



# *Sustainability: A Reflection of Our Values*

**M. Kaindl GmbH Sustainability Report 2022-2023**





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## Summary

Minimizing the environmental impact of the M. Kaindl GmbH's production activities is an integral part of our company policy. Our goal is to increase efficiency and minimize waste and raw materials used in our manufacturing process, and thereby conserve nature.

Our global motto "**Sustainability: A Reflection of Our Values**" calls for a cleaner, more sustainable, and comfortable world for future generations.

We manage sustainable production in collaboration with our key stakeholders and remain committed to achieving excellence in customer satisfaction by striving to enhance our services.

Our goal is to continue manufacturing while respecting and maintaining the environment. To this end, we meticulously examine our raw material, energy, and water consumption in all our processes. We are constantly evaluating our operations with a vision towards a greener future, by having an acute awareness of controlling and reducing our carbon footprint.

In this report, we will outline our environmental, social, and governance initiatives and highlight the positive impacts these have on all of our stakeholder groups.

We are proud to report our focus on operational excellence to all of our clients and business partners and maintain customer satisfaction at the highest levels possible.



## ***Introduction to the Report***

# Introduction to the Report

## About the Report

M. Kaindl GmbH is proud to share its 2022-2023 sustainability report, where its sustainability management and strategy, material issues, and operations are presented. This report transparently communicates M. Kaindl GmbH's sustainability approach to all stakeholders and shows how this approach impacts our values through an environmental, social, and economic perspective. Our motto, **"Sustainability: A Reflection of Our Values"**, is in complete alignment with our sustainability approach and shapes our actions.

Our sustainability report covers the period between 1st October 2022 and 30th September 2023. This report is in line with the GRI Standards. Our report presents relevant content in the GRI Index Table in the **"Appendix"** for stakeholders' access. You may also find the last three years' detailed performance indicators relating to material issues in each report section.

### Reporting Scope:

The report covers the activities of M. Kaindl GmbH, including both production sites, namely M. Kaindl GmbH Salzburg and M. Kaindl GmbH Lungötz.

### Reporting Period:

Our reporting period is from **1 October 2022** to **30 September 2023**.

### Reporting Cycle:

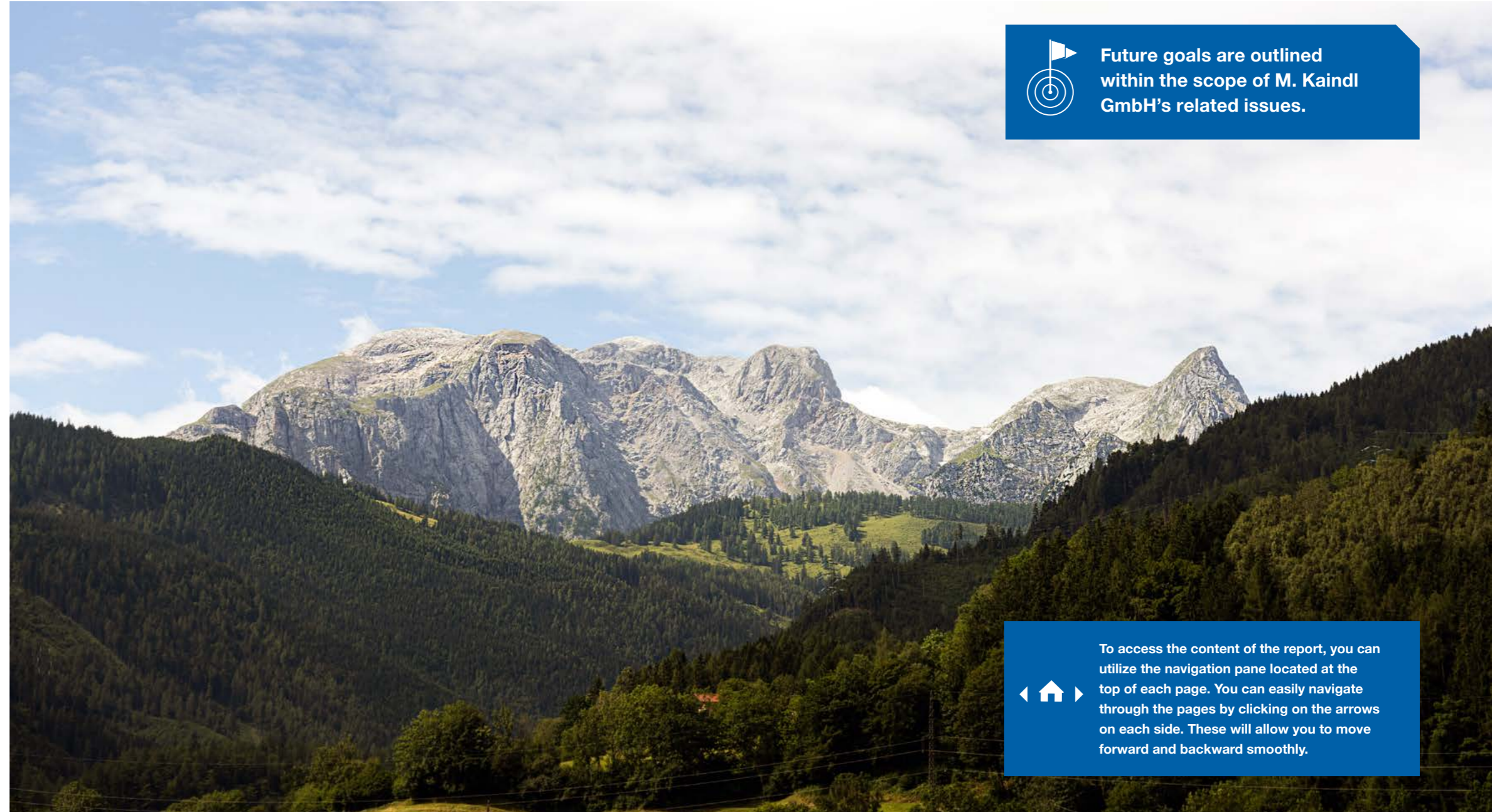
M. Kaindl GmbH is dedicated to publishing its sustainability reports annually. Hence, we will publish the following sustainability report of ours in 2024.

### Registered Address:

M. Kaindl GmbH  
Kaindlstrasse 2 | 5071 Wals Austria

### Contact:

For any questions or inquiries about the report, please use the following email address:  
[office@kaindl.com](mailto:office@kaindl.com)



Future goals are outlined within the scope of M. Kaindl GmbH's related issues.



To access the content of the report, you can utilize the navigation pane located at the top of each page. You can easily navigate through the pages by clicking on the arrows on each side. These will allow you to move forward and backward smoothly.

M. Kaindl GmbH is dedicated to publishing its sustainability reports annually and does not hesitate to express its targets and commitments for the upcoming periods of reporting.

This report aims to inform our priority stakeholders about M. Kaindl GmbH's sustainability journey. This report also shares our contributions to the Sustainable Development Goals (hereinafter, SDG) published by the United Nations. We share our focus on SDGs on every occasion, including the ones we have indirect impacts on.

M. Kaindl GmbH is one of the main subsidiaries of Kronospan and operates in the forestry and building products sector. Throughout our report, "Kronospan" represents the Global Kronospan network. Unless otherwise indicated, "our company", "the company", and "the firm" refer to both facilities of M. Kaindl GmbH located in Austria. Hence, the data and information in this report refer to the above-mentioned facilities of M. Kaindl GmbH – M. Kaindl GmbH Salzburg and M. Kaindl GmbH Lungötz.

In the report, "M. Kaindl GmbH Salzburg" and "M. Kaindl GmbH Lungötz" refer to the production sites in Wals, Austria. The locations, related data and

information, and related breakdowns are presented both in the report and the performance indicator tables in the **"Appendix"**. Additionally, M. Kaindl GmbH joint structure chart representing the different operation levels is shared in the **"Appendix"**.

Accessibility of our sustainability report to our stakeholders and their feedback are of utmost importance to us.

You can access and download our report at [www.kaindl.com](http://www.kaindl.com) and send us your questions and/or opinions about the report at **"office@kaindl.com"**.

## Message from M. Kaindl GmbH

### We say yes to Sustainability, People, and Nature!



Dear Distinguished Stakeholders,

I am honored to share my thoughts on the importance of sustainability for our business, people, and the planet.

Today, the forestry and building products industry faces unprecedented global challenges, including, but not limited to increasing energy prices, the war in Ukraine, and post-pandemic adjustments. These factors together urge us to address the need for a more sustainable industry. Against this transformative and challenging background, sustainability and digitalization emerge as vital topics to be prioritized in shaping the new world. The pressing issue of climate change, with its increasingly noticeable impacts, remains a prominent global concern. Notably, the COP 27 Climate Conference held in Egypt in November 2022 once again emphasized the urgency of addressing climate change.

At M. Kaindl GmbH, we unceasingly contribute to global efforts to fight against climate change. Our philosophy is centred around being a company that always leads, not follows; a company that paves the way and sets precedents. For the last 127 years, we have been striving to cultivate an innovative company approach that considers the well-being of future generations and demonstrates a strong commitment to environmental and social responsibility.

We responsibly approach and use natural resources. We are proud to demonstrate our commitment to environmental protection in all stages of our industrial production by adopting circular economy, prioritizing climate protection, and having an ecological value-added chain and a healthy living environment at M. Kaindl GmbH.

#### Circular responsibility

Wood is the natural basis of our ideas. We act ecologically and take responsibility for the environment, starting from the forest. We use large quantities of recycled wood in our production - in essence, "giving it a second life." This approach allows us to create high-quality and environmentally-friendly products.

#### Careful handling of water

Careful water usage is a must for M. Kaindl GmbH. Water once fed into the production process (process water), primarily required for preparing wood chips and exhaust air purification, is recovered several times. After having technologically treated, water is reintroduced into the production process. This water is used in the most efficient way possible. By recovering and treating processed water, we succeed in saving the amount of drinking water needed for more than 2,000 households every year.

#### Climate protection

Our products have a negative CO<sub>2</sub> impact. Due to their high wood content, they have an unbeatable eco-balance and actively contribute to climate protection. One pallet of M. Kaindl GmbH flooring binds approximately 700 m<sup>3</sup> of CO<sub>2</sub>, equivalent to the emissions from a car journey of around 7,000 kilometres.

#### Eco friendly

The wood waste we process comes from the regional sawmill industry from the certified and controlled sources in accordance with the FSCTM and PEFC standards. Waste and recycled wood already account for more than 50% of the wood we use. Our products are CO<sub>2</sub> negative and make an active contribution to climate protection.

#### Healthy living

When you buy M. Kaindl GmbH products, you are investing in healthy living. Our products meet international standards and fall below legal limits. Our floors meet the requirements of renowned quality labels, are certified accordingly, and have been proven to have low emissions and pollutants.

#### Prospect

The topic of sustainability is also reflected in our renewable energy and energy efficiency projects. M. Kaindl GmbH relies on renewable energies and is making great efforts to become more independent of the electricity and gas market in the future.

Throughout the year, we rely on solar energy, generating electricity with our own photovoltaic system. 100% of this energy flows directly into our production. With the construction of a biomass cogeneration plant, we are taking a further step towards sustainable and regional energy production. Our goal is to operate the plant without gas and with CO<sub>2</sub>-neutral generated electricity in the future. We can even use the waste heat generated for the production process.

In this way, we eliminate the use of fossil fuels, utilizing only waste wood for energy generation. The thermal utilization of this wood only occurs at the end of its life cycle when further use is no longer possible. The power plant will be built on the existing plant site without additional soil sealing and using the existing infrastructure. The combined heat and power plant has a fuel heat output of 150 MW, and M. Kaindl GmbH is investing millions of euros in it. Commissioning is planned for 2026.

Additionally, around 45 MW of waste heat can be fed into the district heating network of the city of Salzburg. This means that approximately 20,000 Salzburg households can be supplied with heat in the future, which is seven times the amount we are currently providing to the system.

#### People

We strongly believe in growing together with our employees, and we exert great effort to maintain high levels of employee engagement. Our priorities include providing equal opportunities, supporting career development, implementing an open-door policy to foster quality communication with our employees, offering training opportunities, and providing a healthy and safe work environment.

On behalf of the whole Kronospan Executive Committee, I want to thank our people for their excellent performance in 2022 and all our stakeholders for their contributions. They have made these achievements possible through their collaboration and trust. Supporting a sustainable future is at the core of our company's beliefs and an integral to our Vision 2030. Together, we are taking significant strides towards a sustainable world, where the well-being of both the environment and people will always be at the forefront.

Together, we are leading the way to a sustainable future. It is a journey that we invite you to join us on.

#### Konrad Grünwald

CEO - Kaindl Salzburg

## About the Company

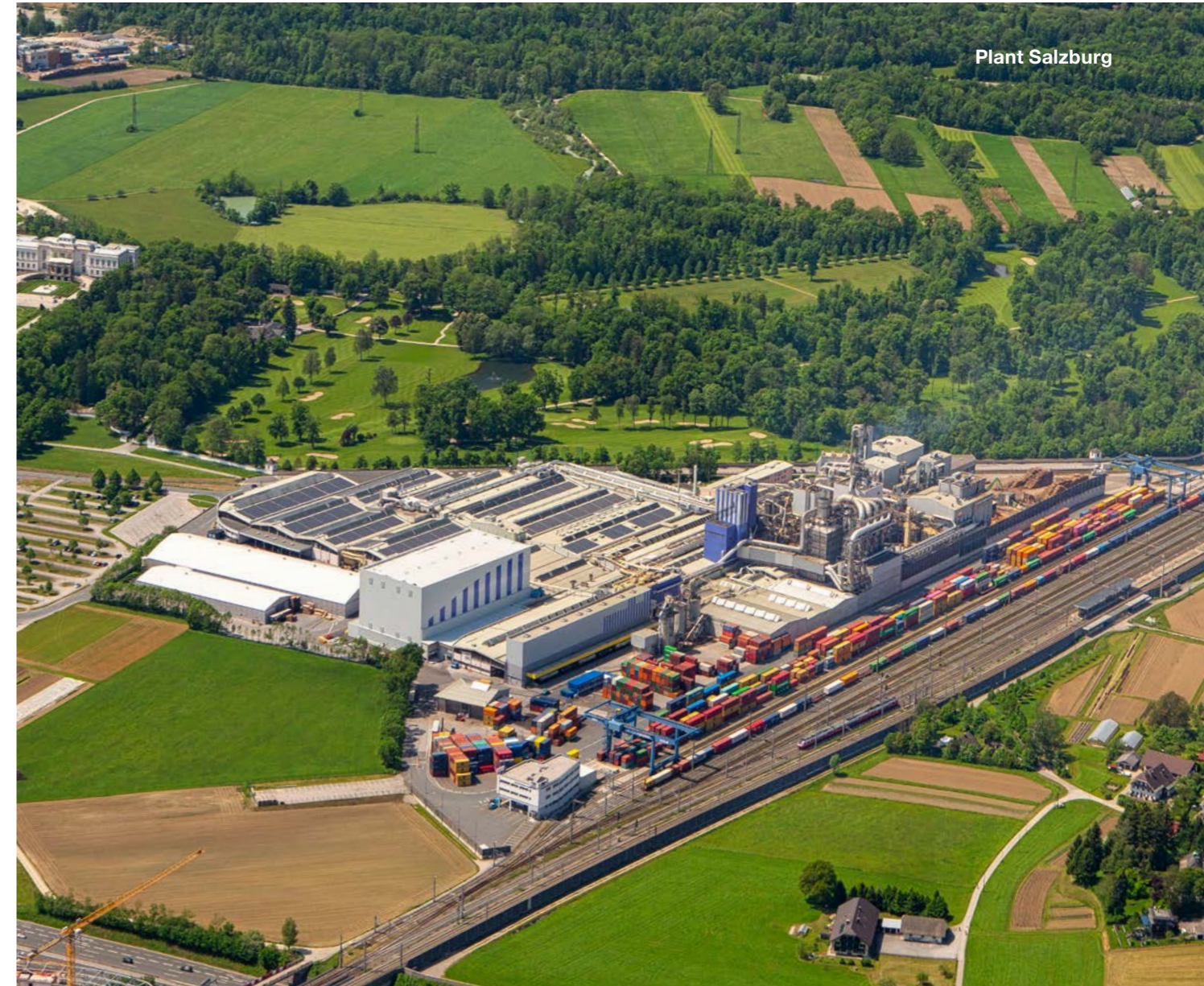
M. Kaindl GmbH is one of the main subsidiaries of Kronospan. We use advanced technologies in our production processes and globally leads the industry. Today, Kronospan continues its main activities in the forestry and building products sector, with the production of wood-based panels and associated value-added products at 39 different locations spread across three continents, with over 14,000 employees. The company has managed to keep its position intact as the market leader and continues to invest in new technological and technical solutions to comply with the sustainability and social responsibility principles.

Wood serves as the cornerstone of our innovation and success story, which began its journey in 1897 with the inception of a sawmill in Lungötz. It is through the enterprising vision of the Kaindl family that this former sawmill transformed into a preeminent industrial company specializing in the production of wood-based materials (Particleboard, MDF, Laminate Flooring, UF, MUF, and MF resins for wood-based panels, and OSB). This transformation was achieved through unwavering courage, calculated risk-taking, and an unparalleled level of dedication.

Looking back, situated amidst the breath-taking splendour of the Salzburg Dolomites in the upper Lammertal, Lungötz became the backdrop for this



Plant Lungötz



Plant Salzburg

remarkable journey. The sawmill was initially acquired by Johann Stadler, who subsequently entrusted it to his son-in-law Matthias and his daughter Maria Kaindl. The strategic selection of Lungötz was substantiated by the abundant waterpower harnessed from the Lammer River and the substantial reserves of timber within the Lammertal region.

We prioritize waste-free production with the least possible environmental impact. Our operation guarantees a reliable value chain and aims to provide the best service to all its business partners and clients. Unlike other global operators and structures, we boast a decentralized management structure to facilitate agile decision-making, and design and adopt tailor-made decisions in the countries we operate in.

We are proud to share that maintaining the highest level of “product quality” is always one of our core values. We carry out activities and continuously improve ourselves by focusing on the environment and human health without compromising the quality of our entire product portfolio in the sector. Hence, throughout our production processes, we do our best to prevent damages that may result from high levels of formaldehyde emission. Thereby, we keep the level of formaldehyde in our products within the permissible limits, as highlighted in the E1 Standard. We continue to invest in sustainable production and combine European quality requirements with a sensitive approach to natural resource consumption in Austria.

## M. Kaindl GmbH at a Glance

As M. Kaindl GmbH, we strive to minimize our environmental impact in our operations. This recognition is a testament to our commitment to sustainable growth and our continuous efforts to meet our customers' needs in local and global markets. As a leader, we are always on the stage in Austria.

Here are our milestones and product innovations:

**1897** - The establishment of the Lungötz sawmill marked the beginning of our journey. Swiftly, it gained renown as a specialized timber company.

**1932** - A transition from horse-drawn vehicles to trucks commenced.

**1932** - A devastating fire razed the Lungötz sawmill to the ground, but it was swiftly reconstructed by December 1932.

**1948** - We expanded into a wood processing plant, employing 42 people to manufacture doors, roof shingles, plywood panels, panel boards, sliced and rotary cut veneers.

**1954** - The construction of a new sawmill in Hütttau commenced.

**1958** - A chipboard plant in Wals began taking shape, covering 36,200m<sup>2</sup>. This strategic location choice was influenced by the railway connection, proximity to the motorway, and the airport. In 1960, chipboard production began, offering an ecologically valuable product.

**1963** - The establishment of the limited partnership M.Kaindl KG occurred. In 1964, distribution warehouses were set up in Vienna, Graz, and Linz to enhance customer service.

**1965** - The Lungötz sawmill was dismantled and reconstructed from the ground up.

**1982** - We inaugurated the first continuous laminate press for laminate production.

**1983** - Production of Postforming worktops commenced.

**1989** - A catastrophic fire, triggered by a machine explosion, engulfed the entire facility. Despite the efforts of 500 firefighters from Salzburg and Bavaria, the factory was completely destroyed. Subsequently, a €150 million investment led to the reconstruction and modernization of the Kaindl Salzburg site.

**1989** - Laminate flooring production started, expanding into new markets such as the USA, China, New Zealand, and Australia. Kaindl emerged as a global player.

**1999** - Within a mere six months of construction, an MDF plant was established at the Salzburg site. A year later, a state-of-the-art logistics center was constructed, featuring the Kaindl Megastore, which oversees the efficient distribution of the company's complete warehouse program across the globe. It boasts a 44,000 m<sup>2</sup> storage area and automated order fulfillment.

**2000** - We harnessed industrial heat to provide energy to 3,000 households.

**2003** - To prioritize environmental concerns, the Cargo Shuttle Service, a rail connection between the Wals and Lungötz plants, commenced operations. This transition significantly reduced the need for over 26,000 truck journeys annually.

**2006** - We undertook a substantial shift from fossil fuels to biomass.

**2007** - The Kaindl Floor House was unveiled, serving as both a contemporary showroom and a new model of customer communication, spanning over 1,200 m<sup>2</sup>.

**2008** - The Kaindl Floor Factory, a think tank and high-tech factory for digitally printed wood and laminate flooring, opened. The commissioning of the first industrial digital printing plant for flooring in the wood-based materials industry was a unique milestone.

**2013** - Heat energy consumption decreased by 20% since 2005.

**2014** - A digital printing plant was established in Lungötz, while reclaimed wood reached a purity level of 99.8% through recycling.

**2015** - We acquired and expanded the Enns container terminal on the Danube in Upper Austria's central region, establishing it as an ideal hub for national and international container handling via ship, rail, and truck, sending around 350,000 containers worldwide each year.

**2016** - The introduction of a driverless transport system and the adoption of electrically operated forklifts led to a significant reduction in CO<sub>2</sub> emissions by 50% since 2013 at the Wals site.

**2017** - We developed the highly successful décor "Eiche Evoke" for BOARDS and FLOORS.

**2019** - The Floorhouse upper floor was modernized to enhance interactions with our business-to-business customers from around the world.

**2019** - We introduced the water-resistant flooring line, AQUA PRO.

**2020** - An automated high-bay warehouse with level shuttle systems was implemented in the Lungötz site for laminate and worktop production, and a conversion to energy-efficient LED lighting was executed.

**2021** - The introduction of the FLOORganic flooring product line occurred.

**2023** - We have embraced solar energy by installing a photovoltaic system (4.4 MWp) on our hall roofs. This significant step minimizes our reliance on fossil fuels by generating green electricity for our internal needs without the necessity for energy storage.

**2023** - In August 2023, we put into operation a fully automated high-bay warehouse for raw boards at the Salzburg site, significantly enhancing efficiency and internal logistics. This facility has a storage capacity of 30,000m<sup>3</sup> for SPAN and MDF boards.

**Future Prospect:** Our future holds much promise as we are making substantial investments in sustainability. In the coming years, we are planning the construction of a combined heat and power plant, further strengthening our commitment to a greener future.

For more detailed information about our organization, please refer to **"Our Organizational Structure"**.

**127**  
Years of Experience

**800**  
Customers around  
the Globe

**662**  
Employees

Exportation to  
**100**  
countries

Total Capital  
**439 Million**  
EUR

Total Capacity  
Over  
**1 Million m<sup>3</sup>**

**M. Kaindl GmbH**

Total area - 10 hectares with  
20 hectares of wood yard

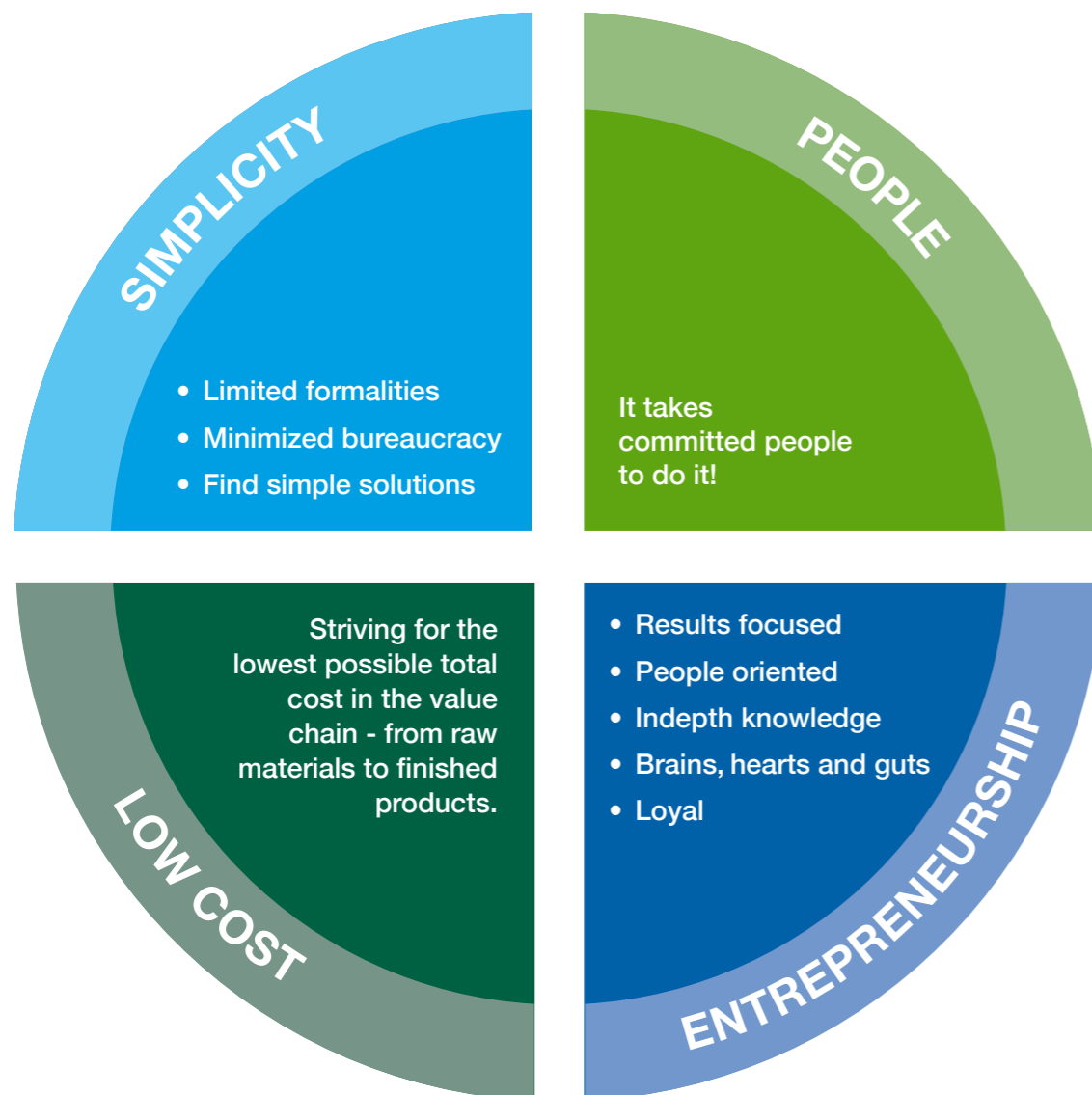
**M. Kaindl GmbH Lungötz**

Total area - 42,060 m<sup>2</sup>



## Our Values

At M. Kaindl GmbH, we have undoubtedly mastered the art of balancing global presence with localised autonomy. Our approach grants each site significant independence in accordance with local conditions. By adopting this approach, we have successfully minimised bureaucracy and foster an environment where agile decision-making is possible. Our ability to operate harmoniously and effectively on a global scale while retaining a personalized touch sets an extraordinary benchmark for our organizational success. We are loyal to our four guiding principles: Simplicity, People, Entrepreneurship, and Low Cost.



## Our Product Portfolio

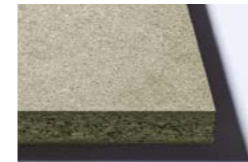
### Our Product Portfolio at M. Kaindl GmbH and M. Kaindl GmbH Lungötz:



**MDF:** MDF production process involves grinding wood chips into fibers and binding them with synthetic resin under heat and pressure. Medium density fiberboard (MDF) is a versatile wood-based panel with good machinability. MDF has a consistent structure and density and a very smooth surface.



**PB:** Particleboard is an engineered wood-based product manufactured from wood chip particles and a synthetic binding resin. PB is widely used in the furniture manufacturing and refurbishment sectors.



**MF-PB:** MF-PB is a standard board and an essential material in the furniture and interior design industries. Made from particleboard covered with a decorative paper suffused with melamine resin, it's the most widely used material for modern furniture. It is available in various finishes, including gloss, matt, lightly textured, and wood grain.



**MF-MDF:** Formed by covering an MDF core with a decorative resin-impregnated paper, our melamine-faced MDF is suitable for high-quality furniture and interior design projects. The core of the material is composed of wood fibers, giving a flat and smooth surface, high density, and stability, which makes it excellent for processing. It is available in various thicknesses, designs, and decorative finishes on one or both sides.



