

WE SUPPORT TOMORROW

Sustainability Report
2025



At the PERI Group, sustainability is an elementary part of our corporate identity. We have formulated our role in the sustainable transformation of the sector as follows: We are enablers and innovative drivers of sustainable development: WE SUPPORT TOMORROW.



PERI Campus Weißenhorn (Ulm)



Contents

Foreword	4
PERI Worldwide	6
About This Voluntary Sustainability Report in Line with CSRD/ESRS	8
General Disclosures and Requirements – ESRS 1 and 2	9
Environment	
Emissions and Resource Use	18
Climate Change – ESRS E1	20
Circularity	30
Resource Use and Circular Economy – ESRS E5	31
Social	
People at PERI	42
Own Workforce – ESRS S1	43
Governance	
Corporate Ethics and Responsible Business Practices	54
Business Conduct – ESRS G1	55
Further Information	
Glossary	58
ESRS Index	60
Contact Details and Imprint	61

Foreword from Group Management



From left to right:
Dr. Carsten Weiß, Managing Director Business Area Formwork,
Jürgen Voss, CFO, Christian Schwörer, CEO,
Goran Kovacev, CSO, Martin Schlecker, COO



“Sustainable business is part of our DNA.”

Dear Readers,

For the PERI Group, the future takes shape where construction begins: As a global partner we support our customers around the world with the efficient and dependable execution of their construction projects. We see ourselves as engineering and solution partners, who continuously translate experience, technical know-how and innovative capabilities into new applications. In this way we contribute to greater efficiency, safety and quality in the construction process. At the same time we lay the foundations for the long-term stability and sustainable development of our Group.

Sustainable success for us means doing solid business – and taking responsibility. At our company we are part of a society that we help to shape and make fit for the future. This is the reason why we act economically, socially, consciously and dependably in our everyday dealings with one another.

ESG for us is not just a box that we tick because the law obliges us to. Sustainable development has always been part of how we see ourselves and is imprinted in our DNA. As a family company, we think beyond the short term, making decisions with future generations in mind.

In this spirit, I am delighted to present you our Sustainability Report for 2025. It is the first report which we have based voluntarily on the framework of the Corporate Sustainability Reporting Directive (CSRD). This enables us to demonstrate

externally the values that guide us internally and the principles that drive us.

The report clearly demonstrates that we have already implemented a large portion of the recent ESG requirements ahead of schedule. We are now moving forward with three key areas of focus: climate change mitigation, the circular economy and social responsibility. Last year we adopted a new sustainability program to support our progress. It extends to 2030 and is now being implemented step by step.

Building on this foundation, we are moving forward with the next stages of the program. We are doing this because we are convinced that every action we implement from our sustainability program makes us more resilient. Sustainability makes us more competitive.

— We are boosting efficiency and cutting costs – for ourselves and for our customers.

— We are increasing our employees’ commitment to our corporate purpose and so giving our customers the certainty that we are by their side with all the capabilities we have to offer.

— And we are reinforcing the characteristic that over the years has brought us to our leading market position: our ability to innovate.

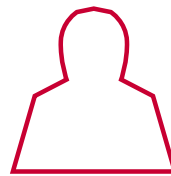
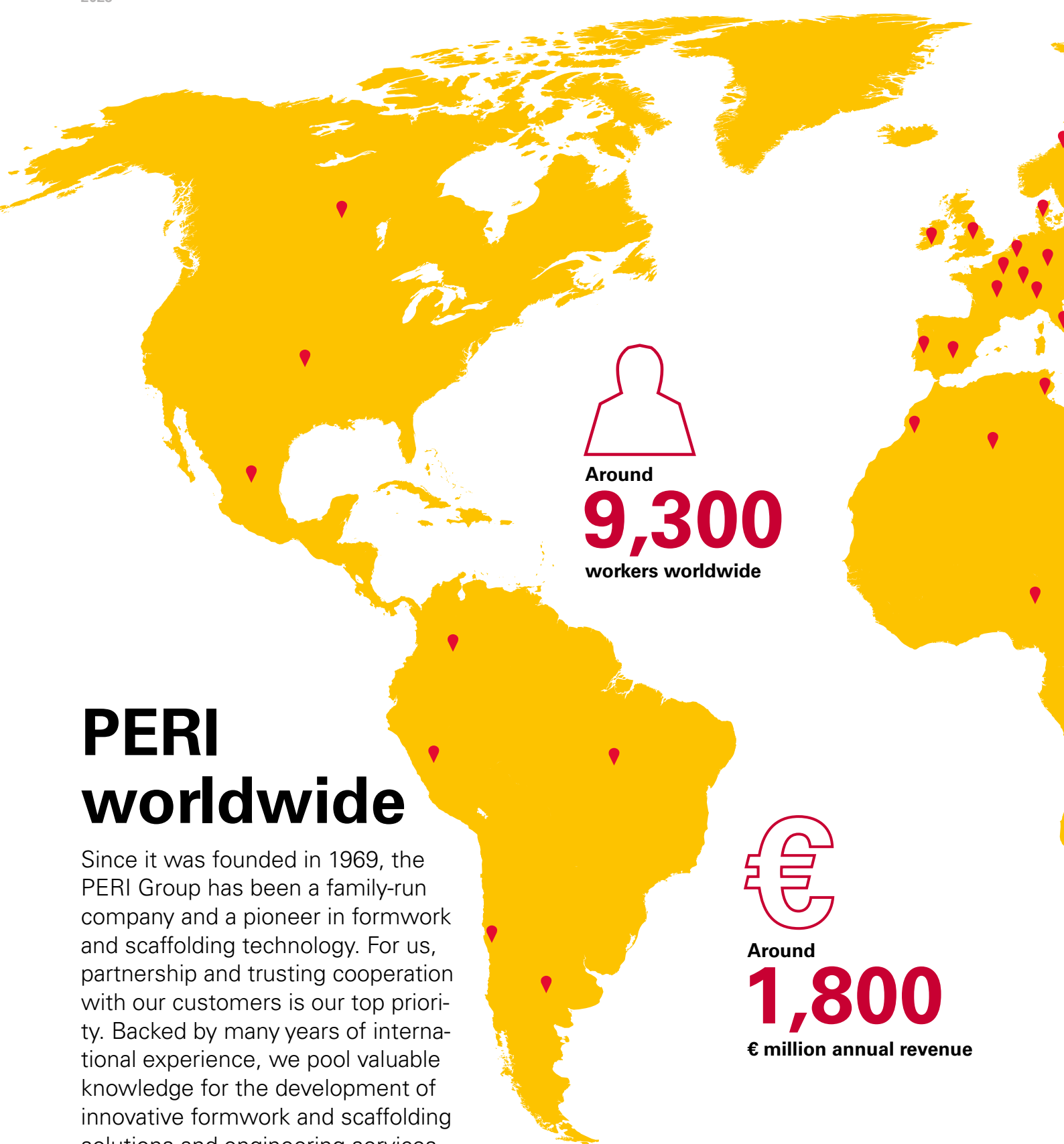
As an integral part of what happens in society and the economy, we pursue long-term objectives and are guided by firm principles. The consistent maintenance of economic stability and alignment with customers’ interests are among them, as well as our dedication to advancing innovation and sustainability together.

“WE SUPPORT TOMORROW!” The headline of this report summarizes our promise to the market to do our part. Legislation changes. Markets evolve. Thanks to our compass we will continue to stand by our customers and to deliver what PERI stands for: safety solutions for the construction process – worldwide and under demanding conditions.

I am delighted that we at PERI all embody this understanding of sustainability together, and that in the current year we are again making an active contribution to shaping sustainable global development.

