community seriously and investigate them since, for us, this forms the basis for further developing the site successfully and for maintaining good neighbourhood relationships. We also maintain contacts with schools, universities, local politicians, public authorities and other important organisations.

Reporting critical issues

We have set up an online tool to ensure that critical issues can be reported. This tool enables all employees, as well as customers, suppliers and third parties, to report issues. Access to this tool has been improved by making it available directly on the website under the section on compliance. The aim here is to promote an open and transparent communication culture which takes problems seriously and to enable these to be resolved.

Compliance training courses also take place to ensure that all employees are familiar with the guidelines and know how they can report critical issues.

Our whistleblower system
can be accessed at:

<https://austrocel.integrityline.com/?lang=en>



Key issues and strategic approaches

The output of the 2023 materiality analysis is a list of material topics relevant to AustroCel. The following tables includes a column on the right containing the current name of the relevant material topic as presented in this report. These can also be found in our sustainability programme. The goals we are pursuing in these areas, and which action has been taken, will be described in more details in the course of this report.

The first two columns of the following table illustrate the link to the GRI standard (2023). Goals and activities related to every material topic were defined in order to implement our sustainability programme. The issue of climate change continues to be of particular importance, which is why AustroCel continues to pursue the primary medium-term goal of further reducing its residual

dependence on fossil fuels by 2030 and why it is working at the same time on a carbon capture project. Ensuring profitability remains at the core of our business activity, with an increased focus on key areas of corporate governance such as compliance, risk management and ethical business practices.

Environment		
Material topic (GRI nomenclature)	Issues in the sustainability programme	Nomenclature of material topic in this report (2025)
Energy, emissions	Reducing transportation, combating climate change, reducing CO ₂ , improving the environment, boosting efficiency	Reducing emissions of greenhouse gases and other airborne pollutants as well as ensuring the economical use of energy
Water	Improving the environment	Quality, water withdrawal and use
Materials, waste	Circular economy, zero waste, innovations	Circular economy
Procurement practices and environmental & social assessment of suppliers	Reduce transport, circular economy	Sustainable procurement
People		
Material topic (GRI nomenclature)	Issues in the sustainability programme	Nomenclature of material topic in this report (2025)
Occupational health and safety	-	Occupational health and process safety
Employment	Teamwork	Stable employment, education and training
Education and training	-	Healthy and safe products
Customer health and safety	-	
Commerce and governance		
Material topic (GRI nomenclature)	Issues in the sustainability programme	Nomenclature of material topic in this report (2025)
Compliance with laws and regulations	-	Compliance
Business performance	Community	Governance



Environment

For the past 22 years, we have been implementing a comprehensive environmental programme in the context of our EMAS certification (see page 53). Our targets and action taken in respect of the material environmental topics stem from the activities of the (EMAS) environmental programme. In the coming years, we will be pursuing the goal of integrating our environmental programme into our overriding sustainability strategy with its material topics.

Reducing emissions of greenhouse gases and other airborne pollutants as well as ensuring the economical use of energy

Our philosophy of using energy sparingly is based on efficiency and conserving resources. In the context of energy consumption, we concentrate primarily on system optimisation, targeted shutdowns of power systems, minimal lighting, efficient use of heating and minimising the use of pressurised air. Our ISO 14001 and ISO 50001 certifications also confirm that environmental and energy issues are firmly anchored in our corporate policy. Not only does optimising our use of energy lead to cost savings and greater efficiency, but it also minimises our residual dependence on fossil fuels. This puts us in a much stronger position to cope with fluctuations in energy prices and availability over the long term, while also actively contributing to a more sustainable future. We are also committed to reducing greenhouse gas

emissions and using energy efficiently and economically. We take a holistic approach to our efforts to reduce our carbon footprint – from the selection of raw materials and cooperation with suppliers to the mobility of our employees and transportation routes. The action we take to cut emissions focuses on the value chain including Scope 3 emissions that have not yet been fully recorded, in addition to direct (Scope 1) and indirect (Scope 2) emissions. Interdisciplinary cooperation helps identify the potential for reducing emissions and for suitable measures to be subsequently implemented.

Opportunities:

- Potential for further energy modules (reducing energy wastage)
- Potential to reduce pressure in water and pressurised air systems
- Numerous possible projects to optimise energy usage
- Biogenic CO₂ capture from bioethanol plant
- Impact of Renewable Gas Act (*EGG*); feeding biogas into the public grid; added value opportunity

Risks:

- FGD – airborne pollution limits of BAT
- Odours
- Cost increases due to energy-intensive raw materials (sodium hydroxide and magnesium oxide)
- Risk of SO₂ discharge
- NO_x flue gases

Coordinators:

- Energy manager(s)
- Site supplies
- Environmental management
- Compliance manager(s)

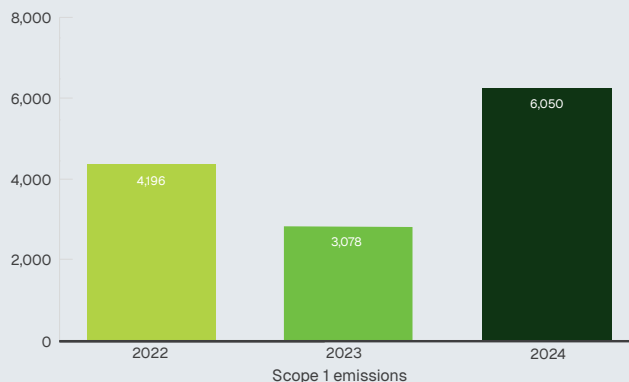
Achievements in the reporting period

- Holding energy meetings (quarterly) and environment meetings (half-yearly)
- Converting coolant water supply pumps to run on a frequency-regulated basis to save energy 242 MWh in the first stage; second stage in 2025
- Project analysis of 4,000 m³ heat storage tank – hot water for reducing peak load
- Optimising use of pressurised air – 44,220 kWh of savings
- Optimising feed water tank control, action taken to reduce peaks in steam production (energy comparison and compensation)
- Introducing an online heat exchanger inspection to check for contamination in the filtrate cooler
- Special cleaning of heat exchanger (hot water recovery) pressure diffuser
- Refer to the section on our environmental programme for more activities

Excerpt from our environmental programme: Goals and measures

- Independence from fossil fuels by 2030

Measures	Deadline
GHG reduction path, focus on Scope 3	2025
Performing a life cycle analysis	2025
Increasing the company's e-car fleet by another three vehicles	2025
Purchasing a new, more fuel-efficient loader	2025
Building renovations	2024 – 2026
Increasing energy efficiency by focusing on reducing energy losses	2025 – 2030
Stabilisation of energy consumption	2025 – 2030
Reduction of airborne pollutants	2025 – 2030

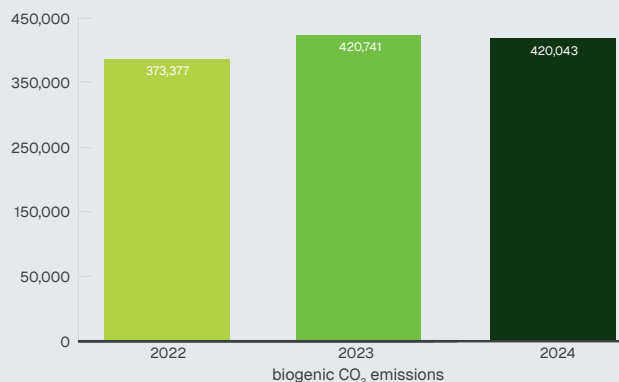
Scope 1 emissions in tCO₂

Energy management system

Our energy management system is certified in accordance with ISO 50001. A clear organisational structure has been established with regard to organisational issues and responsibilities. This structure is based on an interdisciplinary team which is overseen by a specially appointed energy manager. This ensures the effective coordination and implementation of energy efficiency measures in all areas of the company. Our energy management system also entails regular monitoring activities (audits), readings and evaluations of our energy consumption. This enables us to identify potential energy savings and take targeted action to improve energy efficiency. We also hold regular energy and environment meetings. Internal and external communication via our energy management system is both transparent and effective. We set up notice boards at the gatehouse and at the nearby sports club in February 2024. These notice boards provide written information about our environmental efforts and current topics. Refer to our environmental programme for details about other activities.

GHG emissions

The share of total CO₂ emissions at the plant attributable to the use of fossil fuels has averaged just one percent over the last three years. Most of these are biogenic emissions resulting from the incineration of biomass and the thermal recycling of internal biogenic by-products. The chart above shows the development of our direct emissions. It should be noted that 2022 cannot be considered a full production year due to a plant shutdown lasting until February, meaning that its comparability is limited.

Biogenic emissions in tCO₂

It is pleasing to note that we were able to slightly reduce our biogenic emissions in 2024 year on year. However, we are seeing an increase in the share of emissions attributable to fossil fuels. This increase in Scope 1 emissions is partly due to the increased production of speciality pulp grades requiring adjustments to our energy cycle. It is also due to the fact that restart processes following brief shutdown periods necessitated an increased use of fossil fuels.

Optimising biogenic CO₂ emissions remains an important consideration for AustroCel alongside our strategic goal of further reducing our dependence on fossil fuels. There are a number of pioneering projects underway here at present, including one to develop methods for utilising biogenic CO₂ from our processes.

We are currently working on a comprehensive analysis to verify our carbon footprint, and in doing so taking an important step towards a holistic evaluation of our ecological footprint. This will involve us fully recording our Scope 3 emissions from the upstream and downstream value chain, as well as critically reviewing our Scope 2 emissions in accordance with the GHG Protocol. Although our electricity provider currently states that the electricity supplied has a value of 0.0 g CO₂-equivalent per kilowatt hour, we will present both calculation methods (market-based and location-based) in the interests of maximum transparency. This in-depth record of our ecological footprint will form the basis for our climate strategy under development at present in which the potential for reducing GHG emissions and the ways to do so will be outlined.



Quality, water withdrawal and use

Water is absolutely indispensable to an integrated biorefinery like AustroCel – both as process and cooling water and as an energy source in the form of steam, which is produced by the plant itself. Having clean fresh water is essential for the production of high-grade chemical pulp, and our geographical location in a water-rich region means that a continuous supply of fresh water is guaranteed. However, the topic of water is becoming more pertinent. The company has started to record its water balance with a view to determining the potential for optimisation and to develop a water conservation plan so as to ensure the sustainable use of water in the future.

At the same time however, we have undertaken considerable efforts to continuously improve our treatment of waste water. Our two-step organic water treatment plant complies with state-of-the-art European standards and is one of the largest such plants in Austria. The waste water is checked every day in our own laboratory and regularly by external, certified analytical laboratories to ensure compliance with statutory environmental standards.

A further important aspect here is the integration of the waste water treatment plant into the company's energy cycles.

Coordinators:

- Energy & utilities team
- Regular in-house and third-party audits
- Internal monitoring of ESG Committee

Particular focus is being placed on using waste water for value creation. As much as three quarters of the organic waste water burden is converted anaerobically into biogas, which is used to generate electricity and district heating for a large number of households. The sewage sludge generated here is also fully thermally recycled and used as a source of energy.

Opportunities:

- The extraction of heat from waste water
- Opening up new areas of business

Risks:

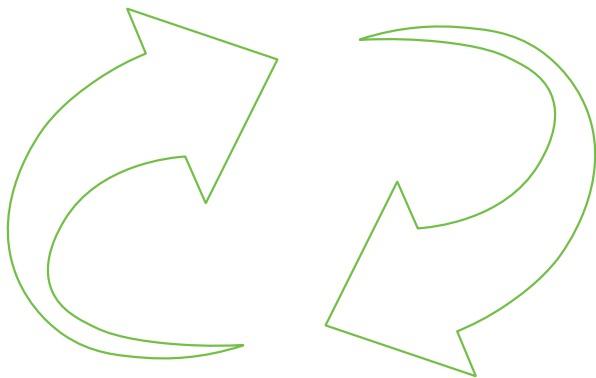
- Increasing waste water output
- The growing level of awareness in society is creating a greater need for transparency and explanations.

Achievements in the reporting period

- Development of a unique process to minimise the chemical oxygen demand (COD) by our research and development department.
- Regular in-house and external inspections of waste and ground water
- Start of work to record the plant's water balance
- Refer to the section on our environmental programme for more activities



Water is a core element of our production activities – as process and cooling water as well as an energy carrier. This means that making responsible and sustainable use of this resource is part of our responsibility.



Excerpt from our environmental programme: Goals and measures

- Zero environmental incidents (exceeded limits) and further reductions in emissions in the long term in order to safeguard the viability of the site
- Reducing the level of the specific waste water burden so that peaks associated with the production of high-grade pulp can be compensated

Waste water treatment

Water supplies and waste water treatment are essential for production. However, the plans to develop high-quality chemical pulp will result in a higher waste water burden, meaning that the existing waste water treatment plant may become a bottleneck. That is why we are expanding this facility on an ongoing basis to meet future requirements and not to have to limit production. Developmental work here began back in 2023, with trial operations being carried out and drawing on the expertise of renowned plant manufacturers to further develop the facility.

Measures	Deadline
Technical implementation of an industrial demonstration plant for reducing COD when producing high-grade chemical pulp	By Q2 / 2026
Recording the water balance and identifying optimisation measures	By the end of 2025

This project continued in 2024, during which time it became clear that using ultrafiltration to remove COD was not as effective as desired and that the separation process was very energy-intensive. In addition to the ultrafiltration project, our research and development department succeeded in developing a truly innovative and globally unique process to minimise COD. As this method requires the use of fewer chemicals and less energy, technical work is currently in progress to set up an industrial demonstration plant to take this idea to the next step.

