1. Introduction

For the family-owned Umdasch Group responsibility and sustainability is part of the over 150-year-old corporate identity. We are aware that our products and services influence our environment within their life cycle, therefore we strive to reduce the negative environmental impacts. At the same time our competitiveness is secured and the implementation of customer requirements within the company is supported. We think of a building in terms of its entire life cycle: from development, planning, construction, outfitting and ongoing operation, refurbishment through to demolition and recycling.

This policy outlines our objectives and strategies to address critical environmental issues of our operations and products in all divisions of the Umdasch Group and all business activities.

2. Purpose, scope of application and governance

The aim of this policy is to provide necessary guidelines for sustainable actions at the Umdasch Group. This policy specifies our environmental objectives and covers our materiality topics. We will constantly review our targets and sustainability strategy.

This environmental policy is applied globally in all companies belonging to the Umdasch Group.

We have an obligation to ourselves, our customers, employees and to society to handle the resources we use with care. Our environmental policy demonstrates our serious commitment to sustainable business practices.

In the environmental area, we comply with our binding obligations by improving the environmental friendliness of our products and services, our sites, and processes. By binding obligations, we mean compliance with relevant laws and regulations as well as official requirements and voluntary commitments.

In principle, every employee is obliged to act sustainably. To ensure this, an organizational framework has been created by appointing responsible persons or officers for environmental protection (environmental organization).

It must be ensured without restriction that the requirements of environmental protection legislation are always implemented and observed by all employees of the company. The reference persons required by law, such as the waste officer, hazardous goods officer, safety officer, waste water officer, toxic substances officer, etc., have been appointed by the responsible authorities and are also known within the organization. Regular participation in relevant training courses ensures that all employees involved in environmental protection tasks have a high and up-to-date level of information.

A targeted information policy ensures that the environmental policy is understood and accepted and that all employees act accordingly.

This policy was drawn up by the sustainability managers of the Umdasch Group divisions in cooperation with the relevant stakeholders. The policy is updated annually or in the event of major changes.

The sustainability manager of the Umdasch Group oversees the Global Environmental Policy, monitors its implementation, approves the assessment of the impact on environmental aspects in our operations and approves external reports.

Internal processes are handled within the **framework** of our international management system. Group management (like ISO 14001) approves the current global environmental policy.

3. Sustainability Topics

A double materiality assessment was carried out in 2023 to determine which environmental issues are relevant to our stakeholders and our long-term success. Our materiality assessment illustrates our key sustainability issues that we currently consider important. In total, 26 sustainability matters were identified as material for the Umdasch Group after completion of the evaluation process. The following topics were identified as material matters in the area of **Environment:**

Topic	Sub-topic
E - Environment	
E1 Climate Change	Climate change adaptation
	Climate change mitigation
	Energy
E2 Pollution	Pollution of air
	Pollution of water
E3 Water and marine resources	Water consumption
E4 Biodiversity ecosystems	Soil sealing as an impact on the extent and condition of ecosystems
E5 Circular economy	Resource inflows, including resource use
	Resource outflows related to products and services

Fig. Material Matters Environment

Based on the results of the materiality analysis, each material sustainability matter was elaborated in greater depth to meet the qualitative and quantitative KPIs in line with the requirements of the European Sustainability Reporting Standards (ESRS). The double materiality analysis is regularly reviewed and updated in accordance with the requirements of the Corporate Sustainability Reporting Directive (CSRD).

3.1 Climate change

The climate crisis is one of the greatest challenges of our time and our company recognizes the need to develop mitigation, adaptation and energy strategies to minimize our impact on the environment and promote a sustainable future.

3.1.1 Climate change adaptation

We are committed to continuously updating our knowledge of climate change and adapting our business areas accordingly. In doing so, we take into account both the opportunities and risks arising from climate change. Our corporate strategy is aligned accordingly in order to develop sustainable and future-proof solutions. Through proactive measures and innovative approaches, we ensure that we not only react to changes, but also actively contribute to mitigating the effects of climate change.