April 28, 2026

Christian Schwörer, CEO



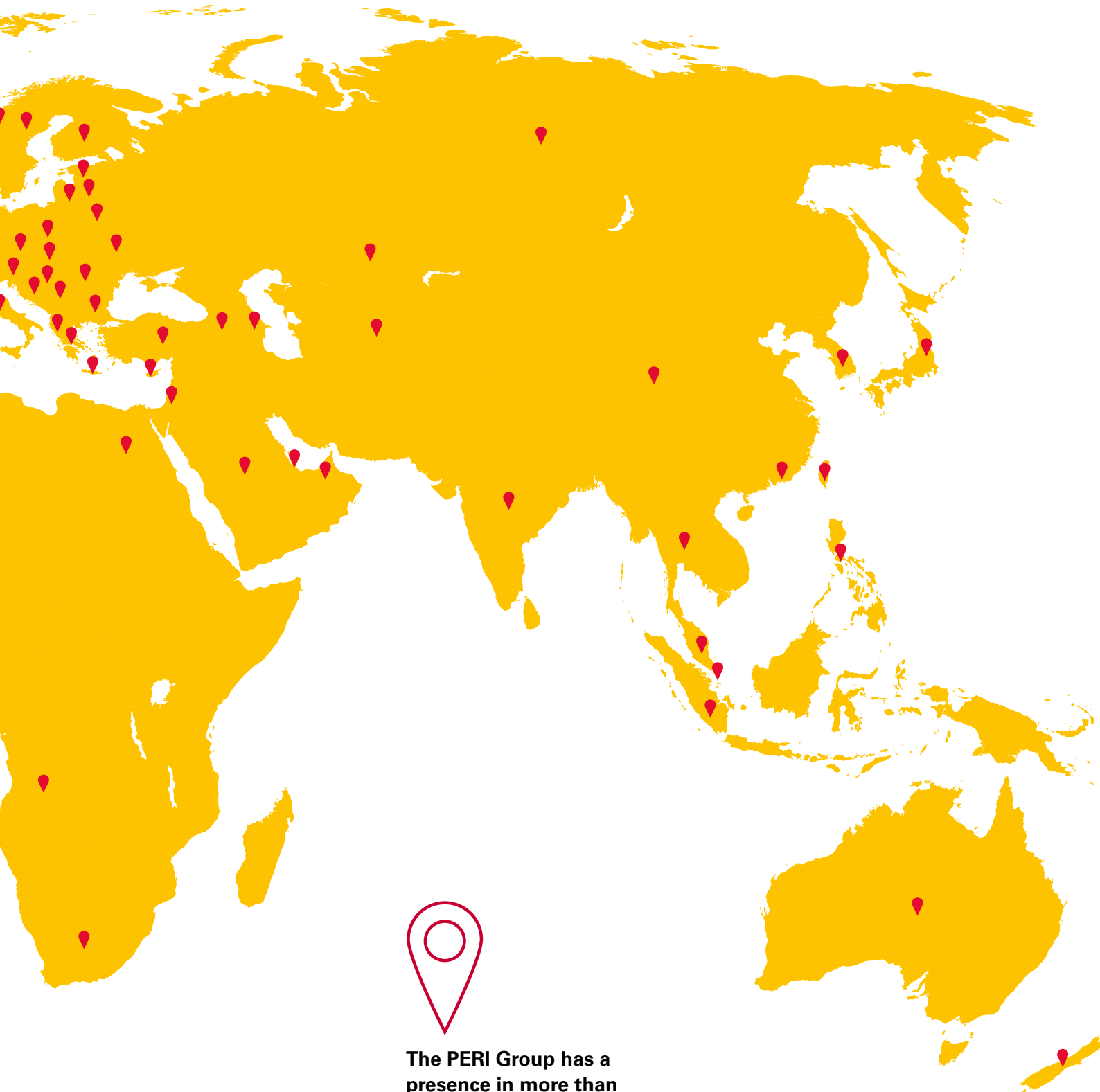
Around
9,300
workers worldwide

PERI worldwide

Since it was founded in 1969, the PERI Group has been a family-run company and a pioneer in formwork and scaffolding technology. For us, partnership and trusting cooperation with our customers is our top priority. Backed by many years of international experience, we pool valuable knowledge for the development of innovative formwork and scaffolding solutions and engineering services. This is how we turn local knowledge into global knowledge and a head start for global construction projects.



Around
1,800
€ million annual revenue



The PERI Group has a presence in more than

70

countries, with 160 rental warehouses

About This Voluntary Sustainability Report in Line with CSRD/ESRS

PERI is not only a pillar of strength on the construction site – the future needs our support too. Our sustainability strategy is not just a wish fulfillment exercise, but rather a clear template for action. A load-bearing system. And one that we actively construct.

Three action areas form the foundation: environment, social and governance. They are the formwork against which we give our responsibility concrete form and measure our progress.

For the 2025 financial year the PERI Group is not yet required to report in accordance with the CSRD. The size criteria and capital markets requirements will only apply to us at a later date. Despite this, we are continuing our sustainability reporting on a voluntary basis based on the simplified European Sustainability Reporting Standards (ESRS). This allows us to create transparency, improve our ability to integrate with the European reporting framework, and prepare in good time for the mandatory reporting requirements that will apply to us from the 2027 financial year onward.

We are taking a deliberate step forward with this Sustainability Report.

In recent years, the EU has set out a framework for significantly more comprehensive and comparable sustainability reporting by revising its Accounting Directive (Directive 2013/34/EU) as part of the Corporate Sustainability Reporting Directive (CSRD) and by adopting the first set of European Sustainability Reporting Standards (ESRS Set) in 2023. In light of this, our sustainability reporting is structured in line with the Draft Simplified ESRS published by EFRAG (as of December 2025). Our sustainability reporting is based on the GRI-focused reporting we began in 2021, with a comprehensive GRI Index, clearly defined targets, and consistently compiled key figures. It covers around 9,300 PERI Group employees worldwide, billions of euros in revenue, and our activities in numerous countries.

Against this backdrop, the PERI Group is ready to publish its Sustainability Report for the 2025 reporting year in spring 2026. By using EFRAG's Draft Simplified ESRS as our main frame of reference, we are going beyond what is currently expected of us as a company in terms of both timescale and content. This kind of

early and consistent alignment with the Simplified ESRS is not yet standard in the European industrial sector.

While many companies are working on basic implementation of the new CSRD requirements, we are already using these requirements to structure our reporting with a clear focus on material topics while ensuring that information remains transparent and easy for our stakeholders to understand without needing advanced knowledge of detailed regulations. By doing this, we are demonstrating that ambitious sustainability targets, a high degree of transparency and fast, consistent implementation of new EU regulations are not mutually exclusive, but instead go hand in hand.



General Disclosures and Requirements

ESRS 2 BP-1

Basis for Preparation of the Sustainability Report

The PERI Group makes particular use of the simplifications outlined in the ESRS in its voluntary Sustainability Report for the 2025 financial year. This includes gradually integrating the upstream and downstream value chain (partial boundary), using estimates and proxies where limited data is available (undue cost or effort), and applying the topical ESRS Standards (E1, E5, S1, G1) to the topics identified in the 2025 materiality process in a focused manner. At the same time, the PERI Group is preparing for its future CSRD/ESRS reporting obligations.

ESRS 1

General Requirements

This Sustainability Report was prepared by the PERI Group. The company develops, manufactures, rents out and sells formwork and scaffolding systems and related services for construction and infrastructure projects. Its main activities include designing and manufacturing systems for construction and civil engineering, supplying them through rental and sales models, and providing technical consulting and engineering services over the course of a project. This report covers the period from January 1, 2024 to December 31, 2025 and relates to the global PERI Group including all fully consolidated subsidiaries. Any material shareholdings that are not fully consolidated are taken into account on a qualitative basis.

Additional topical ESRS are included in the reporting where they are material for the PERI Group and can be implemented with reasonable effort. This allows the company to respond to increasing demands for information from customers, financial institutions and other stakeholders while creating a firm foundation for future annual reporting obligations.

The PERI Group continues to consistently provide prompt and detailed transparency in its sustainability reporting by building on the 2021 and 2022–2023 Sustainability Reports it had already systematically prepared with the help of the GRI Index and in line with the GRI Standards. It uses relevant simplifications (Non-Mandatory Illustrative Guidance, or NMIG) from the Simplified ESRS where these meet regulatory requirements. The company's aim is to steadily expand its data basis, internal processes, and reporting over the coming years.

Reported topics are selected based on a double materiality assessment that takes into account both the actual and potential impacts of the company's business activities on the environment and society as well as sustainability risks and opportunities of potential financial relevance. This assessment covers the entire value chain, from the procurement of key raw materials and components, production and logistics, to the use of products on construction sites and take-back, repair and recycling processes.

On the basis of the assessment the PERI Group identifies the following topics as material (based on the ESRS topics of climate change, resource efficiency and circular economy, own workforce and business conduct: ESRS E1, E5, S1 and G1):

- Climate impacts of business activities and main products
- Resource efficiency and circularity of formwork and scaffolding systems
- Occupational health and safety in production, logistics and on construction sites
- Business conduct, including the prevention of corruption, fair competition and avoidance of misleading sustainability statements
- Site impacts on the immediate environment and nature

Certain ESRS disclosures have not been made in 2025 or have only been made to a limited extent due to either a lack of materiality or the as-yet-insufficient quality of data available in the company's first year of voluntary ESRS reporting. The PERI Group uses existing simplifications in such cases and plans to expand its reporting in line with developments in internal systems and external requirements.

Process for Identifying IROs

The materiality assessment is carried out based on the concept of double materiality set out in the Simplified ESRS. It takes into account both impact materiality (inside-out perspective) and financial materiality (outside-in perspective) and sufficiently covers the entire value chain. As an initial step, the PERI Group identifies potential sustainability topics arising from its business model, business units, materials used and regulatory environment. It then assesses these topics based on structured criteria.

The impact perspective focuses on the scale, scope, reversibility and likelihood of occurrence of potential impacts on the environment and society. In the financial perspective, the company assesses the financial impacts that may arise from sustainability risks and opportunities and how likely they are to occur. The PERI Group does this in line with its risk management approach. It uses standardized scales to assess these topics and categorize them in a consistent and comparable manner. The company uses methods such as financial ranges and tiered likelihoods of occurrence to assess risks and opportunities. The detailed assessment logic is described in the internal methodology for the materiality assessment.

Relevant internal departments such as Production, Purchasing, Sales, HSE, Compliance and Finance contribute their expertise to the assessment, while the PERI Group also incorporates the external perspectives of stakeholders such as customers, suppliers and financial institutions. It prioritizes the topics based on these assessments and classifies them as material or non-material. Material topics

are assigned to the corresponding ESRS Standards and explained in the relevant sections of this report. The PERI Group regularly reviews its double materiality assessment and adjusts it to reflect new findings, market developments and regulatory requirements, particularly with regard to upcoming reporting obligations.

Impact Materiality (Inside-Out)

The PERI Group uses a standardized scoring approach for its impact assessment consisting of four dimensions: scale, scope, remedy, and likelihood. Scale describes the severity of any potential impacts on people and the environment. Scope records the scope of impacts, i.e., how many sites, regions or groups of people are affected and how widespread the positive or negative effects may be. Remedy assesses the possibility of rectifying or counteracting any damage that has occurred. Likelihood refers to the probability that the impact will occur.

Financial Materiality (Outside-In)

The PERI Group assesses financial materiality based on the dimensions of magnitude (scale of financial impacts) and likelihood (of occurrence). It reports on financial ESG risks and opportunities if they are classified as at least "significant" and thus have the potential to impact the PERI Group's net assets, financial position or results of operations in the short, medium or long term. The precise structuring of ranges, probabilities and materiality levels is set out in the company's internal methodology document for the materiality assessment and is consistently applied to all risks and opportunities.

General Principles of Presentation

The PERI Group provides qualitative information for all material topics such as governance structures, strategies and processes as well as quantitative metrics, provided that they can be collected with reasonable effort and in sufficient quality. Estimates are clearly labeled as such and are explained using methodologies and assumptions. The company has designed its processes and data bases so that a limited assurance audit can be conducted in the future, even though no external audit is required for 2025.

The company's sustainability reporting is coordinated with its financial reporting, which means its scope of consolidation matches that of the consolidated financial statements. Any deviations are explained. The PERI Group presents any changes to methodologies, thresholds or key figures transparently and quantifies them where possible.

All disclosures reflect the data and knowledge available at the time this report was prepared as well as the status of the Simplified ESRS in December 2025. Any later adjustments to ESRS regulations and corresponding guidelines will be incorporated into future reports.