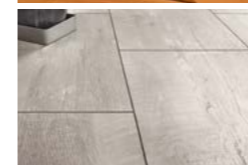
**Veneered MDF:** The basis is a fiberboard, combined with an original wood veneer. In this way, the diverse spectrum of modern natural wood panels is shown to its full advantage. The result is high-quality architectural and design objects that remain true to their natural origins.



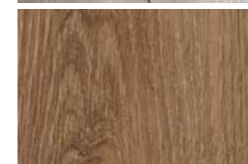
**Veneered PB:** Here, nature is allowed to be as it is: authentic and perfect in its imperfection. The naturally grown wood structures with cracks and knots allow unique pieces of furniture to become reality. A chipboard is used as the carrier board, which receives its decorative surface through a wood veneer. These wood materials are masterpieces of veneer art and a plea for the trend towards sustainability.



**Impregnated Paper:** Impregnated paper is manufactured by dipping raw paper in paper impregnation resin tubs. Impregnated paper is used to manufacture MF-PB, MF-MDF, and laminate flooring.



**Laminate Flooring:** Laminate Flooring is produced by pressing, under heat and pressure, various layers of resin/melamine-impregnated paper on top of and below HDF panels.



**Direct Printed Laminate Flooring:** Direct Printed Laminate Flooring is produced by digital printing the HDF core board for a decorative visual effect. The surface is then sealed with varnish.



**Real Wood Flooring:** Real Wood Flooring is produced by applying a wood veneer to the HDF core board. Printing a decorative layer onto the veneer. The surface is then sealed with varnish.



*We Empower*  
with **Positive**  
**Governance**

# We Empower with Positive Governance



## Our Organizational Structure

As M. Kaindl GmbH, our corporate management approach serves as a solid foundation for our operations. Our vast experience in the engineered wood panel industry coupled with our willingness and ability to innovate, enabled our company to cement its status as an industry leader. By seamlessly integrating international standards into our organizational structure and leveraging our vast experience, we are committed to delivering reliable and high-quality products.

Our decentralized management structure facilitates streamlined decision-making tailored to the local environment in which we operate, allowing us to cater to the social, ethical, and environmental requirements of our local communities. Our governance model aims to create value for all our stakeholders. The main pillars of our corporate governance are transparency of all our operations, openness to our stakeholders and commitment to the sustainable value chain. Our executive management team, together with the department leaders, execute the business strategy and operational plans.

We regularly monitor our key performance indicators and take relevant actions to improve our operations. We ensure that we accomplish all of our commitments and continuously increase our activities for the development of the local economy. We are moving towards sustainability and declare our responsibility in this respect. In doing so, we create long-term, measurable, and tangible value for all our stakeholders.

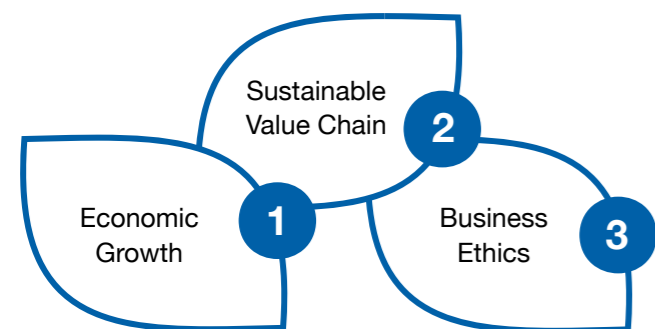
Operational performance indicators, social performance indicators, and financial outputs, are monitored at monthly Management Board Meetings. We value the ideas and opinions of our employees and actively encourage them to share their insights with their supervisors, particularly in the areas where improvements can be made. These valuable recommendations are carefully considered by the executive management while formulating our strategic and operational plans.

In accordance with our diversity approach, we are also actively working on the ways in which we may enhance female representation in the Senior Management level.

At M. Kaindl GmbH, we diligently monitor our Key Performance Indicators to track the performance of our business, including different departments, such as Finance, Sales, Production, Raw Materials and Technical Procurement, Human Resources, Environment, Energy, Logistics and Occupational Health and Safety.

Our organizational structure is shared on the right page.

## Sustainability Material Issues



## Structure of M. Kaindl GmbH



## Highlights in 2022-2023

100% of our product portfolio is in accordance with the **E1 Standard**.



Producing **more than 85%** of our total production according to the PEFC.



Responsible raw material sourcing, **90%** of which is renewable wood from Austria's regional wood industry.



Use of **100% recyclable polypropylene straps** for packaging.



Our product range is **CO<sub>2</sub> negative**.



Emission intensity in Plant Lungötz is recorded by **0.016 tCO<sub>2</sub>/m<sup>3</sup>**.



## Highlights in 2022-2023

The first phase of the installation of **photovoltaic system** was successfully commissioned on March 7, 2023, with a total investment of **€3,829,000**.



Total of **€5.9 million environmental investment**.



Electricity consumption of both facilities come from **100% renewable energy sources** in accordance with the I-REC.



Water consumption in both M. Kaindl GmbH facilities has been **100% recycled recovered**.



The number of white-collar female office employees were increased by **15%** compared to the previous year.



A total of **9,123 field visits** were conducted in the 2022-2023 reporting period by marking an **11% increase** compared to the previous reporting year.



## Sectoral and Global Trends

Sustainability has gained momentum on the agendas of not only governments, but also all private sector entities. This growing force is becoming stronger each year, generating significant changes at companies and in the relationships, they build with their stakeholders. In 2023, this momentum has intensified even further, leaving a more substantial impact on business practices and decision-making processes. The increasing focus on sustainability across the public and private sectors signals a collective commitment towards a more sustainable future, and businesses are actively incorporating sustainability principles to navigate these changes effectively. At M. Kaindl GmbH, our steadfast dedication is to create a sustainable future. We actively address important sustainability issues and keep a close eye on trends both in our industry and worldwide. We acknowledge that these trends have a significant impact on sustainability. To adapt to these changes, we monitor global and industry-specific trends to guide our strategies and actions. Our commitment to sustainability drives us to navigate these trends purposefully, working towards a more sustainable future. As we move forward, sustainability topics remain at the core of our values and drive us towards having a meaningful and lasting impact not just on our company, but also on the world.

## Sectoral Outlook

The Forest Action plan published in 2016 by the World Bank estimates that the global demand for timber will quadruple in the next 30 years due to expected economic development and population growth rates. These estimations suggest an annual growth rate of 3.1% in timber consumption which has averaged just 1.1% over the past 20 years. In line with this trend, the consumption of primary processed wood products is expected to rise by 37% by 2050 compared to 2020 levels.<sup>1</sup>

<sup>1</sup> Food and Agriculture Organization of the United Nations (2022)

Timber is known and proven to be a renewable, recyclable, climate-friendly, and versatile material, and its popularity is also expected to increase, particularly compared to non-recyclable materials, such as steel, concrete, and aluminum. Given the latest sustainability goals in the EU and its trading partners, timber is anticipated to replace the stated non-recyclable materials in several areas of usage. This is because wood does not release as much CO<sub>2</sub> as non-renewable materials do in its production process. Even more so, as a tree grows, it sequesters carbon from the atmosphere. While one metric ton of concrete, steel, and aluminum emits around 159 kg of CO<sub>2</sub>, 1,240 kg, and 9,300 kg respectively, one metric ton of wood sequesters almost 1,700 kg of CO<sub>2</sub> from the atmosphere and stores this in the form of biogenic carbon.<sup>2</sup> Hence, wood promises not only to offset emissions, but also to contribute to achieving carbon neutrality the EU aims to attain by 2050 due to its carbon sequestration characteristics.

Comparing wood to other materials, “Global Forest Sector Outlook 2050<sup>3</sup>: Assessing Future Demand and Sources of Timber for a Sustainable Economy” report underlines that:

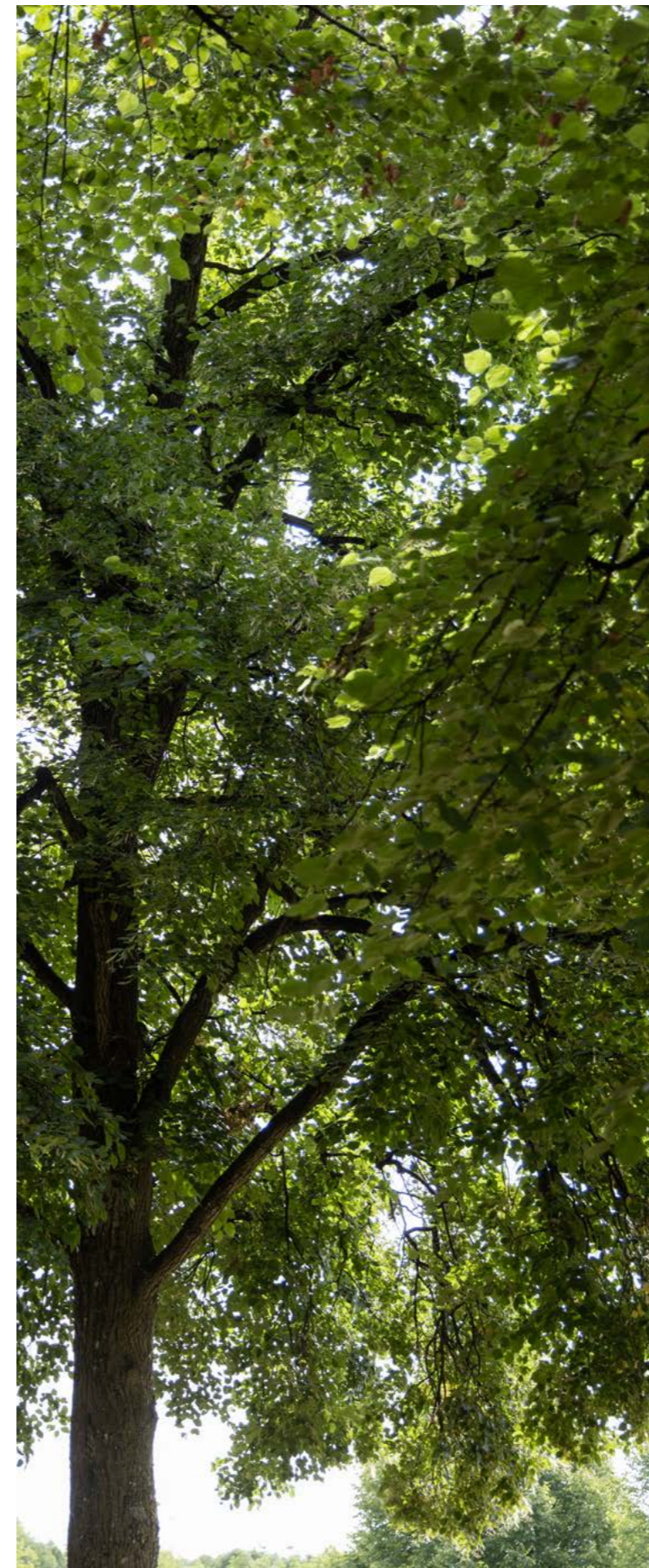
- The share of wood products is to experience a notable upward trend in the industrial world.
- The projected role of forest-based biomass in renewable energy generation will shape the consumption levels of wood energy by 2050.

### Meaning Of Carbon Negative Production in the Sector

Carbon-negative production stands as a key objective for our company. Businesses have significant responsibilities towards mother nature and are therefore expected to monitor their production to release less carbon. Recent research highlights the importance of using forests together with responsible forest management for sustainable carbon storage, by striking a balance between harvesting and replanting.

<sup>2</sup> <https://www.investmentmonitor.ai/features/net-zero-drive-up-global-demand-timber-forests/?cf-view>

<sup>3</sup> Global Forest Sector Outlook 2050: Assessing future demand and sources of timber for a sustainable economy (2022)



These practices lead to long-term carbon reduction in the atmosphere. Leveraging raw material resources that are ready to harvest and are at the end of their life cycle, renders continued carbon absorption possible throughout the product life cycle.

Utilizing wood instead of energy-intensive materials, such as concrete and plastic, can help limit emissions from fossil fuels. At M. Kaindl GmbH, we use wood-based products as raw materials as a carbon storage method. In essence, M. Kaindl GmbH products serve as long-term reservoirs for CO<sub>2</sub>. For more detailed information about the product-based circulation approach adopted by M. Kaindl GmbH, please refer to “[We Aim for Carbon-Negative Production](#)”.

### Meaning of the Circular Economy in The Forest Products Industry

The Circular Economy, as defined by the United Nations Environment Programme (UNEP)<sup>4</sup>, represents an economic model that prioritizes the reduction of ecological scarcity and environmental risks, and seeks to foster social prosperity. Growing climate concerns keep putting pressure on linear economic and business models, which have traditional “buy-use-waste” understanding. In contrast, the circular economy offers a transformative alternative and suggests a closed cycle. This closed-loop system seeks to eliminate or minimize waste, promote the reuse of resources, and foster economic activities decoupled from excessive material and energy consumption.

At M. Kaindl GmbH, we work to reduce our carbon footprint based on “Circular Economy and Responsible Resource Management”, combined with “Emission Management”, which are among the material issues in our sustainable production cycle. We attribute the minimal footprint we leave on nature, resulting from the activities we carry out at our Salzburg facilities, to our successful emission management strategy. For detailed information about our circular economy approach, please refer to “[Waste Management](#)”.

<sup>4</sup> <https://www.unep.org/circularity>

## Biodiversity

Biodiversity has been adversely impacted worldwide by the overexploitation of natural resources, environmental pollution, and the degradation of ecosystems resulting from climate change-induced shifts in seasons.

According to the latest Global Biodiversity Outlook report<sup>5</sup>, biodiversity, and the services it provides, will continue to decline, jeopardizing the achievement of the Sustainable Development Goals. In 'business as usual' scenarios, this trend is projected to continue until 2050 and beyond, due to the increasing impacts of land and sea use change, overexploitation, climate change, pollution, and invasive alien species.

By considering threats related to biodiversity, the Austrian Federal Ministry of Agriculture, Forestry, Environment, and Water Management (BMLFUW) initiated an extensive collaborative effort in partnership with the Federal Provinces and the Environment Agency Austria (Umweltbundesamt) in 2012, to create a fresh Biodiversity Strategy for Austria through a participatory approach. The initial version of the Biodiversity Strategy Austria 2020+, was created using insights gathered from seven thematic workshops organized by the Environment Agency Austria. Today, the Biodiversity Strategy Austria 2020+ outlines five areas of focus and sets forth twelve objectives. These objectives highlight the key priorities that will guide the actions of various stakeholders, including the Federal Government, Federal Provinces, municipalities, NGOs, and other pertinent parties. This strategic framework aims to preserve and enhance biodiversity and the valuable services provided by ecosystems in the coming years. It underscores the pressing need for collective, intensified endeavors to protect biodiversity.

Given the criticality of these issues, we put an emphasis on conserving biodiversity at M. Kaindl GmbH. To this end, we are deeply committed to avoiding any activities that could inflict harm upon nature and disrupt the delicate balance of existing ecosystems. By integrating biodiversity considerations into our decision-making processes, we strive to ensure that our operations align with the principles of sustainability.

<sup>5</sup> <https://www.unep.org/circularity>



The Environment Agency Austria created the Biodiversity Strategy Austria 2020+ and outlined five areas of focus and set forth twelve objectives.

## Regional Outlook

### Global Regulations in Austria The European Union's (EU) Position as to Climate Change

The European Council's consensus on 24 October 2022 marks a significant milestone for the European Union's collective stance on addressing climate change. With a strong commitment to combatting global warming and limiting it to 1.5°C, the Council outlined several key priorities and actions to be pursued. Some of these are:

- Collectively solidifying contributions that are made according to national standards,
- Putting an end to inefficient fossil fuel subsidies and phasing down unabated coal use by all parties,
- Stepping up efforts to raise financial means to support climate actions.

The EU is also committed to cooperating with all parties to:

- Encourage the discussions about the future of the UNFCCC,
- Talk about the implementation of climate change measures in the agricultural sector in a sustainable way,
- Render the implementation of the Glasgow Work Programme on Action for Climate Empowerment possible,
- Bring the gender dimension in.

### Corporate Sustainability Reporting Directive (CSRD)

Governments and regulatory bodies across the globe are taking decisive action to address the pressing challenges of environmental, social, and governance (ESG) concerns. As sustainability becomes an increasingly important aspect of corporate operations, companies are compelled to enhance and accelerate their sustainability practices and reporting. A significant development in this regard is the introduction of The

Corporate Sustainability Reporting Directive (CSRD) regulation by the European Union (EU).

M. Kaindl GmbH is aware of the upcoming challenges for organizations the requirements of CSRD may introduce in data collection and reporting. Large companies (with more than 250 employees and/or €40 million in turnover and/or €20 million in total assets) that are not currently subject to the non-financial reporting directive are expected to publish their first sustainability reports in 2026 at the latest, by focusing on the reporting period starting from 1 January 2025. As M. Kaindl GmbH is listed as a large company, we will be closely monitoring the requirements and adapting to the CSRD standards starting from the 2025 fiscal year.

### European Union / United Kingdom Emissions Trading System (EU & UK ETS) and CBAM

The European Union Emissions Trading System (EU ETS) is the key component of the EU's efforts to combat climate change and reduce greenhouse gas emissions. It was introduced in 2005 and is the world's first and largest cap-and-trade system for carbon dioxide and other greenhouse gases. The UK has operated the UK ETS cap-and-trade system since 1<sup>st</sup> January 2021. Within the framework of the EU ETS, businesses operating in sectors like power generation and heavy industry are obligated to possess European Union Allowances (EUAs), which are permits allocated for each metric ton of CO<sub>2</sub> they release into the environment.

As a participant of the EU ETS program, we are committed to fulfilling its obligations to annually measure, calculate, and verify emissions. M. Kaindl GmbH benefits from being a producer of wood-based panel products since its products store more carbon than they release during manufacturing. This unique advantage presents an opportunity for M. Kaindl GmbH in embracing a carbon-negative approach and storing more carbon dioxide within its boards than it emits into the atmosphere through operation.

Given the undeniable evidence of climate change occurring at an accelerated rate, M. Kaindl GmbH

recognizes its moral responsibility to act in reducing carbon emissions. This commitment extends to adopting environmental and sustainable strategies to achieve this goal. For detailed information about our emission management approach, please refer to **"Emission Management"**.

### Local Strategies in Austria:

#### **Biodiversity Strategy Austria 2020+:**

Approximately 80% of Austria's land area is dedicated to agriculture and forestry. How these lands are utilized and maintained significantly impacts biological diversity. To ensure that the multifaceted roles of these regions endure in the future, Austria took a step toward striking a delicate balance between "preservation and utilization" and presented the Biodiversity Strategy 2020+. The goal of the Biodiversity Strategy 2020+ is to preserve Austria's biological diversity, prevent the decline and deterioration of species, genetic diversity, and habitats, and tackle and reduce the underlying factors that pose risks to biodiversity.

#### **Forest Strategy:**

Forests hold immense importance in Austria for several reasons. They serve as a valuable source of timber, offering protection to both people and infrastructure from natural disasters. Additionally, they contribute to clean air and water, concurrently playing a crucial role in carbon capture, mitigating a substantial portion of our CO<sub>2</sub> emissions. The Forest Strategy 2020 is

designed to serve as a tool to effectively address current and future challenges, with the aim of securing the diverse services that forests provide for generations to come. In 2015, a significant milestone was reached as the United Nations declared it the International Year of Soils. In the context of Austria's forests, it can be affirmed that they have deep-rooted significance, not only in the physical soils of the land but also in the collective consciousness of the Austrian people.

### Austria's Position Regarding Climate Change

The EU has set forth mandatory climate and energy legislation for 2030, which necessitates that Member States develop national energy and climate plans (NECPs) spanning from 2021 to 2030. In October 2020, the European Commission conducted evaluations for each NECP. Austria's final NECP dates back to December 2019. A significant majority of Austrians (60%) want their national governments to address climate change.

Austria contributes 2.2% of the EU's overall greenhouse gas (GHG) emissions, and its emissions reduction rate since 2005 has been slower than the EU average. Nevertheless, Austria's carbon intensity is below the EU average and has been consistently decreasing. Austria's goal is to achieve carbon neutrality by 2040 and we are adapting our activities to help achieve this target.



### The Steps We Take to Combat Climate Change

As a wood-based product leader, we continually evolve and prioritise our environmental awareness. Our primary goal is to deliver cost-effective and high-quality products and services while minimising our environmental footprint. We are committed to design an efficient production process that optimises resource utilisation and waste reduction.

### To achieve this vision, we adhere to several fundamental principles. We;

Closely monitor Scope 1 emissions

Support sustainable forest management

Implement circular economy model in our operations

Manage sustainability related topics through different working groups in production, risk management, and human resources

## Risk Management

The cornerstone of our risk management approach at M. Kaindl GmbH revolves around the principle of anticipating and managing potential risks. We firmly believe in taking proactive measures to develop comprehensive action plans for risk and crisis management and getting prepared to handle any challenges that may occur.

At M. Kaindl GmbH, we acknowledge that the ability to manage risks is an important factor to ensure sustainable growth and positive governance. In line with this understanding, the Board of Directors considers that effective risk management and environmental, social, and governance risk monitoring are essential to the Company's ability to design and implement its risk management strategy and attain sustainable growth.

We recognize that successful risk management is integral to the execution of our business strategy and the attainment of long-term sustainable growth. By diligently identifying and mitigating risks across various domains, we ensure the preservation of our company's value and reputation and safeguard the interests of all stakeholders involved.

### Through our Risk Management Approach:



- We identify emerging or changing risks that may affect our strategic objectives. We receive support from our employees in identifying and reporting potential risks.
- We assess risks to understand the severity of impacts.
- We prioritize risks so that we can address them appropriately.
- We develop risk avoidance and countermeasures stemming from prioritization results.
- For more detailed information about our approach, please refer to **“Sustainability Management”**.

To improve our environmental, social, and governance performance, we adopt a comprehensive risk management strategy that involves a thorough analysis of worldwide trends, global risk reports, and the most recent innovations.

The 2023 World Economic Forum (WEF) Global Risk Report<sup>6</sup>, one of the publications we closely follow in this matter, emphasizes the critical importance of climate and environmental threats which will remain as the primary focus of global risk perceptions in the long term, spanning a period of ten years. The findings underscore the urgency and significance of effectively addressing climate change to prevent the exacerbation of rising temperatures and ecological degradation over the next decade.

To further enhance our environmental, social, and governance performance and as part of our risk management strategy, we analyze global risk trends and reports and the most recent innovative solutions developed against these. As highlighted above, the 2023 World Economic Forum (WEF) Global Risk Report emphasizes that climate and environmental threats will be the primary focus of many in the long term. Hence, the report warns us all about the fact that without an effective cooperation to mitigate the detrimental effects of climate change, temperatures will continue to rise, and the ecological landscape will get worse in the next ten years.

<sup>6</sup> [https://www3.weforum.org/docs/WEF\\_Global\\_Risks\\_Report\\_2023.pdf](https://www3.weforum.org/docs/WEF_Global_Risks_Report_2023.pdf)



Due to climate change, forest product companies encounter a multitude of climate risks and challenges worldwide. These climate risks have the potential of destructing physical assets, such as trees and forests, or the equipment required in their processing. Therefore, companies should closely monitor their environmental impacts, and strive to avoid negatively affecting nature.

At M. Kaindl GmbH, we are fully committed to identifying climate-related risks, planning risk mitigation activities, and contributing to the UN Sustainable Development Goals as part of our sustainability approach. Accordingly, we have started to identify climate-related risks that may impact our financial performance and align them with the risk categories specified by the Task Force on Climate-related Financial Disclosures (TCFD).

Every year there is an audit process we go through in Salzburg. The yearly audit processes result in risk management analyses and form the basis for our future development and improvement goals. Additionally, the audit's findings are delivered as a report to the senior management.

We evaluate changes in legislation that may arise during the shift to a low carbon economy. By closely following regulatory developments and engaging with relevant stakeholders, we develop robust action plans to proactively address and adapt to any forthcoming regulatory shift.

Our risk management approach may be categorized, depending on our areas of focus. In the wood-based product industry in which we operate, there are multiple health and safety risks, resulting from operating heavy machinery, handling hazardous substances, and being exposed to dust, noise, and vibrations. Effectively managing these diverse risks is essential to prevent accidents and work-related illnesses. We recognize the immense responsibility for ensuring that our employees embrace and strictly follow occupational health and safety measures in this high-risk industry. For more detailed information about the occupational health and safety risk, please refer to "[Occupational Health and](#)

### **Safety**".

We are fully aware of the diverse risks we face in the wood-based product industry, including those related to physical safety, water use, waste management, and talent retention. As a responsible organization, we have integrated sustainability into our core principles to address these effectively. One of the key sustainability initiatives we have seized is the implementation of robust waste management, and thereby usage of residue as a raw material in line with our circular economy approach. At M. Kaindl GmbH, we promote maximum recycling and produce particleboard from 100% recycled residues. Additionally, we invest in the photovoltaic plant usage. We are increasing the number of electric forklifts and cars that we use. For more information about our approach to circular economy, please refer to "[We Produce by Adding Positive Value to the Environment](#)".

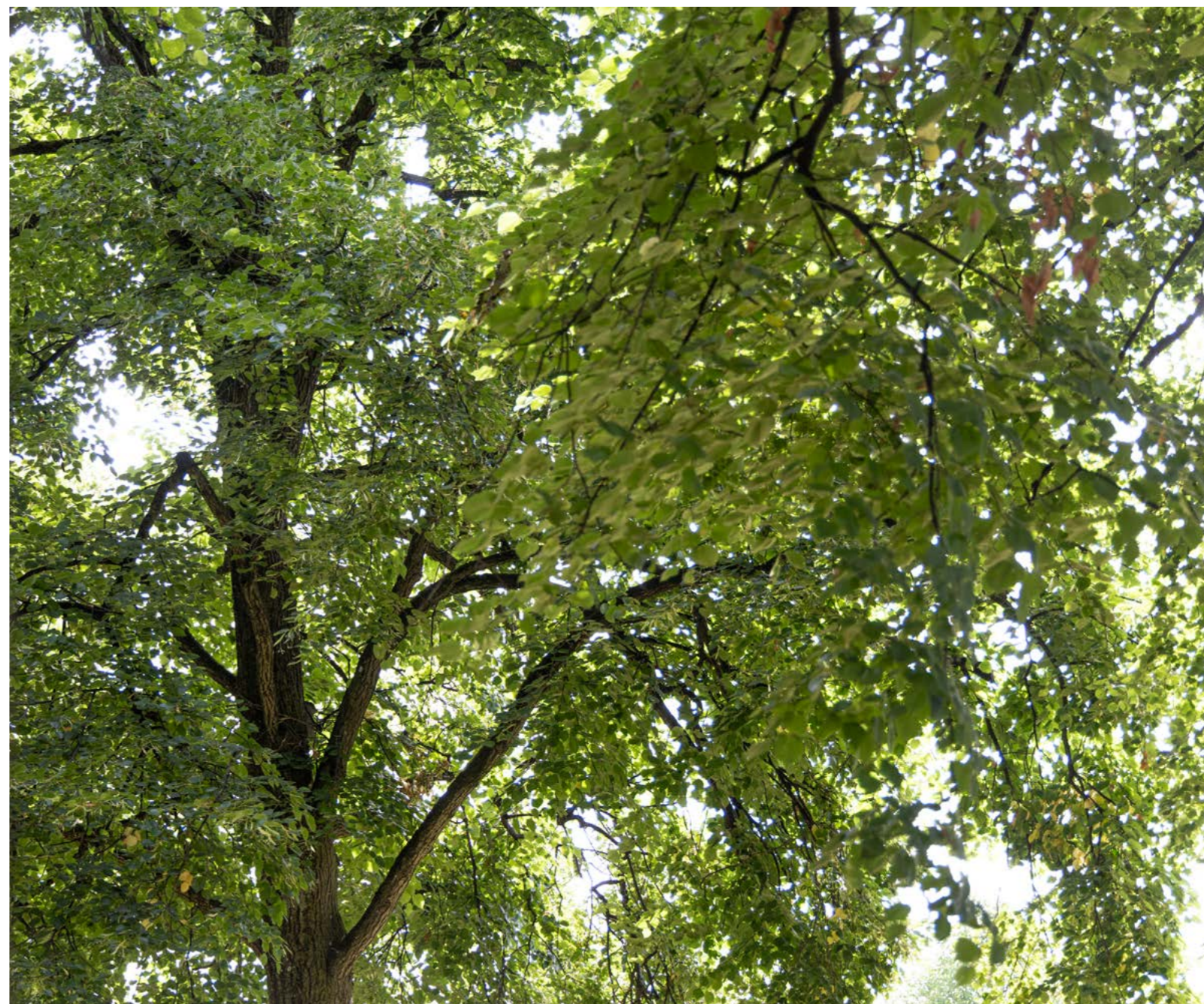
At M. Kaindl GmbH, we understand that creating a sustainable and successful business goes beyond addressing environmental risks. Hence, we acknowledge that we need to have a nurturing work environment, which constantly empowers and supports our employees. We believe that our employees are our most valuable assets, and their growth and well-being are of paramount importance to our long-term success. Therefore, we invest in training, as well as personal and professional development opportunities. For more detailed information about our employee development approach, please refer to "[We Make Progress by Contributing to Our Stakeholders](#)".