We are facing up to the effects of climate change and are committed to both the sustainability goals of the United Nations and the goal of the Paris Agreement to limit global warming to well below two degrees Celsius.

As part of our commitment to environmental responsibility and alignment with the EU Taxonomy, we have conducted a comprehensive climate and vulnerability assessment for Doka's most critical production site in Amstetten/St. Martin. This assessment enables us to identify and address key risks associated with both chronic and acute climate impacts, which are expected to increase in frequency and intensity due to the climate crisis. In response, we are implementing a range of adaptive measures designed to strengthen the resilience of our operations and infrastructure, ensuring the long-term sustainability and safety of this essential production location.

3.1.2 Climate change mitigation

The Umdasch Group takes a multifaceted approach towards **climate change mitigation**, to reduce and prevent emissions of greenhouse gases in the atmosphere. The Umdasch Group has committed in 2022 to achieve Net Zero by 2040. We apply the Science-Based Targets initiative (SBTi) Corporate Net-Zero Standard[1]. to our emission reduction targets, for a clearly defined pathway in line with the goals of the Paris Agreement. The base year is 2021.

The base year for our CCF calculation is 2021. If there is a deviation of 5 % (above or below) in CO_2 eq. emissions due to the acquisition or disposal of a location/company in relation to the carbon footprint of the respective division, the base year is adjusted accordingly.

[1] https://sciencebasedtargets.org/resources/files/Net-Zero-Standard-Criteria.pdf

To achieve our **Net Zero** target, we follow a clear sustainability strategy and focus on reducing carbon emissions from all parts of our operations and supply chain. We strive to work together in close cooperations with our clients, business partners and suppliers to move towards a net-zero and resilient future.

THG-Reduction targets

	Area of activity	**Doka**	**USM**
near-term: by 2026	own operation Scope 1-2	Emissions reduced by 32%	Emissions reduced by 50%
	value chain Scope 3	Emissions reduced by 15%	An initial calculation of all relevant Scope 3 emissions is currently being carried out. The targets will then be developed in a roadmap and will be aligned with the Net Zero strategy by 2040.
medium-term: by 2030	own operation Scope 1-2	Emissions reduced by 85%	Emissions reduced by 60%
	value chain Scope 3	Emissions reduced by 42 %	
	total Scope 1,2,3	Emissions reduced by 50%	
long-term: by 2040	own operation Scope 1-2	Emissions reduced by 90%	Emissions reduced by 90%
	value chain Scope 3	Emissions reduced by 90%	Emissions reduced by 90%
	total Scope 1,2,3	Emissions reduced by 90%	Emissions reduced by 90%

Energy is a central component of our strategy on the way to the Net Zero target. More information on this topic can be found in chapter *3.1.3 Energy.*

Corporate carbon footprint (CCF) – indicator mitigation

Our CCF is calculated in accordance with the Corporate Standard of the Greenhouse Gas Protocol (GHG) Protocol[2] and our most important KPI for achieving the Net Zero target. All Scope 1, Scope 2 and all Scope 3 categories are taken into account in our calculations.

Climate Change Scope 1 & 2: Direct emissions from company facilities and company vehicles & indirect emissions resulting from purchased electricity

Climate Change Scope 3: Indirect extended emissions in the company's value chain

Sustainable products & procurement requirements have become increasingly important in recent years, therefore we continue to set ambitious sustainability targets to reduce the carbon footprint and minimize the environmental impact of our products. Scope 3 represents the greatest source of emissions, as purchased goods cause the majority of our GHG emissions. In our specific Net Zero roadmap, we focus on defining measures to achieve reductions in all three scopes.