The PERI Group has incorporated selected Key Performance Indicators (KPIs) relating to material sustainability topics into its internal management system, including occupational safety, energy consumption and greenhouse gas (GHG) emissions indicators in particular. These are incorporated into the company's regular management reporting and support investment and efficiency decisions. This means that the company's Sustainability Report reinforces its external communications as well as its strategic and operational management.



Materiality

The PERI Group plans to review and refine its materiality process on a regular basis or as appropriate in the event of significant changes to the business model, regulatory framework or stakeholder expectations.

The following overview summarizes the material sustainability topics, assigns them to the relevant ESRS Standards, and shows the stage of the value chain at which they are primarily found. The PERI Group used the simplified standards ESRS E1, E5, S1, G1 and ESRS 2 in the 2025 financial year. ESRS E2, E3, E4 and S2 were not applied as they were not classified as reportable in the materiality process.

ESRS 1

General Requirements for Double Materiality

1. Materiality Assessment

The PERI Group assesses sustainability topics according to the principle of double materiality as set out in ESRS 1/2. The methodology for assessing impact and financial materiality, including the dimensions and scales used, is outlined in the section "Materiality and Reporting Coverage/IRO Process".

The defined governance bodies are responsible for the methodology and final materiality decisions. The company's departments prepare the assessments and discuss them in interdisciplinary meetings. The results determine the ESRS topics that will be covered in the report and the priorities the PERI Group will set.

ESRS 1 – Reference to Minimum Safeguards/EU Taxonomy Requirements

2. Minimum Safeguards

As well as conducting a materiality assessment, the PERI Group ensures that it continues to meet basic minimum standards on governance and responsible business conduct. These minimum safeguards are based on the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises as well as the provisions set out in EU regulations and the EU Taxonomy. The aim is to ensure that business activities are always conducted in accordance with fundamental human rights as well as labor, environmental and governance standards.

The PERI Group has a coordinated system of guidelines, processes and bodies that cover these minimum safeguards. These include the Group-wide Code of Conduct, compliance guidelines on anti-corruption, antitrust law and whistleblower protection, the Supplier Code of Conduct, and a compliance management system with training and controls. The business conduct structures outlined in ESRS G1 are integral to this framework and are set out in the corresponding section of the report.

When it comes to human rights and environmental issues, the PERI Group follows the requirements of corporate due diligence in the supply chain. In particular, this includes expectations for suppliers to respect human rights, ensure safe working conditions, and limit negative impacts on the environment. These requirements are firmly established in the company's Supplier Code of Conduct and its purchasing processes. Possible violations can be reported via the whistleblower system and reviewed and processed via predefined procedures.

Clear minimum requirements also apply in relation to corruption, bribery and fair competition. Every form of corruption or bribery is prohibited. Employees and suppliers agree to comply with these rules. Any violations may result in disciplinary action or have contractual implications. The company also has principles for responsible tax behavior and dealing with political influence and lobbying. These principles are designed to ensure that these activities are carried out in a transparent and legally compliant way.

The company has defined roles and bodies to monitor compliance with these minimum safeguards, including compliance functions, internal control systems, internal audit, and reporting to management and supervisory bodies. The company continuously incorporates the results of these instructions, audits, risk

analyses and external requirements as it refines its guidelines and processes. As a result, the minimum safeguards framework helps the company to implement ESRS requirements and forms the basis for its actions and indicators, especially those relating to business conduct.

ESRS 1 – Scope of Application and Selection of Relevant Standards

3. Applying the Results of the Materiality Assessment to Select ESRS Topics

The results of the double materiality assessment provide a starting point for selecting the ESRS topics in this Sustainability Report. The PERI Group only re-

ports on topics classified as material from either the impact perspective or financial perspective. On this basis, the PERI Group is focusing on selected environmental, social and governance standards in the year under review as well as ESRS G1 “Business Conduct and Ethics.”

The minimum safeguards act as a binding framework here, defining fundamental requirements for human rights, anti-corruption, fair business practices and responsible tax and lobbying behavior irrespective of how a topic is classified during the materiality process. If the assessment suggests that these minimum standards could be at risk, these indications are taken into account immediately. A topic may be classified as material or additional actions may be required

in such cases to supplement the materiality assessment and minimum safeguards. The assessment ensures that the report focuses on the most significant impacts, risks and opportunities, while the safeguards ensure that key governance and conduct standards are maintained in all areas of the business. The topical disclosures in ESRS G1 build on this interaction and show transparently how the PERI Group applies its principles in its day-to-day business.

ESRS 2 IRO-2

Material Topics

Material topic	Relevant ESRS standards	Main perspective (impact/financial)	Material stages of value chain
Climate impacts of business activities and products	ESRS E1, ESRS 2	Impact and financial	Production, upstream supply chain (steel, wood, aluminum, cement), use of systems on construction sites, 3D concrete printing
Resource efficiency and circularity of formwork and scaffolding systems	ESRS E1, ESRS E5, ESRS 2	Impact with financial implications	Product development, procurement, production, rental and take-back models, repair and reuse
Occupational health and safety (plants and construction site)	ESRS S1, ESRS 2	Impact and financial	Own business activities in production, logistics, construction site services
Business conduct (corruption prevention, fair competition, green claims)	ESRS G1, ESRS 2	Financial with impact implications	Sales, purchasing, project business, dealing with public and private customers
Site impacts on the environment and nature	ESRS E1, ESRS E5, ESRS 2	Impact	Own sites (production, logistics), immediate site environment



ESRS 2

Governance

Role of Administrative, Management and Supervisory Bodies – ESRS 2 GOV-1

PERI Group Management is responsible for the strategic alignment and monitoring of sustainability activities. The Administrative Board monitors material sustainability risks and opportunities as part of its wider responsibilities. It also receives regular reports on significant developments in areas such as climate, resource efficiency, occupational safety, supply chain, and business conduct.

The operational management of sustainability topics is overseen by a central unit that works closely with relevant departments, most notably Production, Purchasing, Logistics, Sales, Compliance, and Finance. Specific actions are implemented by the respective line functions, who report to management in the form of management reports and regular meetings.

Skills and Integration of Bodies – ESRS 2 GOV-2

The PERI Group's management and supervisory bodies regularly address sustainability topics, with a particular focus on strategy, investment, risk management, and compliance. Decisions about the further development of the sustainability program, significant energy and efficiency initiatives and the design of compliance structures are prepared for and made by the relevant bodies.

The bodies use departmental reports, external analyses and, where necessary, expertise from external specialists to make their decisions. Training and information about regulatory developments

such as the CSRD and ESRS help them to systematically integrate sustainability matters into the company's decision-making.

Role of Incentive Systems – ESRS 2 GOV-3

The variable remuneration paid to PERI Group senior executives in the 2025 reporting year was largely linked to financial key performance indicators. Remuneration is not currently linked to sustainability targets or ESG indicators in a systematic or quantitatively measurable way.

Sustainability-based Management and Control Processes – ESRS 2 GOV-4

The PERI Group has established governance processes to systematically manage and monitor sustainability matters. These include the double materiality assessment, company-wide risk management, and the business conduct guidelines and procedures described in more detail in ESRS G1. The company is gradually incorporating sustainability metrics into its internal management system, and the way they are used is outlined in the section "General Principles of Presentation".

Business Model and Value Chain – ESRS 2 SBM-1

The PERI Group's business model is based on developing, manufacturing, renting out and selling systems and services for concrete and scaffolding. The

PERI Group operates internationally and serves customers in the construction and civil engineering, structural engineering, industrial and infrastructure sectors.

Its business activities are divided into six main areas:

- **1. Formwork:** The PERI Group offers a wide range of formwork solutions for in-situ concrete construction. Formwork systems give fresh concrete its form, dissipate loads and determine the dimensional accuracy of each structural element and the eventual concrete surface. The company's product portfolio includes foundation, wall, column, circular and slab formwork, frame and girder formwork, tunnel and bridge formwork, freeform formwork and handset formwork, aluminum and plastic formwork, formwork girders and panels, including solutions for exposed concrete.
- **2. Scaffolding:** The PERI Group's scaffolding kit is a flexible system that combines the characteristics of frame and modular scaffolding. It covers applications ranging from traditional facade scaffolding to scaffolding for large industrial facilities.
- **3. Engineering:** The PERI Group provides engineering systems for tunnel and bridge construction that typically consist of supporting structures and customized formwork. The formwork and mobile formwork carriages required for tunnel construction are determined by geology and construction techniques, while the methods used in bridge construction are influenced by geographical characteristics.

- **4. Construction site safety technology:** The PERI Group offers an extensive portfolio of safety solutions, including fall protection systems, work platforms and console brackets, side protection systems, stair towers, site stairs and emergency stairways as well as climbing protection panels and enclosures. These systems are designed to reduce the risk of falling, create safe access, and facilitate working at height.
- **5. Plywood and Engineered Wood-Based Panels:** This business unit provides formwork panels and plywood for in-situ concrete construction as well as panel solutions for precast concrete plants, the packaging and concrete block industries, structural timber construction and vehicle construction. The PERI Group can provide FSC or PEFC-certified engineered wood-based panels upon request.
- **6. 3D Concrete Printing:** The PERI Group is actively involved in 3D concrete printing via its subsidiary PERI Gruppe 3D Construction GmbH. Its aim is to set up automated, additive manufacturing processes in the construction sector to help increase productivity. The company has participated in pilot projects such as Germany's first 3D printed residential building and a large-scale 3D printed building in Europe.

Value Chain and Key Partners

The PERI Group's upstream value chain primarily consists of suppliers of steel and aluminum profiles, wood and engineered

wood-based panels and other components as well as providers of logistics and IT services in particular. Metallic semi-finished products and engineered wood-based panels make up the majority of the company's procurement volume and are obtained from various countries.

The company's customers include those from the construction and civil engineering, structural engineering and infrastructure sectors. The utilization phase of the company's products on construction sites, their take-back for reuse, repair and maintenance processes, and disposal at the end of the products' useful lives also form part of the company's downstream value chain, and are included in the materiality assessment.

Stakeholder Engagement – ESRS 2 SBM-2

The PERI Group systematically includes relevant stakeholders when developing and assessing its sustainability agenda. Its main stakeholder groups include customers, suppliers, employees and financial institutions as well as selected representatives from trade associations and regulatory authorities.