### **Internal Audit Progress**

At KAINDL, we have an internal audit team comprised of independent and highly skilled employees who operate in various countries to evaluate our processes. The internal audit team is divided into two working groups: technical and administrative. The technical audit team conducts internal audit activities once a year. Within the scope of technical audit activities, various fields such as Production Sites, Environmental Process, OHS, Fire Precautions, and

Mechanical-Electrical are audited.

A report is then generated based on the audit's findings and is delivered to the senior management. In the administrative audit, the relevant departments are separated according to their fields of work and each department supervisor follows the monthly audit process in his/her department. In addition to the audit activities carried out, independent assurance services are also obtained in relation to the relevant data at the end of each financial period.



## Business Ethics

A fundamental aspect of our corporate culture at M. Kaindl GmbH centers on our resolute dedication to ethical business practices, as well as relevant legal standards. We comply with all regulations as an ethically functioning economic actor. These include, but are not limited to, respecting free competition, preventing corruption, and protecting personal data. In our business ethics understanding, Export Control and Compliance with trade sanctions also play a crucial role.

We have no business ethics violation instances in the 2022-2023 reporting period. In the upcoming reporting period (2023 to 2024), we are planning to disseminate the Kronospan Code of Conduct to all our employees through the Digiboard platform in the context of Business Ethics.



<https://www.kronospan-worldwide.com/organisation/kronospans-principles/compliance/codeofconduct/>

The Code of Conduct builds upon our values, mission statement, and corporate goals. It includes clear standards to which the management and employees must adhere in their daily professional activities. M.Kaindl's Code of Conduct and Data Security form the basis of our ethical approach. M.Kaindl is committed to legal compliance. In it, we declare that we are committed to complying with all legal, regulatory, or licensed requirements of the countries in which M.Kaindl is operating. All employees are responsible for the implementation of the code of conduct at M.Kaindl. The Code of Conduct policy is available to all our stakeholders. The Code of Conduct is available on our website, as well as on the internet in different languages, and brought to the attention of new employees during their onboarding process. They are asked to confirm it in written form. Managers are obliged to respect the Code of Conduct in every action they take.

## Data Security

Ensuring the security and confidentiality of data is a paramount concern for us, aimed at fostering a safe and conducive work environment for our staff. To achieve this, we conduct training programs designed to bolster employee awareness and facilitate their professional growth. We also engage in collaborative efforts with our partners concerning information security and privacy.

In this context, we deliver "Fraud Awareness" training to our employees through the Krono Academy. This training includes a range of real-world scenarios to prepare them to respond effectively to various types of fraud threats, regardless of when or where they may arise.

Recognizing that information security and privacy encompass more than just potential fraud incidents within email networks, we have instituted a training strategy to support our efforts. This strategy aims to impart the necessary perspective to our employees by addressing potential scenarios that could impact business continuity and operational services.

Details about our security and privacy training are presented in the **"Training Journey of Our Employees"**.

## M. Kaindl GmbH Building Blocks

### Value Chain

At M. Kaindl GmbH, we embrace a holistic approach to create common values for all stakeholders in our ecosystem. This culture forms the foundation of our integrated thinking approach.

Our commitment to value creation is evident and materializes via our interactions with all stakeholders.

Our primary goal is to deliver high-quality products to our valued customers and ensure a safe work environment for our dedicated employees.

We appreciate and respect responsible procurement and consumption within our value chain. We are dedicated to becoming resource positive by making fundamental changes throughout our processes, as our goal is to store more carbon than we emit. As highlighted in the M. Kaindl GmbH's Value chain diagram, we take a step further in our sustainability journey together with our key stakeholders and other collaborators.



# M. Kaindl GmbH's Value Chain



The "M. Kaindl GmbH Value Chain" diagram demonstrates the value chain cycle, which encompasses all stakeholders and their impacts from the entry of raw materials into the M. Kaindl GmbH production facility to the delivery.



## Procurement

- Sustainable Value Chain
- Energy Management
- Equal Opportunity and Diversity
- Local Development and Value Creation



## Customers and Sales Points

- Responsible Products and Services
- Customer Satisfaction
- Economic Growth



## Employees

- Employee Development
- Healthy and Safe Work Environment
- Equal Opportunity and Diversity



## Production

- Responsible Products and Services
- Energy Management
- Waste Management
- Water Management
- Emission Management
- Circular Economy and Responsible Resource Management

## Sustainability Management

M. Kaindl GmbH's approach to sustainability management is based on thorough research and the implementation of innovative solutions that prioritize environmental and social responsibility, as well as the interests of all stakeholders and future generations. At M. Kaindl GmbH, the Management takes ownership of our sustainability performance. The Management considers the environmental, social, and economic impacts of the company while determining its corporate governance strategy.

Today, the concept of sustainability is acknowledged as the point of convergence of all relevant issues in the environmental, social, and governance framework. M. Kaindl GmbH imagines a sustainability journey where all stakeholders participate with a business understanding that is sensitive to people, the environment, and future generations.

To this end, we have different working groups operating in several areas, such as emissions management; environmental protection management; energy management; health and safety; occupational safety; protection and data protection; and talent management. These working groups monitor the progress they make in the relevant sustainable development goals and create opportunities for sustainable operations. The planned activities are supported by the senior managers, and the defined goals are communicated throughout the company.



Implementing a sustainability committee to engage our sustainability understanding into our corporate strategy.

## Our Understanding of Sustainability and Stakeholder Expectation

### Our Sustainability Strategy

In a rapidly changing world, we closely monitor global, sectoral, and regulatory trends to seamlessly adapt ourselves to emerging issues. Moreover, we deeply value the perspectives and concerns of our stakeholders since they play a crucial role in shaping our approach. In accordance with our values and material issues, we have established our sustainability strategy based on four themes: **“Positive Governance”**, **“Carbon Negative Production”**, **“Positive Value to the Environment”** and **“Contribution to Our Stakeholders”**. Via defined sustainability themes, we can shed light on today and report our material issues to all stakeholders. Together we can design the best goals for the future.

## Materiality and Stakeholder Analysis

With our employees, M. Kaindl GmbH continuously improves its business model to manufacture high-quality products sensitive to people and the environment and provide value to our stakeholders and business partners. When deciding on our priorities, we consider the expectations and needs of our stakeholder groups. In this process, we planned our sustainability journey to be based on three main pillars of **ESG (Environmental, Social, and Governance)**.

The materiality analysis helped us analyze the priorities of the sector, our competitors, and all stakeholders. We started by assessing global trends, risks, and opportunities, to ensure that value creation for all our stakeholders remains at the forefront of our approach. During the 2022 - 2023 reporting period, we conducted a comprehensive review of the relevant literature, sustainability standards, and global trends, including environmental, social, and economic topics, and worked with our working groups to consider issues that have an impact across the value chain, while establishing the baseline of our materiality analysis.

### Determining the Material Issues

As we created the main framework of our material analysis in the scope of environmental, social, and governance issues, we also considered many assessment criteria with our task groups. Our first step was to carry out an external environment analysis. In line with this analysis, we determined the risks and opportunities the industry and M. Kaindl GmbH face globally in the topic of sustainability. In addition, we shared how the sector is affected and what kind of activities are carried out. Simultaneously, we detailed material issues of important national and global companies in the industry and analyzed M. Kaindl GmbH's activities and compared these to other actors' actions. The last step was studying the SDGs and sub-objectives perspective.



We are planning to carry out our first materiality assessment regarding the above listed issues in the upcoming reporting period. In this way, we will get in line with our stakeholder expectations.

## Material Issues for M. Kaindl GmbH and Its Stakeholders

As a result of the completed materiality analysis, we have determined 14 material issues within the Environment, Social and Governance pillars for our industry and created a framework for our sustainability strategy. The results of this detailed

analysis informed our sustainability report. This report will also assist us to determine future focus issues throughout our sustainability journey and consolidate our activities to meet our stakeholders' expectations, keeping in mind their priorities to the best of our ability. Using this study, we aim to determine future periods' objectives and activities and create short-, medium- and long-term plans of action.

**E** **Environmental Material Issues**

**We Aim for Carbon-Negative Production**

- Emission Management
- Circular Economy and Responsible Resource Management

**We Produce by Adding Positive Value to the Environment**

- Energy Management
- Waste Management
- Water Management

**S** **Social Material Issues**

**We Make Progress by Contributing to Our Stakeholders**

- Employee Development
- Equal Opportunity and Diversity
- Customer Satisfaction
- A Healthy and Safe Work Environment
- Local Development and Value Creation

**G** **Governance Material Issues**

**We Empower with Positive Governance**

- Economic Growth
- Responsible Products and Services
- Business Ethics
- Sustainable Value Chain

## Our Contributions to Sustainable Development and Our Targets

At M. Kaindl GmbH, we align our commitments with the Sustainable Development Goals (SDGs) framework, incorporating them into this report. We carefully consider the environmental, social, and economic actions we have undertaken and our planned objectives to contribute to the SDGs. SDGs, also referred to as global goals, are a call to universal collective action to eliminate poverty, protect our planet and ensure that all humans live in peace and prosperity. In 2015, world leaders agreed to meet 17 global goals by 2030 and made guiding commitments to “eliminate extreme poverty”, “combat inequality and injustice” and “mitigate the impact of climate change”.

To monitor the achievement of the SDGs and targets, M. Kaindl GmbH is committing to helping lead the transition to a more environmentally friendly forestry and building products sector, by prioritizing circularity in our production cycles. Displaying our support for SDGs, we have developed further investments and initiatives to become a more sustainable company in each operational step.

We share our commitments in the framework of SDGs, considering our actions and objectives related to our sustainable environmental, social, and governance approach.

To define our contributions to and impacts on SDGs, we aligned our material issues with SDGs and assessed our shared objectives and commitments. We are currently committed to 9 SDGs, including 3 of which we have a direct impact on.

## GRI 2-22

Our focus targets are as follows:



### SDG 8 - Decent Work and Economic Growth:

Promoting sustained, inclusive, and sustainable economic growth, as well as full and productive employment and decent work for all.



### SDG 12 - Responsible Consumption and Production:

Responsible Production and Consumption through sustainable and efficient use of resources, responsible production and product understanding, sustainable raw material, and waste management mechanism.















### SDG 13 - Climate Action:

Climate Action through our journey to combat climate change and its impacts, our environmental management, greenhouse gas emission management, water management, and energy efficiency activities.



## Our Targets

During the 2022 - 2023 reporting period, we have defined our 2025 targets in accordance with our sustainability strategy and core priorities. These targets received and approved of our Board of Directors. As of 2023, we are committed to persistently advancing our endeavors.

Theme	Relevant SDGs	Material Issue	Target Description	KPI	2022-2023 Performance	Target	
						Short Term 2025	Mid-Term 2030
Positive Governance	 	Economic Growth	Increase training budget.	% to turnover	0.01	0.02	0.05
	 	Economic Growth	Organize sustainability training for the department managers.	Participation rate (%)		100	100
	 	Healthy and Safe Work Environment	Increase the budget for OHS and environmental projects.	% to yearly salary fund		3% compared to the previous period	2% compared to the previous period
Positive Value to the Environment		Emission Management	Increase the number of deliveries of raw materials and resin by railway to reduce deliveries by trucks.	Number of wagons	372	400	450
				Number of tank containers	96	96	150
	 	Emission Management	Pool car park to be converted from combustion engine to e-cars.	% of pool-cars	10%	20%	40%
	 	Emission Management	Switching internal shuttle transport to e-trucks (Hüttau-Lungötz).	Number of trucks		1 Truck	3 Trucks
	 	Circular Economy and Responsible Resource Management	Increase the share of postconsumer material for PB production to the level of 100%.	%	70	80	100
	 	Energy Management	Increase the share of electric forklifts.	%	70%	75%	85%
	 	Waste Management	Recycle all possible waste.	%	77	77	80
	 	Circular Economy and Responsible Resource Management	Collection of rainwater; purification via various physical steps and return of clean water to nature.	%	50	100	–







Theme	Relevant SDGs	Material Issue	Target Description	KPI	2022-2023 Performance	Target	
						Short Term 2025	Mid-Term 2030
Carbon Negative Production		Emission Management	Prepare the carbon footprint study report for main products by the end of 2024.	Number of products	0	0	4
		Emission Management	Prepare the LCA study for all products by the end of 2025.	%	0	30	80
		Emission Management	Control emissions and reduction level of polluting emissions into the atmosphere.	%	100	100	100
Contribution to Our Stakeholders		Local Development and Value Creation	Increase the number of corporate social responsibility projects.	Number of social responsibility projects carried out	8	Increasing compared to previous period	Increasing compared to previous period
		Healthy and Safe Work Environment	Achieve Zero work accident.	Number of work accident	0	0	0
		Equal Opportunity and Diversity	Keep monitoring employment of people with disabilities and keep it on the level of minimum 2% of total headcount.	% of total headcount	2%	2%	2%
		Equal Opportunity and Diversity	Support for social projects for people with disabilities.	Total of defined products	2%	2%	2%
		Customer Satisfaction	Conduct a stakeholder satisfaction survey.	Customer satisfaction rate (%)	n/a	Creating a stakeholder satisfaction survey	Increase customer satisfaction by 15%

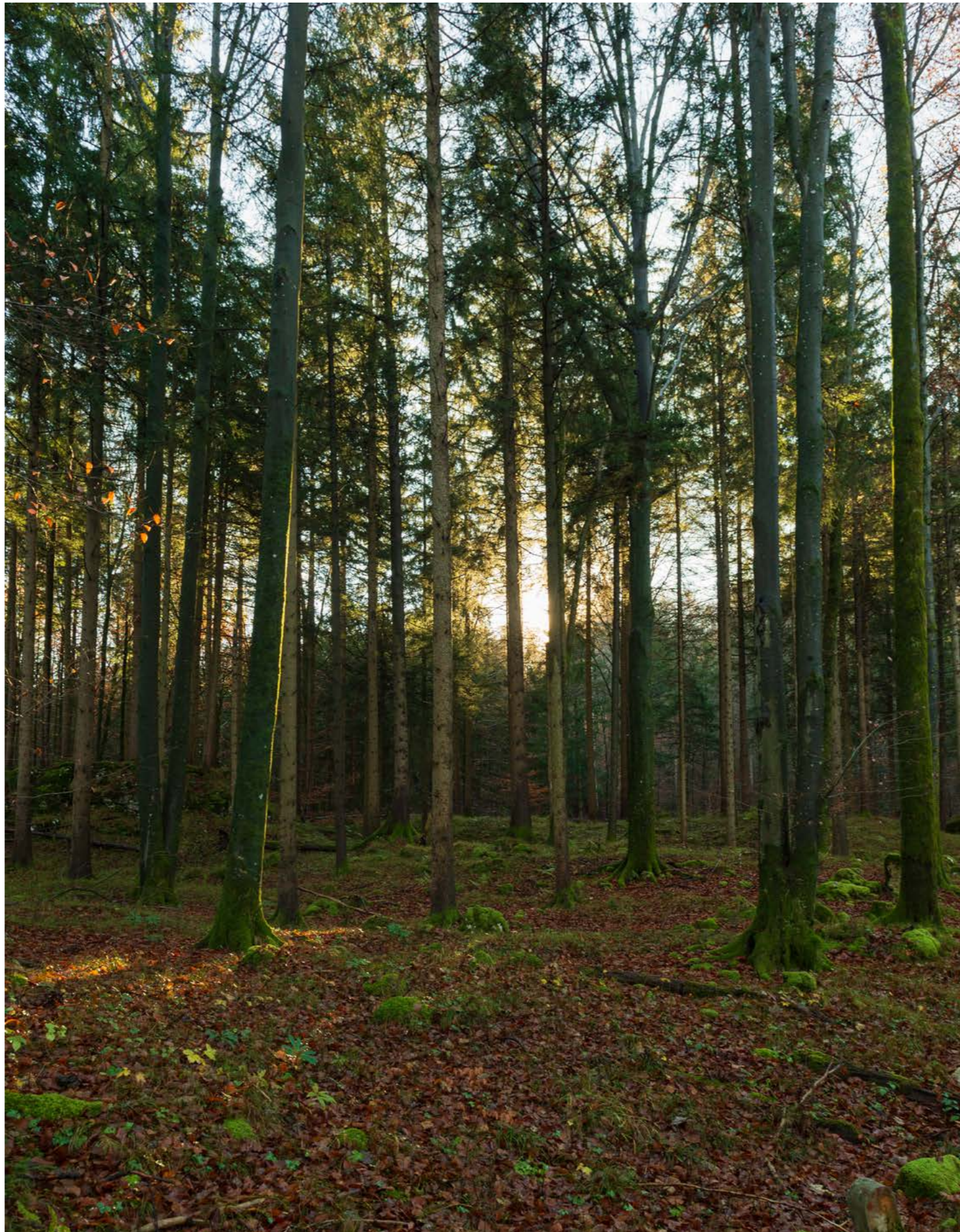


## Communication with Stakeholders

Understanding that sustainable development necessitates cooperation with all stakeholders involved in our value chain, we actively foster engagement with each of them. Acknowledging the importance of collaboration, we consistently interact with our partners to propel our initiatives. Regular meetings are held with our stakeholders, and we uphold transparent communication to create value for all those integrated into the M. Kaindl GmbH's value chain. Stakeholders and our management team meet frequently to ensure clear and constant communication.

### GRI 2-29

	 Stakeholders	 Communication Channel	 Communication Frequency
	Employees	E-mail, telephone, meetings	Continuous
	Senior Management	E-mail, telephone	Continuous
	Universities	Internship programs, projects	Periodically



## Responsible Growth Strategy

We aim to carry out our responsible production activities to protect our resources, especially our forests, which are our natural heritage, with our ever-growing and environmentally friendly product range within the framework of our material issues of Economic Growth, Responsible Products, and Services. Our goal is to provide our employees and community with development opportunities that enable them to improve their unique skills and working motivation. We are committed to moving forward in line with our objectives by contributing to the Sustainable Development Goals (SDG), particularly to the **SDG-13 Climate Action, SDG-12 Responsible Production and Consumption, and SDG-8 Decent Work and Economic Growth.**

**Production Capacity:**  
Greater than  
**1 million m<sup>3</sup>**



*We Aim for  
Carbon Negative  
Production*

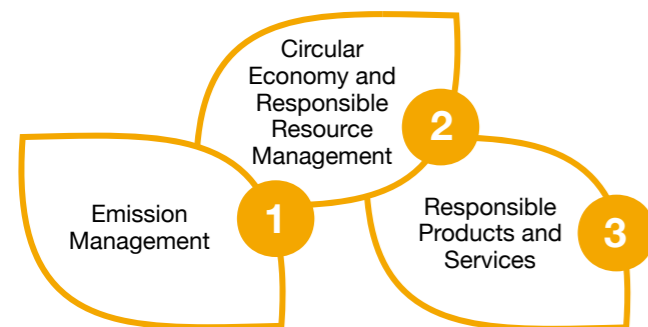
# We Aim for Carbon Negative Production

## Environmentally Responsible Production Processes

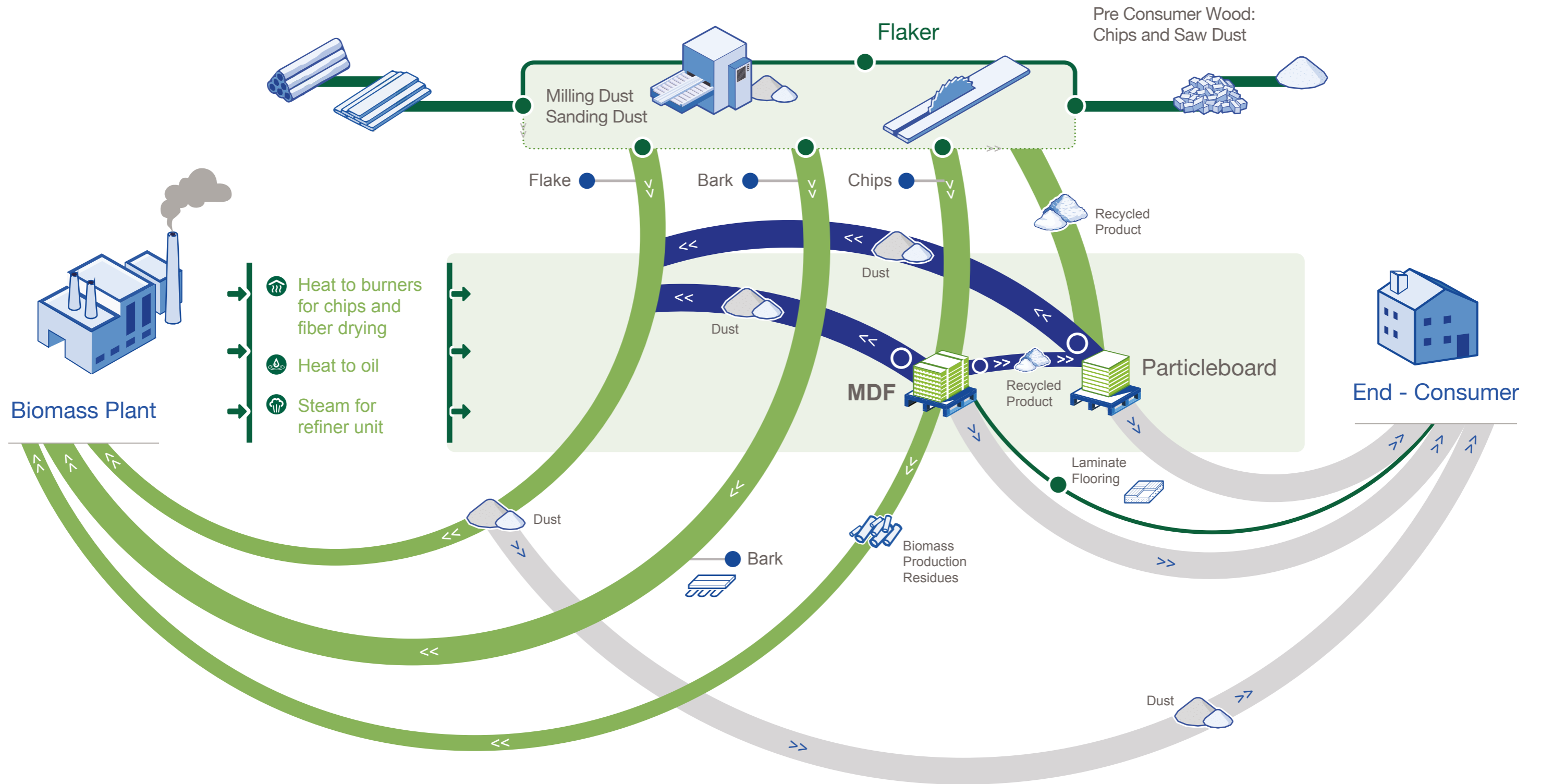
At M. Kaindl GmbH, we closely follow the environmental impacts resulting from our operations. We have categorized and detailed these under **Emission Management, Circular Economy,** and **Responsible Resource Management** which practically form our material issues. We will continue with our environmentally sensitive and responsible production activities in the future. We unceasingly develop our production practices to sustainably use our natural resources, among which is the circular economy. With this, our goal is to preserve our natural heritage: our forests. In doing so, we contribute to the **SDG 12- Responsible Production and Consumption** and **SDG 13- Climate Action**.

Our sustainable production cycle was visualized so that we may effectively share our achievements as to zero waste and sustainable operations at our production sites. This visual helped us better introduce our commitment to responsible and environmentally sensitive practices to our stakeholders.

### Material Sustainability Issues



## Sustainable Production Cycle



## Sustainable Forest Management

Forests serve as fundamental components of ecological vitality and play a pivotal role in the emission reduction. Approximately, one-third of the global carbon dioxide emissions are absorbed by forests. However, the hazards to forests are increasingly growing with fires as a result of climate change. Given the priceless value of our woods, it is our highest responsibility to manage our business properly. At M. Kaindl GmbH, we are unwaveringly committed to undertaking measures to preserve, cultivate, and sustainably manage our forests, which we hold in the highest regard.

At M. Kaindl GmbH, we materialize our continuous support to sustainable forest management not only by applying regulations such as the European Timber Regulation (EUTR), but also by participating in the Program for the Endorsement of Forest Certification (PEFC). The sustainability scheme helps us build a solid ground for the certification of our forest management. Moreover, it ensures our involvement in reducing our environmental impact in forest management and promoting forest conservation.

Today we are producing **more than 85%** of our total production according to the PEFC.

## Raw Material Management

We are deeply committed to preserving our natural resources and minimizing our environmental impact resulting from production. As the first step of our activities, we carefully implement our raw material management processes. It is of utmost importance to us to frame our raw material management sustainably and in compliance with legal regulations.



Our commitment to responsible raw material management entails minimizing waste generation and preserving our natural resources, by reintegrating intermediate products into the production cycle during our 24/7 operations. We are fully aware that our environmentally conscious raw material selection criteria have been instrumental in earning the trust of our stakeholders over the course of the past 127 years.

M. Kaindl GmbH takes great pride in its commitment to sustainable and responsible raw material sourcing, **90% of which is renewable wood derived from Austria's regional wood industry**. The renewable wood we integrate into our production, which grows at a rate of one cubic metre per second in Austrian forests, is the proof of our sustainable sourcing practices. Our dedication to sustainable forest management ensures that the wood we use is harvested responsibly, in that more wood grows than is harvested by preserving our forests. We are also fully aware of the importance of waste reduction and recycling. Accordingly, we use **more than 30% of waste and recycled wood** in our production procured from local specialist firms. An additional 30% is obtained from sawmill by-products, such as sawdust and wood chips, to further minimize our environmental footprint. The remainder is responsibly sourced from thinning and forest maintenance activities, underscoring our commitment to sustainable and eco-conscious practices throughout our supply chain.

At M. Kaindl GmbH, we uphold the environmental responsibility and sustainability at the highest levels, by fully and rigorously complying with the **Austrian Forest Act of 1975**. Our dedication to this law is reflected in our strict adherence to sustainable forestry practices, which prioritize the preservation and responsible management of Austria's forests. We are committed to sourcing our raw materials ethically and responsibly only from the certified and well-managed forests. Furthermore, we strive to minimize our environmental impact and maintain the ecological integrity of Austria's woodlands for future generations, by unceasingly monitoring and adhering to the Forest Act of 1975.

We are dedicated to ongoing improvement initiatives aimed at enhancing operational procedures by reducing the consumption of raw materials. We are following the standards set by the **Forest Stewardship Council® (FSC®)** to ensure the responsible and sustainable production. In this way, we rely on wood certified and controlled by the **FSC® CW Standards**.

## Sustainable Packaging Management

We enhance our robust sustainability strategy by actively promoting sustainable packaging. We steadfastly adhere to the principles and practices aimed at preventing any direct or indirect discharge of packaging waste into the environment.

In our laminate flooring packaging process, we combine stretch and shrink foiling to ensure both pallet-level and individual pack protection. We particularly use stretch foiling on the pallets by effectively enveloping the entire pallet load with a stretch film. This method provides stability and security during transportation while also safeguarding our products from damage.

For the individual packs, we use shrink foiling. When heat is applied to the shrink film, an additional layer of protection against external factors can be ensured. In such a dual packaging strategy, not only product security, but also sustainability by minimizing material waste can be ensured.

When it comes to transportation materials, we prioritize **eco-friendly** options. Our pallets are designed to be reusable, reducing the environmental impact associated with single-use pallets. The stretch film used on pallets is chosen with care to balance functionality and sustainability. Additionally, we employ polypropylene straps to secure the pallets from getting damaged during shipment. These straps are made of materials that are known for their high recyclability, aligning with our commitment to reducing waste and supporting a circular economy.

Our use of **100% recyclable polypropylene straps** is fundamental for our commitment to sustainability.

Every year, we renew our **Green Dot Agreement** and leverage the Green Dot trademark provided by Der Grüne Punkt – Duales System Deutschland GmbH

(DSD) as an integral part of our sustainable packaging management. In the reporting period of 2022-2023, we renewed our DSD Green Dot Agreement reaffirming our dedication to sustainable packaging management.

### What is the Green Dot?

The Green Dot scheme operates in accordance with the European "Packaging and Packaging Waste Directive - 94/62/EC" which is legally binding for all companies utilizing packaging in their products. The directive mandates that manufacturers take responsibility for the recovery of their own packaging. If a company does not to participate in the Green Dot scheme, they are obligated to manage the collection of recyclable packaging themselves. However, this is feasible only for small-scale producers and often impractical for mass-produced goods.