Circular economy

At AustroCel, there is a clear focus on a circular economy and the cascade-based usage of the raw material wood. The circular economy is one of our most important core competences and is also a key driver behind our future development as a company. We are an integrated biorefinery which specialises in converting organic waste materials into new products. The overriding priority is to give preference to using wood as a material rather than for heat production and to closing the wood cycle step by step. A key factor here is converting residual materials from the pulp industry into materials for other industrial sectors.

The close cooperation between R&D and Production enables new ways of reducing resource consumption to be researched and developed on an ongoing basis. This involves tapping the full potential so as to work in a resource-sensitive manner and close material cycles. Our employees have a major stake in these achievements since their specialist knowledge and diverse expertise are decisive contributing factors when successfully developing new solutions.

Opportunities:

- Integrated systems with maximum usage of raw material and energy
- High levels of technical skills and pioneering spirit
- Social and legal requirements to save resources

Risks:

- Technological risks
- Capital requirements
- Competition for residual materials and by-products
- Unforeseeable legislative changes

Coordinators:

- Management
- Research and Development
- Production areas
- Interdisciplinary team from environmental and waste management
- Public authorities management

Achievements in the reporting period

- By means of an ongoing analysis and identification of possible uses in new value chains, it has been possible to reclassify a significant portion of materials as usable which were previous classified as waste. This ash will in future be used as recyclable material in various industrial processes such as in the cement industry. This measure already reduced the amount of waste disposed of externally by 17 percent in 2024. It is hoped that a further 1,500 metric tons of waste will be saved through upcycling in the coming year.
- Start of work to build the production plant for a hydrogel granulate to prevent arid soils. The aim is for this to be produced industrially at AustroCel from spring 2025.
- A concept to use a biogenic CO₂ by-product from the bioethanol plant has been drawn up. This would allow around 13,000 metric tons of fossil-based carbon emissions (such as those produced in the beverage industry) to be replaced by biogenic CO₂ emissions every year.
- Refer to the section on our environmental programme for more activities

Excerpt from our environmental programme: Goals and measures

- Completely closing cycles to achieve zero-waste goal

Measures	Deadline
Developing the project to utilise a biogenic CO ₂ by-product from the bioethanol plant and continuing the advanced plant planning	By the end of 2025
Reducing waste by 50 percent through ash upcycling	By the end of 2025

Our internal cycles

The chart to the right illustrates two internal cycles: one for energy and one for chemicals. It shows our main inputs. We process wood chips and cellulose waste materials to obtain fibres. In order to extract the fibres, we use cooking liquor in which the majority of the

wood used is dissolved. After extracting the fibres, the wood sugars contained can be used to manufacture bioethanol. In addition, the fraction of liginosulfonate in the used cooking liquor is extracted to obtain ligin products such as hydrogel, before the rest is used for energetic valorisation. It is even possible to feed essential chemicals back into the cycle after being used to extract energy.

The chemicals in question are extracted from the exhaust fumes, e.g. by means of scrubbing and electrostatic filters. In the case of magnesium oxide, for example, this process achieves a recovery rate of over 90 percent. The chemicals recovered are again used in the manufacture of the cooking liquor. These processes make it possible for us to manufacture a variety of products, such as bioethanol, biogas, green electricity, district heating, pulp, etc., and thus also enable us to contribute to a circular economy. Fully closing these cycles will allow us to reach our zero-waste goal.

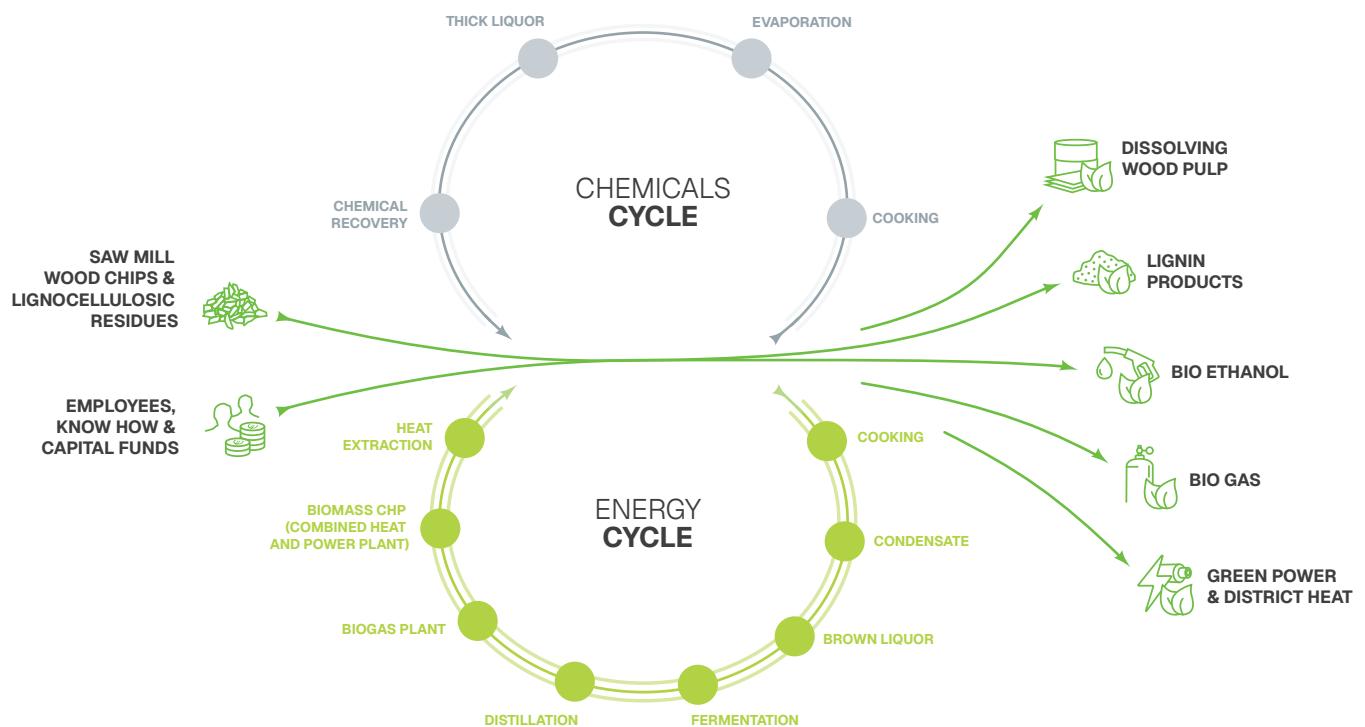
Projects / collaborations

Innovative solutions are developed and implemented in cooperation with external partners. One notable example of how these principles are being implemented is the construction of a wood-based bioethanol plant, a project marking a significant advance in the circular economy and highlighting our ambition to be a leader in this field.

Another example was the project to develop a new type of hydrogel granulate against arid soils with the start-up company AgroBiogel GmbH, which will now be produced industrially at AustroCel from spring 2025. The granules store water and slowly release it back into the soil when it is dry – a real innovation for the agricultural and horticultural sectors. Work is currently underway on building the required production facility. The granules are commercially available under the brand name Retentis®. The naturally-occurring raw material used to make the granules is ligin. This comes from our brown liquor which, in the past, was only used thermally and is now increasingly being converted into value-added products.



Innovation and lignin: The new hydrogel granulate Retentis®, an innovative product from AgroBiogel GmbH, stores water and slowly releases it again during dry spells – ideal for agriculture and horticulture.





Sustainable procurement

Sustainable procurement is an important element of our commitment to social and environmental responsibility. It is for this reason that our procurement strategy is based on four cornerstones:

- Safety is our top priority
- Profitability with the biorefinery
- Innovation for sustainability
- Fostering the culture of togetherness and demonstrating expertise

The integration of these cornerstones enables us to develop a holistic procurement strategy which considers both environmental and social aspects. A key element of this strategy is the responsible management of the raw materials we use, particularly wood and sodium hydroxide, which act as the main inputs in our production activities and account for around 75 percent of AustroCel’s procurement volume.

When sourcing wood, we attach great importance to ensuring that it comes from forests managed with a focus on sustainability and their ecology – almost 90 percent of the wood used in our production is PEFC-certified. We source it from forests situated no further than around 160 kilometres away, demonstrating that we minimise the need for transportation and support the local economy. Furthermore, AustroCel refrains from using wood from virgin, protected or endangered forests in order to bolster ecological diversity. Using wood sustainably and taking responsibility for preserving global biodiversity are important concerns for us.

These measures offer long-term economic benefits. By means of sustainable procurement, we can mitigate reputation and compliance risks as well as optimise our operating costs. This enables us to ensure that our business activities are both ethically and environmentally justifiable and at the same time promote our company’s long-term success.

Opportunities:

- Competitive advantages
- Possible cost savings
- Innovations
- Strengthening supplier relationships

Risks:

- Dependencies on certain suppliers, e.g. for green sodium hydroxide
- Additional costs
- Complexity in the supply chain

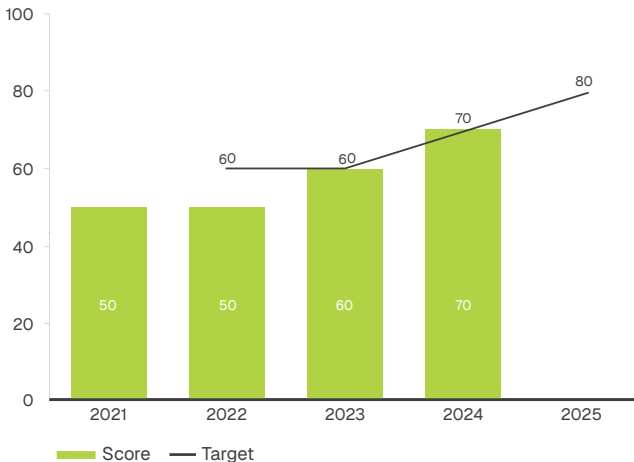
Coordinators:

- Procurement
- Compliance management and other specialist areas

Achievements in the reporting period

Including the Ecovadis rating in our requests for offers and the first-time consideration of the TOP 5 chemicals when awarding contracts mark an important starting point in our procurement strategy.

EcoVadis score - Sustainable Procurement

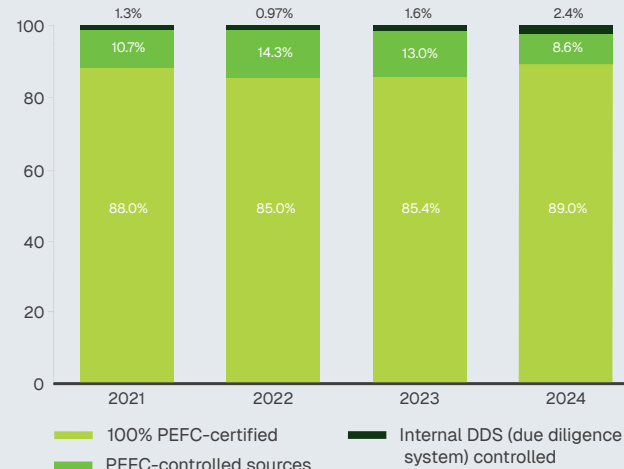


Goals and measures

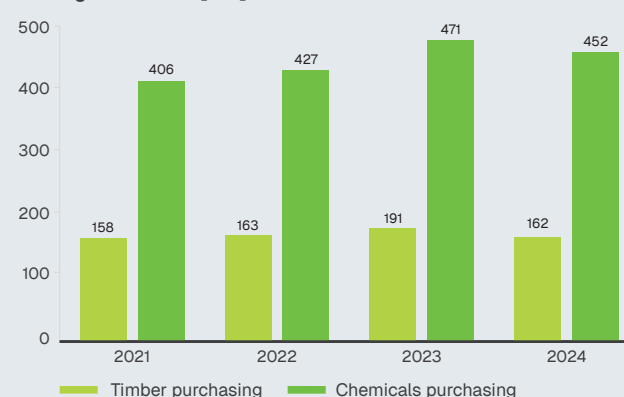
- Expanding supplier management with regard to ESG criteria

Measures	Deadline
Reducing risks associated with purchasing by increasing the number of suppliers in the various product groups	Already implemented or being implemented
Introducing policies and standards for sustainable procurement	Q4/2024
Evaluating suppliers in terms of their ESG performance	The first evaluations already exist
Integrating ESG criteria into the procurement process and decisions	2025
Training employees in sustainable procurement practices	Q3/2024
Promoting innovation in the supply chain in order to improve ESG performance	2025
Establishing partnerships with suppliers and other stakeholder groups to promote best practices	2025
Continuously monitoring, measuring and reporting on progress made in reaching sustainable procurement goals	Ongoing
Supplier questionnaire incl. SDG questions	started; Rollout Q1/2025
Wood procurement policy	published Q4/2024

PEFC-certified & controlled timber



Timber and chemical purchasing, average distance [km]



Risk management in the supply chain

Regularly performing risk assessments, audits and on-site inspections, as well as reviewing our certifications of sustainable forestry management by means of independent third parties, support us in our efforts to prevent deforestation and contribute to ensuring responsible procurement practices. If we become aware of any wood originating from disputed sources, the supplier in question is immediately requested to revise their practices in line with our wood procurement policy. Wood from these regions is excluded from our production. If the response is not satisfactory, we reserve the right to delist the supplier from our supply chain subject to appropriate lead times. It is important to note here that there has not been a case such as this in recent years. The increase in the average distances covered when sourcing wood and chemicals in previous years

is attributable to the fact that new suppliers have been contracted in order to ensure security of supply. The situation in Ukraine has also led to price increases and supply chain bottlenecks. That is why we have decided, for strategic reasons, to expand our network of suppliers. A decline in average transport distances was recorded in 2024, a fact attributable to two key developments: On the one hand, the strategic expansion of our supplier portfolio had led to shorter distances associated with our procurement needs. On the other, we have established ourselves as a stable and reliable partner in the market, meaning that a greater number of suppliers – including regional ones – are actively looking to work together with AustroCel.