The company also consults internal departments including Production, Purchasing, Logistics, Sales, HSE, Compliance and Finance as part of its materiality assessment and obtains external views from customers, suppliers, and financial institutions. Workshops and structured surveys help the PERI Group to identify relevant sustainability topics, assess their significance, and prioritize potential impacts, risks and opportunities.

The key expectations of each stakeholder group are as follows:

- **Customers:** Transparent information on the climate impact of products, recyclability, sustainable product variants, and occupational safety on construction sites.
- **Suppliers:** Clear requirements on human rights, environmental and climate change mitigation, fair business practices, and reliable payment terms.
- **Own workforce:** Safe working conditions, health protection at work, fair employment and training opportunities.
- **Financial institutions:** Transparent ESG reporting, effective risk management, and strategic integration of sustainability within the company.

The PERI Group uses various channels to stay in regular contact with its stakeholders, including customer meetings, supplier audits, dialog with finance partners and taking part in sector events and working groups on sustainability topics. The company takes into account what it learns from these formats when developing its sustainability strategy, guidelines, and action plans.



Interactions Between Material Sustainability Topics and Strategy – ESRS 2 SBM-3

The PERI Group's material sustainability topics interact with its strategy, business model and financial situation in various ways.

Climate Impacts of Business Activities and Products:

The decarbonization of the company's own production and value chain is material from both the impact and financial perspective. Rising energy prices, carbon pricing and new regulatory requirements all affect the company's cost structure and investment decisions. At the same time, demand for low-carbon construction products is also growing and creating opportunities for innovation and competitive advantages. As a result, the PERI Group is investing in energy efficiency, expanding its use of renewable energy sources and optimizing product designs to reduce emissions and remain competitive in the long term.

Resource Efficiency and Circular Economy:

The PERI Group's rental and take-back model encourages the reuse of formwork and scaffolding systems and conserves resources. The durability, reparability and choice of materials of the company's products affect its environmental impact and cost structures. Scarcity of resources, rising commodity prices and circular economy provisions are increasing the strategic relevance of this topic.

Occupational Health and Safety:

As well as being a material impact topic, occupational safety is relevant from a financial perspective due to accident costs, liability risks and the influence of employee satisfaction and productivity. The PERI Group therefore relies on systematic HSE management, regular training and safe product design to minimize risks.

Business Conduct:

Corruption prevention, fair competition and responsible use of green claims are all key risk factors. Any violations may have legal, financial and reputational consequences. At the same time, clear compliance structures and transparent communication build trust between the company and its customers, partners and financial institutions.

Site Impacts on the Environment and Nature:

Local environmental impacts of production and logistics sites – including emissions, waste, water consumption and land sealing – are relevant from an impact perspective while also influencing site approvals, collaboration with authorities and local residents, and environmental regulations.

The PERI Group incorporates these interactions into its strategic planning, investment decisions, and risk management. The company is gradually integrating sustainability metrics into its internal management system. Details of this are outlined in the section "General Principles of Presentation".

Risk and Opportunity Management:

The PERI Group has a company-wide risk management system that takes sustainability risks into account. Relevant risks are identified, assessed and – where necessary – recorded in central risk reporting. The interactions outlined in this section provide important input.

The company defines and implements countermeasures against material risks, such as enhancing energy efficiency, diversifying its supplier portfolio, improving occupational safety or bolstering its compliance structures. It reviews the effectiveness of these actions as part of established risk management and controlling processes.

Sustainability-related opportunities such as those created by demand for resource-efficient systems, long-lasting rental solutions or regulatory incentives for climate-friendly construction projects are incorporated into the company's strategic planning and product management. At present, these opportunities are only quantified in limited detail in the voluntary reporting for 2025. The PERI Group plans to refine these assessments with enhanced data and methodologies in the future.

Climate action Needs a Framework.

We provide a strong foundation, not only on construction sites. Climate action needs our support. This is why we formulated our Sustainability Strategy 2030, which is aligned with scientific climate change mitigation targets.

Our Sustainability Strategy 2030 defines our pathway to the future and makes our responsibility a core element of decisions and processes. We drive innovations such as PERIskin – a low-energy coating process that requires significantly less energy. In parallel we strengthen the circular economy by using recyclable materials and intelligent rental models. Our global rental park helps to conserve resources and reduce material flows. In production too, we rely on biomass, combined heat and power, photovoltaics and focused efficiency actions to gradually reduce our consumption of fossil fuels, for a more sustainable economic and social development.



20,000

PERI has calculated the carbon footprint (PCF) of more than 20,000 articles, including PERI UP scaffolding system.

More details on [page 23](#)



Emissions and Resource Use

In early 2025 the PERI Group decided to develop a system of targets based closely on the requirements of the Science Based Targets initiative (SBTi). This system provides the framework for our science-based climate targets.

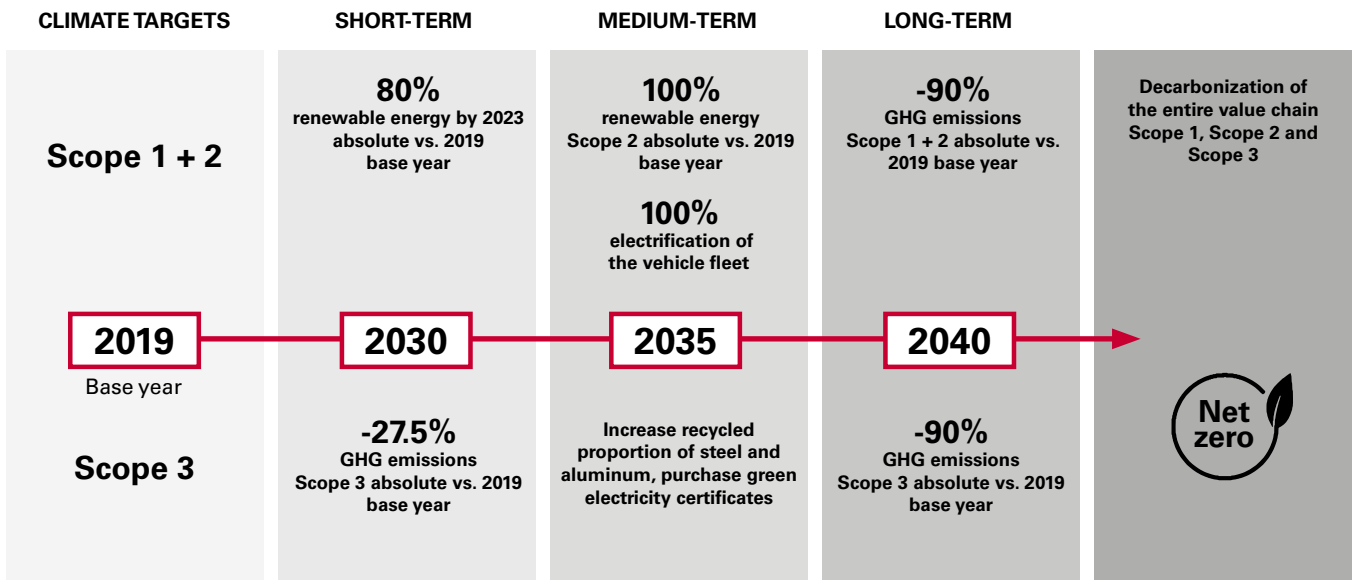
The science-based decarbonization pathway forms the core reference framework for defining our climate targets, whereby the PERI Group has not currently undertaken any formal validation or obligation towards the SBTi. The initiative's methodologies derive specific reduction rates for economic sectors and individual businesses based on the global emissions budget and so enable a clearly defined reduction pathway with verifiable percentages and fixed time horizons. This pathway is based on published standards and is comprehensible for our stakeholders, because it is aligned with the global climate objective of limiting global warming to 1.5 C.

The PERI Group therefore uses the SBTi as functional guidance for our planning. It helps us to prioritize investments, systematically structure actions and report transparently in the years ahead on how we are progressing along a pathway that is compatible with the long-term EU climate change mitigation targets. So does climate change mitigation need a framework? From our perspective, yes. Alignment with science-based pathways makes our approach comprehensible, puts our level of ambition into perspective and backs up our slogan "We support tomorrow" with quantifiable interim targets, even without a set of goals formally validated by the SBTi.

PERI Climate Transition Plan

In the reporting period the PERI Group completed the necessary groundwork for a Climate Transition Plan. We prepared targets for the reduction of greenhouse gas emissions along our value chain and combined them to create the transition plan. This plan describes key decarbonization levers, planned actions, approaches to investment and financing, important assumptions and existing uncertainties. It forms the foundation for further refining short and medium-term targets in all scopes and preparing for possible later validation by the SBTi.

Climate Transition Plan





Sustainability Strategy 2030 – Our Path to the Future

BUILDING SUSTAINABILITY



DECARBONIZATION

Science-based climate pathway to reduce GHG emissions

Biodiversity



CIRCULAR ECONOMY

Product carbon footprint (PCF)

Circular products and business models



CORPORATE RESPONSIBILITY

Occupational health and safety

Corporate citizenship

Actions and resources

LOW-RESOURCE AND LOW-EMISSION CONSTRUCTION SUSTAINABILITY MANAGEMENT

Decarbonization Levers and Economic Assessment

To reach the emissions targets aligned with the requirements of the Science Based Targets initiative (SBTi) the PERI Group has identified and systematically assessed key decarbonization levers for all emission areas. At the center is the transition of our own energy consumption, the electrification of mobility and the reduction of particularly emissions-intensive precursors in the supply chain.

We are analyzing various scenarios for direct emissions. These combine the switch to alternative energy sources, efficiency improvements to plant and buildings and the gradual electrification of vehicles and equipment. In the supply chain we are concentrating particularly on metallic precursor materials and transport. We examine how the proportion of recycled material can be increased, whether suppliers can make greater use of renewable sources and how logistics concepts can be further optimized.

The economic assessment of these levers includes capital and operating costs, as well as potential fluctuations in energy prices, technological developments and relevant regulatory frameworks, such as sectoral transformation pathways and tighter regulation of

vehicle fleets. The results of internal scenarios, sector-specific benchmarks and regulatory signals form the foundation for the further quantification of the decarbonization strategy and the prioritization of activities.