At the country level, regulatory authorities possess the authority to impose fines on companies that fail to comply with these regulations. However, the degree of enforcement varies from one country to another.

Furthermore, the packaging used by our company is proudly certified by the FSC underscoring our dedication to responsible and sustainable material sourcing. This certification provides assurance that the paper and wood-based components of our packaging come from forests managed in an environmentally and socially responsible manner. By utilizing FSC-certified packaging materials, we not only uphold the highest standards of sustainability, but also contribute to the preservation of our planet's vital ecosystems.

Our Environment and Energy Working Group is responsible for collecting data on and documenting the quantity of packaging utilized in our production and delivery processes. The working group also shares this information with all relevant departments. Each procurement and usage instance are listed monthly and communicated with the DSD.

During the 2022-2023 reporting period, we underwent external audits to ensure the proper management of packaging waste. In strict accordance with local regulations, we diligently collected packaging waste within our facility and responsibly transferred it to a licensed recycling company.

By aligning our practices with legal requirements and integrating them into our sustainability approach, we endeavor to curtail packaging consumption and fulfil our responsibilities.

## Product Quality

At M. Kaindl GmbH, maintaining the highest level of **"product quality"** is always one of our core values. We carry out activities and unceasingly improve ourselves by focusing on the environment and human health alike, without compromising on quality. Only in this way do we maintain the distinctive quality of our entire product portfolio in the sector.

### E1 Standard and M. Kaindl GmbH

At M. Kaindl GmbH, we initially focus on preventing any potential damage that would arise from elevated formaldehyde emissions. Hence, our core principle is to ensure that the formaldehyde content in our products consistently adheres to the permitted limits.

### Formaldehyde Emissions in Timber Products and E1 Standard



Formaldehyde is often found in resins used in the manufacture of composite timber products. Since wood-based products inherently emit formaldehyde emissions, these emissions should be regularly controlled and kept at a minimum level to not threaten human health. Europe promotes the E1 standard to limit the formaldehyde emission level to a maximum value of (0.1 ppm) in wood-based products. In this way, it defines the safety level.

In our journey to sustainability, our stakeholders can access the E1 standards to which we adhere in manufacturing to fulfil our responsibility for the environment and our clients. We are proud to be the leading firm in the industry by manufacturing all our products in line with the E1 standard. Glue product, which we use as adhesive in our wood-based products, is purchased from another company and also meets the E1 standard.

100% of our product portfolio abides by the E1 Standard.

As a wood-based panel manufacturer we always prioritize the environmental sustainability and human health and showcase them through the certificates we have.



All products of ours are **CE marked** according to the EU Construction Products Regulation (EU) No.305/2011. Our particleboard and MDF are classified,

marked, and process controlled in accordance with the **EN 13989:2004+A1:2015 standard**. Our flooring Products are classified, marked, and process controlled in line with the **EN 14041:2004/AC:2006 standard** (Laminate Flooring, Direct Printed Laminate Flooring) or the **EN 14342:2013 standard** (Real Wood Flooring).

As a globally operating company, we assure our stakeholders that our products comply with the legal requirements in the markets we operate. For instance, our floor coverings undergo testing in accordance with the **UK Marking Regulations** and are rigorously tested, appropriately labelled, and equipped with the required Declaration of Conformity to achieve the **UKCA/UK label**.

Our MDF and Particleboard products fully meet the quality and emission requirements set forth by the U.S. Environmental Protection Agency (EPA) standards. These products undergo regular evaluation and certification by an accredited testing laboratory (EPH Dresden) in alignment with the sustainability standards of TSCA Title VI-§770.10 and CARB Phase 2 specifications.

Other certifications of our flooring products are listed in the box below:

- Blue Angel
- Eco-INITIUT label
- Greenguard Gold Certification
- TÜV PROFICERT-product Interior PREMIUM

All of our certificates of our high-quality products, sensitive to the environment and human health, are shared on our website.

<https://www.kaindl.com/en/service-knowledge/downloads/technical-downloads-boards/>  
(Boards products)

<https://www.kaindl.com/en/service-knowledge/downloads/technical-downloads-floors/>  
(Flooring products)

### EPD Certification

We diligently work to enhance our sustainable and environmentally friendly products. We provide comprehensive disclosure of the environmental footprint of our particleboards, individual coating system, and laminate flooring products to all our stakeholders through Environmental Product Declarations (EPD) **since 2011**. The EPD was prepared by an independent service provider and verified by an accredited institute: **Institut Bauen und Umwelt e.V. (IBU)**. Our laminate flooring products have a corresponding document since we are a member of the European Producers of Laminate Flooring (EPLF) Association.

## EPD System Boundaries:

### Particleboards:

- A1: Raw Material Supply
- A2: Transport
- A3: Manufacturing
- A5: Assembly
- C1: De-construction/demolition
- C2: Transport
- C3: Waste Processing
- C4: Disposal
- D: Reuse-Recovery-Recycling-Potential

### Laminate Flooring according to EN 13329 Standard:

- A1: Raw material supply
- A2: Transport
- A3: Manufacturing
- A4: Transport from the gate to the site
- A5: Assembly
- B2: Maintenance
- C1: De-construction/demolition
- C2: Transport
- C3: Waste Processing
- D: Reuse-Recovery- Recycling-Potential

## EPD Processes:



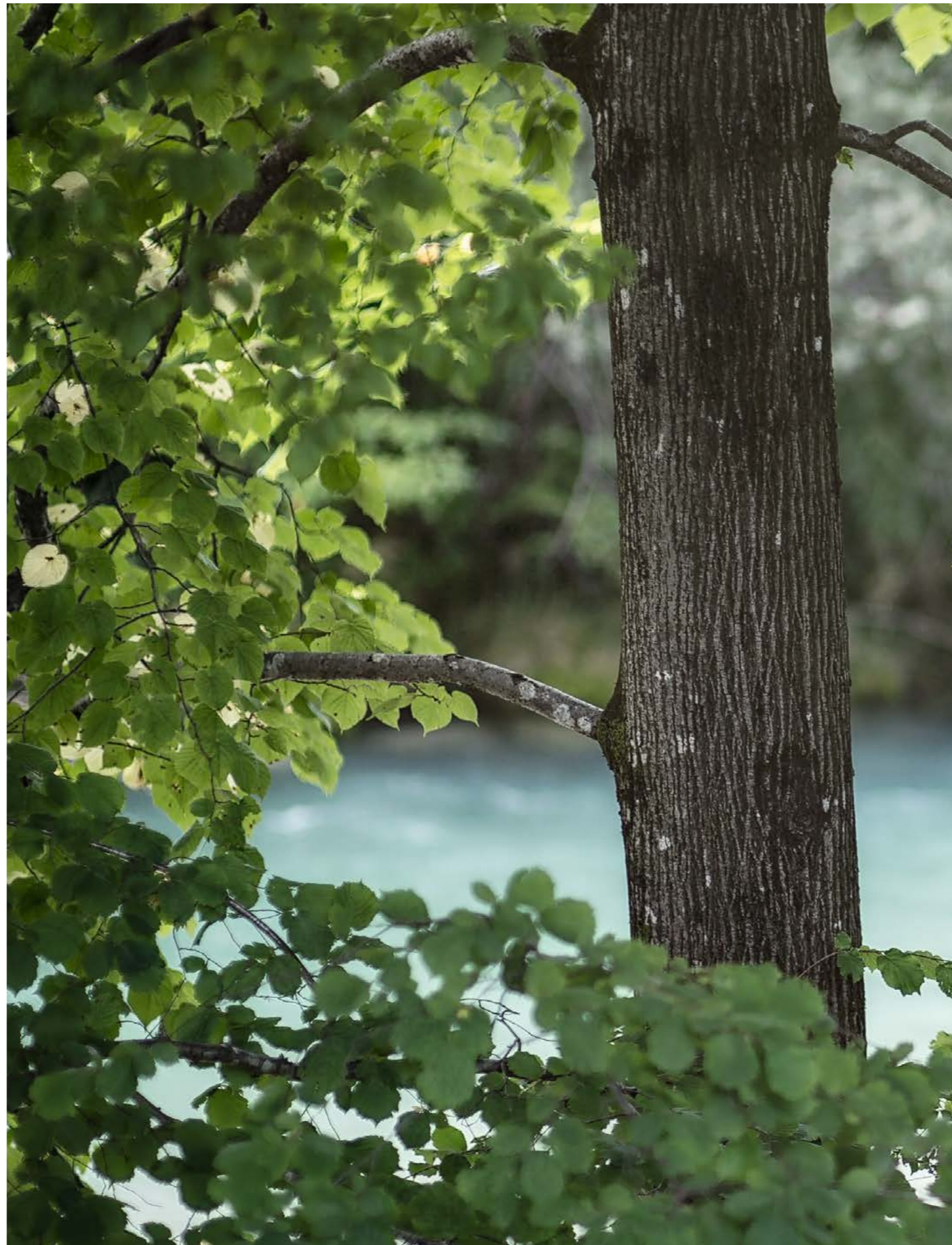
## R&D Activities

We have established ourselves as the leading company in the sector. We are unceasingly committed to quality and have dedicated ourselves to conduct extensive research and development (R&D) activities, in collaboration with our employees. R&D activities, as the driving force behind the compliance of all our products with the **E1 Standard** in our sustainability journey, uncompromisingly continue. We are committed to conducting R&D activities to produce innovative products with minimum cost, minimum waste, and maximum recovery, by always focusing on customer satisfaction and expectation. We offer standard, customized, innovative, and specific products, including moisture resistant Laminate flooring, Particleboard, MDF Boards, Melamine Faced Chipboard, Veneered Products and Worktops.

In international studies, it has been reported that the formaldehyde emission value of wood-based products should not exceed 0.1 ppm. This value is secured as the E1 class limit referring to the free formaldehyde content of the product.

The main methods applied for formaldehyde emission in Europe include the **Chamber Method EN 717-1**, the **Perforator Method EN ISO 12460- 5**, and the **Gas Analysis Method EN ISO 12460-3**. However, the formaldehyde emission limit is in the process of being fixed as the **E0.5 limit value (0.05 ppm)** in Germany with the **EN 16516** method being adopted. Additionally, the European Union is also, in the process of limiting and legalizing the formaldehyde emission value of wood-based products to E0.5 (0.05 ppm) with the **ISO 12460-1** standard, which will be practically the same as the EN 717-1 standard until January 2026.

We made significant advancements by expanding and enhancing our laboratory facilities in 2019. This tripled the capacity of our perforator test rigs from two to six units. In 2018, we established a chamber test facility within our company. Additionally, we integrated the Aero laser system, an automated formaldehyde emission meter, into our operations. In 2020, we further increased our chamber capacity, scaling it up from three to fourteen chambers.



Notably, one of these chambers is dedicated to extracting gas samples for the purpose of determining the **volatile organic compound (VOC)** content of our products. These samples are meticulously analyzed at the IHD Dresden laboratory.

From 2018 to 2020, we significantly expanded our gas analysis capabilities, growing from a single gas analysis rig to six. In 2022, we introduced the state-of-the-art 'simplelab' system which employs laser spectroscopy as its core measuring principle. Currently, our experts are actively involved in the process of updating the **ISO/FDIS 2460-3:2023** standards and adopting the laser spectroscopy as a recognized method.

We implemented the world's first fully automated testing machine for internal bond testing in 2015. This machine is used to independently control the internal bond 24/7. This machine was replaced by its latest version in 2019 which additionally can test surface soundness, density profile, and the moisture content. In this way, the new machine helped us promptly determine the most important mechanical properties and optimize our production. A stable and consistent quality with as little scrap as possible is thus guaranteed at any time throughout the year.

One of our most important goals is to be always ahead and improve our means to appropriately measure our emissions, e.g., formaldehyde.

We are pleased to share that we can efficiently and confidently verify the conformity of our products with the E1 standard through our own rigorous testing, which serves as the most reliable source. This achievement brings us immense satisfaction as we take pride not only in our pioneering initiatives across diverse domains, but also in our leadership in research and development within the industry. M. Kaindl GmbH offers the **CARB Ph2 / EPA TSCA Title VI Compliance, CARB 93120 (California Air Resources Board)** and **F\*\*\*\*** according to **JIS1460** certification for its export products by serving its customers across different market locations around the globe. Independent external audits are done four times a year by our third-party controller: the **IHD Dresden**. Additionally, several big customers initiate their own audit processes through third party controllers, e.g., Benchmark International in the US.



## Emission Management

The 2023 Global Risk Report published by the World Economic Forum (WEF) highlights that climate and environmental threats will dominate the global risk perceptions in the next decade, with escalating levels of greenhouse gas emissions being pointed to as the driving force behind climate change. We are aware of our operational greenhouse gas emissions that increase directly due to substantial change in the consumption of fossil resources and attributed to industrialization.

At M. Kaindl GmbH, we place a high priority on emission management and take measures to address it. We set specific targets and formulate action plans in collaboration with all relevant departments at our organization. The coordination of these efforts falls under the purview of the **Environment and Energy Unit**, led by our Board of Directors. The Environment and Energy Unit ensures the effective implementation of the measures throughout the company.

We continue to work to reduce our carbon footprint based on **“Circular Economy and Responsible Resource Management”** and **“Emission Management”**, which are among the material issues in the sustainable production cycle. We successfully implement our emission management strategy, and thereby leave a minimal footprint on nature.

Our production activities are carried out in accordance with the flue gas emission limits specified in the **Regulation on the Control of Industrial Air Pollution**. Combustion gases and dust emissions resulting from our stacks can be monitored 24/7.

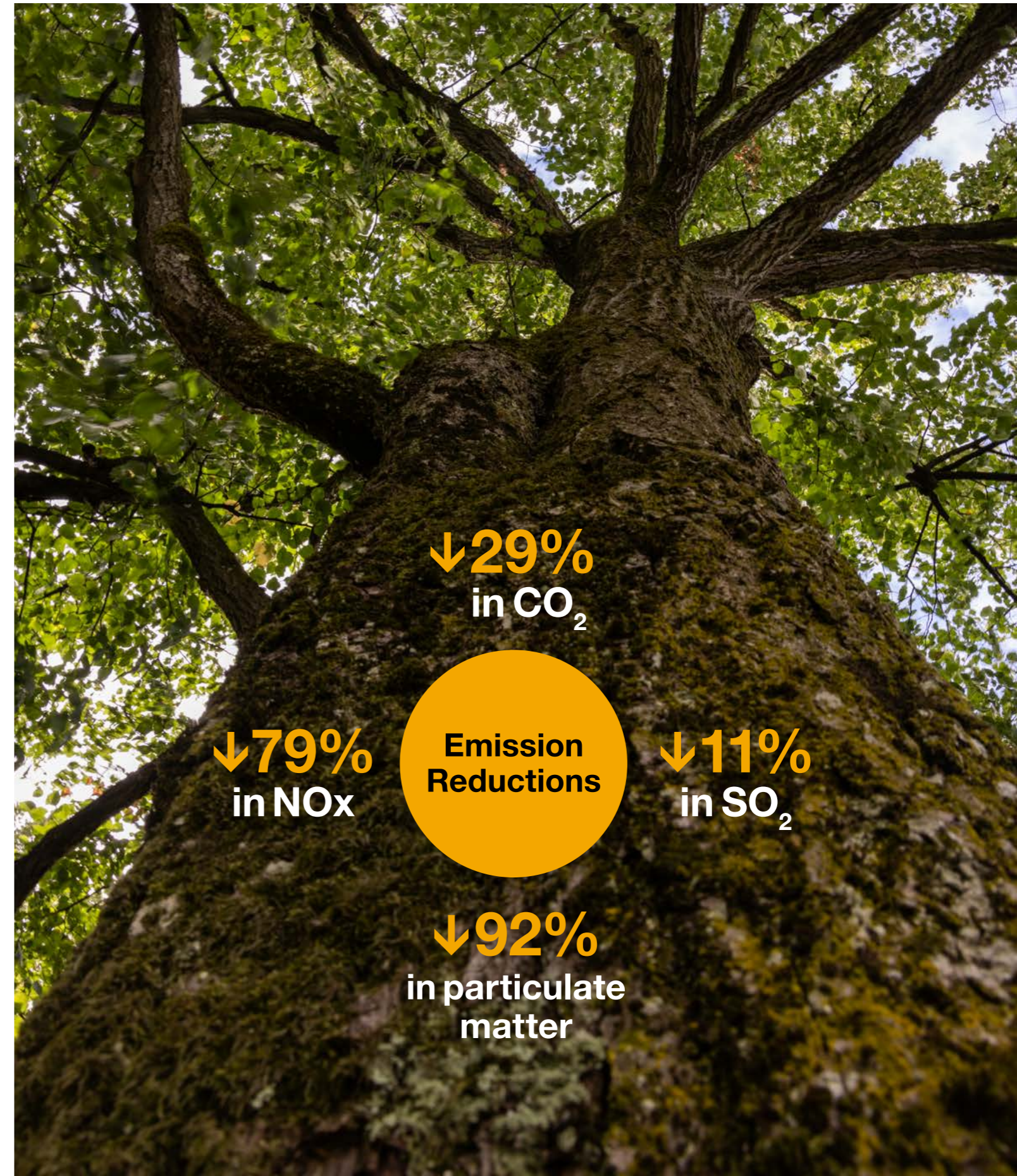
To reduce emissions, we have adapted the installments detailed below:

- Filter systems are installed downstream of the dryer in plate production. The particleboard plant has a two-stage exhaust gas cleaning system. The MDF plant has a single-stage exhaust gas cleaning system.
- All exhaust systems are equipped with bag filter systems.
- The forklift fleet (under 8 tons) has been converted to electric forklifts (and trials for > 8 tons are underway).

There are various environmental requirements that regulate the emissions of detrimental substances in the production of particleboard. These regulations encompass emission limits for various pollutants, such as formaldehyde, NOx, CO<sub>2</sub>, and dust among others. The overarching aim of these regulations is to minimize the environmental footprint of production and safeguard the well-being of workers. Furthermore, these requirements distinguish between two measurement methods: continuous and cyclical measurement, each serving specific monitoring and compliance purposes.

In 2017, we changed the heating system on our site in Lungötz from heating oil to LNG. With this change we **reduced our emissions**.

The boiler houses are annually checked, and the emission values are compared with previous years.



## Life Cycle Assessment (LCA)

At M. Kaindl GmbH, our foremost goal is to foster a negative carbon footprint which would allow us to sustainably grow while actively prioritizing the environment. We take immense pride in transparently disclosing our life cycle assessment (LCA) outcomes conducted for our product portfolio. We are also proud to share the corresponding factors related to climate change with all our stakeholders.

Back in 2011, we initiated the preparation of an EPD for our particleboard products and the associated coating systems, including veneered particleboard, particleboard with melamine coating, and particleboard with CPL coating. In 2021, we took comprehensive steps to collect all pertinent environmental data related to the manufacturing of our laminate flooring. This data was subsequently evaluated within the context of the EPD established by the **European Producers of Laminate Flooring (EPLF)**, an organization that we are a member of.

We are delighted to share the LCA data of the highlighted products with our stakeholders. All EPDs are manufactured using the "**Cradle-to-Gate, with Options**" system in line with the **ISO 14040/44** LCA methodology. The data collection process encompasses various aspects, including raw material sourcing, transportation methods given distances to the manufacturing facility, the entire production process, including energy consumption and internal transportation, as well as the assessment of waste generation and emissions. As a result, the EPD offers a holistic view of our environmental impact, spanning from the acquisition of raw materials, through the production processes until the end of the product's life cycle.

The LCA analysis adhered to the specifications outlined in **ISO 14044** with **EN 15804** serving as the core **Product Category Rules (PCR)**. To model the life cycle of the specified products, the "Ganzheitliche Bilanzierung" software system was employed.

Within the scope of the analysis, environmentally significant core indicators were identified, and their values were ascertained. One of these indicators included the **Global Warming Potential (GWP)**. Below are the carbon footprints of the products with corresponding values concerning the modules A1-A3 of the LCA analyses.



The findings of LCA studies illustrate that our product range is **CO<sub>2</sub> negative**. This is due to the substantial timber content in our products and the comprehensive evaluation of their life cycle, acknowledging their favorable role in mitigating climate change. **Our goal is to have EPDs for our entire product portfolio by the beginning of 2025.**

## The Carbon Footprint of Our Products

GWP value of 1m<sup>3</sup>  
Particleboard  
(PB)

**- 759 kg CO<sub>2</sub>eq**

GWP value of 1m<sup>2</sup>  
Veneered  
Particleboard

**- 14.4 kg CO<sub>2</sub>eq**

GWP value of 1m<sup>2</sup>  
Particleboard with  
Melamine Coating

**- 12.4 kg CO<sub>2</sub>eq**

GWP value of 1m<sup>2</sup>  
Particleboard with  
CPL Coating

**- 12.1 kg CO<sub>2</sub>eq**

GWP values of 1m<sup>2</sup>  
Laminate  
Flooring

**- 2.65 kg CO<sub>2</sub>eq**

## Corporate Footprint

At M. Kaindl GmbH, we have always recognized our responsibility for the planet and future generations. Our commitment to minimizing our corporate footprint is at the heart of our ethos and business strategy. We have embarked on a transformative journey towards sustainable practices in every facet of our operations. From implementing energy-efficient technologies to optimizing supply chains, we actively work to reduce our greenhouse gas emissions and minimize our overall environmental impact.

As a company placing an utmost importance on transparency, we continuously calculate our corporate environmental footprint. In that regard, we measure and calculate the CO<sub>2</sub> emissions generated from our facilities in line with the methodology framed by the Austrian Federal Ministry for Climate Action, Environment, Energy, Mobility, Innovation and Technology. By providing our CO<sub>2</sub> emission data from our facilities and conforming with the emission limits which are also validated by the third parties, we receive CO<sub>2</sub> emission certifications each year.

We fully comply with the federal regulation of the **Emission Certificates Act 2011**, which aims to establish a greenhouse gas emission allowance trading system to reduce greenhouse gas emissions in a cost-effective and economically efficient manner. In accordance with the Act, each owner of an installation subject to emissions trading must electronically submit a report on emissions of the previous year by March 31 each year.

Scope 1 emissions encompass emissions that originate directly from a company's own controlled sources. These emissions are the direct result of the company's internal activities and are released directly into the atmosphere. Our Scope 1 emissions at M. Kaindl GmbH include emissions from various sources such as diesel used for company cars and operational vehicles, biomass used as an energy source, as well as natural gas.

### Total Scope 1 Emissions Per Year in Salzburg and Lungötz (tonne CO<sub>2</sub>e)

2022-2023	170,410
2021-2022	194,257
2020-2021	189,941

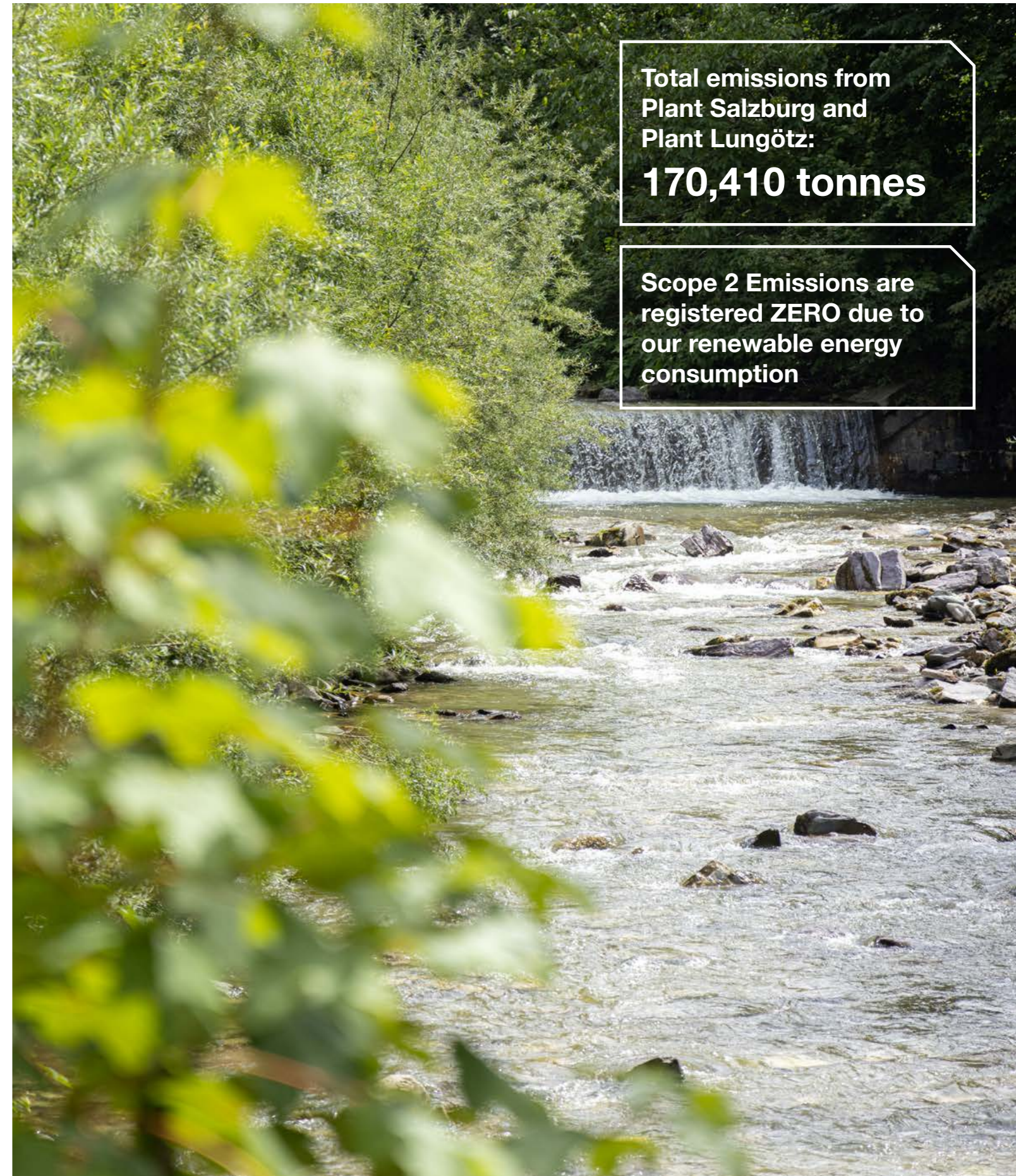
In the 2022-2023 reporting period,

- Emission intensity in Plant Lungötz is recorded by **0.016 tCO<sub>2</sub>/m<sup>3</sup>**.
- Total emissions from both plants under M. Kaindl GmbH is **170,410 tonnes**.
- We decreased our Scope 1 emissions compared to the previous reporting period by
  - **11.8%** in Plant Salzburg,
  - **30%** in Plant Lungötz.

Information regarding Scope 1 and Scope 2 emissions can be found in the **"Appendix"**. We have effectively introduced various measures to decrease our corporate environmental impact. Nevertheless, our dedication to sustainability goes beyond these efforts. Guided by our pursuit of sustainability, we are resolute in maintaining enhancements and innovations on our sustainability path.

Total emissions from Plant Salzburg and Plant Lungötz:  
**170,410 tonnes**

Scope 2 Emissions are registered **ZERO** due to our renewable energy consumption



*We Produce  
by **Adding**  
**Positive**  
**Value to the**  
**Environment***

# We Produce by Adding Positive Value to the Environment



In line with our responsible production and consumption principles, we minimize our environmental footprint and enhance our initiatives by emphasizing our **“Sustainability: A Reflection of Our Values”**. The Global Risk Report published by the World Economic Forum (WEF) emphasizes that climate and environmental threats will be the predominant concerns in global risk perception over the next decade.<sup>7</sup> We fully acknowledge the importance of environmental conservation by also recognizing that it extends beyond our business operations to safeguard the long-term sustainability of our planet and the well-being of future generations.

Our commitment to promoting responsible production is unwavering, and we actively engage with our stakeholders and society through various platforms. Among our material concerns, we prioritize **“Energy Management”**, **“Waste Management”**, and **“Water Management”**. To live up to our environmental preservation commitment, we rigorously monitor and assess our environmental management, production processes, energy utilization, water conservation, and waste handling.

## Sustainability Material Issues



<sup>7</sup> World Economic Forum, WEF 2023 Global Risk Report: <https://www.weforum.org/reports/global-risk-report-2023/>

## Environmental Management Approach

We are committed to continuously pursuing sustainable production and enhancement. In pursuit of this purpose, we frequently assess our impact on the environment, guided by our principle of **“Sustainability: A Reflection of Our Values”**. This philosophy forms the basis of our environmental management strategy and inspires us to surpass both national and international standards.

At M. Kaindl GmbH, we have established some well-defined objectives within the area of environmental management. These objectives seek to decrease our energy and water consumption, increase our waste recycling rates, and carefully use our resources. We actively pursue these goals with the overarching aim of reducing our environmental footprint, fostering sustainability, and actively contributing to the environmental preservation.