We monitor our suppliers' performance regularly to ensure that they continue to meet our sustainability requirements (see *Supplier Code of Conduct*). We also want to offer our customers the best possible transparency about environmental impacts of our products and ensure this by providing the Product Carbon Footprint data:

Doka

By committing to develop a science-based target with the Science-Based Targets Initiative (SBTi), we will further quantify our scope 3 greenhouse gas (GHG) emissions and the Science Based Targets initiative (SBTi) will validate our reduction targets. Based on the SBTi, we are aiming for a minimum reduction of **- 42% in scope 3 by 2030**. More ambitious targets are currently being developed in a roadmap.

Carbon offsetting

The Umdasch Group does not engage in carbon credit or offsetting programs. These initiatives do not align with our commitment to achieving true Net Zero emissions, and there are scientific uncertainties about whether they deliver the intended environmental benefits.

Carbon removal and storage projects

The remaining 10% of unavoidable emissions will be permanently stored or removed to achieve full Net Zero. Through advanced carbon capture, storage technologies, and verified

[2] https://ghgprotocol.org/corporate-standard

carbon removal solutions, we are committed to eliminating these residual emissions and ensuring they do not contribute to atmospheric greenhouse gases.

All carbon removal and storage initiatives must be discussed with and approved by the division headquarters. This ensures alignment with the Umdasch Group's overall sustainability strategy and long-term objectives.

Product carbon footprint (PCF) – indicator mitigation

Doka

The product carbon footprint (PCF) measures the total greenhouse gas emissions (GHG) generated by a product across all its relevant material life cycle phases. The PCF is a key indicator of a product's contribution to climate change, and thus provides a valuable tool to companies and consumers who wish to evaluate the environmental impact of individual products and implement targeted measures to reduce greenhouse gas emissions.

As a first mover in the formwork and scaffolding industry, the Doka team has already conducted life cycle assessments according to ISO 14044 and based on EN15804 for more than 7,000 products. Doka has been providing its customers with data and expertise on the topic of carbon footprints since 2022. Doka customers can use this primary data to calculate their Scope 3.1 emissions. Furthermore, by providing the necessary data on our products Doka customers can compare the carbon footprints of our products to make informed and climate-friendly purchasing decisions. By doing so, they can improve your company's CO_{2e} footprint (Scope 3.1). The data is available for customers on invoices and is sent to them when requested with an offer. For Doka, the indicator is key to evaluate our products and improve them in our product development process. Our ultimate goal is to create inherently sustainable products that play a key role in achieving our Net Zero emissions strategy by 2040.

umdasch The Store Makers (USM)

Due to our highly individual product portfolio, a standardized procedure for calculating the product carbon footprint (PCF) is not always possible. Nevertheless, we prepare a PCF for certain product groups and on specific customer request. We are also working on a comprehensive strategy to make it possible to calculate the PCF for all our products in future. These measures help us to transparently present and continuously improve the environmental impact of our products.

3.1.3 Energy

Doka

Doka has committed to achieving Net Zero by 2040. This requires a variety of measures. Electricity accounts for approximately 40% of all greenhouse gas emissions emitted by Doka

worldwide in scope 1 and 2[1]. Switching to renewable electricity is crucial to meet the net zero target. Therefore, renewables are at the centre of the transition to less carbon-intensive and more sustainable energy systems for Doka. The separate **electricity policy** (see 6. “Related policies, standards, and processes”) outlines the targets, terms and responsibilities for transitioning to renewable electricity within Doka. Doka has decided to transition entirely to 100% renewable electricity by 2030 through a phased in introduction of renewables per region.

USM

To achieve the Net Zero target by 2040, the reduction of emissions from Scope 2 is essential.

USM decided to transition to 100 % renewable electricity at our production sites by 2026.

3.2 Circular economy

We are aware of the raw material shortage and finite natural resources. The circular economy also plays a central role in achieving our Net Zero target. Our understanding of the circular economy aims to consider the whole life cycle of our projects, products and services. With our Umdasch Group vision ‘Life Cycle of a Building Object’, this is also reflected in our business strategy.