People



Safety and the concept of Safety First are among the top priorities in the corporate strategy of AustroCel. Occupational safety focuses on the goal of our employees returning home healthy and unharmed in the same condition as they came to work in the morning.

Occupational health and process safety

At AustroCel, this means not only complying with legal requirements but also every single individual taking responsibility for themselves and their colleagues. This responsibility extends from Management, represented by the CEO, COO and CFO, to every individual employee. Our safety organisation covers all levels and ensures

outstanding safety standards at our company. A safe working environment creates not only better but also more efficient working conditions. The focus of our managers here is always firmly on our employees and their health.

Opportunities:

- Employees who are satisfied, healthy and safe at work

Risks:

- Accidents at work can cause pain and suffering to individuals and also jeopardise the company's very existence. This is why we take clear steps to minimise risks with the involvement of our employees.

Coordinators:

- Legal responsibility rests with the COO
- Safety specialist
- Safety-related tasks are assigned to the plant manager at the operational level.
- Safety officers: More safety officers are appointed than required by law
- Occupational first aiders
- Occupational physician on site



Safety is a top priority at the plant's facilities – just as it is throughout the company. The eyes printed on the T-shirts are intended to represent our principle: I look out for you – you look out for me.



A metal technology apprentice works on a machine while his trainer supervises him. Our practice-oriented approach to training ensures we have skilled workers and reinforces an innovative mindset.

Activities and achievements in the reporting period

Workplace evaluations and first-aid training have further improved occupational safety. This is also evident in the higher number of reported near accidents (rising to 200 in 2024) compared to 164 in 2023. More than 80 percent of the measures defined on the basis of these reported incidents have already been implemented.

Regular checks to ensure safety, tidiness and cleanliness, together with cross-audits ensure compliance with safety standards and the effectiveness of the company's crisis management. An internal working group has also been set up to address the issue of occupational health, with regular meetings being held here. Four key issues have already been defined: physical exercise, relaxation, nutrition and orthopaedic complaints.

Goals and measures

- Implementing the occupational safety strategy (ZERO accident concept)
- No reportable accidents (> 3 days downtime)
- Promoting employees' psychological and physical health by means of setting up and expanding health programmes.
- 85 percent of the measures agreed after an incident report have been implemented

Measures	Deadline
Implementation of digital documentation with an in-built audit trail	End of 2024
Continuous reporting based on ÖZEPA standards	Ongoing
Raising in-house awareness by means of regular communication activities	Ongoing
Training (AUVA forum on prevention, etc.)	Ongoing
Setting up a campaign-based, annual planning process for occupational health and personal health promotion concepts	End of 2024
Relaunch of the implementation of the ÖGK (sick fund) programme with an activity-based event	End of 2024

Workplace evaluation and investigation of incidents

Workplace evaluation:

Workplace evaluation is a key process aimed at ensuring the health and safety of employees. We regularly perform these evaluations in order to identify hazards and stress factors and to define appropriate action to avoid these risks.



Our systematic workplace evaluation process comprises five core steps:

Evaluation: Interdisciplinary risk assessment by a team of experts (occupational physicians, safety specialists and works councillors) with the involvement of employees. The evaluation draws on the following criteria: severity of the harm, length of exposure and probability of occurrence.

Implementation: Systematic examination of activities, work processes and workplaces to identify sources of hazards (e.g. technical, chemical and physical hazards).

Defining measures: An evaluation committee documents the results and defines prioritised protective measures (technical, organisational and personal) with clear responsibilities and deadlines.

Information: Employees receiving training in respect of the results and measures; access to the relevant documents is ensured.

Review and updates Measures are subject to regular reviews to check their effectiveness and revised accordingly, especially after incidents or operational changes.

Investigating incidents

All employees are obligated to immediately report unsafe activities, situations and occupational accidents to their line managers. Near accidents, critical events and damage to property must also be reported. First aiders are required to provide medical care in case of injuries.

How we respond to occupational accidents:

1. Employees report the accident to their line manager and inform the first aiders.
2. The relevant manager arranges medical care if required and also reports the accident.
3. The plant manager and safety specialist conduct a detailed analysis and determine preventive measures.
4. The safety specialist notifies AUVA (accident insurer) if the incident is subject to mandatory notification.
5. Once the individual involved returns to work, a reintegration meeting is held to familiarise them with the action subsequently decided upon and taken.

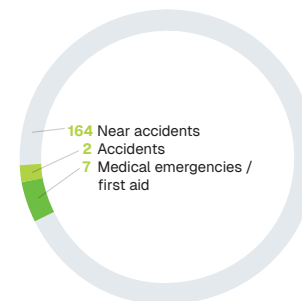
The procedure is similar in the case of near accidents* and incidents of damage to property.

1. Employees report the incident to their line manager or the safety officer.
2. The manager completes an internal report form documenting the causes and action taken.
3. The plant manager and safety specialist conduct an analysis and update the safety documentation if necessary.

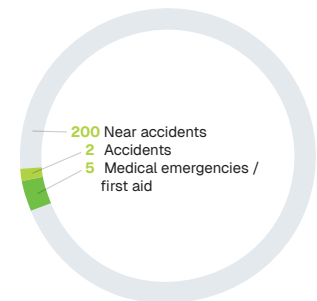
Both of the above procedures also apply to third-party companies. After the analysis, this information about accidents and incidents is distributed to all departments at the site. Report forms are handed out and information about the causes and action is passed on to the workforce. Our aim is to increase safety and minimise risks by means of clear reporting systems, thorough analysis and prompt action.

Our statistics highlight an increase in the number of near accidents reported. These reports are very important as they allow us to take action at an early stage to prevent actual accidents. We are also working on reducing the number of near accidents, but having such a reporting culture helps us take preventive action and reduce the number of accidents. In the year under review, we noted a slight decline in the number of medical emergencies or first-aid incidents at the company. Our aim is to rely on internal communication to increase awareness among employees so that the number of such incidents declines again.

Accident Statistics 2023



Accident Statistics 2024



*Near accident: A situation which could potentially lead to an accident but which passed without damage or injury. Intensified reporting since 2023

Employee involvement and consultation

We highlight the importance of open communication between our employees and the organisation by involving employees in the issue of occupational safety and health. Our employees are actively called upon here to pass on to us their ideas, concerns and evidence of potential hazards or situations. We attach significant importance to ensuring that all employees feel safe and air their concerns, regardless of whether these are related to working conditions, workplace safety or any other relevant issues. This open communication allows us to identify potential risks at an early stage and take appropriate action to mitigate the risk or improve working conditions. At the end of the day, this is how we boost our employees' trust in us and promote a culture of safety, transparency and collaboration within our organisation.

Safety and occupational health training

On-boarding instructions by safety specialists and ongoing training performed by line managers about specific workplace risks are essential. Our priority here lies on the safety of our employees, which is why we invest in comprehensive training. This enables our employees to work safely and productively and also promotes a safe working environment.

Occupational health services

In accordance with Austrian law, occupational medicine is a service which plays a central role in promoting health and safety at the workplace. The main tasks of this service include giving advice and support to employers and employees, regular inspections to identify health risks, investigations of workplace accidents and illnesses, evaluating workplaces and processes as well as preparing expert opinions and recommendations. Training and campaigns raise employees' awareness of health-related risks. The occupational health services department is equipped with its own practice room in which employees can regularly be seen.

Our occupational physician carries out various legally required and other preventative healthcare examinations. These include:

- Respiratory protection examinations for workers on call and at the company's in-house fire brigade
- Hepatitis vaccinations for employees working at the waste water treatment plant
- Recruitment examinations
- Welding and fume examinations
- Hearing tests
- Vaccination campaigns to prevent tick-related infections and viruses
- Workplace inspections
- Evaluation of office workstations

Service providers

The same safety rules apply to service providers as those applicable to our employees. This includes comprehensive initial training for all contractual partners to ensure that they are familiar with the applicable safety standards. We have also introduced the issuing of work permits in order to make sure that all work is performed in accordance with the safety guidelines and potential hazards are minimised.

Health promotion

The toolbox to promote occupational health provided by the ÖGK sick fund offers a wide range of courses to underpin employees' health. During working hours, employees can take part in courses on the importance of exercise, nutrition, mental health, management and communication, and addiction therapy. There are also courses for apprentices and trainees. It is also possible to attend courses outside of working hours. Employees simply notify their line manager of their interest in taking part in one of these courses. As such, this toolbox makes it possible to flexibly participate in health promotion courses as needs dictate.

Sports community

First and foremost, our occupational sports community offers its members, which mainly comprise employees and retirees, the opportunity to take part in sporting activities or to relax in the sauna. Yet, at the same time, it also opens its doors to many other clubs and sporting enthusiasts from the surrounding area, allowing them to use the community's facilities. Bowling, table tennis, indoor rifle shooting and darts are popular activities supported by the sports community. This promotes community-based sport in Hallein and the surrounding area.



Stable employment, education and training

The issues of stable employment, as well as education and training, cover various aspects relevant to the working environment and development opportunities at AustroCel. The main aspects include:

- Safeguarding jobs due to a profitable and sustainable corporate strategy
- Promoting satisfaction among employees by means of high safety standards and healthy working conditions, including flexitime options and a five-shift model
- Diverse educational and promotion opportunities, including a qualification matrix, a skill model for the timber yard and a leadership development programme as well as qualification and trainee programmes

Coordinators:

- Management
- Head of HR
- HR Business Partner
- HR Development Expert
- Legal & Compliance Manager

Investing in education and training enables us to attract and retain highly qualified managers and specialists. This is particularly important for building a highly skilled and motivated team. The various training offered makes it possible for our employees to develop further and boost their skills in various areas. This is a win-win situation since the skills acquired are deployed at the company, loyalty encouraged and satisfaction levels raised as a result.

This is also increasingly communicated both in-house and externally. Externally, for example, via social media, company presentation events coinciding with International Women's Day and other events aimed at encouraging women in technical professions, as well as school career fairs and regional events. Employees are regularly informed about company news by means of townhall meetings, internal newsletters and notices. Work anniversaries are celebrated in the course of a company event and milestone birthdays with a breakfast together.

Opportunities:

- Clarity and transparency about promotion prospects and development opportunities
- Role models, authenticity and new values are preconditions for changing our corporate culture
- Maintaining skills and knowledge levels by means of clear succession planning and knowledge documentation
- Reputation gains
- Higher satisfactions levels among employees

Risks:

- Higher employee turnover due to dissatisfaction
- Loss of knowledge and expertise
- Loss of reputation

Achievements in the reporting period

- Implementing succession planning at management level, including identifying potential candidates and targeted preparation for future positions. The management of succession planning in production departments is supported by means of qualification matrices
- A reformulation of our corporate values in a participatory process involving employees and works councillors in order to nurture our corporate culture
- Involving employees in the cultural change by developing value-based success patterns and having workshop ambassadors communicate the success patterns within the company
- Finalising the purpose, mission, vision and values to serve as a basis for the management and corporate culture
- Documenting specialist knowledge and experience to facilitate the transfer of knowledge within the divisions
- Developing a training series ‘From wood to pulp’ to spread product knowledge throughout the company
- Introducing a training catalogue to ensure transparency of the opportunities available for training

Healthy and safe products

Safety is at the heart of our corporate strategy – a value we not only claim internally but one that we uphold in all our products delivered to our customers. Our aim is to establish stable customer relationships and we are convinced that trust forms the basis here. We create this trust by providing consistently reliable quality, transparent processes and partnership-oriented communication. Our goal is to be a dependable supplier. This means that our customers must be able to rely 100 percent on the quality and safety of the products we supply.

Goals and measures

- Anchoring the value system and establishing a practised leadership culture

Measures	Deadline
Introducing leadership behaviour commitments	End of 2025
Introducing a corporate and leadership culture based on defined values	End of 2025

Number of courses



We offer a range of training courses that we regularly evaluate with the specialist departments, ensuring that what we offer is in keeping with current developments and that new, relevant courses are added as required. The chart shows the number of training courses held in the last two years, including management training for shift supervisors and the ‘From wood to pulp’ training series.

Coordinators:

- Technical customer service
- Supported by the departments: Purchasing, R&D, Quality Control, Sales
- This issue is reported to Management during monthly meetings

Opportunities:

- Gaining market shares by means of high quality, expertise, safety and reliability

Risks:

- Entering new application areas necessitates a wider understanding of the applicable regulations. This requires resources and new processes

Achievements in the reporting period – new products

AustroCel’s biorefinery enables a wide range of products to be offered to the energy sector (bioethanol 2G), agriculture (hydrogel granulate) and the pulp industry. As regards the latter, we have introduced a strategy of market diversification. Through a comprehensive innovation programme, we offer specific pulp for the food, pharmaceutical, ink, construction and even automotive markets. In 2024, more than a quarter of our sales was generated in these markets. It is our aim for sales in these specific areas to reach 40 percent with products that are tailored to our customers’ needs and taking into account the associated wish of our customers to diversify their supply chain.