Central to our corporate philosophy is the responsible use of natural resources and a steadfast commitment to ongoing enhancements in our sector. To gauge our progress towards these goals, we rely on monthly published consumption reports. These reports help us meticulously track the utilization of resources, such as wood, adhesive materials, energy, and water, and thereby serve as the foundation for setting our objectives and providing regular feedback on our environmental performance.

In line with our commitment to sustainability, we have set clear targets for the upcoming fiscal periods. Our objective is to diligently work towards these goals to attain elevated standards in sustainable production and have a positive impact on the environment. Our environmental targets entail several areas requiring improvements:

**€ 5.9 Million Environmental Investment made in 2022-2023.**

CHP plant will be representing a total investment of **€175 million** by 2026.

- For **emission control**,
  - We aim to increase the number of wagons and tank containers to reduce deliveries by trucks.
  - We aim to increase the number of pool cars and e-cars by 40% and 100% by 2025 and 2030, respectively.
- For **energy savings**,
  - We aim to increase the share of electric forklifts, which remained at 70% in the last reporting year, to 85% and 100% by 2025 and 2030, respectively. In the current reporting year, we have invested **€490,000** in Plant Lungötz for electric forklifts.
- For **waste recycling**,
  - We aim to increase the total waste recycling to 80% and 100% by 2025 and 2030, respectively.

We are fully committed to increasing our investments in reducing emissions and further strengthen our environmental efforts. Our primary focus is also to improve air quality and optimize water management. Building upon our state-of-the-art technology, we are proud to affirm that **we not only meet, but also exceed environmental requirements** in **water** and **emission management**.

To achieve environmentally sustainable investments, we develop a **combined heat and power (CHP) plant**, which will become operational in 2026. Additionally, we installed a **photovoltaic system** by using solar energy as part of our sustainability efforts at M. Kaindl GmbH. This installation is divided into two phases. The **first phase was successfully commissioned** on March 7, 2023, with a total investment of **€3,829,000**. The **second phase involves an expansion of the system**, with a planned construction start date in Spring 2024 and a total investment of **€2,200,000**.

Technical and environmental details of both projects are described and explained in the **“Energy Management”** section.

## Energy Management

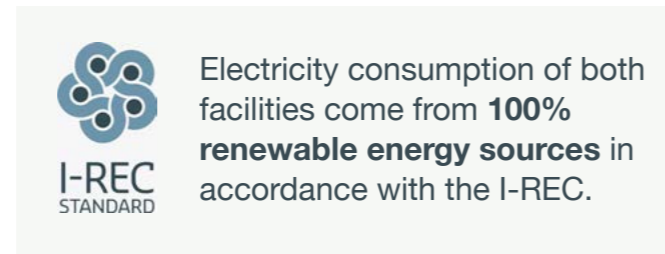
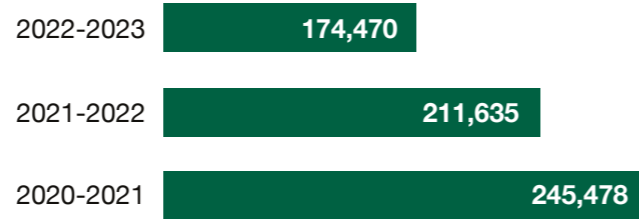
We understand the significance of efficient energy and clean energy use as well as energy consumption reduction in fighting against climate change. To keep up with these, M. Kaindl GmbH places a strong emphasis on optimizing energy use and reducing its energy consumption in its production processes. At M. Kaindl GmbH, we are committed to:

- working in compliance with the national legislation,
- monitoring energy performance and achieving efficient energy use.
- setting targets to improve energy performance and taking relevant actions to achieve these,
- increasing the proportion of renewable energy used in our total energy consumption,
- working in cooperation with our internal and external stakeholders.

We have an energy monitoring system which we use effectively. Through a database, we record our consumption amounts daily and monthly, and check their reliability. The database offers us the opportunity to easily identify and evaluate potential savings. It also enables us to plan and implement efficient energy-saving measures and monitor their effectiveness (Plan – Do – Check – Act) by making a significant contribution to the sustainability of our company. In particular, the automatic recording of consumption points and their documentation in the production data acquisition system, allow us to draw conclusions about potential savings.

Additionally, we regularly monitor our energy consumption trends at our production lines in various locations. To ensure the most accurate measurement, we collect the relevant data and share it with the senior management monthly. Moreover, we get an external **energy audit every 5 years**. We meticulously integrate the recommendations coming from the audit into our operations.

### Electricity Consumption (MWh)



**100%** of our electricity consumption is provided by **renewable energy sources**, and both of our facilities have **I-REC certification**.

### Diesel (litre)

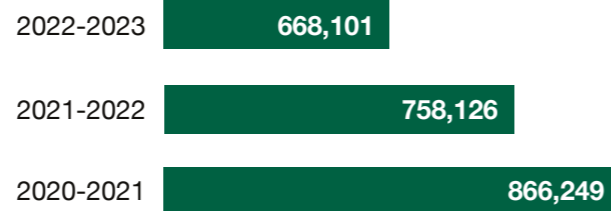
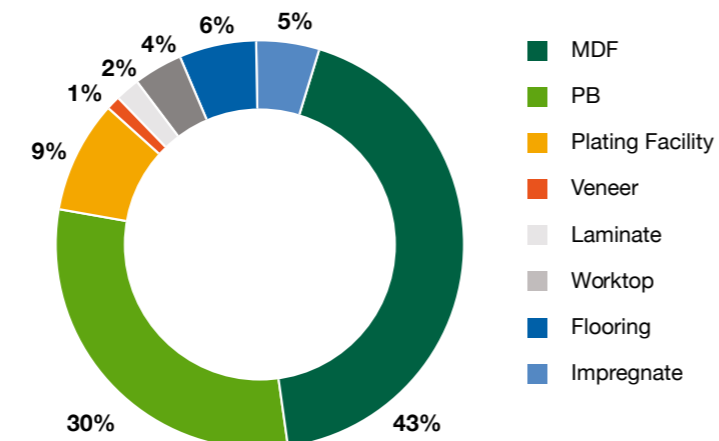


Table content: Company cars, Operational vehicles (Manufacturing plant vehicles)

### Production Line Electricity Consumption (MWh)



Total electricity consumption in our production lines in the 2022 – 2023 reporting period was 172,941 MWh which accounted for 43%, 30%, and 9% of our electricity consumption for MDF, Particleboard, and Plating Facility, respectively.

### Highlights of our energy management:

- We increased the number of **electric forklifts** in Lungötz to **23** to address climate change.
- **We saved 10,000 EUR** in 2021/2022 and **21,000 EUR** in 2022/2023 by implementing LEDs from 2015 onwards. Our aim is to continue with it in the upcoming periods.
- We saved **8,000 EUR annually** since 2022 with the energy efficiency projects targeting two blowers in Plant Lungötz.
- **We invested 3,829,000 EUR for photovoltaic plant** in both our facilities to generate green electricity for the company's internal needs. With this project, we are planning to save approximately **200 EUR/MWh**.
- By switching DBL4 with DBL2 & DBL3 in the **production** in Lungötz, we saved **457,560 EUR**.

As dust generated from sanding and sawing activities cannot be recycled, we implemented an environmentally responsible approach. Instead of letting them go to waste, we utilize these by-products as fuel in our processes. We use the dust we obtain as a residue in the process to heat burners which are equipped with combined burners of Particleboard and MDF plant. In this way, we minimize our natural gas usage.

We have two projects concerning waste heat recovery. Following the thermal post-combustion in drying processes in the MDF plant, the exhaust gas stream flows from the frame dryers to the heat exchanger bundles. In this way, thermal energy gets absorbed and **delivered to the City of Salzburg**. The second project is hot oil which is used for heating by getting hot water. The hot water is used for preheating the classifier air in the MDF plant. With air preheating system, gas consumption can be saved up to 25%.



With an **innovative CHP plant project**, we take further steps towards self-sufficiency. Construction of a CHP plant promises to add up to sustainable and locally sourced energy production. The plant is expected to become operational in 2026 and will offer various benefits, including boosting the local economy, ensuring job stability, enhancing international competitiveness, reducing dependence on global electricity and gas markets, and facilitating resource-efficient manufacturing.

The power plant will be integrated into the existing M. Kaindl GmbH site, minimizing the need for additional land use, and making efficient use of the current infrastructure. It will generate electricity for internal consumption and provide heat for the production processes. Technically, the plant will be fueled by offcuts and leftovers from production and provide 150 MW fuel heat output. Additionally, surplus industrial waste heat will be channeled into Salzburg AG's city district heating network, which is predicted to **serve approximately 20,000 households** by feeding 45 MW of industrial waste heat.

Within the scope of this project, new facilities will be established for receiving, storing, and transporting raw materials to the production facility. This initiative is expected to substantially reduce the number of internal timber transports inside the factory premises, eliminating the need for approximately 10,000 truck journeys.

## Waste Management

In this era marked by climate change and dwindling resources, M. Kaindl GmbH is steadfastly committed to embracing waste reuse and recovery practices rooted in the circular economy as opposed to linear economy. Our operational approach sticks to the waste hierarchy with primary emphasis on waste prevention. Following waste minimization, we meticulously manage our waste through proper disposal, recovery, and reuse, in full compliance with legal regulations.

Our constant commitment ensures that every bit of waste generated by our activities is expertly handled through either safe disposal or efficient recovery. We achieve this through partnerships with licensed companies that strictly adhere to the Waste Management Regulation and align our practices with environmental responsibility and sustainability.

Below are the waste statistics which reflect our strong commitment to responsible waste management and environmental sustainability in both facilities for the reporting period of 2022-2023:

- The total amount of waste generated was **15,270 tonnes**.
- The **98.6%** of our total waste was **non-hazardous** while only **1.4%** was classified as **hazardous waste**.
- We have recorded **21% decline** in the total waste amount compared to the previous reporting period.

### Total Amount of Waste in Our Facilities (tonnes)



In the reporting period of 2022-2023, we have taken significant steps in our environmental sustainability efforts. Consequently, both of our facilities have achieved reductions in their quantities of both non-hazardous and hazardous waste. This achievement highlights the effectiveness of the M. Kaindl GmbH's waste management practices and its dedication to minimizing its environmental footprint.

The forward-looking strategy for M. Kaindl GmbH centers on further enhancing its environmental stewardship. With a strong commitment to sustainability, we are planning to increase the recycling rates of our waste materials. By implementing recycling and waste-reduction strategies, we aim to divert more materials from landfills and reprocess them into valuable resources, and thereby contribute to a circular and more sustainable economy at M. Kaindl GmbH.

### To this end, our objective is twofold:

1. Constantly lower the volume of waste generated in our operations,
2. Maximize the efficient use of materials through recycling initiatives.

This approach aligns perfectly with M. Kaindl GmbH's overarching sustainability goals reinforcing its dedication to environmentally responsible and conscious practices.

We ensure responsible management of all hazardous waste generated in our production facility. We particularly collaborate with companies that possess hazardous waste recovery licenses. Through these partnerships, our hazardous waste is either disposed of or recycled adhering to stringent environmental regulations and contributing to sustainable waste management practices.

While the waste recycling rate was recorded at 38% in the reporting period of 2022-2023 at M. Kaindl GmbH, we seek continuous improvement in our operations by sorting waste based on their source and type, storing them in designated temporary storage areas, evaluating options for their recovery or disposal, and ultimately transporting them to the licensed facilities.

In addition to our waste management processes, we are actively committed to waste reduction within our facilities. We implement various initiatives aimed at minimizing waste generation and maximizing resource efficiency as part of our ongoing sustainability efforts.

### Use of Residues as Raw Materials

Conducting our operations in line with the circular economy and responsible resource management is of utmost importance to us. We make conscious efforts to repurpose residues and chips generated during production. Such a sustainable practice not only helps us effectively utilize our corporate resources, but also contributes to preventing environmental pollution.

We have an innovative approach to handling timber fragments resulting from the feeding processes in our MDF plants. The fragments that fall below a certain size are efficiently utilized in the production of Particleboard, aligning with our commitment to sustainable production. Through the utilization of this framework, we have eliminated the need for raw timber consumption in our Particleboard plant. As a result, we took a significant step towards optimizing resource utilization during the 2022 – 2023 reporting period. We have produced our particleboard product content by using residues from our in-house production lines. For further information regarding the utilization of biomass residues in the form of energy recovery within the production process, please refer to the **"Energy Management"** section of this report, where detailed insights are shared.



## Water Management

Water resources hold a pivotal role in addressing climate change and its consequences by reminding us of the critical importance of their conservation and efficient management. The United Nations' relevant reports argue that approximately five billion people will have limited access to clean drinking water by 2050 due to climate change.

Given the significance of this information, we are dedicated to continually improving our water management practices with the objective of reducing the volume of wastewater generated during our production. This proactive approach aligns perfectly with our commitment to environmental stewardship and sustainability.

We are delighted to provide insights into our water management practices at M. Kaindl GmbH. We have implemented a comprehensive water management program with the overarching goal of monitoring and reducing our water usage. This program encompasses the key components that are underlined in the figure at the bottom of the page.

### Water Consumption by Years (m<sup>3</sup>)



Our ultimate goal is to utilize water in a sustainable manner and contribute to its conservation by acknowledging its critical role in our environment and society.

We attribute great importance to the preservation of the environment, particularly with regards to water management. Acknowledging the significance of water as a finite and precious resource, we have undertaken robust initiatives to minimize our environmental impact

and contribute to a healthier planet. In the 2022-2023 reporting period, we recycled 49,546 m<sup>3</sup> of fresh surface water. Further details regarding our water consumption are presented in the **“Environmental Performance Indicators”** section of the report.

One of the standout practices within M. Kaindl GmbH's environmental strategy is its responsible wastewater management. We have invested in advanced wastewater treatment within our facilities. In this way, we started to use cutting-edge technology to efficiently treat wastewater and ensured that it meets stringent environmental standards and is safe for discharge.

Hence, our commitment to environmental responsibility extends well beyond just treatment; it also includes responsible discharge practices. The treated wastewater is discharged into a designated canal in a manner that complies with all the relevant environmental regulations and safeguards the local ecosystem. By carefully managing our operations, we not only protect the environment, but also demonstrate our dedication to ethical and sustainable business practices.

At M. Kaindl GmbH we also collect rainwater. First, we analyze the rainwater whether there is any residue and then remove them, if there is any. Finally, we release it into the river.



As part of the CHP project mentioned in the Energy Management, we are planning to repurpose our water tank. The primary goal is to gather all production and surface water in this tank, subsequently making it available for water consumption within the plant. This initiative reflects our commitment to optimizing water usage and managing our resources effectively in our operations.



#### 1 Wastewater Management

Our company employs automated monitoring systems to rigorously assess surface wastewater in strict accordance with environmental regulations. This thorough monitoring process ensures that our wastewater is processed in compliance with local regulations and can be safely released into the environment.

#### 2 Water Consumption Monitoring

We routinely track our water consumption to identify whether there is fluctuations and/or any potential saving areas.

#### 3 Efficient Technologies

We use water-saving technologies and equipment to minimise our water consumption throughout our production processes.

#### 4 Training and Awareness

We provide training to our employees to foster a culture of conscientious water usage and waste reduction.

#### 5 Research and Development

We make investments in innovative solutions to continuously enhance our water management practices and further reduce our environmental impact.

### Water Management Practices





***We Make  
Progress by  
Contributing  
to Our  
Stakeholders***

## We Make Progress by Contributing to Our Stakeholders

### We Care About Our Employees

At M. Kaindl GmbH, we acknowledge the invaluable role our employees play in shaping our future. With 127 years of global success and sustainable growth, we attribute this achievement to our competent workforce. We believe in the paramount importance of providing extensive training and learning opportunities to all our employees. Our working environment promotes fairness and equal opportunities empowering individuals to unlock their highest potential. We prioritize cultivating a healthy and safe atmosphere, paving the way for a better future for both our organization and valued workforce.

One of our key strategic objectives is to sustain the unwavering loyalty of all our internal stakeholders, who reinforce our commitment to prioritizing the happiness and well-being of our employees. We take pride in our social sustainability performance in several areas including our human rights approach, our fair working practices, health and safety levels, overall well-being of our employees, diversity and equality in our sites, community participation and volunteerism activities.

### Sustainability Material Issues



In the 2022-2023 reporting period:

**Total Number of Employees: 662**

**28% of our white-collar office employees are women and 72% are men.**

**Almost 49% of our employees are between the ages of 30 and 50.**



All the details regarding the performance indicators are included in the **“Social Performance Indicators”**.

## Human Rights

At M. Kaindl GmbH, we attach great importance to safeguarding the rights of our employees in accordance with all the relevant legal regulations, among which the M. Kaindl GmbH's Code of Conduct forms the backbone. The M.Kaindl Code of Conduct is electronically open to every employee's access. New employees are trained in line with our Code of Conduct as soon as they join the company.

At M. Kaindl GmbH, we are committed to creating a working environment that promotes equal opportunity for all and adheres to the principles of ethics and human rights. Our commitment also lies in fostering a non-discriminative work environment. Without any discrimination against gender, age, religion, nationality, color, race, or ethnicity, we actively encourage our employees to freely share their thoughts and perspectives in an inclusive environment. We strive to establish a workplace where equality, freedom of speech, ethics, and human rights thrive harmoniously.

### In line with our global Anti-Discrimination Policy:

- We provide equal opportunity in employment.
- We conduct a talent-based candidate assessment in our recruitment process.
- We support career development through training and promotion opportunities.

### With our Labor Policy we commit to:

- Not employing any child or youth worker,
- Treating our employees equally regardless of religion, language, and race,
- Not having any forced or compulsory labor,
- Ensuring workplace safety,
- Allowing to become members of labor unions and participate in collective bargaining,
- Engaging with society and stakeholders.

We did not receive any complaints concerning a discrimination or human rights violation act at M. Kaindl GmbH in the 2022-2023 reporting period.

## Employee Training and Development

At M. Kaindl GmbH, we recognize the indispensable role that a skilled and knowledgeable workforce plays in attaining sustainable growth and succeeding in it remarkably. Therefore, we place high priority on continually enhancing the competencies of our employees. Our unwavering commitment to employee development is deeply integrated into our core values, in line with our **"Shaping apprentices, creating skilled workers"** approach. We passionately believe that empowering our employees with continuous learning and growth opportunities is the key to help them unlock their full potential and make substantial contributions to our organization and its long-term success.

### Training Journey of Our Employees

We prioritize the development of both technical and interpersonal skills, empowering individuals to grow personally and professionally. We organize either face-to-face or online training sessions. With **"Krono Academy"** we offer 267 different digital training and lifelong learning opportunities to all our employees. In the 2022-2023 reporting year, we offered **4,702.20 hours** of training in total of which 603 hours were provided via "Krono Academy". The total budget of all trainings in the 2022- 2023 reporting year was **78,626.05€**.

The Krono Academy provides training in the following areas: Accounting, Human Resources, Risk Management, Production, Procurement, Sales, Management, IT, and Compliance.

At Krono Academy, we use all possible resources to meet the training and learning needs of our employees and increase their competencies by keeping the training content diverse and comprehensive.

We plan to provide all our staff with access to the online portal **"MOODLE"** for training and development programs in the next reporting year. This platform makes it possible to complete trainings, access the training materials, schedule the training hours, and

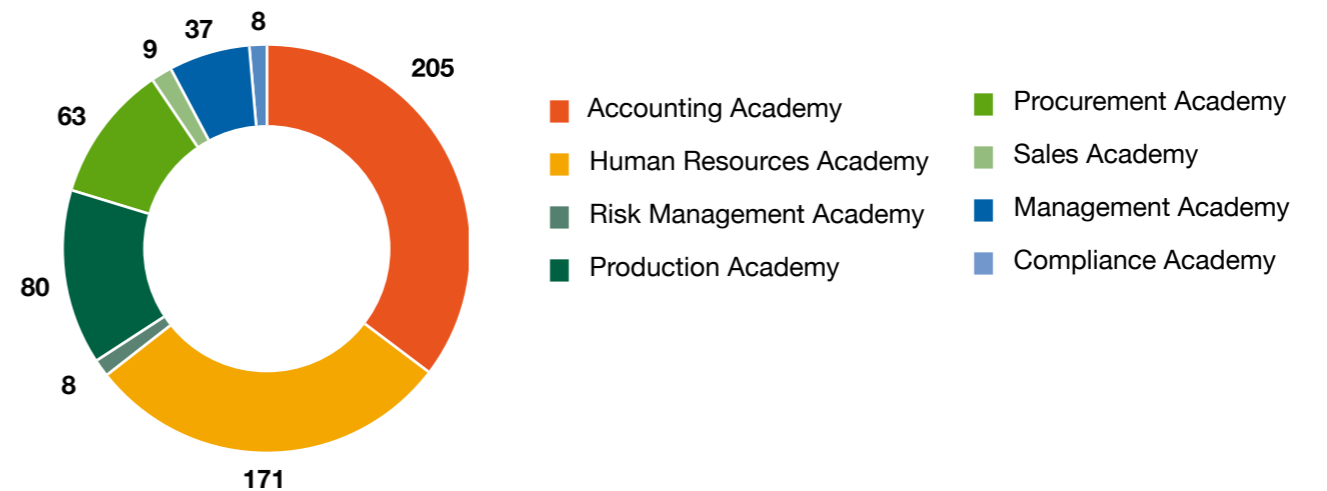


receive certificates. Our mantra is **"learn from the best"**. In line with this mantra, we allow our employees to get trained as trainers and assume responsibility for training their colleagues in their areas of specialization at the Krono Academy.

Furthermore, the current version of our Code of Conduct is available to all employees. New colleagues are given information about the Code of Conduct on their first day at work. The content has a particular focus on safety briefings and includes the guidelines against bribery and corruption among other things. The Code of Conduct is also one of the crucial parts of the annual briefings. These briefings also ensure that the contents always remain up to date.

Details on the relevant performance indicators are given in the **"Social Performance Indicators"** section.

Distribution of the Krono Academy Training Content 2022-2023 (Total Hours)



## Employee Development and Career Journey

We believe that prioritizing the well-being and development of our employees is essential to create value for our stakeholders. We place great importance on advancing our workforce's careers and fostering a sense of satisfaction by offering opportunities for talent development.

We are committed to nurturing a highly skilled and satisfied workforce and our commitment is reflected in our efforts to facilitate continuous progress and advancement.

Our approach involves providing abundant opportunities for development and transformation, empowering our employees to embrace teamwork, maintaining high motivation, prioritizing customer satisfaction, and embracing personal growth and change. Through ongoing projects, we actively support our employees personally in their career journeys and guide them towards their future career goals.

## Performance Assessment

We acknowledge the significance of talent management in our sector. At M. Kaindl GmbH, we are aware of the importance of engaging with our employees and ensuring their satisfaction in terms of career progression. In line with this, we offer our employees a continuous career and personal development plan.

We ensure that our employees work in a healthy and safe environment by applying fair performance evaluations. Therefore, performance evaluation holds immense importance to us. It allows us to assess individual and collective contributions, identify areas for improvement, and provide tailored support for their growth and success. By consistently evaluating performance of our employees, we create a culture of continuous improvement, align individual objectives with organizational goals, and move our organization forward in its sustainability journey.

We do this through a transparent performance assessment process which is initially managed by

the HR Department and upon the managers' request. In the performance assessment process, the HR Department evaluates the goals achieved and sets new goals for the future together with our employees. The managing director transparently shares the results once the performance assessment is done. Employees identified as having high potential based on this assessment criteria are those deemed to have an appropriate profile for promotion.

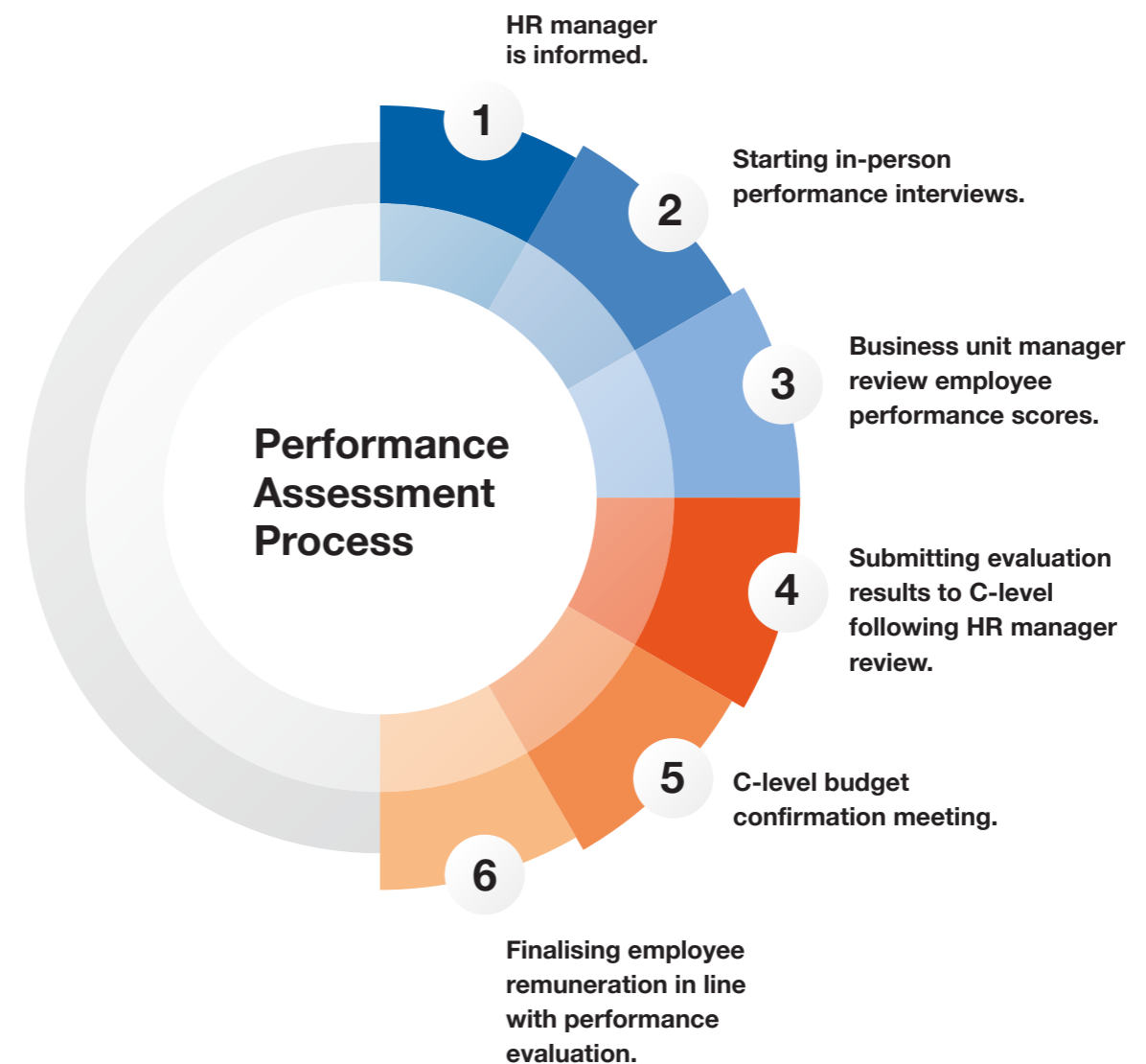
### High Potential Program (HiPo)

We also fairly and transparently monitor the competence and performance of our employees for the HighPotential "HiPo" program.

We aim to train "successors" and competent personnel for future periods by assessing our

effective workforce through the HiPo program. Our HiPo program is well-tailored and divided into two categories: the Junior HiPo and Senior HiPo. Those who are working in the company for at least 3 years are eligible for the Junior HiPo and those who are at the leading positions are eligible for the Senior HiPo. Training on the job, coupled with the support of experienced managers, is also a guarantee of success for the further development of junior staff.

At M. Kaindl GmbH, we are happy to have contributed to the professional and personal development of our employees upon their participation in HiPo programs. We are committed to continuously supporting and empowering our employees through various development and change programs.



## Equal Opportunity and Diversity

At M. Kaindl GmbH, we are committed to promoting equal opportunities in employment and offering a workplace free of discrimination. We uphold equal opportunities for all individuals, regardless of gender, age, religion, language, nationality, color, race, or ethnic groups. As a leader in the industry, we recognize the ongoing importance of promoting equal opportunities.

In line with our commitment to equal opportunities, we place great emphasis on the employment of women. We consider it a priority to increase the representation of women within our industry. Our dedicated human resources team closely monitors the employment and development processes of individuals with disabilities, ensuring their integration and support. We provide suitable positions within the company to accommodate the diverse abilities of our employees with disabilities.

### Our equal opportunity and diversity plans:

- We will continue to promote equal opportunities and talent-based employment in our facilities.
- We are planning to train all our staff to raise awareness about equal opportunities and diversity.
- We will continue to implement equal opportunities and diversity in our recruitment processes (from interview to hiring).