Doka

Doka products are designed for long lifespan, maximum efficiency and the utmost workplace safety. The design of our Doka products and the operational processes in the sales and rental business are focused on the longevity of our products. We maximize the service life of our products through maintenance and repair. Further, packaging is also an important factor when it comes to the circular economy. At Doka, we use reuse packaging wherever possible. Currently, a circular economy strategy is in progress.

USM

USM is actively developing product lines that contribute to the circular economy by adhering to Eco-Design guidelines, utilizing sustainable materials, and establishing a comprehensive materials database. In parallel, USM is dedicated to educating customers on the advantages of sustainable materials, ensuring that the benefits -both environmental and economic - are widely understood and embraced.

Packaging is also an important factor when it comes to the circular economy. At the store makers, we invest in the latest efficient packaging systems and are constantly increasing the proportion of recycled material in our packaging.

3.2.1 Waste Management

An important goal is to keep waste volumes as low as possible both in production and in all other areas and to reduce them annually (in relation to operating performance). Waste is an important resource when it comes to circular economy.

The local entity is responsible for:

- If waste is generated, it must be separated.
- At production sites, an up-to-date waste management concept must be present (accordance with the local Waste Management Act).
- The key waste figures are reported to the Sustainability department and included in the CCF calculation (Scope 3).
- Hazardous waste is disposed of properly. The prescribed records of hazardous waste by means of consignment bills are kept accurately, archived, and subject to the statutory retention obligation.
- training and sensitizing employees to waste prevention and reduction.

3.2.2 Hazardous substances – indicator circular economy

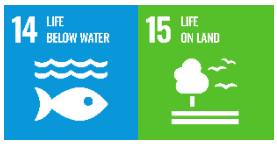
Our aim is to reduce the use of hazardous substances both in our production processes and in our products to protect our customers, employees, and the environment.

The local entity is responsible for ensuring that the STOP principle is observed when using hazardous substances:

- Substitution (Replace used hazardous substances if possible)
- technical protection measures (Use technical solutions to reduce hazards)
- organizational protective measures (Use organizational means to mitigate hazards)
- personal protective measures (If hazards still exist, provide employees with suitable personal protective equipment)

For more information about disposal, see chapter *“Waste Management”*

3.3 Biodiversity



3.3.1 Soil sealing

Products and services from Doka are used in construction and therefore can contribute to soil sealing. We want to commit ourselves to avoiding harmful actions from the outset, minimizing impacts and taking restoration measures if impacts cannot be avoided. A biodiversity strategy is being planned to achieve this.

3.4 Pollution

3.4.1 Pollution of air

We define air pollution as pollution with climate-relevant pollutants, dust and noise and are committed to reducing these emissions. Therefore:

- We identify important emission sources of pollutants (incl. noise) that affect human health and the environment.
- We implement air cleaning and air purification measures.
- We adhere to legally prescribed limit values and monitoring regulations.
- We document these and derive improvement measures.

3.4.2 Pollution of water

Water is a precious resource that is essential for life. It is therefore of the utmost importance that we use water wisely and responsibly in both cleaning and production to protect our environment and promote sustainable practices. Therefore, the local entities must ensure:

- The water consumption must be reduced by using efficient equipment or technology.
- minimize water consumption by reusing water and replacing freshwater with other types of water.
- that local water regulations are complied with and furthermore, that our water management is constantly being improved.

- All environmentally relevant periodic inspections, such as wastewater analyses, are carried out as planned and documented accordingly.
- ensure adequate water, sanitation, and hygiene facilities at all workplaces globally.

3.5 Water

3.5.1 Water consumption

- The water consumption must be reduced by using efficient equipment or technology.
- minimize water consumption by reusing water and replacing freshwater with other types of water.

4. Related policies, standards, and processes

Electricity policy (Doka)

Supplier Code of Conduct

ISO 14001:2015 Environmental management system

ISO 45001:2018 Occupational health and safety management system