Goals and measures

- Ensuring compliance with strict production standards and the high quality of products

Measures	Deadline
Refining the quality assurance testing of pulp specialities to meet the exacting requirements of regulated markets.	Q2/2025
Increasing professionalism and integrating specifications as well as change management	Q2/2025

Safeguarding through consistently high quality

The health and safety of products are ensured by means of regular testing in line with our high quality standards, with Quality Control, Purchasing, Sales and Technical Customer Service all being involved here. We carefully inspect the materials we purchase with regard to their specifications in order to ensure that our products comply with the highest quality and safety standards. During the entire production process, we constantly monitor a wide range of required parameters and perform standardised quality tests. Quality assurance is responsible for guaranteeing the consistently high quality of our products by carrying out rigorous inspections on the basis of available product specifications. These contain parameters which are developed in close cooperation with customers using data from Research and Development as well as process

data analytics. Our quality assurance processes are closely aligned with the standards set out in our ISO 9001 and ISO 14001 certifications. Our product quality is also systematically monitored and verified in accordance with a range of other relevant certifications and regulations adhering to the highest industry standards, ensuring that the specific requirements of our customers are met according to their diverse needs.

Any changes arising from customer requests, conditions stipulated by the authorities or production requirements are implemented through a change management process. This includes carrying out a comprehensive impact assessment and ensures that all relevant documents and systems are promptly brought up-to-date. In addition, changes to the quality data are reviewed and approved annually by the respective departments.

Data are regularly evaluated and presented using suitable visual and statistical tools with a view to ensuring transparency in terms of our consistently high product quality. The relevant quality reports are presented monthly, ensuring accessibility and clarity to facilitate decision-making.

Continuous improvement

During 2024, internal instructions were revised to ensure that our processes continue to comply with the highest quality and safety standards. Training courses are held for R&D employees to improve their understanding of the latest technologies and best practices. Our Compliance Management team is actively involved in projects to guarantee that all action taken complies with applicable regulations. In addition, a working group has also been established for marketing and communication activities, although these are still subject to approval from Management to make sure that all of these activities are in accordance with applicable policies.

○ Violations of regulations and/or voluntary codes of conduct in connection with the impacts of products and services on health and safety in 2024

○ Breaches of regulations and/or voluntary codes of conduct associated with product and service information in the financial year 2024

Governance

Compliance

AustroCel cannot emphasise enough the importance it attaches to compliance and integrity. Pursuing responsible, sustainable business practices in conjunction with ethical and compliant conduct form the basis of AustroCel's daily activities. Compliance is part of AustroCel's strategy in its company policies.

At its core, compliance is adherence to laws, internal company requirements, guidelines and regulations. However, the depth of its meaning is much greater, as it is an expression of a shared culture of values.

Coordinators:

- Legal and Compliance department, including Data Protection Officer and Public Authorities Manager
- Management
- All employees
- All cooperation partners

Opportunities:

- Reducing risks and preventing harmful incidents
- Increasing competitiveness and investor confidence
- Protecting Management and employees
- Boosting employer attractiveness and employer reliability

Risks:

- Financial losses and criminal convictions
- Loss of competitiveness and investor confidence due to loss of reputation and trust
- Personal liability claims
- Loss of employer attractiveness and loss of employees

Achievements in the reporting period

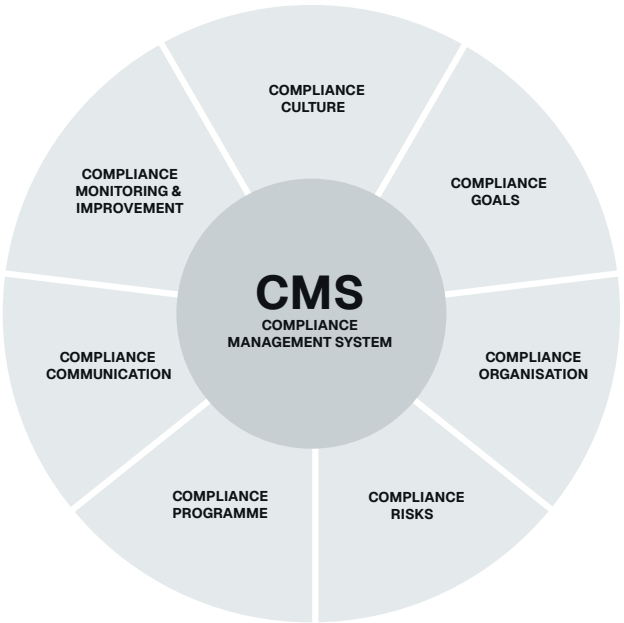
We have undertaken major steps to boost our compliance culture and lay a stable foundation for responsible company management. These include further developing the core elements of the compliance management system, in particular the communication and training concepts.

Goals and measures

- Pursuing the zero-tolerance policy for violations of the law
- Further developing the compliance management system on an ongoing basis

Compliance management system

A comprehensive compliance management system (CMS) based on internationally recognised standards has been implemented at the company to advise and protect both employees and managers as well as to prevent misconduct. The PDCA cycle (plan, do, check, act) is used to develop the CMS on an ongoing basis. The CMS aims to establish a compliance culture focused on values and integrity with a view to achieving a number of objectives, including avoiding liability risks and reputational damage. The CMS allows us to prevent, detect and respond to systematic misconduct that is detrimental to the company's interests.



Measures	Deadline
Compliance Annual Report 2024	Q1/2025
Compliance and data protection training	Ongoing
ICS audits	Ongoing
Establishing a learning management system (LMS)	Go live Q3/2025
Revising policies in line with the policy management system	Ongoing
Implementing a new legal management system	Q2/2025
Boosting our culture of integrity within the company	Ongoing

RISK ANALYSIS

Compliance risks are regularly identified, analysed and evaluated. The risks are assessed and appropriate risk mitigation steps are defined. Internal audits are carried out to check that these steps have been implemented and to measure their effectiveness. Audit findings allow further action to be taken to refine the CMS and improve the compliance culture.





A comprehensive compliance management system (CMS) based on internationally recognised standards has been implemented at the company to advise and protect both employees and managers as well as to prevent misconduct.

Communication

The principles governing our conduct have been laid down in our Code of Conduct, which provides guidance and advice to all employees. There are also numerous specific policies and working instructions in place for important issues. Employees have access to all documents on the intranet and in the internal management system (IMS). The training concept defines the target group and the format for the specific issues in question. The purpose of training courses, policies and regular internal communication is to raise employee awareness of the principles of ethical conduct, help them identify critical situations, and instruct them on how to deal with such situations.

We also expect our business partners to comply with these principles as part of our objective to ensure environmental and social responsibility along the supply chain, which is why we secure from our suppliers a commitment to uphold the principles of the Code of Conduct.

Whistleblower system

Employees are required and encouraged to report potential behaviour that may be in harmful violation of the Code of Conduct and the law. Doing so gives AustroCel the opportunity to address irregularities, prevent potential misconduct and protect the company from harm.

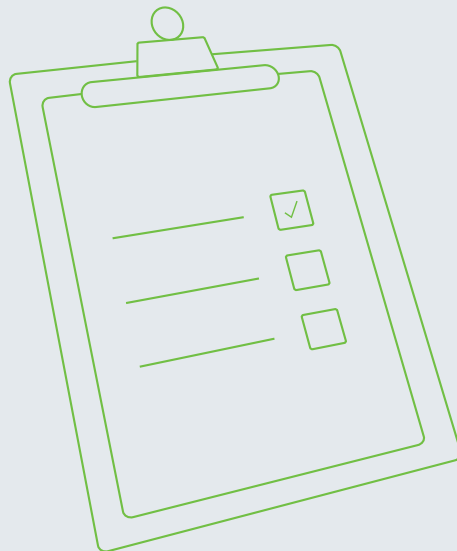
AustroCel's whistleblower system makes it possible to report concerns in confidence and even anonymously, if necessary, without the fear of any negative consequences for the whistleblower. There are also other channels available for making such a report. The reports received are investigated and, if suspicions are confirmed, followed up on in coordination with the Compliance Committee and, if necessary, the Works Council. We respond to violations with appropriate disciplinary and legal action, and also refer the matter to the authorities for criminal investigation where applicable (zero tolerance).

Acting
THE RIGHT WAY

Our whistleblower system
can be accessed at:

austrocel.integrityline.com





Business partner due diligence

AustroCel is committed to ethics and integrity vis-à-vis its business partners. Before entering into a partnership, AustroCel's business partners undergo a compliance check and the relevant due diligence documents are requested. Additional evidence or confirmations may be requested from our business partners on an ad hoc or regular basis.

Internal control system

AustroCel has an internal control system (ICS), through which it conducts regular checks on how compliance measures are being implemented in line with the risk analysis.

Legal management system

AustroCel relies on a legislation amendment service and a digital legal management system to comply with all legal requirements and conditions stipulated by the authorities applicable to its operations. Tasks are automatically submitted to ensure compliance with the prescribed tasks.

Relevant legal developments are tracked by the legislation amendment service, enabling changes in the law and new statutory requirements to be identified at an early stage and the resulting recurring obligations determined in good time.

Reporting

The Head of Legal & Compliance reports on a monthly basis to Management about compliance-relevant matters. The annual compliance report provides Management with an overview of the general status of the CMS, key performance indicators and activities carried out as well as the steps taken to further develop the CMS. The annual risk report is used to give Management detailed information about key problem areas at the company level.

The management team regularly receives an overview of defined qualitative and quantitative compliance key performance indicators (KPIs).

AustroCel's general meeting of shareholders has set up an ESG Committee. The Head of Legal & Compliance regularly provides the Committee with an overview of the CMS status and respective developments.



Governance

Our economic performance is based on four pillars:

- **Safety**
Safety is of the utmost importance at the company. It defines the behaviour of everyone involved and their options for action. We analyse all safety-relevant investments and implement these based on a priority system. We also apply a systemic approach (asset integrity strategy) in order to improve our asset base and ensure that process and safety-related risks are minimised.
- **Profitability by focusing on the gross margin**
Accelerated change from a premium-quality but vulnerable mass producer to a diversified speciality cellulose manufacturer and a biorefinery with a clear focus on gross margins and complexity. Cascade-based usage of wood with industrial integration.

- **Sustainability**
Transition from an initiative-based to a strategic approach taking into account the transformation or diversification of the existing business model to establish a circular model. Transparency, facts and an absence of greenwashing.
- **People and culture**
People and culture contribute to competitiveness. This is why our value system is constantly further developed to reflect social changes and requirements. We support people from other regions to work at our company (nationally and internationally, regardless of gender).

Opportunities and risks arise in connection with all of the issues we have mentioned in this report. They contribute both positively and negatively to our commercial success.

Opportunities:

- Energy efficiency and self-sufficiency
- Material use
- Resource efficiency and alternative raw materials
- Sustainable consumption
- Zero-waste
- Being an attractive employer due to sustainability

Risks:

- Raw material scarcity
- Water consumption and waste water
- CO₂ and raw material prices
- Declining demand for energy products
- Shortage of workers
- Production downtime, e.g. due to extreme weather
- Increasing soil sealing

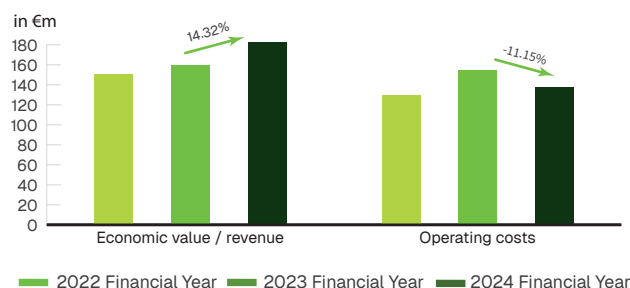
Achievements in the reporting period

- CAPEX and OPEX-related efforts to safeguard plant safety
- Further diversification of pulp grades and biorefinery products

Goals and measures

- We strive to safeguard the safety of our employees, customers and stakeholders, to protect the environment and also the financial stability of the company.
- By means of continuous improvements and investments, we aim to increase the profitability of our company without compromising safety. All of the steps mentioned here are intended to directly or indirectly improve our profitability through sustainable business practices.

Economic performance



Economic performance	Unit	2022	2023	2024	Change 23/24 in %
Direct economic value generated (revenues)	€m	150.92	159.36	182.18	14.32 %
Operating costs	€m	129.80	154.41	137.20	-11.15 %

Community engagement as a contribution to commercial success

Supporting the Water4Sumba and Run2Bali projects – humanitarian aid in Indonesia

In November 2024, AustroCel supported humanitarian projects in Indonesia with a bronze sponsorship of €1,000 through Om Rob's non-profit Yayasan (foundation).

A core project here is the Water4Sumba initiative organised by Tupai Pandai Indonesia. The project's focus is on building wells in remote villages in East Sumba, where people previously often had to walk for miles to get drinking water. This initiative has already achieved some major successes: six wells have been successfully drilled, each supplying around 200 people with clean drinking water. Not only does the improved water supply lead to better hygienic conditions, but it also gives people more time for education and to work. In addition to the water project, Om Rob is also committed to helping schoolchildren in need in East Bali. In a remarkable Run2Bali sponsored run, they ran 1,250 kilometres from Jakarta to Bali to raise money for shoes for children from low-income families. The support provided by AustroCel therefore contributes to various aid projects that improve the living conditions of people in the region on a sustainable basis.

www.tupaipandai.com

Working together for healthy bees and greater biodiversity

We are committed to supporting the local bee population together with Markus Loidl, a beekeeper from Hallein. In his five bee colonies, he breeds particularly resilient honey bees using the VSH method (Varroa Sensitive Hygiene). The industrious insects produce different types of honey depending on the season. We use this honey in small quantities to serve as a sustainable gift for our employees and guests. Our commitment helps boost this skill in our region, while at the same time setting an example of social responsibility in our environment.

www.koidlerei.at



AustroCel Hallein helps a fishing association with its efforts to preserve the Salzach grayling

AustroCel Hallein is part of an important species conservation project to support the Salzach grayling, an endangered fish in the Salzach region, as well as other fish species such as the native river trout. The company provides valuable biotope areas that can be used for breeding the Salzach grayling and the river trout.