M. Kaindl GmbH has been actively working to promote gender equality and inclusivity in its workforce. One initiative aimed at reducing gender inequality in the sector involves encouraging young females to pursue technical careers. We have implemented internship and management programs, targeting young hires and retirees, to attract more women to technical positions, such as carpentry and IT. We visit schools to inspire young girls to consider careers in technical roles that were previously male dominated. This program, which is still growing, seeks to overcome gender stereotypes and open opportunities for girls in traditionally male-dominated fields.

M. Kaindl GmbH's commitment to fostering a diverse and inclusive workforce extends to its innovative training center, called Kaindl School. This facility offers comprehensive education in carpentry and electricity and notably allows individuals to commence their education as early as age 15-16. Apprentices can take various courses conducted on-site, such as German, English, mathematics, communication, and debt and addiction prevention. External trainers, in collaboration with local educational institutes, deliver a portion of these courses. The curriculum combines mandatory components specified in the training ordinance with optional extensions. Course selection is determined by the head of training and aligns with the respective apprenticeship year.

In the fields of metal technology and electrical engineering, apprentices receive hands-on training in the training workshop, focusing on interdisciplinary basics, including mechanical and electrical fundamentals, electrotechnical safety, calculation, installation, and basic contactor circuits. This intensive training, spanning approximately three months, equips apprentices with essential skills. Apprentices revisit the training workshop periodically, with electrical engineering apprentices delving into automation technology from their third year. This approach, integrating practical training with vocational school preparation, has yielded excellent academic results.

Additionally, the training workshop plays a vital role in preparing apprentices for their final apprenticeship-leave exams. In 2023, M. Kaindl GmbH hosted 35 apprentices, with a target to increase to 45 apprentices in 2024, reflecting the company's commitment to nurturing young talent and building a more inclusive workforce.

### Number of Employees M. Kaindl GmbH by Year

2020-2021		2021-2022		2022-2023	
Female	Male	Female	Male	Female	Male
63	651	66	636	74	588



During the 2022 - 2023 reporting period, we have increased the number of white-collar female office employees by 15% compared to the previous year.

At M. Kaindl GmbH, we are dedicated to promoting gender equality across all sectors. Our efforts have resulted in an increase in the number of women of **white-collar** working in **office positions** compared to the previous year. We are pleased to increase the number of white-collar female employees by **15%**. In the 2022-2023 reporting period, our **white-collar female office employee** ratio reached **28.3%**, with **54 female** and **137 male** white collar office employees.

### Remuneration Approach of M. Kaindl GmbH

M. Kaindl GmbH stands as one of the most desirable workplaces in the sector, because of its market-sensitive remuneration policy, which aims to enhance the living standards of its employees. We adhere to the collective agreement of the forestry and building products industry as the foundation for our employment terms, which sets minimum wages for our staff. We are dedicated to offering competitive compensation, and in many cases, our wages exceed the minimums outlined in the collective agreement. This commitment, among other factors, fosters a strong sense of loyalty among our work force.

### Supportive Additional Benefits

We provide our employees with a range of supportive benefits in line with modern workplace standards. This includes access to our on-site company restaurant, which offers a variety of meals and drinks at affordable prices. We also have company doctors available to address health issues and support wellness initiatives. In 2023, we collaborated with external consultants to offer health screenings, identifying opportunities for employee lifestyle improvements related to cardiovascular health and nutrition. We plan to conduct these screenings annually to ensure ongoing personal development opportunities for our employees.

Moreover, we offer diverse training and development options, including internal training programs, access to the Kronovision training center, and personalized training plans. Adequate parking facilities are provided for all employees, and our covered bicycle parking spaces encourage environmentally friendly commuting. Additionally, our regional partnerships enable employees to access various services at discounted rates. At M. Kaindl GmbH, we provide both male and female employees the opportunity to take parental leave following the birth of their child, in full compliance with the relevant legal regulations. During the reporting period of 2022-2023, 4 female and 2 male employees took parental leave.

## Contribution to the Community

At M. Kaindl GmbH, we firmly believe that every contribution we make to society holds strategic importance for a sustainable future. In pursuit of this mission, we established the Kronospan Foundation in 2011, dedicated to promoting sustainable development. Through active collaboration with various stakeholders, we engage in projects that foster social, economic, and community development in our region. We consider it our duty to work together with the Kronospan Foundation, uniting for common social goals.

We would like to share the Kronospan Foundation's activities with all our stakeholders:

We consider acting with unity towards social goals as our duty at the Kronospan Foundation.



## Social Responsibility Projects

### Grow

In April 2023, we initiated an exciting sustainability project aimed at planting 32,000 trees in damaged areas in our nearby surroundings. This project is being carried out by our employees in collaboration with HTL-Kuchl, an educational institution. It shows our commitment to sustainability and dedication to engaging with our stakeholders in meaningful ways. We formed partnerships with local schools, integrating the project into their curriculum to provide students with hands-on experience in sustainable forestry practices. In parallel, we collaborated with forestry operations identifying suitable areas for tree planting. This collaboration benefits all parties involved by creating a positive impact on our community. The project has reached 400 people in total, including students, colleagues, and employees. With an investment of €30,000, this initiative demonstrates our dedication to environmental stewardship and education.

### Charity- challenge

To help those in need and foster a sense of togetherness among our employees, M. Kaindl GmbH organized the 'Charity Challenge' from June 14th to September 14th in 2023. This initiative promoted several physical activities, such as running, trail running, Nordic walking, hiking, and walking, with a unique twist. For every kilometer covered by our employees, M. Kaindl GmbH pledged to donate EUR 0.23 to the charity organization 'Kinder haben Zukunft' (Children Have a Future). This organization aims to help children and families who face poverty due to unforeseen circumstances such as, severe illnesses and/or job loss. What makes this initiative even more impactful is that 'Kinder haben Zukunft' operates entirely on a voluntary basis, ensuring that 100% of the donations go directly to those in need. Through the 'Charity Challenge,' we reached 315 children and donated €4,000. This initiative reflects our commitment to corporate social responsibility and our dedication to making a positive difference in the lives of those facing various hardships.

### Skill: ED

On January 27, 2023, M. Kaindl GmbH presented Skill: ED as a future project seeking to contribute to the growth and development of future generations. We plan to establish a 'Career Center' to guide students in shaping their future careers. This center serves two initial purposes: First, it equips students with valuable insights and skills for their future careers and life journeys. Second, it connects students with the labor market offering several resources to assist with career orientation and facilitating their initial contact with employers in the forestry and building products industry. Moreover, it facilitates international student exchanges, broadening horizons and fostering cross-cultural learning experiences. This visionary initiative has already engaged 400 students, and M. Kaindl GmbH takes great pride in investing €8,500 to create a brighter future for the youth while to strengthening its ties with the community and industry.

# Let's plant the future together.

GROW the future of your community by helping us plant over **1.000.000 trees worldwide.**



**grow** Think forward.  
Act vertically.  
Plant voluntarily.



### Businesslauf

On September 14, 2023, M. Kaindl GmbH participated in the 'Businesslauf' event in Salzburg. Under the motto "We run together", more than 6,000 individuals from different companies came together for a 6-kilometre run that started from the city center. Our team, consisting of 42 runners, ranked 7th in the group classification! We took great pride in our employees' performance! This running activity was not only about promoting sports and maintaining our fitness, but also about the importance of togetherness and the sense of "WE". With this event, we engaged with approximately 60 people and invested €2,500, demonstrating our commitment to employee engagement and well-being.

### Walser Ringer

The Walser Wrestlers, renowned national champions, have not only achieved sporting excellence, but have also elevated the profile of the Wals community on a global scale. Their consistent efforts in nurturing young talent yielded top-tier athletes who serve as role models for future generations. Following a similar approach to the development of our young talents, these athletes generously share their experiences with the youth once their active careers conclude. This endeavor extended our commitment to fostering both sporting and personal growth. With an outreach to 10,000 members of the public and society, this initiative required a €5,000 investment, reaffirming our dedication to the wider community.

### Fischermusik Liefering

M. Kaindl GmbH proudly extends its support to local associations, including the Fischermusik in Liefering. We expressed our appreciation for the festival by raising the maypole to show our solidarity with our neighbors. The initiative reached 1,000 members of the public and society and allocated a €1,000 investment in this endeavor reaffirming our commitment to our local community.

### Pfarre Liefering

M. Kaindl GmbH actively supports local culture. This year, we invested €5,000 in the renovation of the church's bell tower, benefiting 5,000 people in our community.

M. Kaindl GmbH takes great pride in supporting our local community by helping establish after-school care for 100 school children at the Baldehof/Liefering Kindergarten. This initiative not only provides peace of mind for working parents but also ensures that their children receive excellent care. We've invested €2,000 to make this positive impact.

In addition to these projects, M. Kaindl GmbH actively engages in various community initiatives and educational support efforts. We collaborate closely with local schools, offering employment opportunities to students and participating as a board member. For instance, M. Kaindl GmbH plays a pivotal role in local educational institutions like HTL-Salzburg, HTL-Hallein, and HTL-Kuchl, providing support as a contributing member. We are actively involved in investment decisions and share valuable market-based insights with scholars. Furthermore, we invest in new equipment and provide annual financial support to these schools, with a fixed amount of €10,600 in 2023. Our partnership with these schools fosters support for a variety of educational projects and underscores M. Kaindl GmbH's unwavering commitment to education in the region.

M. Kaindl GmbH extends its support to local activities, such as the establishment of the "Spürnasenecke" at the Lungötz kindergarten, designed to stimulate children's interest in natural science topics from a young age. Furthermore, M. Kaindl GmbH actively backs local clubs, institutions, volunteer fire brigades, sports, culture, and customs.



## Customer Management

At M. Kaindl GmbH, our commitment to creating sustainable value for our customers is evident through our long-term partnerships building upon trust and integrity. We always strive to foster a culture that values customer needs, exceed their expectations, and thereby reach the highest service quality to ensure customer satisfaction. Our dedication to customer satisfaction is integral to our value chain and forms an important part of our material issues. As part of our customer management approach, we are always working to strengthen our partnership and maintain our customers' unwavering trust.

Our business philosophy builds upon customer satisfaction placing a strong emphasis on service excellence. To achieve this goal, we expand and enhance our capabilities in automated data exchange and digitalization. This effort includes establishing an Electronic Data Interchange (hereinafter, EDI) connection and developing an online configuration platform for a wide range of products, including flooring, laminates, made-to-measure worktops, and furniture. These initiatives reflect our ongoing dedication to evolving our offerings and processes with the aim of remaining as the top choice of our valued customers. During the 2022 - 2023 reporting period, we maintained close contact with over 1500 customers, and we made our visits on a regular basis, as we do each year.

At M. Kaindl GmbH, our commitment to customer satisfaction is evident through our proactive approach. Our sales and customer representatives regularly engage in in-person meetings, especially with key customers, placing a high value on face-to-face interactions. These meetings involve thorough discussions, and action items are meticulously recorded in our ERP system to ensure transparency and accountability. To facilitate effective communication, we utilize a variety of channels, including video and telephone conferences, phone calls, email correspondence, and informative newsletters, catering to our clients' diverse preferences and needs.



We have completed a total of **9,123 field visits** this year, marking an **11% increase** compared to the previous year.

During the 2022-2023 reporting period, our sales and customer representatives team conducted field visits to meet the needs and expectations of our customers. We are delighted to share that our team has successfully completed a total of **9,123 field visits** this year, marking an **11% increase** compared to the previous year. This achievement demonstrates our ongoing commitment to enhancing our field operations and ensuring the highest quality and service standards.

At M. Kaindl GmbH, we recognize the importance of accessibility and customer engagement in our industry. We take great pride in our efforts to ensure easier and faster access for our valued customers.

As part of our ongoing commitment to enhancing the customer experience, we are currently in the process of developing a customer portal. This global project, undertaken by our IT team, aims to provide customers with a self-service platform for efficiently accessing product information, reinforcing our dedication to accessibility and customer satisfaction.

At M. Kaindl GmbH, we put customer satisfaction at the center of our operations. We employ a comprehensive approach to enhance and assess customer satisfaction, with a strong emphasis on feedback and continuous improvement. This includes regular reporting and action plans to ensure punctual delivery and efficiency from order placement to

delivery. We hold weekly meetings dedicated to addressing quality concerns and driving continuous improvement initiatives. Our commitment extends to providing prompt responses to customer requests, with a commitment to addressing inquiries within the working day, confirming receipt, and promptly informing customers about claim statuses, among other matters. Furthermore, we are dedicated to a swift resolution process, ensuring that the maximum duration from claim treatment to closure is capped at just 30 days. Through these efforts, we actively engage with our customers, address their needs, and continuously strive to elevate their satisfaction.



## Supply Chain

As a leading company in the forestry and building products industry, we are dedicated to establishing a robust structure to manage and foster a sustainable supply chain. Our unwavering commitment to achieving a sustainable value chain is a top priority for us, and it begins with meticulous raw material planning and operational procurement. These initial steps serve as the foundation of our sustainable value chain, ensuring that every aspect of our manufacturing process aligns with our environmental and social responsibilities.

We place significant importance on supporting our local suppliers, driven by our commitment to equal opportunity, diversity, local development, and value creation, all of which are critical to our supply chain. We operate under the principle of 'Buy from the best,' and when a potential supplier meets our policy, we give priority to local suppliers. In the reporting period of 2022-2023, we are thrilled to report that we collaborated with a total of **994 local suppliers**. This preference for local sourcing not only aligns with our sustainability goals but also results in shorter transport distances and reduced CO<sub>2</sub> emissions, allowing us to actively minimize our environmental impact.

### The general framework of the M. Kaindl GmbH Procurement Policy:

- Assuring quality, making optimal use of the resources, and providing products that are functional and compatible with today's technology.
- Supplying the required materials for a **smooth production process**.
- Applying the **four-eyes principle**.
- Conducting continuous evaluation based on **timely and accurate delivery and quality**.
- Complying with the **planned procurement system**.
- Creating a **robust control mechanism**.
- Completing invoicing procedures for procurement transactions.

- Developing the portfolio of **solution partners** in our supply chain.
- Maintaining **continuous communication and operation** with the global Kronospan family.

Suppliers are classified into distinct groups **labelled A to D**, with each group corresponding to specific criteria based on the previous year's product group turnover. **A-Suppliers**, for instance, encompass suppliers responsible for **up to 80%** of the turnover within their respective product groups. **B-Suppliers** represent those contributing **to 81% to 95%** of the product group turnover from the previous year. **C-Suppliers** account for **less than 96%** of the turnover in their respective product groups. Lastly, the **D-Supplier group** serves primarily for **accounting purposes**. The classification

of A-Suppliers follows the **Pareto principle**, often referred to as the **80/20 rule**, where approximately 80% of our purchases are distributed among the top 20% of our suppliers, highlighting the significance of these partnerships.

### Our compliance expectations from our suppliers related to social issues:

Our suppliers are required to adhere to our **Code of Ethics**, and their commitment to these principles is verified through their legally binding signature. Our Code of Ethics primarily focuses on key areas, such as human rights, with a strong emphasis on combating child labor, forced labor, and slavery. Our suppliers commit to upholding various international ethics guidelines, including those outlined by the **International Labour**

**Organization**, the **UN Universal Declaration of Human Rights**, and the **European Convention on Human Rights**.

As part of our ongoing commitment to responsible supply chain practices and our dedication to continuous improvement, we are actively working towards the establishment of an on-site audit system for our suppliers. This system is designed to comprehensively monitor and control adherence to the standards outlined in our Code of Ethics, particularly in terms of specific human rights and labor standards. Our goal is to implement this system by 2025, demonstrating our unwavering dedication to responsible sourcing.



In the reporting period of 2022-2023, we are thrilled to report that we collaborated with a total of 994 local suppliers.

## Occupational Health and Safety

At M. Kaindl GmbH, creating a **healthy and safe working environment** is essential. We prioritize health and safety in all our operations with the support of our senior management and HR leadership and the active participation of employees and occupational health and advocacy groups. Compliance with industry laws and requirements is key to our success.

The core occupational safety team consists of two specially trained safety specialists and two occupational physicians. The core team is supported by **22 safety representatives** from all departments of the company. This ensures that risky situations are proactively identified, documented, and eliminated to assure the well-being of our workforce.

On-site inspections are conducted at regular intervals to inspect and evaluate all workplaces and areas to address any hazardous situations. To ensure effective communication and reporting, all risks, near misses, accidents and deviations are documented in the system. Accidents are immediately communicated to the respective responsible plant manager. Reporting is a system-supported mechanism which the department heads closely monitor. Every incident is recorded in the system and necessary measures are implemented. This solidifies a well-established control and evaluation system ensuring that the measures taken are effectively working.

At the monthly management meetings, we also address occupational safety issues and exchange information about current events. This collaborative endeavor enables us to set achievable objectives and implement the required steps to reduce risks and improve safety at our facilities.

During the 2022-2023 reporting period, we conducted extensive training on occupational health and safety issues for our employees. We provided **166.25 hours of training** to our female employees and

**1,266.50 hours of training** to our male employees. In fact, this corresponds to approximately 2.25 hours of training per female employee and 2.15 hours of training per male employee highlighting our commitment to ensuring a safe and secure work environment for all.

We have set ourselves the corporate goal of **ZERO accidents at work**, and we strive to improve ourselves to achieve this objective. To attain this goal, our responsible safety specialists receive ongoing training. In this reporting year, for instance, the training focus was on diisocyanate. Additionally, the specialists were sensitized to the handling of lithium-ion accumulators. This collaborative effort allows us to establish achievable objectives and implement the necessary steps to reduce risks and enhance safety.

We understand that the forestry and building products sector encounters notable risks, especially when it comes to explosion and fire. Consequently, we go beyond our legal responsibilities and implement additional measures to mitigate these risks. We acknowledge the significance of safety measures and undertake comprehensive efforts to safeguard our facility and personnel.

Fire protection has been brought up to the state of the art in recent years through considerable investment. The renewal of the entire extinguishing system with **223 lines and 12 control centers**, including the networking to the **BS7Net system** was completed. The investment sum for the spark extinguishing system including the electrical cabling was **1.5 million EUR**.

Distribution of investments during the 2022-2023 reporting period	Investment amount (EUR)
Renewal of press extinguishing system	€ 200,000
Renewal of main line of the extinguishing water supply pipe	€ 300,000
INERGEN extinguishing systems	€ 250,000

In the 2022-2023 reporting period, a new press extinguishing system, renewal of main line of the extinguishing water supply pipe and equipping the new switch rooms of the high-bay warehouse with **INERGEN extinguishing systems** were implemented. Given these investments have a favorable impact on our facility, we have decided to continue with investing in our budget in the 2022-2023 reporting period.

In our facility, we have implemented a sophisticated system known as **SYNERIS** to enhance the monitoring and management of our employees' health and safety. This comprehensive system enables us to effectively address occupational safety concerns with the support of IT tools. Specifically, M. Kaindl GmbH utilizes **SYNERIS** as its primary system, which serves as a centralized platform for recording, tracking, and managing all safety measures. Any deviations from

**We provided 1,432 hours of OHS training to our employees in the 2022-2023 reporting period.**



**During the 2022-2023 reporting period, we conducted extensive training on occupational health and safety issues for our employees.**

**We have set ourselves the corporate goal of ZERO accidents.**

established safety standards are diligently registered, and appropriate measures are promptly taken. We closely monitor the implementation of these measures to ensure they generate the desired outcomes and significantly contribute to the occupational safety development. SYNERIS is a highly advanced system that encompasses various aspects of employee management, ranging from personal profiles, entry records, work history, educational background, to accident records and their respective follow-ups. It acts as a comprehensive monitoring and escalation system, ensuring that all employee demands are efficiently addressed and escalated for prompt resolution, if need be. This system provides us with the necessary tools to track and trace all employee requirements and maintain a high level of safety and security across our organization.



## *Appendix*

## M. Kaindl GmbH Lungötz - Environmental Performance Indicators

Energy Consumption	2020-2021	2021-2022	2022-2023
Natural Gas (m³)	12,931,298	9,889,886	9,060,598
Company cars - Diesel (litre)	108,440	93,634	82,345
Operational Vehicles (Manufacturing Plant Vehicles) - Diesel (litre)	757,809	664,492	585,756

Electricity Consumption (MWh)	2020-2021	2021-2022	2022-2023
Electricity	247,445	213,814	182,523
Energy Consumption from Renewable Energy (I-REC)	247,445	213,814	182,523

Electricity Consumption Breakdown (MWh)	2020-2021	2021-2022	2022-2023
Forklift	1,488	1,565	1,529
Lighting	N.A.	N.A.	N.A.
<b>Total Production</b>	<b>243,990</b>	<b>210,070</b>	<b>172,941</b>

Production Line Electricity Consumption (MWh)	2020-2021	2021-2022	2022-2023
MDF	123,240	97,918	74,024
PB	56,966	55,473	52,367
Plating Facility	17,263	14,735	14,983
Veneer	3,083	2,960	2,587
Laminate	2,535	2,482	3,360
Worktop	5,768	7,550	6,404
Flooring	23,999	18,555	10,496
Impregnate	11,136	10,397	8,720

Emissions**	2020-2021	2021-2022	2022-2023
Scope 1 Emission (tonne CO <sub>2</sub> e)	189,941	194,257	170,410
Scope 2 Emission* (tonne CO <sub>2</sub> e)	0	0	0
Emission Intensity (tCO <sub>2</sub> /m³)	0.014	0.015	0.016

\*Our Scope 2 Emissions are recorded 0 since all our electricity production comes from 100% renewable energy sources.

\*\* These only show Scope 1 and Scope 2 emissions at operational level.

Water Withdrawal (m³)	2020-2021	2021-2022	2022-2023
Fresh Surface Water	59,512	46,074	49,546
Brackish Surface Water/Sea Water	0	0	0
Groundwater-Renewable	1,207,377	1,160,664	1,163,512
Groundwater-Non-Renewable	0	0	0
Produced Entrained Water	0	0	0
Third Party Sources	274,496	305,724	340,044
<b>Total Withdrawal</b>	<b>1,541,385</b>	<b>1,512,462</b>	<b>1,553,102</b>

Water Discharge by Destination (m³)	2020-2021	2021-2022	2022-2023
Fresh Surface Water	0	0	0
Brackish Surface Water/Sea Water	0	0	0
Groundwater	1,207,377	1,160,664	1,163,512
Rainwater Discharges	274,496	305,724	340,044
Third Party Destinations	0	0	0
<b>Total Discharge</b>	<b>1,481,873</b>	<b>1,466,388</b>	<b>1,503,556</b>

Water Consumption (m³)	2020-2021	2021-2022	2022-2023
Total Consumption	59,512	46,074	49,546
Amount of Recycled Water/ Recovered Water	59,512	46,074	49,546

Waste by Type (tonnes)	2020-2021	2021-2022	2022-2023
Hazardous Waste Amount	293	270	213
Non- Hazardous Waste Amount	16,921	19,059	15,057
<b>Total Waste Amount</b>	<b>17,214</b>	<b>19,329</b>	<b>15,270</b>

Hazardous Waste by Disposal Method (tonnes)	2020-2021	2021-2022	2022-2023
Recycle	42	35	27
Landfill	47	40	32
Energy Recovery	0	0	0
Incineration	204	195	154

Non-Hazardous Waste by Disposal Method (tonnes)	2020-2021	2021-2022	2022-2023
Recycle	12,532	14,950	11,810
Landfill	240	56	44
Energy Recovery	0	0	0
Incineration	4,149	4,053	3,202

Consumption & Saving (tonnes)	2020-2021	2021-2022	2022-2023
Biomass Consumption (tonnes)	115,024	102,068	90,346
Fuel-oil Consumption (tonnes)	0	0	0

Environmental Penalty	2020-2021	2021-2022	2022-2023
Number of Environmental Penalty (Number)	0	0	0
Total Environmental Penalty Amount (EUR)	0	0	0

Environmental Incidents & Environmental Emergency Drill	2020-2021	2021-2022	2022-2023
Number of Environmental Emergency Drill	10	10	19
Number of employees reached by emergency Drill	100	101	198
Number of Environmental Incidents	0	0	1

## Plant Salzburg - Environmental Performance Indicators

Energy Consumption	2020-2021	2021-2022	2022-2023
Natural Gas (m³)	10,386,760	7,532,138	7,247,240
Company cars - Diesel (litre)	100,071	85,307	75,388
Operational Vehicles (Manufacturing Plant Vehicles) - Diesel (litre)	673,941	586,735	539,395

Electricity Consumption (MWh)	2020-2021	2021-2022	2022-2023
Electricity	215,754	185,502	159,559
Energy Consumption from Renewable Energy (I-REC)	215,754	185,502	159,559

Electricity Consumption Breakdown (MWh)	2020-2021	2021-2022	2022-2023
Forklift	938	985	911
<b>Total Production</b>	<b>212,849</b>	<b>182,338</b>	<b>150,595</b>

Production Line Electricity Consumption (MWh)	2020-2021	2021-2022	2022-2023
MDF	123,240	97,918	74,024
PB	56,966	55,473	52,367
Plating Facility	10,893	9,947	9,305
Veneer	3,083	2,960	2,587
Flooring	7,531	5,643	3,592
Impregnate	11,136	10,397	8,720

Emissions	2020-2021	2021-2022	2022-2023
Scope 1 Emission (tonne CO <sub>2</sub> e)	184,494	189,201	166,871
Scope 2 Emission* (tonne CO <sub>2</sub> e)	0	0	0
Emission Intensity (tCO <sub>2</sub> /m³)	0.014	0.015	0.016

\*Our Scope 2 Emissions are recorded 0 since all our electricity production comes from 100% renewable energy sources.