Sustainability Strategy

In its Sustainability Strategy 2030 the PERI Group has a long-term framework that is intended to add value for customers, workers and the company, while helping us to assume our responsibilities as a good corporate citizen. To anchor the strategy, the PERI Group is building a sustainability management and control system, which integrates ESG topics into business processes and IT systems (e.g. SAP), manages budgets, targets, KPI and projects, and is intended to ensure compliance with statutory reporting obligations such as CSRD, EU Taxonomy, the Supply Chain Act and CBAM.

The following areas form the functional framework for the ongoing strategy work:

- **Decarbonization**, with the aim of aligning the climate target with recognized emission pathways and successively reducing GHG emissions along the value chain.

- **Circular economy** to bring transparency to product carbon footprints, continuously reduce the carbon footprint of our products and develop circular solutions.
- **Corporate responsibility** with actions for worker safety, social engagement and a professional sustainability and reporting function.

They define the areas in which the PERI Group intends to strengthen its role as an enabler of the transformation in the construction industry, and which topics should be factored into business decisions, investments and partnerships in the years ahead. In concrete terms, this means that the ongoing development of our corporate and sustainability strategy and the definition of science-based decarbonization levers are deliberately being brought into line.

The emission pathways prepared for 2030 and the PERI Climate Transition Plan form the climate-based core of our strategy work. At the same time the science-based reduction methods define the framework for our ambition and the pace of our transformation. In this way, we link our role directly to a clearly defined GHG emission reduction pathway.

Climate Change

ESRS E1

Objective

As a provider of formwork, scaffolding and engineering solutions, the PERI Group operates in a sector that accounts for a significant proportion of the world's energy-related GHG emissions, resource consumption, and cement use. Its systems help to improve efficiency and safety on construction sites. The company's 3D concrete printing solutions also allow concrete structures to be created with fewer materials, reduced waste, and a higher degree of automation.

This starting point provides a basis for coherent reporting, as climate-related transition plans, targets, actions and key indicators can be consistently compiled and used to meet different regulatory requirements without the need to build parallel yet divergent reporting systems. Aligning with established frameworks also allows investors, banks and other stakeholders to integrate the PERI Group's climate reporting when it comes to the ratios the company must report in accordance with the EU Taxonomy (turnover, CapEx, OpEx), SFDR indicators (used by financial market participants to assess sustainability risks and impacts) or banking supervision climate risk assessments.

The PERI Group uses the 1.5-degree limit set out in the Paris Agreement and European Climate Law as a normative guide when setting its climate strategy and emission reduction targets. At the same time, current assessments of the average global temperature show that the Earth has already warmed up by close to 1.5°C compared to pre-industrial levels over longer periods and has even gone above this level in individual years such as 2024.

In light of this, the PERI Group voluntarily aligned itself with the technical recommendations on the Simplified ESRS published by EFRAG for the 2025 reporting year within the context of the regulatory options available to the company. The

simplified version of ESRS E1 places a greater focus on core disclosures relevant to decision-making (transition plan, key emissions figures, material risks, and financial impacts). It also improves interoperability with international frameworks, as the standard is aligned with the Greenhouse Gas Protocol and ISSB Climate Disclosure Standards (IFRS S2).

With regard to climate change adaptation, ESRS E1 includes obligations to disclose climate-related hazards, resulting physical risks and adaptation solutions companies want to use to mitigate these risks. This standard also records any transition risks that may arise from this adaptation to climate-related hazards.

For the PERI Group, this particularly applies to the vulnerability and resilience of its production sites and supply chains in the face of extreme weather events, safeguarding its energy supply – including expanding its own photovoltaic capacity and using renewable energy – and adapting its business models and products to changing regulatory and market conditions.

The energy-related disclosure obligations set out in ESRS E1 cover all forms of energy production and consumption, and provide a foundation for transparently presenting the PERI Group's energy and emissions profile.

Interaction with Other ESRS

Social and environmental topics are closely linked in the PERI Group. ESRS E1 addresses GHG emissions from the PERI Group's business activities and value chain, including the seven greenhouse gases listed in the standard (CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, and NF₃). Landscaping actions at specific sites are directly linked to biodiversity and eco-

systems. The PERI Group has set itself the target of landscaping 5,000 m² of company premises in a seminatural way each year. These actions relate to the company's own operating sites and remain limited in scope in terms of total land use, the value chain and material climate impacts identified. As a result, biodiversity-related matters are integrated into the sustainability strategy and seminatural landscaping of business premises, while ESRS E4 Biodiversity is not classified as material.

There is a close link between ESRS E1 Climate change and ESRS E5 Resource use and circular economy (see section E5). Resource-efficient building materials, the long useful lives and reusability of formwork and scaffolding systems, and circular concepts for materials play an important role in reducing GHG emissions throughout the product life cycle.

Formwork and scaffolding system rentals make up a significant part of the PERI Group's revenue, with the company operating 160 rental warehouses in more than 70 countries worldwide. This rental model has been a core component of the company's resource and cost efficiency since the 1970s, with materials reused across several projects. This reduces demand for new production and lowers the amount of waste produced.



The rental model is important for ESRS E1 as it is integral to the PERI Group's climate-related transition planning. The company wants to continue decarbonizing its business model with energy-related and site-specific actions as well as by running a rental and service business consistently geared toward reuse and recycling.

ESRS E1 requires disclosures about the company's transition plan, actions, investments, timelines, and impacts on its business model. This means that changes associated with retrofitting sites, switching to renewable energy sources, continuing to digitalize processes and introducing new, resource-saving construction and manufacturing technologies are particularly relevant for the PERI Group. For example, these include initial applications for 3D concrete printing that make it possible to try out new construction methods and manage material use in a more targeted manner. Changes like these regularly have consequences for task profiles and qualifications, training and continuing education requirements, occupational safety and construction site procedures – and can also influence site and employment structures in some cases.

The resulting social impacts, including changes to employment profiles, qualification requirements and working conditions, are not addressed in ESRS E1 but in ESRS S1 Own workforce (see section S1) in line with the ESRS classification. However, there are close links between the content of transition planning in accordance with ESRS E1 and disclosures regarding impacts on the workforce according to ESRS S1 (see section E5). This link is particularly significant for the PERI Group where new technologies and construction methods such as 3D concrete printing are introduced, triggering changes to safety, qualification and employment requirements in construction practice.

Strategic Approach to Climate Change

Climate change is a material topic for the PERI Group in a double materiality context. The business activity causes GHG emissions in the value chain, while physical climate risks and transition risks such as more stringent regulations, carbon pricing, changes to customer requirements and financing terms affect its business model, net assets, financial position and results of operations. In light of this, climate change mitigation is firmly embedded in the company's sustainability strategy, with a clear focus on verifiable reduction pathways and specific, feasible actions.

The company's strategic approach to climate change is based on internationally established approaches in the construction and building materials industries. These include sector-specific decarbonization pathways from the Science Based Targets initiative (SBTi), the CRREM (Carbon Risk Real Estate Monitor) framework for building-related emissions, and scenarios provided by the International Energy Agency (IEA). While the PERI Group uses these reference points to design its own climate targets and transition plan, it is not seeking to have these targets validated by the SBTi as of the reporting date, as the Corporate Net Zero Standard is currently being comprehensively revised. As a result, this report does not contain any SBTi-validated targets.

The company's strategic approach to climate change focuses on steadily decarbonizing its own sites and developing a lower-emission, resource-efficient business model. It is also focused on improving its climate impact across the life cycle of its formwork and scaffolding systems but ensuring good reusability, long useful lives, and circular concepts. Related governance structures, responsibilities and processes for identifying climate risks and opportunities and how they are integrated into planning and budgeting are explained in cross-functional disclosures in accordance with ESRS 2.

The PERI Group is working towards a full transition plan as defined by ESRS E1. Its next steps are to continue drafting Group-wide targets for Scope-3 emissions in conjunction with Purchasing and Logistics, including a reduction pathway compatible with recognized scientific emission pathways. The company has also strengthened the link between its climate targets and strategic budget planning and deepened its collaboration with core functions such as Purchasing and Logistics. The targets have now been adopted, and the next step is to incorporate specific actions into the company's operations.

The company has consistently implemented emission reduction projects since 2021, especially in Scope 1 and 2. At the same time, it has continued to develop internal control and management systems with actions such as the global rollout of Microsoft Sustainability Manager for recording emissions and integrating budget planning for sustainability projects into the standardized investment process. Under these circumstances, the PERI Group defines the transition plan as under construction in the reporting year. Its finalization and operating launch within the meaning of the ESRS requirements will be the subject of further work in the years ahead.

ESRS E1-1

Transition Plan for Climate Change Mitigation

Key Elements of the Transition Plan

The PERI Group is developing its transition plan to systematically reduce GHG emissions at its own sites (Scope 1 and Scope 2) and along the global value chain in significant Scope 3 categories, most notably purchased raw materials, logistics, business travel and usage-related or end-of-life aspects of its product portfolio. For Scope 3, the company is currently using a reference pathway based on the “well below 2°C” (WB2C) scenario from the SBTi, while its Scope 1 and Scope 2 target are based on a 1.5°C pathway without formal SBTi validation as of the reporting date.

The PERI Group aims to reduce Scope 1 and 2 emissions by 67% and Scope 3 emissions by 27% compared to the base year by 2030.

The main decarbonization levers in the PERI Group’s transition plan include enhancing energy efficiency at its sites, switching to renewable energy sources, decarbonizing raw materials and logistics, and continuing to develop its product portfolio with clear reduction pathways for its product carbon footprints (PCFs). One element of this is the fact that the company has been accounting for 100% renewable electricity via guarantees of origin and I-RECs* for all of its sites worldwide since 2021. While this significantly reduces market-based Scope 2 emissions, it does not completely avoid actual emissions in the company’s electricity generation mix and is therefore not regarded as the sole decarbonization lever.

The PERI Group is also working to electrify its vehicle and forklift fleet and increase its use of biogas at selected sites to further reduce its actual fuel consumption and associated GHG emissions.

In addition, the PERI Group continues to enhance its specialist expertise in climate requirements in the construction industry so that it can work with its customers to systematically reduce emissions in project planning and implementation. More specifically, the PERI Group is planning to provide its customers with comprehensive PCF information for its main projects by 2026 and reduce the average PCF of its portfolio by around 20% by 2040.