The fish are bred under natural conditions in cooperation with the Hallein fishing association. The juvenile fish develop in specially designed tanks which are supplied with fresh water from the company. The aim of this initiative is to safeguard the long-term survival of the Salzach grayling and promote local biodiversity.

With some 1,500 juvenile fish being reared, the project's focus is on restoring fish populations slowly but effectively. Not only does AustroCel Hallein take responsibility for the environment, but it also actively contributes to efforts to preserve a valuable piece of nature for future generations.





Juvenile Salzach grayling and river trout swim in specially designed ponds at the company's premises, a contribution by AustroCel Hallein to promoting local biodiversity.

Outlook

The coming years will be largely determined by the implementation of our newly defined strategic areas of action – with a clear focus on the following core areas:

- A firm commitment to further developing our vision of zero-waste throughout the entire production process by integrating additional materials into our cycles and the industrial implementation of innovative solutions such as hydrogel granulate.
- Intensifying our climate protection measures by further reducing the use of fossil fuels and implementing the carbon capture project. In doing so, we will define a comprehensive climate path which is aligned to the goals of the European Green Deal.
- Further strengthening our value-based corporate culture by actively involving all employees in the implementation of our new Green Spirit. Occupational safety remains our top priority.
- Preparing our systems for the upcoming reporting obligations under the Corporate Sustainability Reporting Directive, with particular focus being placed on further refining the materiality analysis and data collection in Scope 3.

Our newly invigorated Green Spirit and the values anchored therein form the foundation for these ambitious goals. They will help us further establish AustroCel as a pioneer in biotransformation and contribute to a more sustainable future.



AustroCel Hallein - a pioneer in the bioeconomy has transformed itself into a modern, integrated biorefinery.



Policies related to the material issues

- Corporate strategy
- Corporate policy
- Code of conduct
- Code of conduct for suppliers
- ISO 9001
- ISO 14001
- ISO 50001
- IOS 37301
- ISO 45001
- ISCC, SURE, EZG
- PEFC
- Wood purchasing policy
- Environmental Management Act (*UMG*)
- EMAS certification
- HR strategy
- Employment contracts
- IT policies
- Works agreements
- Safety data sheets
- Product data sheets
- Anti-discrimination policy
- Anti-corruption policy
- Whistleblowing policy
- Anti-trust policy
- Data protection policy
- Policy on compliance with foreign trade laws
- Compliance policy
- Policy on the use of artificial intelligence
- Technical policies

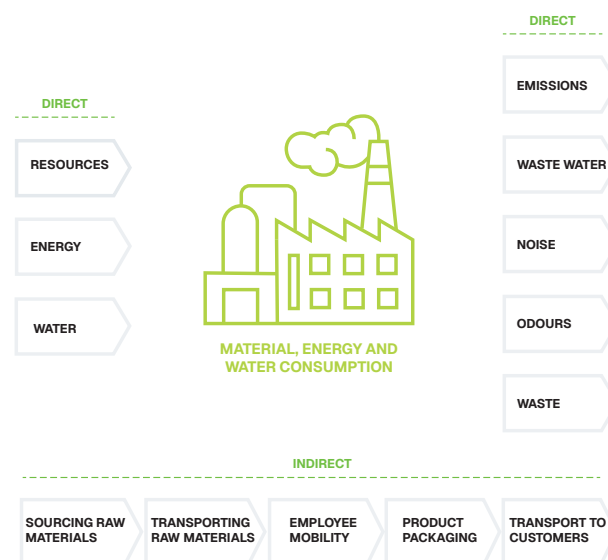
Other legal and public authority regulations

Environmental impacts and their significance for AustroCel

A company's environmental performance is largely determined on the basis of environmental impacts attributable to daily operational processes and their interaction with the environment. These aspects can be divided into **direct** and **indirect** environmental impacts:

- **Direct environmental impacts:** These are aspects the environmental impact of which can be directly controlled and influenced by the organisation.
- **Indirect environmental impacts:** These are attributable to the interaction with external parties, such as customers, suppliers or service providers, and cannot be fully controlled by the company.

The relevant environmental aspects are identified and evaluated on the basis of the existing environmental register and the materiality analysis carried out. These environmental aspects are continuously reviewed and revised as necessary. A rating of A (high), B (medium) and C (low) is used to assess the environmental impact and then determine the need for action in the short, medium or long term. Specific action to be taken as part of the environmental programme is determined on the basis of this evaluation.



Direct environmental impacts	Description
Waste	Non-hazardous and hazardous waste that is recycled, incinerated or disposed of in a landfill site
Waste water	Waste water emissions (BOD5, COD, phosphorus, nitrogen, solids) which are discharged into the outlet channel after treatment
Energy	Energy consumption (both fossil and renewable) and plant efficiency
Noise	Noise emissions from plant operations and levels of pollution in the immediate vicinity.
Emissions	Airborne emissions related to energy systems (SO ₂ , CO ₂ , NO _x , dust, CO) and abnormal events related to pulp production
Odour	Development of odours caused by air pollutants or the waste water treatment plant
Water	Sourcing fresh water from wells Water consumption due to the water evaporation and storage in the product



All pulp and energy products are based on spruce wood chips, a by-product from sawmills.

Environmental Programme 2025

	Goals	Measures
Air/GHG	Defining medium/long-term targets for reducing GHG	Validating the carbon footprint calculation and defining the targets for reducing this
	Making material use of biogenic CO ₂ as a substitute for fossil CO ₂ in other industries	Continuing the project concerning the material use of CO ₂
	Achieving a reduction of 50 t CO ₂ -eq in the mobility sector	Expanding the company's fleet of e-vehicles and purchasing a new, more fuel-efficient loader
Air	Reducing diffuse SO ₂ emissions	Creating a new SO ₂ supply facility
	Reducing the concentration of SO ₂ in the FGD	Achieving technical optimisations by using various extraction systems and seals
Waste	Reducing the amount of waste disposed of externally by 50 percent	Increasing the utilisation of declassified waste as a product
Waste water	Guaranteeing compliance with the consensus values due the production of high-grade chemical pulp	Achieving the technical implementation of a demonstration plant for minimising COD
Water	Defining water conservation measures	Implementing a plant-wide water balance and determining potential for optimisation
Resources	Introducing a life cycle analysis for pulp	Defining scope and project partners
	Making progressive use of the lignin fraction by producing an industrial quantity of 700 metric tons of hydrogel granulate	Completing and commissioning an industrial production plant
	Making progressive use of by-products	Ongoing R&D project to increase the yield of bioethanol production
Energy/ Resources	Reducing waste materials from pulp production	Continuing the focus project to develop a new monitoring system for timely quality assurance
	Conserving energy and resources in pulp production (13,000 metric tons of steam; 8 to 10 m ³ water/hour)	Substituting cooling water with filtrate in a washing unit
	Reducing waste materials from pulp production	Completing another storage tower
Energy	Improving combined heat and power generation and reducing the use of natural gas by making better use of excess steam	Pilot project for district heating storage
	Increasing energy efficiency in the area of steam production	Continuing the project to reduce the use of high-pressure steam for soot blowing
Biodiversity	Climate-sensitive replanting in the area of the timber yard	Implementing the 3-step planting plan (2024 - 2026)
Purchasing	Defining the sustainable purchasing strategy based on the company's SDGs	Analysing the company's SDGs and then determining measures for sustainable procurement

Status of target achievement and action related to the Environmental Programme 2024

Environmental impacts	Goals	Measures	Status
Air	Revising emissions in Scopes 1 – 3 and defining medium/long-term GHG reduction targets	Capturing key performance indicators; collaborating with an external consultant on implementation and calculations	Revision of Scope 1-3 completed – GHG reduction targets: Continuation of Environmental Programme 2025
Air	Making material use of biogenic CO ₂	A plant and collaboration concept for the utilisation of carbon dioxide from the bioethanol plant and the CO ₂ fraction of biogas	A plant and cooperation concept has been developed – continuation of the Environmental Programme 2025
Air	Reducing emissions associated with shutdowns	Continuing a project to reduce rich gas emissions in collaboration with R&D	Concept developed and submitted to authorities – continuation of Environmental Programme 2025
Consumption of resources	Optimising the use of rich gas in pulp production	Projects to optimise the production of rich gas	Currently on hold Resource scarcity
Consumption of resources / energy	Reducing waste materials from pulp production	Building a further storage tower; completion planned in 2025	Construction has begun – continuation of Environmental Programme 2025
Consumption of resources / energy	Reducing waste materials from pulp production	Developing a novel online monitoring tool for timely quality assurance	Focus project launched – continuation of Environmental Programme 2025
Consumption of resources / waste water	Guaranteeing compliance with the consensus values due the production of high-grade chemical pulp	Developing and implementing a technical solution	New technological solution developed by R&D department Continuation of Environmental Programme 2025
Consumption of resources / energy	Reducing energy and water consumption in all production areas	A study to identify latent potential	Plant-wide water balancing started – Continuation of Environmental Programme 2025
Resources	Increasing the utilisation of by-products	A project to utilise the lignin fraction as a material with an industrial partner	Project planning completed and construction phase of an industrial production plant started (hydrogel granulate) – Continuation of Environmental Programme 2025
Resources	Increasing the utilisation of by-products	Regular projects to utilise further by-products as materials or energy sources	Ongoing activities

Environmental impacts	Goals	Measures	Status
Resources	Increasing the utilisation of by-products	Process optimisation with the aid of R&D	Ongoing activities – Continuation of Environmental Programme 2025
Resources	Increasing the utilisation of by-products	A technical feasibility study as part of an industrial dissertation	Funded project has been completed
Water	Maintaining the quality of ground water	Regular ground water testing by a certified laboratory	Ground water testing has been carried out and measures determined
Energy	Reducing energy losses	Commissioning an 'energy module' to efficiently manage pressure cascades in the steam distribution system	Commissioning delayed by technical problems
Energy	Increasing energy efficiency in the area of steam production; reducing the use of high-pressure steam for soot blowing	Evaluating energy savings and implementation	Initial technical integration has taken place – Continuation of Environmental Programme 2025
Noise	Continually reducing noise emissions at the site	Proactive improvement of noise emissions; immediate response to observations; annual noise surveys	Annual noise report and noise investigations carried out for projects. New state-of-the-art sound absorbers installed.
Residents	Intensifying the exchange of information with and consideration of the issues raised by local residents	Three residents' meetings per year	Residents' meetings were held. Residents' mailbox created for raising issues.
Biodiversity	Rejuvenating and caring for trees on the site	Climate-sensitive replanting in three steps; starting in 2024	Replanting approximately 600 trees – Continuation of Environmental Programme 2025
Environmental management system	Passing the internal environmental audit based on the standard	Guaranteeing the requirements for environmental management	Internal audit conducted and measures for improvement determined
Environmental management system	Preventing environmental incidents	Recording near environmental incidents Training employees	New format created for recording environmental incidents

Key performance indicators

Reducing emissions of greenhouse gases and other airborne pollutants as well as ensuring the economical use of energy

Emissions (GRI 305-1, 305-2, 305-3, 305-4)		Unit	2022	2023	2024
Direct GHG emissions (GRI 305-1)	Scope 1*	t CO ₂ -eq	4,196	3,078	6,050
	Biogenic CO ₂ emissions	t CO ₂ -eq	373,377	420,741	420,428
Energy indirect GHG emissions (GRI 305-2)	Scope 2**	t CO ₂ -eq	0	0	0
Other indirect GHG emissions (GRI 305-3)	Scope 3	t CO ₂ -eq	-	-	-
	Biogenic CO ₂ emissions	t CO ₂ -eq	-	-	-
Total GHG emissions (Scope 1, 2 and 3)* → presently the total of Scope 1 and 2		t CO ₂ -eq	4,196	3,078	6,050
GHG emissions intensity (GRI 305-4)	Per thousand euros of revenues	t CO ₂ -eq	0.03	0.02	0.03
	Per employee	t CO ₂ -eq	1,165	1,254	1,247
Standards, methods and calculation programmes used		Austrian Emissions Certificate Act (EZG, Article 9)			
Gases included in the calculation		CO ₂			

*Data from previous years have been adjusted due to a more differentiated approach being taken.

**As far as we are aware, our Scope 2 emissions are zero since we source our power from a provider which claims to emit no CO₂ emissions. However, we will take specific steps to verify this information as part of our plans to calculate our CCF (corporate carbon footprint) and present this in detail in our next report as per the requirements of the Greenhouse Gas (GHG) Protocol.

Sustainable procurement

Purchasing wood for production purposes	2022	2023	2024
0-50 km	2 %	3 %	3 %
50-100 km	36 %	29 %	33 %
100-150 km	7 %	8 %	4 %
150-200 km	20 %	18 %	24 %
200-250 km	25 %	23 %	25 %
250-300 km	3 %	6 %	5 %
>300 km	6 %	13 %	6 %
Distance, average	163 km	191 km	162 km

Chemicals	2022	2023	2024
Sodium hydroxide	137 km	241 km	187 km
Hydrogen peroxide	807 km	692 km	853 km
Magnesium oxide	907 km	907 km	907 km
Sulphur	172 km	172 km	202 km
Oxygen	112 km	112 km	112 km
Distance, average	427 km	471 km	452 km

Occupational health and process safety

ISO 45001 applies to all company employees and those of third-party companies. (GRI 403-8)

Occupational health and safety (GRI 403-9)	Unit	2022	2023	2024
Reportable accidents	Number	4	3	2
Near accidents reported	Number	85	164	200
Medical emergencies, care, first-aid	Number	2	7	5
Lost time incident frequency (LTIFR**)	per million working hours	7	5	3.17
Average number of lost days per occupational accident	Average	7	51	54
Injury-related absences, in working days	per million working hours	43	262	171
Fatal accidents	Number	0	0	0
Hours worked	Hours (rounded)	587,900	583,000	631,800

**Lost-time injuries frequency rate: The number of accidents resulting in at least one lost day (excluding day of accident) per million hours worked.