Water Withdrawal (m³)	2020-2021	2021-2022	2022-2023
Fresh Surface Water	56,096	42,588	45,679
Brackish Surface Water/Sea Water	0	0	0
Groundwater-Renewable	457,540	410,827	413,675
Groundwater-Non-Renewable	0	0	0
Produced Entrained Water	0	0	0
Third Party Sources	240,292	273,442	302,933
<b>Total Withdrawal</b>	<b>753,928</b>	<b>726,857</b>	<b>762,287</b>

Water Discharge by Destination (m³)	2020-2021	2021-2022	2022-2023
Fresh Surface Water	0	0	0
Brackish Surface Water/Sea Water	0	0	0
Groundwater	457,540	410,827	413,675
Rainwater Discharges	240,292	273,442	302,933
Third Party Destinations	0	0	0
<b>Total Discharge</b>	<b>697,832</b>	<b>684,269</b>	<b>716,608</b>

Water Consumption (m³)	2020-2021	2021-2022	2022-2023
Total Consumption	56,096	42,588	45,679
Amount of Recycled Water/ Recovered Water	56,096	42,588	45,679

Waste by Type (tonnes)	2020-2021	2021-2022	2022-2023
Hazardous Waste Amount	225	232	183
Non- Hazardous Waste Amount	16,233	18,242	14,411
<b>Total Waste Amount</b>	<b>16,458</b>	<b>18,474</b>	<b>14,595</b>

Hazardous Waste by Disposal Method (tonnes)	2020-2021	2021-2022	2022-2023
Recycle	23	28	22
Landfill	15	29	23
Energy Recovery	0	0	0
Incineration	186	173	137

Non-Hazardous Waste by Disposal Method (tonnes)	2020-2021	2021-2022	2022-2023
Recycle	12,239	14,611	11,543
Landfill	239	56	44
Energy Recovery	0	0	0
Incineration	3,754	3,574	2,823

Consumption & Saving (tonnes)	2020-2021	2021-2022	2022-2023
Biomass Consumption (tonnes)	115,024	102,068	90,346
Fuel-oil Consumption (tonnes)	0	0	0

Environmental Penalty	2020-2021	2021-2022	2022-2023
Number of Environmental Penalty (Number)	0	0	0
Total Environmental Penalty Amount (EUR)	0	0	0

Environmental Incidents & Environmental Emergency Drill	2020-2021	2021-2022	2022-2023
Number of Environmental Emergency Drill	9	8	18
Number of employees reached by emergency Drill	83	80	183
Number of Environmental Incidents	0	0	1

## Plant Lungötz - Environmental Performance Indicators

Energy Consumption	2020-2021	2021-2022	2022-2023
Natural Gas (m³)	2,544,538	2,357,748	1,813,358
Company cars - Diesel (litre)	8,369	8,327	6,957
Operational Vehicles (Manufacturing Plant Vehicles) - Diesel (litre)	83,868	77,757	46,361

Electricity Consumption (MWh)	2020-2021	2021-2022	2022-2023
Electricity	31,691	28,312	22,964
Energy Consumption from Renewable Energy (I-REC)	31,691	28,312	22,964

Electricity Consumption Breakdown (MWh)	2020-2021	2021-2022	2022-2023
Forklift	550	580	618
<b>Total Production</b>	<b>31,141</b>	<b>27,732</b>	<b>22,346</b>

Production Line Electricity Consumption (MWh)	2020-2021	2021-2022	2022-2023
Plating Facility	6,370	4,788	5,678
Laminate	2,535	2,482	3,360
Worktop	5,768	7,550	6,404
Flooring	16,468	12,912	6,904

Emissions	2020-2021	2021-2022	2022-2023
Scope 1 Emission (tonne CO <sub>2</sub> e)	5,447	5,056	3,539
Scope 2 Emission* (tonne CO <sub>2</sub> e)	0	0	0
Emission Intensity (tCO <sub>2</sub> /m³)	0.014	0.015	0.016

\*Our Scope 2 Emissions are recorded 0 since all our electricity production comes from 100% renewable energy sources

Water Withdrawal (m³)	2020-2021	2021-2022	2022-2023
Fresh Surface Water	3,416	3,486	3,867
Brackish Surface Water/Sea Water	0	0	0
Groundwater-Renewable	749,837	749,837	749,837
Groundwater-Non-Renewable	0	0	0
Produced Entrained Water	0	0	0
Third Party Sources	34,204	32,282	37,111
<b>Total Withdrawal</b>	<b>787,457</b>	<b>785,605</b>	<b>790,815</b>

Water Discharge by Destination (m³)	2020-2021	2021-2022	2022-2023
Fresh Surface Water	0	0	0
Brackish Surface Water/Sea Water	0	0	0
Groundwater	749,837	749,837	749,837
Rainwater Discharges	34,204	32,282	37,111
Third Party Destinations	0	0	0
<b>Total Discharge</b>	<b>784,041</b>	<b>782,119</b>	<b>786,948</b>

Water Consumption (m³)	2020-2021	2021-2022	2022-2023
Total Consumption	3,416	3,486	3,867
Amount of Recycled Water/ Recovered Water	3,416	3,486	3,867

Waste by Type (tonnes)	2020-2021	2021-2022	2022-2023
Hazardous Waste Amount	68	37	30
Non- Hazardous Waste Amount	688	816	645
<b>Total Waste Amount</b>	<b>756</b>	<b>854</b>	<b>675</b>

Hazardous Waste by Disposal Method (tonnes)	2020-2021	2021-2022	2022-2023
Recycle	19	6	4
Landfill	31	11	9
Energy Recovery	0	0	0
Incineration	18	21	16

Non-Hazardous Waste by Disposal Method (tonnes)	2020-2021	2021-2022	2022-2023
Recycle	293	338	267
Landfill	0	0	0
Energy Recovery	0	0	0
Incineration	395	479	378

Consumption & Saving (tonnes)	2020-2021	2021-2022	2022-2023
Biomass Consumption (tonnes)	0	0	0
Fuel-oil Consumption (tonnes)	0	0	0

Environmental Penalty	2020-2021	2021-2022	2022-2023
Number of Environmental Penalty (Number)	0	0	0
Total Environmental Penalty Amount (EUR)	0	0	0

Environmental Incidents & Environmental Emergency Drill	2020-2021	2021-2022	2022-2023
Number of Environmental Emergency Drill	1	2	1
Number of employees reached by emergency Drill	17	21	15
Number of Environmental Incidents	0	0	0

## M. Kaindl GmbH Lungötz - Social Performance Indicators

	2020-2021		2021-2022		2022-2023	
	Female	Male	Female	Male	Female	Male
<b>Total Number of Employees</b>						
Total Number of Employees	63	651	66	636	74	588
White Collar	43	136	47	139	54	137
Blue Collar	20	515	19	497	20	451
Number of employees under collective bargaining agreement	63	651	66	636	74	588
Total number of employees	714		702		662	
Total female employee ratio (%)	8.82		9.4		11.18	

	2020-2021		2021-2022		2022-2023	
	Female	Male	Female	Male	Female	Male
<b>Company Employees</b>						
Number of Full-time Employees	54	650	55	635	55	581
Number of Part-Time Employees	9	1	11	1	19	7
Total Number of Employees	63	651	66	636	74	588
Number of Subcontracted Employees	4	21	4	8	3	12
Number of Disabled Employees	0	3	0	3	0	2

	2020-2021		2021-2022		2022-2023	
	Female	Male	Female	Male	Female	Male
<b>Senior Management</b>						
Board of directors	0	1	0	1	0	1
Deputy General Managers	0	0	0	0	0	1
Directors	0	0	0	0	0	0
Managers	0	9	0	9	1	10

	2020-2021		2021-2022		2022-2023	
	Female	Male	Female	Male	Female	Male
<b>Employees by Age and Gender</b>						
Blue-Collar Employees Number Over 50 Years Old	7	156	4	91	9	150
Blue-Collar Employees Number - 30-50 Years Old	8	261	7	249	7	223
Blue-Collar Employees Number - Under 30 Years Old	5	98	8	157	4	78
White-Collar Employees Number - Over 50 Years Old	11	42	21	29	9	47
White-Collar Employees Number - 30-50 years old	13	68	17	68	26	66
White-Collar Employees Number - Under 30 Years Old	19	21	9	42	19	24

	2020-2021		2021-2022		2022-2023	
	Female	Male	Female	Male	Female	Male
<b>New Employee Hires</b>						
Employee Number - Over 50 Years Old	1	3	1	5	2	2
Employee Number - 30 - 50 Years Old	3	19	4	30	3	15
Employee Number - Under 30 Years Old	7	24	7	31	5	18

	2020-2021		2021-2022		2022-2023	
	Female	Male	Female	Male	Female	Male
<b>Number of Employees Who Left</b>						
Number of employees leaving – Over 50 years old	3	19	3	24	6	29
Number of employees leaving – 30-50 years old	6	37	7	56	7	48
Number of employees leaving – Under 30 years old	3	29	5	39	9	31
Employee Turnoverrate	1.68%	11.90%	2.14%	16.95%	3.32%	16.31%

	2020-2021		2021-2022		2022-2023	
	Female	Male	Female	Male	Female	Male
<b>Maternity Leave</b>						
Number of Employees Benefiting from Maternity Leave during the Year	2	3	1	2	4	2
Number of Employees Returning from Maternity Leave during the year	0	3	0	2	0	2
Number of employees whose maternity leave expired in the previous year but still has the right to work during the year	1	3	1	2	0	2

	2020-2021		2021-2022		2022-2023	
	Female	Male	Female	Male	Female	Male
<b>Retired Employees</b>						
Percentage of Retired Employees (%)	0.27	1.76	0.14	1.43	0.60	1.81
Average Length of Service (years)	33	27.69	7	26.5	21.75	25

	2020-2021		2021-2022		2022-2023	
	Female	Male	Female	Male	Female	Male
<b>Number of Employees whose Performance Evaluation / Feedback Was Given</b>						
Number of Employees	42	132	39	122	48	127

	2020-2021		2021-2022		2022-2023	
	Female	Male	Female	Male	Female	Male
<b>Employee Training</b>						
Total Employees	63	651	66	636	74	588
Total Hours of Training	719	3,306	1,565	6,615	1,053	3,648
Average Hours of Training Per Employee	11.41	5.08	23.72	10.40	14.23	6.21
Total Training Cost ( EUR)	10,530	54,485	11,981	58,567	14,469	64,156

	2020-2021		2021-2022		2022-2023	
	Female	Male	Female	Male	Female	Male
<b>Training on Data Security &amp; Privacy</b>						
Total Training Hours	0	0	0	0	7	19
Total Training Hours Per Employee	0	0	0	0	0.09	0.03

	2020-2021		2021-2022		2022-2023	
	Female	Male	Female	Male	Female	Male
<b>Training on the Field of Ethics</b>						
Total Training Hours	0	0	0	0	6	16
Total Training Hours Per Employee	0	0	0	0	0.08	0.03

	2020-2021		2021-2022		2022-2023	
	Female	Male	Female	Male	Female	Male
<b>Training on Human Rights</b>						
Total Training Hours	0	0	0	0	34	153
Total Training Hours Per Employee	0	0	0	0	0.46	0.26

	2020-2021		2021-2022		2022-2023	
	Female	Male	Female	Male	Female	Male
<b>Training on Sustainability</b>						
Total Training Hours	0	2	0	5	0	8
Total Training Hours Per Employee	0	0	0	0.01	0	0.01

	2020-2021		2021-2022		2022-2023	
	Female	Male	Female	Male	Female	Male
<b>Training in Sustainable Forest Management</b>						
Total Training Hours	0	1	0	0	2	23
Total Training Hours Per Employee	0	0	0	0	0.03	0.04

	2020-2021		2021-2022		2022-2023	
	Female	Male	Female	Male	Female	Male
<b>Krono Academy</b>						
Total Hours of Training	10.5	149.5	14	142.5	143	460
Average Hours of Training Per Employee	0.17	0.23	0.21	0.22	1.93	0.78
Number of Digital Content in Krono Academy	155		118		267	

	2020-2021		2021-2022		2022-2023	
	Female	Male	Female	Male	Female	Male
<b>Employee OHS Trainings</b>						
Total Training Hours	89.75	1,411	63.25	844.25	166.25	1,266.50
Total Training Hours Per Employee	1.42	2.17	0.96	1.33	2.25	2.15

	2020-2021		2021-2022		2022-2023	
	Female	Male	Female	Male	Female	Male
<b>OHS-Company Employees</b>						
Number of Accidents	3	59	2	54	5	41
Number of Work-Related Mortality Cases	0	0	0	0	0	0
Number of Occupational Diseases	0	0	0	0	0	0
Accidental Absenteeism	134	911	23	673	40	434
Incident Frequency Rate	0.57%	0.98%	0.37%	0.94%	0.80%	0.67%
Occupational Disease Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Lost Day Rate	31.16	2,298.79	5.73	1,671.67	10.49	945.45
Absenteeism Rate	3.49%	3.99%	3.98%	5.09%	4.09%	3.48%

	2020-2021		2021-2022		2022-2023	
	Female	Male	Female	Male	Female	Male
<b>General Information</b>						
The daily working hours	7.7	7.7	7.7	7.7	7.7	7.7
The total number of annual working days	261	261	261	261	260	260
Average Number of Employees	60.7	658.6	65	648.3	68.2	566.4
Total Working Hours	105,598	1,200,199	107,305	1,144,383	124,667	1,220,723
Lost Working Hours (It should be calculated with the sum of the leaves that may cause lost working hours such as education, administrative, health, union etc.)	3,682	47,845	4,266	58,238	5,104	42,432

	2020-2021		2021-2022		2022-2023	
	Female	Male	Female	Male	Female	Male
<b>Customer Management</b>						
Total Account numbers	1,573		1,521		1,517	
Number of customers actively using online services/electronic sales platforms	675		681		686	
Domestic Customers	273		269		269	
Foreign Customers	1,300		1,252		1,248	
Number of field visit	8,047		8,240		9,123	

	2020-2021		2021-2022		2022-2023	
	Female	Male	Female	Male	Female	Male
<b>Supplier Management</b>						
Total number of suppliers	1,751		1,628		1,569	
Total number of local suppliers	1,104		1,064		994	
Total number of foreign suppliers	647		564		575	
Total number of new suppliers	67		64		47	



## LCA Results for Particleboard

### Environmental Impact According to EN 15804+A2: 654 kg Raw Particleboard

Core Indicator	Unit	A1-A3	A5	C1	C2	C3	C4	DCore
GWP-total	[kg CO2-Eq.]	-7.59E+2	2.47E-1	0.00E+0	2.65E+0	1.00E+3	0.00E+0	-7.63E+2
GWP-fossil	[kg CO2-Eq.]	2.19E+2	2.47E-1	0.00E+0	2.65E+0	0.00E+0	0.00E+0	-3.12E+2
GWP-biogenic	[kg CO2-Eq.]	-9.78E+2	1.82E-5	0.00E+0	-2.60E-2	1.00E+3	0.00E+0	-4.51E+2
GWP-luluc	[kg CO2-Eq.]	5.50E-2	5.63E-7	0.00E+0	1.79E-2	0.00E+0	0.00E+0	-1.36E-2
ODP	[kg CFC11-Eq.]	2.77E-10	2.63E-14	0.00E+0	2.61E-13	0.00E+0	0.00E+0	-1.70E-9
AP	[mol H+-Eq.]	8.12E-1	3.31E-5	0.00E+0	2.97E-3	0.00E+0	0.00E+0	3.17E-1
EP-freshwater	[kg P-Eq.]	2.37E-4	5.85E-9	0.00E+0	9.51E-6	0.00E+0	0.00E+0	-8.42E-5
EP-marine	[kg N-Eq.]	2.62E-1	7.47E-6	0.00E+0	9.57E-4	0.00E+0	0.00E+0	5.65E-2
EP-terrestrial	[mol N-Eq.]	3.61E+0	1.58E-4	0.00E+0	1.15E-2	0.00E+0	0.00E+0	6.49E-1
POCP	[kg NMVOC-Eq.]	1.07E+0	1.98E-5	0.00E+0	2.56E-3	0.00E+0	0.00E+0	2.24E-1
ADPE	[kg Sb-Eq.]	5.21E-5	6.42E-10	0.00E+0	2.68E-7	0.00E+0	0.00E+0	-2.71E-5
ADPF	[MJ]	3.91E+3	4.40E-2	0.00E+0	3.50E+1	0.00E+0	0.00E+0	-5.93E+3
WDP	[m³ world-Eq deprived]	3.13E+0	2.18E-2	0.00E+0	2.97E-2	0.00E+0	0.00E+0	-3.95E-1

GWP = Global warming potential; ODP = Depletion potential of the stratospheric ozone layer; AP = Acidification potential of land and water; EP = Eutrophication potential; POCP = Formation potential of tropospheric ozone photochemical oxidants; ADPE = Abiotic depletion potential for nonfossil resources; ADPF = Abiotic depletion potential for fossil resources; WDP = Water (user) deprivation potential

### Indicators to Describe Resource Use According to EN 15804+A2: 654 kg Raw Particleboard

Indicator	Unit	A1-A3	A5	C1	C2	C3	C4	D
PERE	[MJ]	1.17E+3	1.23E-2	0.00E+0	2.42E+0	0.00E+0	0.00E+0	9.50E+3
PERM	[MJ]	1.00E+4	0.00E+0	0.00E+0	0.00E+0	-1.00E+4	0.00E+0	0.00E+0
PERT	[MJ]	1.12E+4	1.23E-2	0.00E+0	2.42E+0	-1.00E+4	0.00E+0	9.50E+3
PENRE	[MJ]	3.03E+3	1.10E+0	0.00E+0	3.51E+1	0.00E+0	0.00E+0	-6.81E+3
PENRM	[MJ]	8.82E+2	-1.06E+0	0.00E+0	0.00E+0	-8.81E+2	0.00E+0	0.00E+0
PENRT	[MJ]	3.91E+3	4.40E-2	0.00E+0	3.51E+1	-8.81E+2	0.00E+0	-6.81E+3
SM	[kg]	2.68E+2	0.00E+0	0.00E+0	0.00E+0	0.00E+0	0.00E+0	0.00E+0
RSF	[MJ]	6.40E+2	0.00E+0	0.00E+0	0.00E+0	0.00E+0	0.00E+0	1.00E+4
NRSF	[MJ]	0.00E+0	0.00E+0	0.00E+0	0.00E+0	0.00E+0	0.00E+0	8.81E+2
FW	[m³]	4.88E-1	5.13E-4	0.00E+0	2.80E-3	0.00E+0	0.00E+0	-3.95E-1

PERE = Use of renewable primary energy excluding renewable primary energy resources used as raw materials; PERM = Use of renewable primary energy resources used as raw materials; PERT = Total use of renewable primary energy resources; PENRE = Use of non-renewable primary energy excluding non-renewable primary energy resources used as raw materials; PENRM = Use of nonrenewable primary energy resources used as raw materials; PENRT = Total use of non-renewable primary energy resources; SM = Use of secondary material; RSF = Use of renewable secondary fuels; NRSF = Use of non-renewable secondary fuels; FW = Use of net fresh water

### Waste Categories and Outputs Flows According to EN 15804+A2: 654 kg Raw Particleboard

Indicator	Unit	A1-A3	A5	C1	C2	C3	C4	D
HWD	[kg]	7.28E-7	4.62E-12	0.00E+0	1.86E-10	0.00E+0	0.00E+0	-6.83E-7
NHWD	[kg]	2.27E+0	1.18E-3	0.00E+0	1.82E-2	0.00E+0	0.00E+0	1.49E+0
RWD	[kg]	1.71E-2	1.36E-6	0.00E+0	1.38E-2	0.00E+0	0.00E+0	-6.06E-1
CRU	[kg]	0.00E+0	0.00E+0	0.00E+0	0.00E+0	0.00E+0	0.00E+0	0.00E+0
MFR	[kg]	0.00E+0	0.00E+0	0.00E+0	0.00E+0	0.00E+0	0.00E+0	0.00E+0
MER	[kg]	0.00E+0	0.00E+0	0.00E+0	0.00E+0	0.00E+0	0.00E+0	0.00E+0
EEE	[MJ]	0.00E+0	3.00E-1	0.00E+0	0.00E+0	0.00E+0	0.00E+0	1.50E+3
EET	[MJ]	0.00E+0	7.01E-1	0.00E+0	0.00E+0	0.00E+0	0.00E+0	2.12E+3

HWD = Hazardous waste disposed; NHWD = Non-hazardous waste disposed; RWD = Radioactive waste disposed; CRU = Components for re-use; MFR = Materials for recycling; MER = Materials for energy recovery; EEE = Exported electrical energy; EET = Exported thermal energy

### Additional Impact Categories According to EN 15804+A2-optional: 654 kg Raw Particleboard

Indicator	Unit	A1-A3	A5	C1	C2	C3	C4	D
PM	[Disease Incidence]	5.62E-6	1.89E-10	0.00E+0	2.04E-8	0.00E+0	0.00E+0	-1.31E-7
IRP	[kBq U235-Eq.]	1.80E+0	1.34E-4	0.00E+0	9.84E-3	0.00E+0	0.00E+0	-8.87E+1
ETP-fw	[CTUe]	1.80E+3	1.81E-2	0.00E+0	2.48E+1	0.00E+0	0.00E+0	-1.12E+3
HTP-c	[CTUh]	2.44E-6	1.39E-12	0.00E+0	5.11E-10	0.00E+0	0.00E+0	3.84E-10
HTP-nc	[CTUh]	3.71E-6	4.87E-11	0.00E+0	2.77E-8	0.00E+0	0.00E+0	1.57E-6
SQP	[-]	4.93E+4	1.38E-2	0.00E+0	1.48E+1	0.00E+0	0.00E+0	-3.38E+2

PM = Potential incidence of disease due to PM emissions; IR = Potential Human exposure efficiency relative to U235; ETP-fw = Potential comparative Toxic Unit for ecosystems; HTP-c = Potential comparative Toxic Unit for humans (cancerogenic); HTP-nc = Potential comparative Toxic Unit for humans (not cancerogenic); SQP = Potential soil quality index" Toxic Unit for humans (not cancerogenic); SQP = Potential soil quality index

## LCA Results for Veneer Particleboard

### Environmental Impact: 1m<sup>2</sup> Veneer Particleboard (13.3 kg)

Parameter	Unit	Product stage							Net credits and loads
		A1-A3	A5	C1	C2	C3	C4	D	
01 EN15804+A2 Climate change, total [kg CO <sub>2</sub> equiv.]	[kg CO <sub>2</sub> equiv.]	-1.44E+01	1.91E-01	0.00E+00	5.74E-02	1.94E+01	0.00E+00	-1.48E+01	
02 EN15804+A2 Climate change, fossil [kg CO <sub>2</sub> equiv.]	[kg CO <sub>2</sub> equiv.]	6.12E+00	9.11E-03	0.00E+00	5.75E-02	0.00E+00	0.00E+00	-7.40E+00	
03 EN15804+A2 Climate change, biogenic [kg CO <sub>2</sub> equiv.]	[kg CO <sub>2</sub> equiv.]	-2.05E+01	1.81E-01	0.00E+00	-5.64E-04	1.94E+01	0.00E+00	-7.39E+00	
04 EN15804+A2 Climate change, land use and changes in land use [kg CO <sub>2</sub> equiv.]	[kg CO <sub>2</sub> equiv.]	1.23E-03	3.02E-07	0.00E+00	3.89E-04	0.00E+00	0.00E+00	-3.15E-04	
05 EN15804+ A2 Ozone depletion potential [kg CFC-11 equiv.]	[kg CFC-11 equiv.]	6.13E-12	8.58E-16	0.00E+00	5.67E-15	0.00E+00	0.00E+00	-3.69E-11	
06 EN15804+A2 Acidification [Mole of 1-1+ equiv.]	[Mole of 1-1+ equiv.]	1.88E-02	2.15E-04	0.00E+00	6.45E-05	0.00E+00	0.00E+00	6.44E-03	
07 EN15804+A2 Eutrophication, fresh water [kg P equiv.]	[kg P equiv.]	7.55E-06	6.61E-10	0.00E+00	2.06E-07	0.00E+00	0.00E+00	-1.89E-06	
08 EN15804+A2 Eutrophication, marine ecosystems [kg N equiv.]	[kg N equiv.]	6.41E-03	5.29E-05	0.00E+00	2.08E-05	0.00E+00	0.00E+00	1.05E-03	
09 EN15804+A2 Eutrophication, terrestrial ecosystems [kg N equiv.]	[Mole of N equiv.]	8.18E-02	5.87E-04	0.00E+00	2.49E-04	0.00E+00	0.00E+00	1.22E-02	
10 EN15804+A2 Photochemical ozone creation potential, human health [kg NMVOC equiv.]	[kg NMVOC equiv.]	2.58E-02	1.72E-04	0.00E+00	5.55E-05	0.00E+00	0.00E+00	4.35E-03	
11 EN15804+A2 Use of resources, minerals and metals [kg Sb equiv.]	[kg Sb equiv.]	1.13E-06	6.62E-11	0.00E+00	5.82E-09	0.00E+00	0.00E+00	-6.41E-07	
12 EN15804+A2 Use of resources, fossil [MJ]	[MJ]	1.03E+02	5.11E-03	0.00E+00	7.58E-01	0.00E+00	0.00E+00	-1.39E+02	
13 EN15804+A2 Water use [m <sup>3</sup> world equiv.]	[m <sup>3</sup> world equiv.]	9.27E-02	6.51E-03	0.00E+00	6.44E-04	0.00E+00	0.00E+00	1.01E-01	

### Use of Resources: 1m<sup>2</sup> Veneer Particleboard (13.3 kg)

Parameter	Unit	Product stage							Net credits and loads
		A1-A3	A5	C1	C2	C3	C4	D	
Renewable primary energy as energy carrier (PERE)	[MJ]	4.51E+01	1.81E+00	0.00E+00	5.25E-02	0.00E+00	0.00E+00	1.83E+02	
Renewable primary energy as material utilisation (PERM)	[MJ]	1.96E+02	-1.81E+00	0.00E+00	0.00E+00	-1.94E+02	0.00E+00	0.00E+00	
Total use of renewable primary energy sources (PERT)	[MJ]	2.41E+02	1.05E-03	0.00E+00	5.25E-02	-1.94E+02	0.00E+00	1.83E+02	
Non-renewable primary energy as energy carrier (PERE)	[MJ]	5.94E+01	5.11E-03	0.00E+00	7.61E-01	0.00E+00	0.00E+00	-9.54E+01	
Non-renewable primary energy as material utilisation (PENRM)	[MJ]	4.36E+01	0.00E+00	0.00E+00	0.00E+00	-4.36E+01	0.00E+00	0.00E+00	
Total use of non-renewable primary energy sources (PENRT)	[MJ]	1.03E+02	5.11E-03	0.00E+00	7.61E-01	-4.36E+01	0.00E+00	-9.54E+01	
Use of secondary materials (SM)	[kg]	5.18 (dry)	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	
Renewable secondary fuels (RSF)	[MJ]	1.24E+01	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	1.94E+02	
Non-renewable secondary fuels (NRSF)	[MJ]	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	4.36E+01	
Net use of fresh water (FW)	[m <sup>3</sup> ]	1.29E-02	1.52E-04	0.00E+00	6.06E-05	0.00E+00	0.00E+00	-8.71E-03	

### Output Flows and Waste Categories: 1m<sup>2</sup> Veneer Particleboard (13.3 kg)

Parameter	Unit	Product stage							Net credits and loads
		A1-A3	A5	C1	C2	C3	C4	D	
Hazardous waste for disposal (HWD)	[kg]	2.08E-08	1.11E-12	0.00E+00	4.03E-12	0.00E+00	0.00E+00	-1.83E-08	
Non-hazardous waste for disposal (NHWD)	[kg]	5.98E-02	9.85E-04	0.00E+00	1.24E-04	0.00E+00	0.00E+00	2.86E-02	
Radioactive waste for disposal (RWD)	[kg]	3.80E-04	1.23E-07	0.00E+00	1.41E-06	0.00E+00	0.00E+00	-1.31E-02	
Components for reuse (CRU)	[kg]	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	
Materials for recycling (MFR)	[kg]	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	
Materials for energy recovery (MER)	[kg]	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	
Exported energy per type (electricity)	[MJ]	0.00E+00	5.02E-01	0.00E+00	0.00E+00	0.00E+00	0.00E+00	3.30E+01	
Exported energy per type (thermal energy)	[MJ]	0.00E+00	7.20E-01	0.00E+00	0.00E+00	0.00E+00	0.00E+00	4.67E+01	

### Optional Indicators: 1m<sup>2</sup> Veneer Particleboard (13.3 kg)

Parameter	Unit	Product stage							Net credits and loads
		A1-A3	A5	C1	C2	C3	C4	D	
01 EN15804+A2 fine particulate [disease incidences]	[Disease incidences]	1.31E-07	9.23E-10	0.00E+00	4.43E-10	0.00E+00	0.00E+00	-6.25E-09	
02 EN15804+A2 Ionising radiation, impacts on human health [kBq U235 equiv.]	[kBq U235 equiv.]	4.01E-02	1.26E-05	0.00E+00	2.13E-04	0.00E+00	0.00E+00	-1.92E+00	
03 EN15804+A2 Ecotoxicity, fresh water [CTUe]	[CTUe]	4.20E+01	5.01E-03	0.00E+00	5.37E-01	0.00E+00	0.00E+00	-2.47E+01	
04 EN15804+A2 Human toxicity, carcinogenic [CTUh]	[CTUh]	4.75E-08	1.27E-11	0.00E+00	1.11E-11	0.00E+00	0.00E+00	-5.64E-11	
05 EN15804+A2 Human toxicity, non-carcinogenic [CTUh]	[CTUh]	9.70E-08	1.11E-09	0.00E+00	6.00E-10	0.00E+00	0.00E+00	2.75E-08	
06 EN15804+A2 Land use [Pt]	[Pt]	1.18E+03	1.02E-03	0.00E+00	3.21E-01	0.00E+00	0.00E+00	-7.35E+00	

## LCA Results for Melamine-Coated Particleboards

### Environmental Impact: 1m<sup>2</sup> Particleboard with Melamine Coating (11.8 kg)

Parameter	Unit	Product stage	Installation	Deconstruction / Demolition	Transport	Waste processing	Disposal	Net credits and loads
		A1-A3	A5	C1	C2	C3	C4	D
01 EN15804+A2 Climate change, total [kg CO <sub>2</sub> equiv.]	[kg CO <sub>2</sub> equiv.]	-1.24E+01	6.26E-02	0.00E+00	4.89E-02	1.79E+01	0.00E+00	-1.35E+01
02 EN15804+A2 Climate change, fossil [kg CO <sub>2</sub> equiv.]	[kg CO <sub>2</sub> equiv.]	5.02E+00	7.10E-03	0.00E+00	4.90E-02	0.00E+00	0.00E+00	-5.78E+00
03 EN15804+A2 Climate change, biogenic [kg CO <sub>2</sub> equiv.]	[kg CO <sub>2</sub> equiv.]	-1.74E+01	5.55E-02	0.00E+00	-4.81E-04	1.79E+01	0.00E+00	-7.74E+00
04 EN15804+A2 Climate change, land use and land use changes [kg CO <sub>2</sub> equiv.]	[kg CO <sub>2</sub> equiv.]	1.70E-03	1.02E-07	0.00E+00	3.31E-04	0.00E+00	0.00E+00	-2.52E-04
05 EN15804+ A2 Ozone depletion potential [kg CFC-11 equiv.]	[kg CFC-11 equiv.]	7.94E-11	7.21E-16	0.00E+00	4.83E-15	0.00E+00	0.00E+00	-3.14E-11
06 EN15804+A2 Acidification [Mole of H+ equiv.]	[Mole of H+ equiv.]	1.58E-02	6.63E-05	0.00E+00	5.49E-05	0.00E+00	0.00E+00	5.82E-03
07 EN15804+A2 Eutrophication, fresh water [kg P equiv.]	[kg P equiv.]	8.32E-06	3.04E-10	0.00E+00	1.76E-07	0.00E+00	0.00E+00	-1.56E-06
08 EN15804+A2 Eutrophication, marine ecosystems [kg N equiv.]	[kg N equiv.]	5.90E-03	1.63E-05	0.00E+00	1.77E-05	0.00E+00	0.00E+00	1.04E-03
09 EN15804+A2 Eutrophication, terrestrial ecosystems [kg N equiv.]	[Mole of N equiv.]	6.92E-02	1.82E-04	0.00E+00	2.12E-04	0.00E+00	0.00E+00	1.19E-02
10 EN15804+A2 Photochemical ozone creation potential, human health [kg NMVOC equiv.]	[kg NMVOC equiv.]	2.03E-02	5.29E-05	0.00E+00	4.73E-05	0.00E+00	0.00E+00	4.11E-03
11 EN15804+A2 Use of resources, minerals and metals [kg Sb equiv.]	[kg Sb equiv.]	1.08E-06	3.14E-11	0.00E+00	4.96E-09	0.00E+00	0.00E+00	-5.01E-07
12 EN15804+A2 Use of resources, fossil [MJ]	[MJ]	8.99E+01	2.33E-03	0.00E+00	6.45E-01	0.00E+00	0.00E+00	-1.10E+02
13 EN15804+A2 Water use [m <sup>3</sup> world equiv.]	[m <sup>3</sup> world equiv.]	7.38E-02	2.37E-03	0.00E+00	5.49E-04	0.00E+00	0.00E+00	8.67E-02