The PERI Group’s long-term goal is to become climate-neutral by 2040. It will continue defining its long-term targets for Scope 1, 2 and 3 as part of its strategic work and climate transition plan.

Embedding Sustainability in Strategy, Governance, and Resources

The transition plan is an integral part of the Sustainability Strategy 2030, which aims to create value for customers, employees and the company while taking its responsibility as a “good corporate citizen” seriously. The implementation of this strategy is embedded in the company’s existing governance:

- The COO is responsible for integrating the strategy into the company’s subsidiaries, supply chain management, and corporate facility management.
- The CFO manages the company’s global procurement and financial planning of its actions.
- The business areas implement these actions at the plants.

The transition plan was approved by the Board of Directors of PERI SE in February 2025. Progress is monitored at least annually using internal metrics and reports and adjusted where necessary.

Implementation is also integrated in medium-term financial and budget planning. The PERI Group provides additional investment and operating resources for aspects of this implementation including energy efficiency, renewable energy, data and control systems, and product-specific decarbonization actions.

Assumptions, Lock-in Emissions and Progress

The transition plan takes account of the fact that the building sector in the EU will play a key role on the path to climate neutrality by 2050 and that several countries are introducing or preparing more stringent requirements for carbon-intensive building materials such as concrete (including RE2020 in France, the Milieuprestatie in the Netherlands, the USA’s Buy Clean Program, and the Canadian Standard on Embodied Carbon in Construction). Furthermore, customers and regulatory authorities are increasingly demanding lower GHG emissions across the life cycle of construction products.

The PERI Group is responding to this by taking several interlinked approaches. Firstly, the company’s product portfolio increasingly focuses on solutions that create fewer emissions throughout their life cycle due to features such as material-efficient construction, durable and reusable formwork and scaffolding systems, and materials with a significantly lower carbon footprint. This includes optimized steel and aluminum use (including lightweight scaffolding construction), higher recycling rates, and alternative building materials with lower upstream emissions. New applications for lower-carbon concrete are tested as part of R & D projects, including heated formwork solutions to enable climate-friendly mixes in challenging conditions. Digital

*I-RECs are international guarantees of origin for electricity from renewable energy sources, enabling green electricity to be accounted for in countries that do not have their own guarantee of origin system.



solutions that speed up demolding and construction scheduling, for example, also help to reduce material and energy use on construction sites.

The PERI Group is also transparently reporting the product carbon footprints (PCFs) of its own products to help its customers make informed decisions and specifically choose lower-emission alternatives. Furthermore, the PERI Group is systematically building up its sustainable construction expertise to ensure that it does not only develop climate-friendly solutions but can also apply them in practice.

The implementation of the transition plan largely depends on external conditions along the value chain. One of the most relevant factors is the decarbonization progress made in the steel and aluminum industries, which make up a large proportion of energy and emission-intensive upstream processes for PERI products. The plan assumes that the carbon footprint of these precursor materials will be significantly reduced by higher recycling rates, lower-emission production routes, and increased renewable energy deployment in the future. Other assumptions relate to the availability and cost-effectiveness of these lower-carbon materials, the structuring of regulations and carbon pricing in the EU, and suppliers' ability to provide transparent and comparable emissions data (such as PCF data). Any deviations from these assumptions may affect the speed at which the company achieves its targets and the costs involved in doing so. These deviations are taken into account when carrying out regular progress checks on the transition plan via direct conversations with strategically significant suppliers, for example.

The transition plan has now moved from the concept phase into the refinement and implementation phase. The company is currently rolling out a management system at its plants and corporate headquarters in accordance with ISO 14001 and ISO 45001 and aims to complete this process by 2027.

PRODUCT CARBON FOOTPRINT (PCF)

The Product Carbon Footprint (PCF) describes a product's total greenhouse gas emissions over its life cycle. PCF are calculated in order to understand the emissions, reduce them and to carry on business responsibly and sustainably.

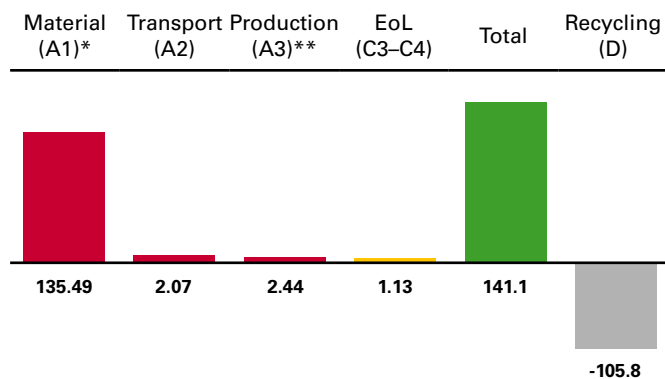
The PERI Group has calculated the PCF for its formwork and scaffolding according to the Product Carbon Footprint Standard (GVS). For a reference PERI UP scaffolding construction with an assumed useful life of 15 years, a product weight of 9,200 kg and a facade coverage of 638 m², PERI has calculated a PCF of around 141 kg CO₂e for the functional unit "per month of use" over the defined life cycle. In the reference scaffolding example, steel accounts for around 59% of raw material-related emissions while aluminum accounts for 37%.



This PCF calculation takes into account emissions from raw material supply (A1), the transport of raw materials (A2),

production (A3), and end-of-life processes (C and D). Further information about the PCF can be found at www.peri.com/pcf

Emissions per Life Cycle Phase for Reference Scaffolding



* Analyzed materials and their percentage: steel 59.1%, aluminum 37.3%, zinc 3.44%, timber 0.14%, other 0.03%

** Analyzed scaffolding components: base plate, standards, foot spindles, ledgers, couplers, ties, transoms, diagonal braces, ladders, normal couplers, steel battens, end braces, supporting boards

ESRS E1-2

Identification of Climate-Related Risks and Scenario Analysis

Climate-related Transition Risk

The PERI Group identifies climate-related risks and opportunities based on the double materiality assessment conducted in 2024, which confirmed climate change mitigation and adaptation as material topics.

Risk and Opportunity Analysis Methodology

The PERI Group identifies climate-related risks and opportunities based on the double materiality assessment conducted in 2024, which confirmed climate change mitigation and adaptation as material topics. The company builds on this by recording material climate-related risks and opportunities in a risk and opportunity overview that includes factors such as time horizon, affected levels of the value chain, type of influence and potential financial impacts, and provides a foundation for continuing to develop the transition plan in accordance with ESRS E1.

Material Climate-Related Risks

The company's material transition risks include more stringent regulatory requirements and carbon pricing for emission-intensive building materials such as concrete and cement. These risks impact both upstream raw materials and the company's own production and are deemed to have a high potential financial effect with a medium likelihood of occurrence. Then there are risks of increasing efficiency reporting and EU Taxonomy obligations in the European construction and real estate sector. These risks may require the company to invest in low-emission solutions and adapt its product and service portfolio more swiftly. Additional transition risks may arise from the fact that projects and customer segments in particularly carbon-intensive

sectors such as cement, concrete and steelwork or energy-intensive infrastructure may be subject to more stringent climate targets and financing conditions and may be delayed or adjusted as a result.

Physical Climate Risks

The PERI Group gives particular consideration to the risk of extreme weather events such as intense rainfall, floods, or heat waves. These events may result in temporary interruptions of production, damage to buildings, warehouses and rental parks, and disruption to transport and logistics. Furthermore, chronic trends such as rising average temperatures or changing precipitation patterns may increase cooling and maintenance needs and require the company to adapt its infrastructure. Such physical risks may also result in harm to the company's key precursor materials or infrastructure-related delays and are therefore relevant to the entire value chain.

Working Conditions and Material Behavior

Indirect impacts of physical climate risks particularly affect working conditions on construction sites. More frequent heat waves or extreme weather events may cause health problems for employees, interruptions to construction schedules and productivity losses, and necessitate adjustments to working hours, protective equipment, and safety plans. Furthermore, unexpectedly high temperatures or significant temperature fluctuations affect the behavior of certain building materials and auxiliary structures, such as the curing of concrete or the deformation behavior of materials. This places higher demands on planning, measuring, quality assurance and monitoring on construction sites.

Water Stress and Transport

Physical climate risks may also arise from water stress and changes to water levels in rivers and waterways. This may have an adverse impact on production,

construction processes and equipment cooling in affected regions, which in turn may result in operating restrictions, additional investments in water efficiency and treatment, and higher operating costs. Low or high water levels on key inland waterways and at seaports may also affect shipping, limit transportation capacities, and cause delays in raw material supply or product delivery. Such disruption could generate additional costs if alternative transportation routes have to be found and create increased logistics planning and warehousing requirements along the value chain.

Material Climate-Related Opportunities

On the opportunity side, the PERI Group is seeing growing demand for lower-emission, resource-efficient construction and formwork solutions. This includes products and services that reduce material use, waste and GHG emissions on construction sites. These opportunities correspond to the "Products and Services" and "Business Mix" categories set out in the SASB/ISSB standards, which state that a higher proportion of climate-friendly solutions can support growth and differentiation.

The company also has opportunities to strengthen its market position and customer relationships by providing consulting, engineering and digital services for more climate-friendly and climate-resilient construction methods via optimized planning and the systematic use or reuse of formwork and scaffolding systems, for example. Some of these opportunities are assessed in the matrix as having a high potential financial impact with a high likelihood of occurrence and are included in the company's efforts to continue developing its product portfolio and transition plan.

The PERI Group also has opportunities to use its systems and engineering services to contribute to climate-resilient rebuilding after extreme weather events and natural disasters by rapidly deploying its formwork and scaffolding systems to help protect, maintain and rebuild damaged infrastructure and buildings, for example.

ESRS E1-3

Resilience in Relation to Climate Change

Impacts on Strategy and Business Model

The PERI Group is still working on a formalized climate resilience analysis that will provide a comprehensive and quantifiable

assessment of the resilience of its strategy and business model to physical climate risks and transition risks.

Impact of Climate Scenarios

The company did not carry out its own climate scenario analysis during the year under review. As a result, no quantitative scenario results are currently available that have already been systematically incorporated into the assessment of climate risks and opportunities or potential response strategies.