Stable employment and adequate education and training opportunities

Total headcount and break down by gender and region (GRI 2-7, GRI 2-8, GRI 401-1)

2022	Region	Gender				Total
	Austria	Male	Female	Diverse	Not disclosed	Total
Number of employees with contracts for an indefinite period (headcount)	311	283	40	-	-	323
Number of employees with contracts for a limited period (headcount)	1	1	-	-	-	1
Number of full-time employees	294	274	29	-	-	303
Number of part-time employees	18	10	11	-	-	21

2023	Region	Gender				Total
	Austria	Male	Female	Diverse	Not disclosed	Total
Number of employees with contracts for an indefinite period (headcount)	322	293	45	-	-	338
Number of employees with contracts for a limited period (headcount)	16	-	-	-	-	16
Number of full-time employees	293	277	29	-	-	306
Number of part-time employees	29	16	16	-	-	32

2024	Region	Gender				Total
	Austria	Male	Female	Diverse	Not disclosed	Total
Number of employees with contracts for an indefinite period (headcount)	341	294	47	-	-	341
Number of employees with contracts for a limited period (headcount)	1	1	-	-	-	1
Number of full-time employees	311	280	31	-	-	311
Number of part-time employees	31	15	16	-	-	31

Employees by age group	2022	2023	2024
Age group < 30	26 %	28 %	23 %
Age group 30-50	48 %	46 %	48 %
Age group > 50	26 %	26 %	29 %

Employee hires by age group	2022	2023	2024
Age group < 30	48 %	56 %	40 %
Age group 30-50	37 %	33 %	53 %
Age group > 50	7 %	11 %	7 %

Percentage of employees receiving regular performance and career development reviews (GRI 404-3)	2022	2023	2024
Number of performance reviews performed*	45	52	61
Number of employees	130	138	133
Performance reviews as a % of headcount	35	38	46

*Figures have been estimated

Employee turnover* by age group	2022	2023	2024
Age group < 30	31 %	47 %	62 %
Age group 30-50	36 %	35 %	7 %
Age group > 50	33 %	18 %	31 %

Governance bodies (GRI 405-1)	2022	2023	2024
Number of employees in governance bodies	13	12	11
Of whom female (as a %)	23 %	25 %	27 %

Other employee data (GRI 2-8, 2-30, 404)	2022	2023	2024
Number of hours invested in education and training per year*	2,822	3,416	4,768
Number of training courses	90	120	120
Number of participants*	112	140	223
Number of workers who are not employees (average headcount over 12 months in the reporting period)	1	2	1
Share of employees with collective bargaining agreements	100 %	100 %	100 %

*Figures have been estimated

Healthy and safe products

Customer health and safety (GRI 416-1, 416-2)	Unit	2022	2023	2024
Total number of breaches of regulations and/or voluntary codes of conduct associated with product and service information	%	*	*	*
Total number of violations of regulations and/or voluntary codes of conduct in connection with the impacts of products and services on health and safety in the reporting period	Number	0	0	0

*AustroCel cannot currently provide the percentage of key product and service-related categories which have been evaluated for impacts on health and safety. Surveys were conducted with regard to PFAS, CMR materials and food safety. These surveys however were not verified by means of tests or investigations, being only subjected to plausibility testing on the basis of their pulp technologies. Moreover, we also asked suppliers with regard to the presence of PFAS in their products, the answers to which were 'to the best of our knowledge'. We are working to be able to report on this KPI using valid measurements in future.

Marketing and labelling (GRI 417-2, 417-3)	Unit	2022	2023	2024
Total number of breaches of regulations and/or voluntary codes of conduct associated with product and service information	Number	0	0	0
Total number of breaches of regulations and/or voluntary codes of conduct associated with marketing and communication, including advertising, sales promotion and sponsoring	Number	0	0	0

Compliance

Compliance (GRI 2-27, 206-1)	Unit	2022*	2023	2024
Total number of major violations of laws and regulations during the reporting period	Number	n.a.	0	0
Legal actions for anti-competitive behaviour, anti-trust and monopoly practices	Number	n.a.	0	0

Anti-corruption (GRI 205-1, 205-2, 205-3)	Unit	2022*	2023	2024
Operations assessed for risks related to corruption	Number	n.a.	1/1	1/1
Total number and percentage of governance body members that have been informed about the organisation's anti-corruption policies and procedures	Number	n.a.	6/6	6/6
Total number and nature of confirmed incidents of corruption	Number	n.a.	0/0	0

*The relevant figures are not available for 2022. These figures have been recorded since the establishment of the legal compliance department.

Governance

Economic performance (GRI 201-1, 201-4)	Unit	2022	2023	2024
Direct economic value generated (revenues)	€m	150.92	159.36	182.18
Operating costs	€m	129.80	154.41	137.20
Payments to government (taxes / charges)	T €	84.92	88.49	95.21
Investment grants	T €	0	10.50	0
R&D grants (e.g. research grants)	T €	170.67	441.38	226.30

GRI index

GRI no.	GRI reference	Section in report/remark
GRI 2	General Disclosures 2021	
GRI 2-1	Organisational details	Section: About the company AustroCel Hallein GmbH is a leading company in Austria manufacturing high-grade speciality pulps and biorefinery products. Gamma (Fiber) Holdings Three GmbH holds 92 percent of the shares in AustroCel, with Gamma (Fiber) Holdings Four GmbH holding the remaining 8 percent. Gamma (Fiber) Holdings Four GmbH is wholly owned by Gamma (Fiber) Holdings Three GmbH. All of the above-mentioned companies maintain their registered offices at Salzachtalstraße 88, 5400 Hallein, Austria
GRI 2-2	Entities included in the organisation's sustainability reporting	Section: About this report AustroCel Hallein GmbH alone is covered by this report
GRI 2-3	Reporting period, frequency and contact point	Section: About this report The reporting period of this report covers the 2024 financial year. The sustainability report is published every year in order to ensure continuity and up-to-date reporting.
GRI 2-4	Restatements of information	Section: About this report
GRI 2-5	External assurance	Section: About this report
GRI 2-6	Activities, value chain and other business relationships	Section: Business model / value chain Sector: Chemical pulp, bioenergy
GRI 2-7	Employees	Section: About the company Section: Key performance indicators
GRI 2-8	Workers who are not employees	Section: Key performance indicators
GRI 2-9	Governance structure and composition	Section: Sustainability and management
GRI 2-12	Role of the highest governance body in overseeing the management of impacts	Section: Sustainability and management Section: Materiality analysis
GRI 2-13	Delegation of responsibility for managing impacts	Section: Sustainability and management Section: Materiality analysis
GRI 2-14	Role of the highest governance body in sustainability reporting	Section: Sustainability and management
GRI 2-16	Communication of critical concerns	Section: Code of conduct and corporate policy
GRI 2-22	Statement on sustainable development strategy	Section: Foreword Section: Our Green Spirit Section: Our understanding of sustainability in a global context Section: Outlook

GRI no.	GRI reference	Section in report/remark
GRI 2-23	Policy commitments	Section: Foreword Section: Our Green Spirit Section: Code of conduct and corporate policy Section: Our understanding of sustainability in a global context
GRI 2-24	Embedding policy commitments	Section: Our understanding of sustainability in a global context
GRI 2-25	Processes to remediate negative impacts	Section: Code of conduct and corporate policy Section: Compliance
GRI 2-26	Mechanisms for seeking advice and raising concerns	Section: Code of conduct and corporate policy Section: Stakeholders
GRI 2-27	Compliance with laws and regulations	Section: Compliance
GRI 2-28	Membership associations	Section: Our understanding of sustainability in a global context
GRI 2-29	Approach to stakeholder engagement	Section: Stakeholders
GRI 2-30	Collective bargaining agreements	Section: Key performance indicators

GRI no.	GRI reference	Section in report/remark
GRI 3	Material Topics 2021	
GRI 3-1	Process to determine material topics	Section: Materiality analysis
GRI 3-2	List of material topics	Section: Key issues and strategic approaches
GRI 3-3	Management of material topics	Described separately under every material topic

GRI no.	GRI reference	Section in report/remark
GRI 201	Economic Performance 2016	
GRI 201-1	Direct economic value generated and distributed	Section: About the company Section: Key performance indicators Section: Governance
GRI 201-2	Financial implications and other risks and opportunities due to climate change	Section: ESG risks and opportunities
GRI 201-4	Financial assistance received from government	Section: Key performance indicators

GRI no.	GRI reference	Section in report/remark
GRI 204	Procurement Practices 2016	
GRI 204-1	Proportion of spending on local suppliers	Section: Sustainable procurement

GRI no.	GRI reference	Section in report/remark
GRI 205	Anti-corruption 2016	
GRI 205-1	Operations assessed for risks related to corruption	Section: Compliance
GRI 205-2	Communication and training about anti-corruption policies and procedures	Section: Key performance indicators
GRI 205-3	Total number and nature of confirmed incidents of corruption	Section: Compliance

GRI no.	GRI reference	Section in report/remark
GRI 206	Anti-competitive Behaviour 2016	
GRI 206-1	Legal actions for anti-competitive behaviour, anti-trust and monopoly practices	Section: Compliance Section: Key performance indicators

GRI no.	GRI reference	Section in report/remark
GRI 301	Materials 2016	
GRI 301-1	Materials used by weight or volume	Section: EMAS core indicators
GRI 301-3	Reclaimed products and their packaging materials	Section: EMAS core indicators Packaging materials are not relevant in this context.

GRI no.	GRI reference	Section in report/remark
GRI 302	Energy 2016	
GRI 302-1	Energy consumption within the organisation	Section: Reducing emissions of greenhouse gases and other airborne pollutants as well as ensuring the economical use of energy Section: EMAS core indicators
GRI 302-3	Energy intensity	Section: EMAS core indicators
GRI 302-4	Reduction of energy consumption	Section: EMAS core indicators

GRI no.	GRI reference	Section in report/remark
GRI 303	Water and Effluents 2018	
GRI 303-1	Interactions with water as a shared resource	Section: Quality, water withdrawal and use Section: EMAS core indicators
GRI 303-2	Management of water discharge-related impacts	Section: Quality, water withdrawal and use
GRI 303-3	Water withdrawal	Section: EMAS core indicators
GRI 303-4	Water discharge	Section: EMAS core indicators
GRI 303-5	Water consumption	Section: EMAS core indicators

GRI no.	GRI reference	Section in report/remark
GRI 305	Emissions 2016	
GRI 305-1	Direct (Scope 1) GHG emissions	Section: Reducing emissions of greenhouse gases and other airborne pollutants as well as ensuring the economical use of energy Section: Key performance indicators
GRI 305-2	Energy indirect (Scope 2) GHG emissions	Section: Reducing emissions of greenhouse gases and other airborne pollutants as well as ensuring the economical use of energy
GRI 305-3	Other indirect (Scope 3) GHG emissions	Section: Reducing emissions of greenhouse gases and other airborne pollutants as well as ensuring the economical use of energy Section: Key performance indicators
GRI 305-4	GHG emissions intensity	Section: Reducing emissions of greenhouse gases and other airborne pollutants as well as ensuring the economical use of energy Section: Key performance indicators
GRI 305-5	Reduction of GHG emissions	Section: Reducing emissions of greenhouse gases and other airborne pollutants as well as ensuring the economical use of energy

GRI no.	GRI reference	Section in report/remark
GRI 306	Effluents and Waste 2016	
GRI 306-1	Waste generation and significant waste-related impacts	Section: Circular economy
GRI 306-2	Management of significant waste-related impacts	Section: Circular economy
GRI 306-3	Waste generated	Section: EMAS core indicators
GRI 306-4	Waste diverted from disposal	Section: EMAS core indicators
GRI 306-5	Waste directed to disposal	Section: EMAS core indicators

GRI no.	GRI reference	Section in report/remark
GRI 401	Employment 2016	
GRI 401-1	New employee hires and employee turnover	Section: Key performance indicators
GRI 401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Section: Stable employment, education and training

GRI no.	GRI reference	Section in report/remark
GRI 403	Occupational Health and Safety 2018	
GRI 403-1	Occupational health and safety management system	Section: Occupational health and process safety
GRI 403-2	Hazard identification, risk assessment and incident investigation	Section: Occupational health and process safety
GRI 403-3	Occupational health services	Section: Occupational health and process safety
GRI 403-4	Worker participation, consultation, and communication on occupational health and safety	Section: Occupational health and process safety

GRI 403-5	Worker training on occupational health and safety	Section: Occupational health and process safety
GRI 403-6	Promotion of worker health	Section: Occupational health and process safety
GRI 403-7	Prevention and mitigation of occupational health and safety impacts directly linked to business relationships	Section: Occupational health and process safety
GRI 403-8	Workers covered by an occupational health and safety management system	Section: Key performance indicators
GRI 403-9	Work-related injuries	Section: Key performance indicators

GRI no.	GRI reference	Section in report/remark
GRI 404	Training and Education 2016	
GRI 404-1	Average hours of training per year per employee	Section: Stable employment, education and training Section: Key performance indicators
GRI 404-2	Programmes for upgrading employee skills and transition assistance programmes	Section: Key performance indicators

GRI no.	GRI reference	Section in report/remark
GRI 405	Diversity and Equal Opportunity 2016	
GRI 405-1	Diversity of governance bodies and employees	Section: Key performance indicators

GRI no.	GRI reference	Section in report/remark
GRI 416	Customer Health and Safety 2016	
GRI 416-1	Assessment of the health and safety impacts of product and service categories	Section: Healthy and safe products Section: Key performance indicators
GRI 416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Section: Healthy and safe products Section: Key performance indicators

GRI no.	GRI reference	Section in report/remark
GRI 417	Marketing and Labelling 2016	
GRI 417-2	Incidents of non-compliance concerning product and service information and labelling	Section: Key performance indicators
GRI 417-3	Incidents of non-compliance concerning marketing communications	Section: Key performance indicators

Corporate policy of AustroCel Hallein

The corporate policy of AustroCel Hallein GmbH is based on the **purpose**, the **vision**, the **corporate values** and the **strategic approaches** as the core element of the **corporate strategy**.