### Use of Resources: 1m<sup>2</sup> Particleboard with Melamine Coating (11.8 kg)

Parameter	Unit	Product stage	Installation	Deconstruction / Demolition	Transport	Waste processing	Disposal	Net credits and loads
		A1-A3	A5	C1	C2	C3	C4	D
Renewable primary energy as energy carrier (PERE)	[MJ]	2.35E+01	5.65E-01	0.00E+00	4.47E-02	0.00E+00	0.00E+00	1.70E+02
Renewable primary energy as material utilisation (PERM)	[MJ]	1.80E+02	-5.64E-01	0.00E+00	0.00E+00	-1.79E+02	0.00E+00	0.00E+00
Total use of renewable primary energy sources (PERT)	[MJ]	2.01E+02	5.35E-04	0.00E+00	4.47E-02	-1.79E+02	0.00E+00	1.70E+02
Non-renewable primary energy as energy carrier (PERE)	[MJ]	6.15E+01	2.97E-02	0.00E+00	6.48E-01	0.00E+00	0.00E+00	-8.16E+01
Non-renewable primary energy as material utilisation (PENRM)	[MJ]	2.84E+01	-2.74E-02	0.00E+00	0.00E+00	-2.84E+01	0.00E+00	0.00E+00
Total use of non-renewable primary energy sources (PENRT)	[MJ]	8.99E+01	2.33E-03	0.00E+00	6.48E-01	-2.84E+01	0.00E+00	-8.16E+01
Use of secondary materials (SM)	[kg]	4.79E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00
Renewable secondary fuels (RSF)	[MJ]	1.14E+01	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	1.79E+02
Non-renewable secondary fuels (NRSF)	[MJ]	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	2.84E+01
Net use of fresh water (FW)	[m <sup>3</sup> ]	1.32E-02	5.56E-05	0.00E+00	5.16E-05	0.00E+00	0.00E+00	-7.35E-03

### Output Flows and Waste Categories: 1m<sup>2</sup> Particleboard with Melamine Coating (11.8 kg)

Parameter	Unit	Product stage	Installation	Deconstruction / Demolition	Transport	Waste processing	Disposal	Net credits and loads
		A1-A3	A5	C1	C2	C3	C4	D
Hazardous waste for disposal (HWD)	[kg]	5.75E-07	4.19E-13	0.00E+00	3.43E-12	0.00E+00	0.00E+00	-1.26E-08
Non-hazardous waste for disposal (NHWD)	[kg]	5.22E-02	3.22E-04	0.00E+00	1.06E-04	0.00E+00	0.00E+00	2.75E-02
Radioactive waste for disposal (RWD)	[kg]	4.51E-04	6.11E-08	0.00E+00	1.20E-06	0.00E+00	0.00E+00	-1.12E-02
Components for reuse (CRU)	[kg]	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00
Materials for recycling (MFR)	[kg]	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00
Materials for energy recovery (MER)	[kg]	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00
Exported energy per type (electricity)	[MJ]	0.00E+00	2.32E-01	0.00E+00	0.00E+00	0.00E+00	0.00E+00	3.05E+01
Exported energy per type (thermal energy)	[MJ]	0.00E+00	1.59E-01	0.00E+00	0.00E+00	0.00E+00	0.00E+00	4.32E+01

### Optional Indicators: 1m<sup>2</sup> Particleboard with Melamine Coating (11.8 kg)

Parameter	Unit	Product stage	Installation	Deconstruction / Demolition	Transport	Waste processing	Disposal	Net credits and loads
		A1-A3	A5	C1	C2	C3	C4	D
01 EN15804+A2 fine particulate [disease incidences]	[Disease incidences]	1.12E-07	2.86E-10	0.00E+00	3.77E-10	0.00E+00	0.00E+00	-2.74E-09
02 EN15804+A2 Ionising radiation, health impacts on humans [kBq U235 equiv.]	[kBq U235 equiv.]	5.07E-02	6.19E-06	0.00E+00	1.82E-04	0.00E+00	0.00E+00	-1.64E+00
03 EN15804+A2 Ecotoxicity, fresh water [CTUe]	[CTUe]	3.70E+01	1.85E-03	0.00E+00	4.57E-01	0.00E+00	0.00E+00	-2.09E+01
04 EN15804+A2 Human toxicity, carcinogenic [CTUh]	[CTUh]	4.38E-08	3.91E-12	0.00E+00	9.43E-12	0.00E+00	0.00E+00	3.92E-12
05 EN15804+A2 Human toxicity, non-carcinogenic [CTUh]	[CTUh]	7.86E-08	3.39E-10	0.00E+00	5.11E-10	0.00E+00	0.00E+00	2.89E-08
06 EN15804+A2 Land use [Pt]	[Pt]	8.84E+02	5.51E-04	0.00E+00	2.73E-01	0.00E+00	0.00E+00	-6.24E+00

## LCA Results for CPL-Coated Particleboards

### Environmental Impact: 1m<sup>2</sup> Particleboard with CPL Coating (11.8kg)

Parameter	Unit	Product stage	Installation	Deconstruction / Demolition	Transport	Waste processing	Disposal	Net credits and loads
		A1-A3	A5	C1	C2	C3	C4	D
01 EN15804+A2 Climate change, total [kg CO <sub>2</sub> equiv.]	[kg CO <sub>2</sub> equiv.]	-1.21E+01	5.56E-01	0.00E+00	4.85E-02	1.80E+01	0.00E+00	-1.41E+01
02 EN15804+A2 Climate change, fossil [kg CO <sub>2</sub> equiv.]	[kg CO <sub>2</sub> equiv.]	5.63E+00	7.66E-03	0.00E+00	4.87E-02	0.00E+00	0.00E+00	-6.20E+00
03 EN15804+A2 Climate change, biogenic [kg CO <sub>2</sub> equiv.]	[kg CO <sub>2</sub> equiv.]	-1.77E+01	5.48E-01	0.00E+00	-4.78E-04	1.80E+01	0.00E+00	-7.91E+00
04 EN15804+A2 Climate change, land use and land use changes [kg CO <sub>2</sub> equiv.]	[kg CO <sub>2</sub> equiv.]	2.52E-03	8.67E-07	0.00E+00	3.29E-04	0.00E+00	0.00E+00	-2.63E-04
05 EN15804+A2 Ozone depletion potential [kg CFC-11 equiv.]	[kg CFC-11 equiv.]	9.68E-10	4.77E-16	0.00E+00	4.80E-15	0.00E+00	0.00E+00	-3.12E-11
06 EN15804+A2 Acidification [Mole of H+ equiv.]	[Mole of H+ equiv.]	1.68E-02	6.47E-04	0.00E+00	5.46E-05	0.00E+00	0.00E+00	5.38E-03
07 EN15804+A2 Eutrophication, fresh water [kg P equiv.]	[kg P equiv.]	1.03E-05	1.53E-09	0.00E+00	1.74E-07	0.00E+00	0.00E+00	-1.59E-06
08 EN15804+A2 Eutrophication, marine ecosystems [kg N equiv.]	[kg N equiv.]	6.44E-03	1.59E-04	0.00E+00	1.76E-05	0.00E+00	0.00E+00	8.95E-04
09 EN15804+A2 Eutrophication, terrestrial ecosystems [kg N equiv.]	[Mole of N equiv.]	7.33E-02	1.76E-03	0.00E+00	2.10E-04	0.00E+00	0.00E+00	1.03E-02
10 EN15804+A2 Photochemical ozone creation potential, human health [kg NMVOC equiv.]	[kg NMVOC equiv.]	2.14E-02	5.18E-04	0.00E+00	4.70E-05	0.00E+00	0.00E+00	3.69E-03
11 EN15804+A2 Use of resources, minerals and metals [kg Sb equiv.]	[kg Sb equiv.]	1.27E-06	1.48E-10	0.00E+00	4.92E-09	0.00E+00	0.00E+00	-5.28E-07
12 EN15804+A2 Use of resources, fossil [MJ]	[MJ]	9.96E+01	1.19E-02	0.00E+00	6.41E-01	0.00E+00	0.00E+00	-1.16E+02
13 EN15804+A2 Water use [m <sup>3</sup> world equiv.]	[m <sup>3</sup> world equiv.]	9.08E-02	1.79E-02	0.00E+00	5.45E-04	0.00E+00	0.00E+00	8.51E-02

### Use of Resources: 1m<sup>2</sup> Particleboard with CPL Coating (11.8kg)

Parameter	Unit	Product stage	Installation	Deconstruction / Demolition	Transport	Waste processing	Disposal	Net credits and loads
		A1-A3	A5	C1	C2	C3	C4	D
Renewable primary energy as energy carrier (PERE)	[MJ]	2.10E+01	5.87E+00	0.00E+00	4.44E-02	0.00E+00	0.00E+00	1.70E+02
Renewable primary energy as material utilisation (PERM)	[MJ]	1.86E+02	-5.86E+00	0.00E+00	0.00E+00	-1.80E+02	0.00E+00	0.00E+00
Total use of renewable primary energy sources (PERT)	[MJ]	2.07E+02	2.18E-03	0.00E+00	4.44E-02	-1.80E+02	0.00E+00	1.70E+02
Non-renewable primary energy as energy carrier (PERE)	[MJ]	7.26E+01	2.98E-02	0.00E+00	6.44E-01	0.00E+00	0.00E+00	-8.90E+01
Non-renewable primary energy as material utilisation (PENRM)	[MJ]	2.70E+01	-1.79E-02	0.00E+00	0.00E+00	-2.70E+01	0.00E+00	0.00E+00
Total use of non-renewable primary energy sources (PENRT)	[MJ]	9.96E+01	1.19E-02	0.00E+00	6.44E-01	-2.70E+01	0.00E+00	-8.90E+01
Use of secondary materials (SM)	[kg]	4.81E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00
Renewable secondary fuels (RSF)	[MJ]	1.15E+01	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	1.80E+02
Non-renewable secondary fuels (NRSF)	[MJ]	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	2.70E+01
Net use of fresh water (FW)	[m <sup>3</sup> ]	1.51E-02	4.19E-04	0.00E+00	5.13E-05	0.00E+00	0.00E+00	-7.61E-03

### Output Flows and Waste Categories: 1m<sup>2</sup> Particleboard with CPL Coating (11.8kg)

Parameter	Unit	Product stage	Installation	Deconstruction / Demolition	Transport	Waste processing	Disposal	Net credits and loads
		A1-A3	A5	C1	C2	C3	C4	D
Hazardous waste for disposal (HWD)	[kg]	9.40E-07	2.97E-12	0.00E+00	3.41E-12	0.00E+00	0.00E+00	-1.45E-08
Non-hazardous waste for disposal (NHWD)	[kg]	6.02E-02	2.88E-03	0.00E+00	1.05E-04	0.00E+00	0.00E+00	2.50E-02
Radioactive waste for disposal (RWD)	[kg]	5.15E-04	2.61E-07	0.00E+00	1.19E-06	0.00E+00	0.00E+00	-1.11E-02
Components for reuse (CRU)	[kg]	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	IND
Materials for recycling (MFR)	[kg]	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	IND
Materials for energy recovery (MER)	[kg]	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00
Exported energy per type (electricity)	[MJ]	0.00E+00	1.50E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	3.04E+01
Exported energy per type (thermal energy)	[MJ]	0.00E+00	2.11E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	4.30E+01

### Output Flows and Waste Categories: 1m<sup>2</sup> Particleboard with CPL Coating (11.8kg)

Parameter	Unit	Product stage	Installation	Deconstruction / Demolition	Transport	Waste processing	Disposal	Net credits and loads
		A1-A3	A5	C1	C2	C3	C4	D
01 EN15804+A2 fine particulate [disease incidences]	[Disease incidences]	1.25E-07	2.78E-09	0.00E+00	3.75E-10	0.00E+00	0.00E+00	-6.03E-09
02 EN15804+A2 Ionising radiation, impacts on human health [kBq U235 equiv.]	[kBq U235 equiv.]	5.88E-02	2.72E-05	0.00E+00	1.80E-04	0.00E+00	0.00E+00	-1.63E+00
03 EN15804+A2 Ecotoxicity, fresh water [CTUe]	[CTUe]	4.12E+01	1.37E-02	0.00E+00	4.54E-01	0.00E+00	0.00E+00	-2.16E+01
04 EN15804+A2 Human toxicity, carcinogenic [CTUh]	[CTUh]	4.42E-08	3.83E-11	0.00E+00	9.37E-12	0.00E+00	0.00E+00	-4.67E-11
05 EN15804+A2 Human toxicity, non-carcinogenic [CTUh]	[CTUh]	8.91E-08	3.34E-09	0.00E+00	5.08E-10	0.00E+00	0.00E+00	2.45E-08
06 EN15804+A2 Land use [Pt]	[Pt]	8.99E+02	1.97E-03	0.00E+00	2.71E-01	0.00E+00	0.00E+00	-6.22E+00

## LCA Results for Laminate Flooring

### Environmental Impact According to EN 15804+A2: 1m<sup>2</sup> DPL Floor Covering (8mm)

Core Indicator	Unit	A1-A3	A4	A5	C1	C2	C3	C4	D
GWP-total	[kg CO <sub>2</sub> -Eq.]	-2.65E+0	4.37E-2	2.77E-1	1.70E-1	0.00E+0	4.23E-2	1.19E+1	-6.67E+0
GWP-fossil	[kg CO <sub>2</sub> -Eq.]	5.93E+0	4.34E-2	3.63E-2	1.58E-1	0.00E+0	4.21E-2	0.00E+0	-6.66E+0
GWP-biogenic	[kg CO <sub>2</sub> -Eq.]	-8.58E+0	0.00E+0	2.41E-1	-3.32E-2	0.00E+0	0.00E+0	1.19E+1	0.00E+0
GWP-luluc	[kg CO <sub>2</sub> -Eq.]	6.25E-3	3.51E-4	4.13E-6	4.53E-2	0.00E+0	3.40E-4	0.00E+0	-5.28E-3
ODP	[kg CFC11-Eq.]	2.70E-12	5.21E-18	4.47E-17	8.19E-9	0.00E+0	5.05E-18	0.00E+0	-7.91E-14
AP	[mol H+-Eq.]	1.70E-2	1.43E-4	5.26E-5	4.67E-4	0.00E+0	1.39E-4	0.00E+0	3.99E-3
EP-freshwater	[kg PO4-Eq.]	1.41E-5	1.32E-7	7.65E-9	6.01E-6	0.00E+0	1.28E-7	0.00E+0	-9.72E-6
EP-marine	[kg N-Eq.]	8.10E-3	6.48E-5	1.79E-5	1.26E-4	0.00E+0	6.28E-5	0.00E+0	9.20E-4
EP-terrestrial	[mol N-Eq.]	6.20E-2	7.25E-4	2.41E-4	1.29E-3	0.00E+0	7.02E-4	0.00E+0	1.11E-2
POCP	[kg NMVOC-Eq.]	1.56E-2	1.27E-4	4.80E-5	4.61E-4	0.00E+0	1.23E-4	0.00E+0	4.02E-3
ADPE	[kg Sb-Eq.]	9.32E-7	3.11E-9	6.99E-10	1.37E-7	0.00E+0	3.01E-9	0.00E+0	-1.20E-6
ADPF	[MJ]	1.19E+2	5.77E-1	7.48E-2	3.41E+0	0.00E+0	5.59E-1	0.00E+0	-1.14E+2
WDP	[m <sup>3</sup> world-Eq deprived]	6.61E-1	3.88E-4	3.06E-2	5.51E-2	0.00E+0	3.75E-4	0.00E+0	-3.85E-1

GWP = Global warming potential; ODP = Depletion potential of the stratospheric ozone layer; AP = Acidification potential of land and water; EP = Eutrophication potential; POCP = Formation potential of tropospheric ozone photochemical oxidants; ADPE = Abiotic depletion potential for non-fossil resources; ADPF = Abiotic depletion potential for fossil resources; WDP = Water (user) deprivation potential

### Indicators to Describe Resource Use According to EN 15804+A2: 1m<sup>2</sup> DPL Floor Covering (8mm)

Indicator	Unit	A1-A3	A4	A5	C1	C2	C3	C4	D
PERE	[MJ]	3.10E+1	3.24E-2	3.06E+0	9.13E-1	0.00E+0	3.14E-2	0.00E+0	-2.81E+1
PERM	[MJ]	1.08E+2	0.00E+0	-3.05E+0	0.00E+0	0.00E+0	0.00E+0	-1.05E+2	0.00E+0
PERT	[MJ]	1.39E+2	3.24E-2	1.40E-2	9.13E-1	0.00E+0	3.14E-2	-1.05E+2	-2.81E+1
PENRE	[MJ]	9.54E+1	5.78E-1	5.79E-1	3.41E+0	0.00E+0	5.60E-1	0.00E+0	-1.14E+2
PENRM	[MJ]	2.32E+1	0.00E+0	-5.04E-1	0.00E+0	0.00E+0	0.00E+0	-2.27E+1	0.00E+0
PENRT	[MJ]	1.19E+2	5.78E-1	7.48E-2	3.41E+0	0.00E+0	5.60E-1	-2.27E+1	-1.14E+2
SM	[kg]	7.74E-3	0.00E+0	0.00E+0	0.00E+0	0.00E+0	0.00E+0	0.00E+0	0.00E+0
RSF	[MJ]	0.00E+0	0.00E+0	0.00E+0	0.00E+0	0.00E+0	0.00E+0	0.00E+0	0.00E+0
NRSF	[MJ]	0.00E+0	0.00E+0	0.00E+0	0.00E+0	0.00E+0	0.00E+0	0.00E+0	0.00E+0
FW	[m <sup>3</sup> ]	3.20E-2	3.76E-5	7.21E-4	1.41E-3	0.00E+0	3.64E-5	0.00E+0	-2.33E-2

PERE = Use of renewable primary energy excluding renewable primary energy resources used as raw materials; PERM = Use of renewable primary energy resources used as raw materials; PERT = Total use of renewable primary energy resources; PENRE = Use of non-renewable primary energy excluding non-renewable primary energy resources used as raw materials; PENRM = Use of non-renewable primary energy resources used as raw materials; PENRT = Total use of non-renewable primary energy resources; SM = Use of secondary material; RSF = Use of renewable secondary fuels; NRSF = Use of non-renewable secondary fuels; FW = Use of net fresh water

### Waste Categories and Outputs Flows According to EN 15804+A2: 1m<sup>2</sup> DPL Floor Covering (8mm)

Indicator	Unit	A1-A3	A4	A5	C1	C2	C3	C4	D
HWD	[kg]	3.71E-7	2.69E-8	1.09E-10	5.52E-5	0.00E+0	2.60E-8	0.00E+0	-4.53E-8
NHWD	[kg]	1.25E-1	8.84E-5	7.15E-3	8.06E-3	0.00E+0	8.56E-5	0.00E+0	5.00E-3
RWD	[kg]	4.01E-3	7.15E-7	3.94E-6	1.04E-4	0.00E+0	6.93E-7	0.00E+0	-9.60E-3
CRU	[kg]	0.00E+0	0.00E+0	0.00E+0	0.00E+0	0.00E+0	0.00E+0	0.00E+0	0.00E+0
MFR	[kg]	0.00E+0	0.00E+0	0.00E+0	0.00E+0	0.00E+0	0.00E+0	0.00E+0	0.00E+0
MER	[kg]	0.00E+0	0.00E+0	0.00E+0	0.00E+0	0.00E+0	0.00E+0	7.09E+0	0.00E+0
EEE	[MJ]	0.00E+0	0.00E+0	3.78E-1	0.00E+0	0.00E+0	0.00E+0	0.00E+0	0.00E+0
EET	[MJ]	0.00E+0	0.00E+0	6.82E-1	0.00E+0	0.00E+0	0.00E+0	0.00E+0	0.00E+0

HWD = Hazardous waste disposed; NHWD = Non-hazardous waste disposed; RWD = Radioactive waste disposed; CRU = Components for re-use; MFR = Materials for recycling; MER = Materials for energy recovery; EEE = Exported electrical energy; EET = Exported thermal energy

### Additional Impact Categories According to EN 15804+A2-optional: 1m<sup>2</sup> DPL Floor Covering (8mm)

Indicator	Unit	A1-A3	A4	A5	C1	C2	C3	C4	D
PM	[Disease Incidence]	1.88E-7	7.70E-10	3.16E-10	1.88E-8	0.00E+0	7.45E-10	0.00E+0	-2.49E-8
IR	[kBq U235-Eq.]	6.18E-1	1.03E-4	6.02E-4	2.10E-2	0.00E+0	1.00E-4	0.00E+0	-1.58E+0
ETP-fw	[CTUe]	3.50E+1	4.08E-1	3.73E-2	1.88E+0	0.00E+0	3.95E-1	0.00E+0	-2.74E+1
HTP-c	[CTUh]	5.04E-8	8.55E-12	2.17E-12	1.79E-10	0.00E+0	8.28E-12	0.00E+0	-2.67E-10
HTP-nc	[CTUh]	6.56E-8	4.99E-10	1.16E-10	6.85E-9	0.00E+0	4.83E-10	0.00E+0	3.20E-8
SQP	[-]	6.82E+2	2.03E-1	2.00E-2	2.57E+0	0.00E+0	1.96E-1	0.00E+0	-2.02E+1

PM = Potential incidence of disease due to PM emissions; IR = Potential Human exposure efficiency relative to U235; ETP-fw = Potential comparative Toxic Unit for ecosystems; HTP-c = Potential comparative Toxic Unit for humans (cancerogenic); HTP-nc = Potential comparative Toxic Unit for humans (not cancerogenic); SQP = Potential soil quality index

## GRI Content Index

M. Kaindl GmbH has reported the information cited in this GRI content index for the period **between 1 October 2022 and 30 September 2023** with reference to the GRI Standards.

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<b>GRI 2: General Disclosures 2021</b>	2-1 Organizational details	Our Organizational Structure	20-23
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	2-3 Reporting period, frequency and contact point	About the Report	8-9
	2-4 Restatements of information	There is no repeated information in the report.	
	2-5 External assurance	No external assurance services were obtained during the reporting period.	
	2-6 Activities, value chain and other business relationships	M. Kaindl GmbH Value Chain	36-37
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	2-29 Approach to stakeholder engagement	Communication with Stakeholders	48
<b>GRI 3: Material Topics 2021</b>	3-1 Process to determine material topics	Materiality and Stakeholder Analysis	40-41
	3-2 List of material topics	Materiality and Stakeholder Analysis	40-41
	3-3 Management of material topics	Materiality and Stakeholder Analysis	40-41
<b>GRI 201: Economic Performance 2016</b>	201-1 Direct economic value generated and distributed	M. Kaindl GmbH at a Glance	14-15
	201-2 Financial implications and other risks and opportunities due to climate change	Risk Management	30-33
	201-4 Financial assistance received from government	The company does not have any direct or indirect financial support from the government	
<b>GRI 205: Anti-Corruption 2016</b>	205-1 Operations assessed for risks related to corruption	Business Ethics	34
	205-2 Communication and training about anti-corruption policies and procedures	Employee Training and Development	84-87
	205-3 Confirmed incidents of corruption and actions taken	During the reporting period there are no corruption incidents	
<b>GRI 206: Anti-Competitive Behaviour 2016</b>	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	During the reporting period there are no legal proceedings were initiated regarding any anticompetitive behavior, collusion, or monopoly practices	
<b>GRI 301: Materials 2016</b>	301-2 Recycled input materials used	Waste Management	76-77
	301-3 Reclaimed products and their packaging materials	Sustainable Packaging Management	58
<b>GRI 302: Energy 2016</b>	302-1 Energy consumption within the organization	Energy Management	74-75
	302-4 Reduction of energy consumption	Energy Management	102-107
	302-5 Reductions in energy requirements of products and services	Energy Management	74-75

GRI Standard	Disclosure	Location	References
<b>GRI 303: Water and Effluents 2016</b>	303-1 Interactions with water as a shared resource	Water Management	78-79
	303-2 Management of water discharge-related impacts	Water Management	78-79
	303-3 Water withdrawal	Environmental Performance Indicator	102-107
	303-4 Water discharge	Environmental Performance Indicator	102-107
	303-5 Water consumption	Environmental Performance Indicator	102-107
<b>GRI 304: Biodiversity 2016</b>	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Biodiversity	26
	304-2 Significant impacts of activities, products and services on biodiversity	Biodiversity	26
	304-3 Habitats protected or restored	Biodiversity	26
<b>GRI 305: Emission 2016</b>	305-1 Direct (Scope 1) GHG emissions		68
	305-2 Energy indirect (Scope 2) GHG emissions		69
	305-3 Other indirect (Scope 3) GHG emissions	Indirect Scope 3 emissions were not calculated within the scope of the reporting period.	
	305-4 GHG emissions intensity		68
	305-5 Reduction of GHG emissions		65
<b>GRI 306: Waste 2020</b>	306-1 Waste generation and significant waste-related impacts	Waste Management	76-77
	306-2 Management of significant waste-related impacts	Waste Management	76-77
	306-3 Waste generated	Waste Management	76-77
	306-4 Waste diverted from disposal	Waste Management	76-77
	306-5 Waste directed to disposal	Waste Management	76-77
<b>GRI 308: Supplier Environmental Assessment 2016</b>	308-2 Negative environmental impacts in the supply chain and actions taken	Supply Chain	96-97
<b>GRI 401: Employment 2016</b>	401-1 New employee hires and employee turnover	Social Performance Indicator	108-111
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Performance Assessment	86-87
	401-3 Parental leave	Social Performance Indicator	108-111
<b>GRI 403: Occupational Health and Safety 2016</b>	403-1 Occupational health and safety management system	Occupational Health and Safety	98-99
	403-2 Hazard identification, risk assessment, and incident investigation	Occupational Health and Safety	98-99
	403-3 Occupational health services	Occupational Health and Safety	98-99
	403-4 Worker participation, consultation, and communication on occupational health and safety	Occupational Health and Safety	98-99
	403-5 Worker training on occupational health and safety	Social Performance Indicator	108-111
	403-6 Promotion of worker health	Occupational Health and Safety	98-99
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health and Safety	98-99
	403-8 Workers covered by an occupational health and safety management system	Occupational Health and Safety	98-99
	403-9 Work-related injuries	Social Performance Indicator	108-111
	403-10 Work-related ill health	Social Performance Indicator	108-111

GRI Standard	Disclosure	Location	References
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Social Performance Indicator	108-111
	404-2 Programs for upgrading employee skills and transition assistance programs	Employee Development and Career Journey	86-87
	404-3 Percentage of employees receiving regular performance and career development reviews	Performance Assessment	86-87
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Equal Opportunity and Diversity	88-89
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	During the reporting period there are no cases of discrimination were reported.	
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Supply Chain	96-97
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Supply Chain	96-97
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	There are no security personnel employed.	
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	During the reporting period there are no cases of violation of local community rights were reported.	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Contribution to the Community	90-93
	413-2 Operations with significant actual and potential negative impacts on local communities	Contribution to the Community	90-93
GRI 414: Supplier Social Assessment 2016	414-2 Negative social impacts in the supply chain and actions taken	Supply Chain	96-97
GRI 415: Public Policy 2016	415-1 Political contributions	The company does not have any direct or indirect financial or political support.	
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Product Quality, R&D Activities	59-63
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	During the reporting period there are no health and safety-related non-conformities have been encountered regarding our products and services	
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Product Quality, R&D Activities	59-63
	417-2 Incidents of non-compliance concerning product and service information and labeling	During the reporting period there are no non-compliance has been observed concerning product and service information and labeling	
	417-3 Incidents of non-compliance concerning marketing communications	During the reporting period there are no discrepancies have occurred in the scope of marketing communication.	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	During the reporting period there are no non-compliance has been observed in relation to customer data breaches	

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