The PERI Group plans to gradually integrate climate scenarios over the next few years, enabling it to better estimate how regulation, market requirements, cost structures and physical risks will develop in the long term. The company aims to use the results of this analysis to further shape its transition plan, prioritize investments, and assess the climate resilience of its strategy and business model in the future, before incorporating them into its ESRS reporting.



Coating takes place at just 20°C

INNOVATION, ENERGY EFFICIENCY, AND QUALITY: PERISKIN SURFACE COATING

In 2024, the PERI Group introduced a new and highly energy-efficient process for formwork and steel components called PERIskin as its surface coating factory in Weißenhorn, Germany, came into operation. Developed with Chemetall (BASF Coatings), this technology uses the VIANT dipping method to add a seamlessly coated protective layer at around 20°C instead of the temperatures of up to 450°C used in traditional methods, significantly reducing the amount of energy required.

This combination of dip coating followed by powder coating also consistently protects complex components against corrosion, reduces concrete adhesion, and makes them easier to clean while still providing plenty of color options. Fifteen dip tanks, each with a volume of 55 m³, are available to coat large PERI components. The components are first cleaned and pickled then dipped, baked, cooled, and finally coated with powder coating, with up to 98% of the excess powder coating recovered and reused.

The system is specifically designed for low energy consumption, which can also be covered by the company's own biomass power plant. All of this means that PERIskin helps to create more durable products, save resources, and manufacture products in a more climate-friendly way – while also opening up the possibility of offering this process to other sectors as a contract coating service in the future.



ESRS E1-4

Policies Related to Climate Change Risks and Scenario Analysis

During the year under review, the PERI Group had no standalone, formally adopted document expressly designated as “Climate Change Mitigation and Adaptation Guidelines.” While the company does not currently have a document on this subject containing binding rules, it has already defined relevant targets, budgets and responsibilities. Specific, measurable target and milestones to reach by 2030 have been defined for all targets in the sustainability strategy, together with budgets and expected financial and non-financial savings (see ESRS E1-5).

MAKING CONSTRUCTION PROCESSES DIGITAL WITH BIM: PERI AS A PARTNER FOR MODEL-BASED FORMWORK AND SCAFFOLDING PLANNING

PERI supports the BIM (Building Information Modeling) method by integrating formwork and scaffolding models – including process and logistics data – into common digital database systems. The aim is to facilitate consistent, BIM-supported project management with efficient use of resources and seamless information availability throughout the entire construction process. This includes 3D and 5D planning (time and cost dimension), collision-checked, object-oriented formwork plans, visualizations and BIM-enabled CAD libraries for PERI systems, as well as digital solutions and CDE platforms for exchanging data all the way to the construction site.

As a result, BIM at PERI provides a basis for planning that saves resources, more efficient construction processes, and transparent assessment of carbon impacts throughout the entire project life cycle.

Resource and Material Efficiency

Precise, collision-checked 3D/5D planning allows material requirements to be precisely calculated, prevents over-ordering, and reduces overlaps and scrap. This in turn lowers consumption of steel, concrete and other resource-intensive building materials – and their upstream emissions (embodied carbon).

Less Construction Waste and Finishing Work

BIM-supported, object-oriented formwork and scaffolding plans reduce planning errors and coordination issues on the construction site. This reduces the amount of finishing and dismantling required and the associated waste and transport, resulting in less waste disposal and lower GHG emissions.

A More Efficient, Lower-Emission Construction Process

Integrated process and logistics data allows for better-coordinated construction processes, shorter construction periods, and optimized equipment use. This means machinery spends less time sitting idle, lowers fuel consumption and therefore reduces direct emissions on the construction site.

A Foundation for Carbon Transparency and Responsible Decision-Making

BIM-enabled libraries and digital platforms create a database for analyzing emissions throughout the life cycle and comparing the carbon footprints of alternative solutions (material choice, construction method, reusable components), making BIM a helpful tool for making deliberate choices to quantifiably reduce the environmental and climate impacts of construction.

ESRS E1-5

Actions and Resources in Relation to Climate Change Mitigation and Adaptation

The PERI Group took its first organizational steps to structure the planning and management of actions to reduce GHG emissions during the reporting period. This included:

- Approving a new sustainability program in February 2025
- Setting targets for Scope 1, Scope 2 and material Scope 3 emissions in line with SBTi requirements
- Providing budgeted funds for actions to reduce emissions
- Setting up a global project and cost controlling system to manage carbon reduction

The company also recruited additional staff in the Corporate Sustainability department to coordinate these activities. The PERI Group is currently designing and prioritizing specific individual climate change mitigation and adaptation actions. These designs and priorities will gradually be refined as the transition plan continues to take shape.

The company does not provide any more detailed information on individual climate or adaptation actions as defined by ESRS E1-5 for the reporting year other than the structural initiatives outlined above. It plans to refine these actions further as the transition plan continues to take shape.

SAMPLE DECARBONIZATION LEVER: TRANSITION TO BIOGAS

One key lever for reducing Scope 1 emissions is the gradual transition from stationary natural gas combustion to biogas. Gas prices are currently subject to significant fluctuations. Internal assessments assume potential cost developments based on information from the energy utility. Concrete supply terms were still in negotiation as of the reporting date.

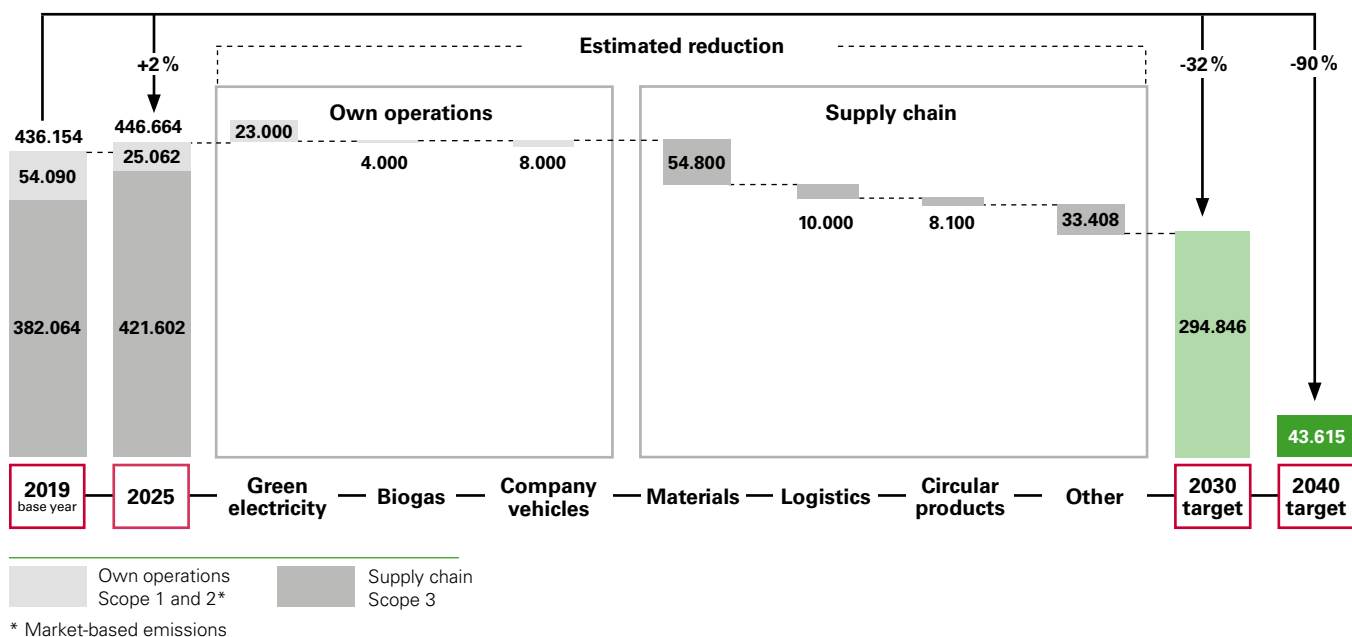
For an initial estimate we examined a scenario in which the transition to biogas is total. This scenario shows that biogas has higher purchasing costs than natural gas, but at the same time offers significant potential for reducing CO₂ emissions.

In addition to the absolute reduction in emissions, economic and risk-related aspects are included in the assessment of the action. They include price volatility for gas and biogas, potential contract terms with energy suppliers and possible interactions with existing climate strategies. On this basis the company can decide to what extent and over what time horizon it makes sense to switch to biogas.



Galvanization of PERI scaffolding production in Günzburg.

Climate Transition Plan and Targets



ESRS E1-6

Targets Related to Climate Change

The PERI Group's GHG reduction targets are based on SBTi requirements. Some of the company's targets for Scope 1, Scope 2 and Scope 3 emissions have been determined separately while others have been collectively set. The company is focused on achieving an absolute reduction in

emissions, i.e., actually reducing the total amount of greenhouse gases emitted. The base year for all targets is 2019.

The PERI Group follows a medium-term time horizon until 2030 and a long-term time horizon until 2040. Additional interim targets and specific figures are provided in the transition plan in accordance with ESRS E1-1. While these targets are based

on SBTi requirements, they were not validated by this organization during the year under review. When setting its targets, the company took into account factors such as the reduction pathways followed by the European and Chinese steel and aluminum industries, as well as the fleet CO₂ target for heavy goods vehicles in the EU and consistent customer demand until 2030.