This is how Management, together with the leadership team, lays down the principles for defining and pursuing the **corporate goals**. **Strategic focus areas and priorities** are defined for each area, along with milestones.

The principles of our policy are aligned with the **strategic approaches** and the interests of our stakeholders:

Safety interests

- **Safety is the top priority in everything we do and we are fully committed to it.** It is part of the way we do business.
- We ensure a healthy and stable working environment as the basis for sustainable economic success.
- Our priority here is therefore that employees work and act in a safety-conscious manner.
- We offer our employees safe workplaces. We aim to avoid accidents and injuries and minimise the impact of hazardous chemicals.
- We actively encourage our employees to report dangerous situations and acts and to initiate appropriate improvements.
- We work together with our employees to implement improvements, investing in machinery and their technical safety as well as in the training and education of the individuals operating these machines.
- We do our utmost to fulfil all legal requirements and are committed to compliance at all levels. Independent organisational units have been created to this end to support us in implementing the requirements stipulated by law.
- The key here is to establish and assign responsibilities, as well as develop a safety-oriented culture.

Profitability with the biorefinery

- The innovative concept of the integrated biorefinery both safeguards and boosts AustroCel's profitability.
- We harness our local raw material, wood, down to the last fibre and always use it where the highest degree of added value can be achieved with it.
- We, as a company, are resilient to crises and fit for the future thanks to our diverse product portfolio, which is adapted to the needs of the market on an ongoing basis.

This allows us in particular to satisfy

Customer interests:

- We regard long-term customer relationships, high levels of customer satisfaction and expanding business relationships as the keys to our success.
- We work together with customers to develop and implement ongoing improvements and to introduce new developments to meet the required needs.
- We take customer requirements and expectations into account by means of ongoing improvements to innovation, expertise and quality.
- We are diversifying together with customers in the various areas of the company, increasingly developing speciality products and other products for customer and market needs from our by-products as per our zero-waste approach.
- We rely on our innovative strength to offer our customers sustainable and top-quality products and services.
- We carry out regular customer surveys, integrate feedback into our organisation and listen.
- We are a preferred market player that builds bridges between traditional industry partners and the requirements of the future by forming numerous collaborations and partnerships.

Shareholder interests:

- We safeguard the forecast success of the company by acting safely, sustainably and with commercial prudence.
- We are able to keep increasing our profitability by setting ourselves ambitious targets.
- We strive for long-term and sustainable growth and a steady rise in company value and earnings power for our shareholders.

Innovation for sustainability:

- The integrated biorefinery concept is inherently sustainable, decisively shaping AustroCel's future direction.
- Innovations, as well as research and development projects, are always evaluated in terms of their effect on sustainability: environmentally, for the surrounding area, socially, for our employees and the region, and economically, for our customers and the long-term stability of the company.
- We are setting the gold standard for biorefineries with focused innovations, new technologies and targeted investments. To achieve this, we are nurturing a sustainable culture of innovation and make innovative products ready for the market.

Our environmental interests:

- We attach significant importance to protecting the environment. We avoid environmental impacts and constantly improve our environmental performance.
- We attach considerable importance to selecting our suppliers on the basis of their environmental performance, particularly that of wood suppliers.

The careful use of resources:

- We extract CO₂-neutral recyclable materials and energy products from nature and promote the use of closed cycles.
- We embody the circular economy, modernise our facilities on an ongoing basis and ensure they meet the highest standards of safety.
- We optimise the cascade-based usage of wood as a resource and recover recyclable materials that contribute to the profitability of our company.
- We focus on streamlining the use of resources in our work to avoid losses and optimise consumption.

- Particular focus is placed on energy and water resources. We strive to clearly demonstrate reduced consumption and the optimised use of resources, developing KPIs that facilitate transparent comparisons.
- We rely on innovation and technological optimisations to constantly improve the efficiency of our systems and machinery.

Fostering the culture of togetherness and demonstrating expertise:

- We create a culture of change thanks to a spirit of innovation and an openness to change.
- We inspire individuals to take responsibility and to go the extra mile. We are prepared to take big steps.
- We act courageously, make confident decisions and break new ground – with foresight and an awareness of our limits. We are not discouraged by setbacks as we know what we are capable of.
- We strengthen our pioneering spirit, are highly dynamic, and at the same time promote openness and diversity.
- We can achieve a lot with a shared sense of trust and enthusiasm, thereby shaping our future together.
- We communicate in a clear and open way, thereby creating the necessary level of transparency and trust at every level.

Workforce interests:

- We focus squarely on people, showing appreciation and care while developing and guiding them to success.
- We promote knowledge and demonstrate expertise. This means we do everything we can to continuously develop the skills of our employees and to ensure the transfer of knowledge within the company. In doing so, we learn to focus and not get lost in the multitude of issues.
- We train and motivate our employees to perform their tasks safely and to be aware of environmental impacts.



The innovative hydrogel will be produced here in the future.

Interests of other partners:

- We keep track of the context in which the company operates to identify the issues which the company can have a meaningful impact on.
- We inform our suppliers, providers, public authorities, local residents and community interest groups on a needs-related basis and in a timely manner about events at the company by involving them in defined standards.
- We optimise existing rules and instructions and, through the independent monitoring of their implementation, ensure that all relevant, mandatory obligations are adhered to for our stakeholders and partners.

Wolfram Kalt
CEO AustroCel Hallein

Thomas Primetzhofner
COO AustroCel Hallein

Bernhard Krill
CFO AustroCel Hallein

EMAS core indicators

Best available technologies (BAT)

BAT comparison			
	Unit	2024 figure	BAT ¹ /AEV ²
Waste water			
Waste water flow volume	m ³ /t	61.0	40-60
COD ³	kg/t	63.5	40-70
BOD ⁴	kg/t	3.5	3.0
Filterable substances	kg/t	3.6	3.75
TNb ⁵	kg/t	0.5	0.75
TPb ⁶	mg/l	0.9	2
Recovery boiler			
Dust	mg/nm ³ (5 % O ₂)	2.2	5-20
SO ₂ ⁷	mg/nm ³ (5 % O ₂)	65	50-250
NO _x ⁸	mg/nm ³ (5 % O ₂)	226	100-270
Reverse operation	Hours p.a.	224	240

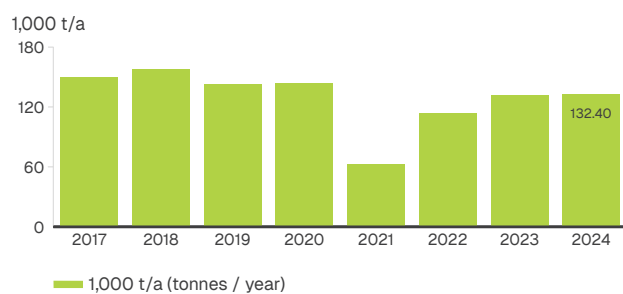
The BAT concept was developed by the OECD in 2010 and has been implemented in many countries around the world including in the EU. The aim is to minimise and better control emissions into the air, water and soil.

- ¹ Best available technology
- ² Waste Water Emissions Ordinance
- ³ Chemical oxygen demand
- ⁴ Biological oxygen demand
- ⁵ Total nitrogen bound
- ⁶ Total phosphorous bound
- ⁷ Sulphur dioxide
- ⁸ Nitrous oxides

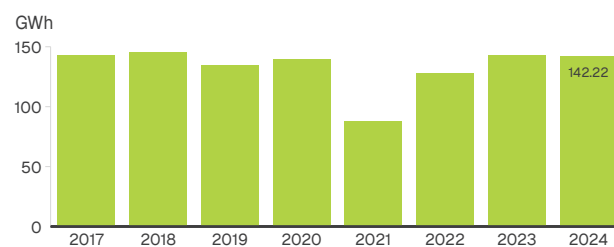
BAT comparison – technologies*	
BAT	implementation
Waste water	
Combined anaerobic/aerobic treatment	Organic fractions in waste water are converted into biogas by anaerobic microorganisms and then used to generate energy.
Sorting of the unwashed pulp in a closed cycle and highly efficient brown stock washing	The brown pulp is separated from the remaining components of the brown liquor. The filtrate is collected and continuously fed to the evaporation plant (EP).
TCF – total chlorine free	The company switched to chlorine-free bleaching in 1994 by means of its Environmental Protection Project 2.
Stripping and recovery from the condensates of the EP.	The first EP condensate stripping system was constructed during the Environmental Protection Project 2 in 1994.
Reduction of sulphurous and odorous emissions	
Combustion in a recovery boiler	Odour-relevant by-products are incinerated in the recovery boiler
Energy consumption and energy efficiency	
High dry matter content due to effective pressing or drying	Pulp can be dried to form wet pulp (45 percent dry matter) and dry pulp (85 percent dry matter)
Closing water cycles, including those in the bleaching plant	Cycles are closed, excess waste water is cleaned and fed into the outlet channel

Efficiency – energy & materials

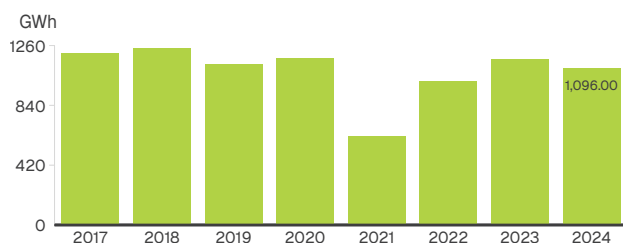
Pulp production



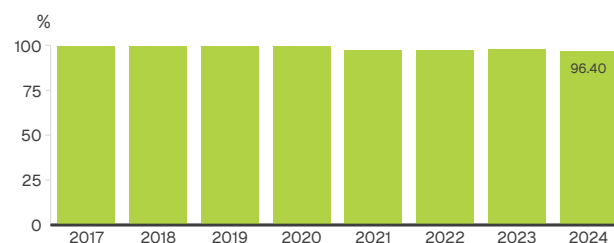
Power consumption



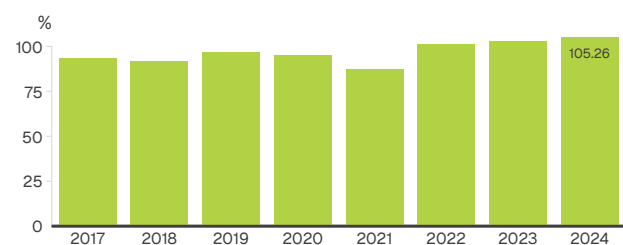
Fuel consumption



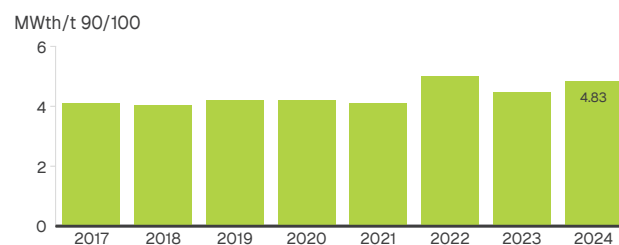
Renewable energy



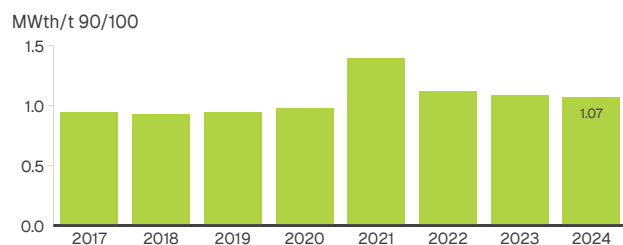
Energy index (Basis 2013 = 100 %)



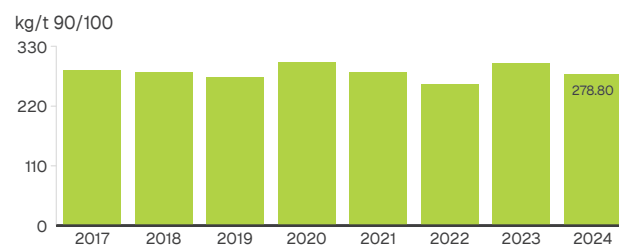
Specific heat consumption in pulp production



Specific power consumption

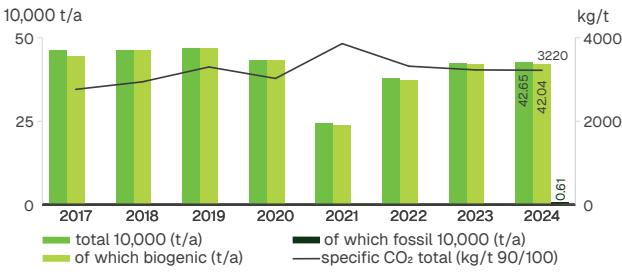


Specific consumption of chemicals and excipients

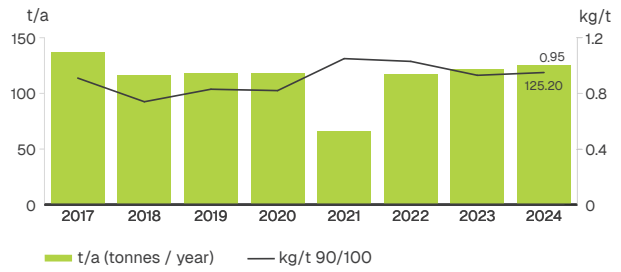


Airborne emissions

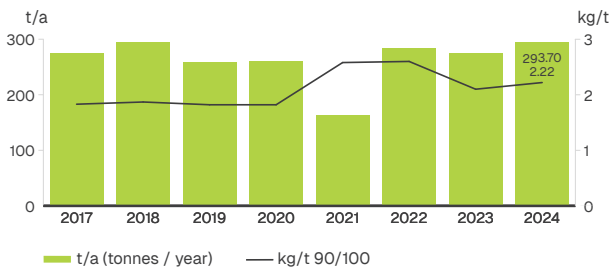
Carbon dioxide (CO₂)



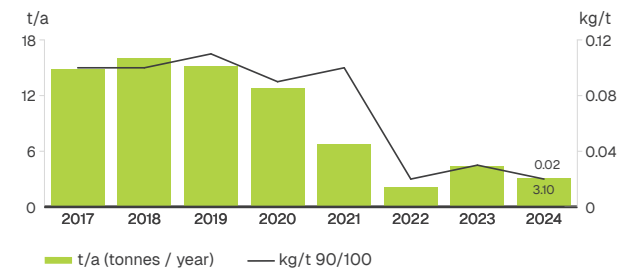
Sulphur dioxide (SO₂)



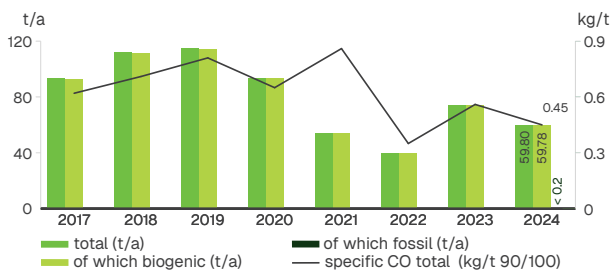
Nitrogen oxides (NO_x)



Dust

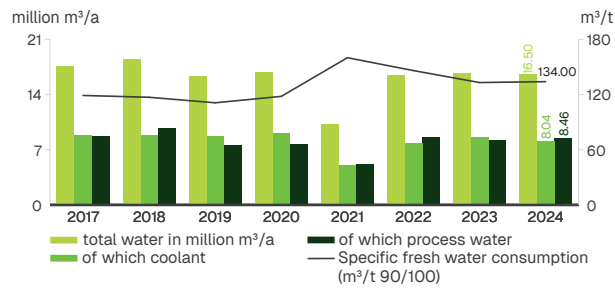


Carbon monoxide (CO)



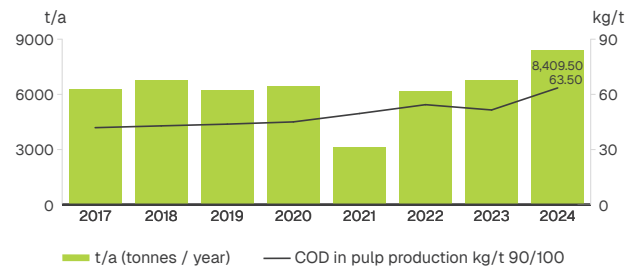
Water consumption

Water utilization

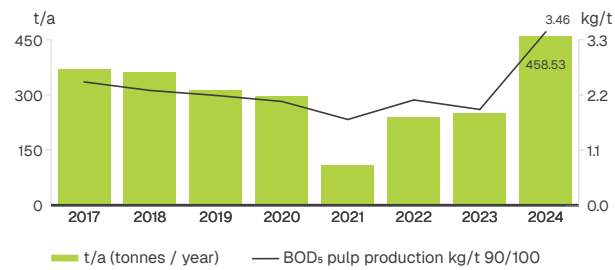


* Prior year data have been restated to reflect a revised perspective.

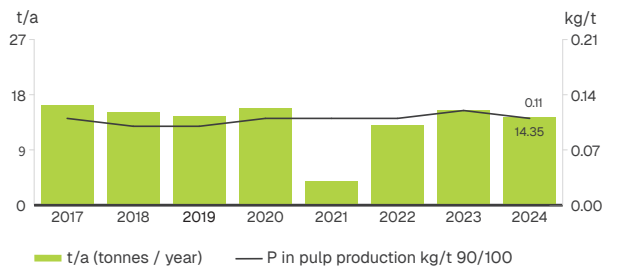
Chemical oxygen demand (COD)



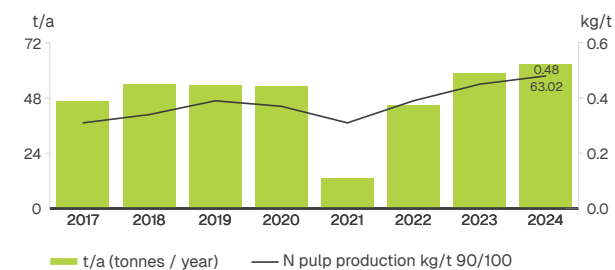
Biochemical oxygen demand (BOD₅)



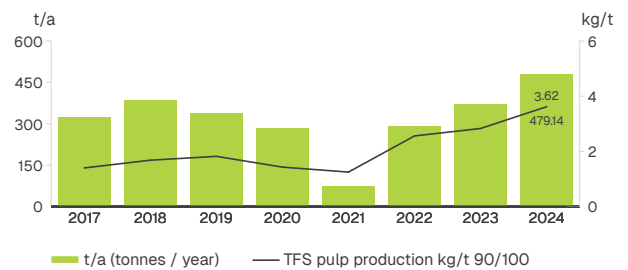
Total phosphorus (P)



Total nitrogen (N)



Total filterable substances (TFS)



Valuable materials instead of waste

AustroCel is forging ahead with its strategy of waste avoidance and promotes a sustainable circular economy. Significant progress has been made by successfully declassifying the ash from the biomass CHP system, turning it into a valuable product that has a variety of

uses, including in the cement industry. This has enabled us to significantly reduce the amount of waste produced – in 2024 we recorded a 17 percent year-on-year reduction in waste disposed of externally.

Waste and residual materials		Waste catalogue code according to the Austrian Waste Catalogue Ordinance	Volume 2023 (t/year)	Change (t/year)	Volume 2024 (t/year)
C1	Recovered paper, cardboard, husks	91201, 18718	45	6	51
D2	Fluidised bed boiler ash and ash from the biomass CHP system	31306	2499	-783	1,716
E1, E3	FGD, sludge and deposits	31315, 31622	155	-8	148
F	Metal and cable waste	31433, 35103, 35202, 35304, 35314, 35310, 35331, 35315	311	53	363
G1/G2/H	Consignment note for waste requiring disposal includes hazardous waste	31412, 31437, 31437-44, 31437-41, 35201, 35205, 35212, 35230, 35322, 35338, 35339, 52725, 54102, 54408, 54702, 54704, 54930, 55224, 55374, 55502, 59305, 59803, 55905, 17207	38	39	78
I1	Other industrial waste	12302, 12501, 57124, 57303, 57306, 57506, 59306, 91101, 91202, 91401, 91701, 91107, 31434, 39907, 91103, 57502	113	8	121
I2	Rubble and excavated soil	31409, 31411, 31411-34, 31483, 17207	372	-13	359
I4	Residual and waste wood	17201, 17202, 17202-4	84	-57	28
K2	Other sludges	94303, 94702, 94803	39	122	161
Total*			3,656	-631	3,025

Volume of waste materials incinerated in the biomass CHP plant			Volume 2023 (t/year)	Change (t/year)	Volume 2024 (t/year)
B1/B2	Knotter pulp, bleached rejects	18101	4,349	915	5,263
K1	Sludge from waste water treatment plant	94803	13,765	1,691	15,456
Total, internal*			18,114	2,606	20,720
Total waste*			21,770	1,975	23,745

*Rounding of figures taken into account

Operational environmental performance 2024

Input	Key performance indicators	Output
Starting materials and excipients Production wood chips, incoming BDT 316,358 ... of which with a PEFC claim % 98 Energy wood, incoming BDT 47,598 ...of which SURE-compliant % 100 Pulp production Production wood chips BDT 314,703 Bleach chem. (NaOH, MgO, H2O2 ...) t/a 31,064 Pitch control agents t/a 199 Auxiliary chemicals t/a 999 Decomposition chemicals (MgO, S) t/a 5,863 Packaging materials t/a 446 Waste water treatment Neutralisation agents, nutrients, excipients, chemicals t/a 3,183 Operating materials Lubricants/greases l/a 78 Diesel fuel l/a 268,667 Energy Power, total* MWh 142,224 of which sourced externally MWh 1,826 Steam MWh 1,163,431 Thick liquor (energy and chemical recovery) MWh 830,171 Natural gas energy, total MWh 30,222 Biomass from (rough wood chips, knotted pulp and rejects) MWh 241,079 Sludge MWh 11,673 Biogas from anaerobic plant MWh 70,326 Water, air from on-site wells million m³ 18 Potable water, Hallein municipality m³ 13,500 Pressurised air million m³ 20	Hallein site factory site Area m² Approx 339,518 of which near-natural m² Approx 72,000 Roof area m² Approx 64,340 Tracks m Approx 5,289 Roadways m Approx 2,700 Total revenues (UGB) €m 182 Export revenues €m 146 ... Share of revenues exported % 80 Environment management / certifications ISO 45001 (2020) ISO 9001 (1993), ISO 14001 (1999), EMAS (2002), PEFC (2005), ISO 50.001 (2014), B-Corp (2021), EcoVadis in Gold (2023), ISCC (2021), SURE (2023) Headcount, total n 342 ... of whom apprentices/trainees n 19 Pulp production t/a 132,442 Processes / plant Plant supplies and disposal ... Generation of power, steam and district heating; waste water treatment ... Fresh water withdrawals ... Disposal of waste materials ... Biology ... Ethanol production Pulp production ... Timber processing and storage ... Digester and bleaching plant ... Recording / grading ... Pulp drying Administration and non-core facilities ... Company fire brigade, workshops, wells, sports club Investments, total T€ 14,661 ... of which relevant to the environment T€ 6,770 ... Share % 46	Products Pulp sold t/a 135,331 Thick liquor (export) t/a 1,147 Ethanol m³/a 19,311 Austrolit F&K t/a 1,355 Energy Power sold MWh 62,257 District heating MWh 104,472 Waste water Waste water flow volume m³/d 45,094 ... of which process effluent m³/d 21,984 ... of which cooling water m³/d 23,110 pH 8.13 Temperature °C 34.44 Solids t/d 1.41 BSB5 t/d 1.37 COD t/d 24.80 AOX kg/d 1.38 Phosphorus, total kg/d 41.43 Nitrogen, total kg/d 184.41 Airborne emissions Sulphur dioxide, total (SO₂) t/a 125.2 Nitrous oxides (NOₓ) t/a 293.7 Dust t/a 3.1 Carbon dioxide, total (CO₂)** t/a 426,478 ... of which fossil-based (CO₂)** t/a 6,050 Carbon monoxide (CO), total t/a 59.8 ... of which fossil-based (CO) t/a 0.02 Waste and residual materials (ext.) Ash (from fluidised bed boiler and recovery boiler) t/a 1,716 Waste wood t/a 28 FGD gypsum t/a 148 Other sludges t/a 161 Recovered paper, cardboard, husks t/a 51 Waste metal, old cables t/a 363 Residual and bulky waste t/a 121 Building rubble and excavated soil t/a 359 Hazardous waste, mineral oil and workshop waste t/a 78 Total waste, external t/a 3,025

*Consisting of in-house power generation and sourced power

** Reported in accordance with section 9 of the Austrian Emissions Certificate Act (EZG)



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Statement of the environmental auditor concerning the assessment and validation activities

The undersigned, Peter Kroiß, Head of the EMAS Environmental Verification Organisation TÜV Austria Cert GmbH, 1230 Vienna, Deutschstraße 10, EMAS Environmental Auditor with registration number AT-V-0008, accredited for the area of 17:1 "Production of viscose pulp", confirms the audit on whether the Hallein site, as defined in the updated environmental statement of the organisation AustroCel Hallein GmbH, Hallein site,



with the registration number AT-000446, fulfils all the requirements of Regulation (EC) No 1221/2009 of the European Parliament and of the Council of 25 November 2009 on the voluntary participation by organisations in a Community eco-management and audit scheme (EMAS), as amended by COMMISSION REGULATION (EU) 2018/2026 of 19 December 2018). By signing this statement, it is confirmed that

- The audit and validation have been carried out in full compliance with the requirements of Regulation (EC) No 1221/2009.
- The outcome of the audit and validation confirms that there is no evidence of non-compliance with the applicable environmental legislation.
- The data and information in the updated environmental statement of the organisation AustroCel Hallein GmbH provide a reliable, credible and true picture of all activities at the site within the scope stated in the updated environmental statement.

This environmental statement is an additional environmental statement in order for it to be possible to report on current data pertaining to the prior year in a timely manner. This statement cannot be equated with an EMAS registration. The EMAS registration can only be carried out by a responsible body in accordance with Regulation (EC) No 1221/2009. This statement cannot be used as a stand-alone basis for informing the public.



AT-V-0008
 Vienna, 2 May 2025

Peter Kroiß
 Head Environmental Auditor

Imprint

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