Energy consumption and mix (in MWh) ESRS E1-7

	2019 base year	2024	2025	% change vs 2019
Total energy consumption	256,263	232,255	234,608	-8.5%
Total energy consumption from fossil sources	182,289	100,861	96,897	-46.8%
Fuel consumption from coal and coal products	–	–	–	–
Fuel consumption from crude oil and petroleum products	84,493	59,149	55,535	-34.3%
Fuel consumption from natural gas	40,838	35,055	35,515	-13.0%
Fuel consumption from other fossil sources	–	–	–	–
Consumption of purchased/acquired electricity, heat, steam or cooling from fossil sources	56,958	6,657	5,181	-90.9%
Total energy consumption from nuclear energy	–	–	–	–
Total energy consumption from renewable sources	73,974	131,393	137,711	86.2%
Non-renewable energy production	125,331	94,204	71,070	-43.3%
Renewable energy production	73,974	81,346	87,668	18.5%



Gross Scope 1, 2, 3 GHG emissions (in tCO_{2e})* ESRS E1-8

	2019 base year	2024	2025	% change vs 2019
Scope 1 GHG emissions (total)	31,090	23,866	18,833	-39.4%
- percentage of Scope 1 from EU ETS (%)	55%	56%	51%	
Scope 2 GHG emissions (location-based)	23,000	21,702	19,385	-15.7%
Scope 2 GHG emissions (market-based)	23,000	1,196	4,520	-80.3%
Scope 3 GHG emissions (total)	382,064	378,472	421,602	9.2%
1. Purchased goods and services	287,360	289,768	336,401	21.6%
2. Capital goods	26,227	13,502	3,582	-85.6%
3. Fuel and energy-related activities (not in Scope 1/2)	6,581	5,123	4,062	-39.5%
4. Upstream transportation and distribution	24,160	26,662	34,317	42.0%
5. Waste from operations	566	792	771	36.2%
6. Business travelling	1,822	2,787	1,905	4.6%
7. Employee commuting	9,838	10,701	11,128	13.1%
8. Upstream leased assets	-	-	-	
9. Downstream transportation and distribution	13,862	16,318	17,018	22.8%
10. Processing of sold products	-	-	-	
11. Use of sold products	1,502	571	286	
12. End-of-life treatment of sold products	10,025	12,014	12,132	21.0%
13. Downstream leased assets	-	-	-	
14. Franchises	-	-	-	
15. Investments	120	234	237	97.5%
Total Scope 1, 2 & 3 – location-based	436,154	424,040	459,820	5.4%
Total Scope 1, 2 & 3 – market-based	424,401	393,102	444,955	4.8%
Direct biogenic CO ₂ emissions (from biomass combustion/biodegradation, separate)	851	854	929	9.0%

*Gross GHG emissions are reported for the entire PERI Group. This calculation is based on the guidelines of the GHG Protocol and Commission Recommendation (EU) 2021/2279. The Global Warming Potential is used with a time horizon of 100 years for the conversion. Direct biogenic CO₂ emissions from the combustion or biodegradation of biomass are disclosed separately in metric tons of CO_{2e} and are not included in Scope 1 emissions.

ESRS E1-9

GHG Removals and GHG Mitigation Projects financed through Carbon Credits

No GHG removal or storage projects were conducted in the company's own business activities or along the value chain during the reporting period. As a result, any corresponding disclosures are not relevant.

ESRS E1-10

Internal Carbon Pricing

The PERI Group did not set any internal carbon prices during the reporting period. As a result, the company has not provided any information on the structuring, application or amount of internal carbon prices.

ESRS E1-11

Anticipated Financial Impacts of Material Physical and Transition Risks and Potential Climate-Related Opportunities

No quantitative information on anticipated financial impacts of material physical or transition climate risks and potential climate-related opportunities is available for the reporting period. As a result, the status of the requested information is regarded as unknown.

Circularity

Recycling resources as part of a circular economy is a key lever for bringing the resource-intensive construction sector into line with the requirements of ESRS E5 for resource use and circular economy. The PERI Group's rental and refurbishment model shows how long-lasting, refurbished systems reduce the consumption of resources and waste production and maintain safety and quality standards at the same time.

Its life cycle is not over by a long way when a PERI component comes back from a construction site. In the PERI Group Service and Logistics Centers the formwork and scaffolding systems are checked, cleaned and repaired if necessary, before being sent out again for the next project. This rent-and-refurbish approach has been an integral part of the business model for many years, keeping products in circulation over many cycles of use and so extending their useful lives. It reduces the consumption of materials

and other resources, avoids waste and simultaneously guarantees that safety and quality requirements are met for the next construction site.

As a result, the PERI Group is already playing a tangible role in applying circular economy principles to the construction industry, a sector that requires significant quantities of energy-intensive materials. Building on this business model, the PERI Group is successively expanding its resource and waste management: from

purchasing circular and secondary raw materials to ecodesign criteria for products through the systematic recording of material flows and waste pathways in accordance with ESRS E5. This chapter describes how the PERI Group manages resource inflows and outflows, what targets it has set for further increasing circularity and how this contributes to reducing emissions along the value chain.



Refurbishment of a PERI formwork element.



Resource Use and Circular Economy

ESRS E5

Objective

Reference to EU Regulatory Framework and Dependencies on Natural Resources

The PERI Group operates worldwide as a provider of formwork, scaffolding and 3D concrete printing solutions and works in a resource and material-intensive sector. The company's systems primarily depend on mineral resources, metals, engineered wood-based panels and plastics as well as water and soil functions. At the same time the PERI Group's conventional systems and 3D printing solutions affect the use of resources on construction sites due to the reusability of its formwork and scaffolding systems or by helping to build concrete structures that require less material and create less waste.

Decisions about the use of materials impact ecosystems across the entire value chain, including the use of forested areas in wood production, mineral mining, and water availability and soil functions in the regions where raw materials are extracted and products are manufactured or disposed of.

For the PERI Group, resource use and circular economy represents the intersection of climate change mitigation, resource security, nature conservation and commercial success. The company wants to reduce its use of virgin resources and increase the reuse and recycling of materials. These levers help to quantifiably reduce the use of materials and volume of waste. At the same time

they help to limit nature-related risks. These include physical risks created by scarcity of resources (e.g., water, wood, steel and aluminum) and transition risks created by more stringent requirements concerning waste, critical raw materials and deforestation-free and/or biodiversity-sensitive supply chains.

This ambition implies significant time and expense. It particularly includes collecting reliable data on material flows and waste across various locations and suppliers, complying with existing environmental and product regulations and integrating this information into planning, sourcing and reporting processes. The company's global presence, consisting of numerous subsidiaries and rental warehouses in more than 60 countries, also necessitates adjustments to system and process landscapes.

In light of this, it is significant for the PERI Group that ESRS E5 Resource Use and Circular Economy takes account of the applicable European regulatory framework. This includes the EU Waste Framework Directive, the second EU Circular Economy Action Plan (2020), the Ecodesign for Sustainable Products Regulation (ESPR), the EU Packaging and Packaging Waste Regulation (PPWR) and the EU Critical Raw Materials Act (CRMA). These regulations address product design, durability, reparability and recyclability, among other things, which means they affect key aspects of the PERI Group's product and system portfolio.

By voluntarily aligning its reporting with the Simplified ESRS recommended by

EFRAG (December 2025 version), the company can already begin providing coherent reporting on resource use and circular economy for the 2025 reporting year. The PERI Group can gather consistent information on its resource inflows, outflows and waste and use this information to meet various regulatory requirements without the need for parallel yet divergent reporting systems.

Based on current knowledge, the substances covered by the EU Critical Raw Materials Regulation are not collectively highly material for business activities. Bauxite/aluminum is regularly assessed as a strategic raw material for the double materiality assessment, however; both in terms of potential environmental impacts and potential financial risks from supply shortages or price volatility. These assessments are incorporated into reporting in accordance with ESRS E5.

The company's resource efficiency, reuse, reparability and reusability strategies are consistent with the EU's efforts to become world leaders in the circular economy by 2030 as part of the Clean Industrial Deal. In this context the PERI Group relies on its rental model, which was established in the mid-1970s, and on the high recyclability of key system components. Both of these elements help to keep materials in the loop for as long as possible.

The simplified version of ESRS E5 concentrates on key decision-relevant disclosures, such as policies, important actions, targets and structured performance indicators for resource inflows

and outflows. This improves interoperability with European circular economy and sustainable product regulations. Above all, this means that the PERI Group can provide additional transparency regarding the key materials it uses in its business activities and the extent to which it uses renewable and circular raw materials.

Interaction with Other ESRS

For the PERI Group, there are close links between the content of ESRS E5 Resource Use and Circular Economy and other environmental and social standards. These links remain even if the topics are weighted differently based on the double materiality assessment carried out during the 2025 reporting year.

ESRS E1 Climate Change addresses GHG emissions and energy consumption along the value chain. ESRS E5 widens this focus by explaining which resource inflows, outflows, waste streams and circular economy actions contribute to lowering emissions and reducing energy intensity throughout the life cycle of products and systems.

The topical standards – ESRS E2 Pollution, ESRS E3 Water and Marine Resources, and ESRS E4 Biodiversity and Ecosystems – focus on pollutant emissions, water use and management, and impacts on biodiversity and ecosystems. By contrast, ESRS E5 relates to resource

use and waste management, i.e. flows of materials and waste that can cause or mitigate such emissions and nature-related changes along the value chain. These also include material selection, recycling quotas or the choice of appropriate disposal methods.

The PERI Group did not identify the topics covered in ESRS E2, E3 and E4 as material standalone topics for voluntary reporting as part of its double materiality assessment for the 2025 reporting year.

Impacts, Risks and Opportunities' Management

The PERI Group considers resource use and circular economy to be an independent area of control given its aforementioned dependencies on nature, integration into key EU regulatory frameworks on the circular economy and focus on resource efficiency. The company has defined clear levers, responsibilities and data requirements in this area, with a focus on how decisions on product and system design, material use, rental and service models and waste disposal pathways influence material impacts, risks and opportunities along the value chain. Aspects such as critical raw materials, scarcity of resources, waste generation and nature-related risks are particularly relevant here.

The company is gradually aligning its internal processes to consistently record resource inflows and outflows and integrate them with the requirements of ESRS E5 and other EU regulations, especially those relating to product design, durability, reparability and recyclability. Close collaboration between Purchasing, Material Management, Product Development, Logistics and Reporting is crucial, as this enables the company to systematically manage key material groups, reuse and recycling pathways and associated risks and opportunities.

The following section describes how the PERI Group manages material impacts, risks and opportunities associated with resource use and circular economy as set out in ESRS E5. It also explains the guidelines and principles on which this approach is based (Disclosure Requirement E5-1 - Policies related to resource use and circular economy).



ESRS E5 IRO-2

Description of the Materiality Assessment Process

Priorities in E5

Sub-topic	Disclosure Requirement
Resource inflows (e.g. sustainable sourcing, secondary materials)	E5-1, E5-2, E5-3, E5-4
Resource outflows – Products/Services (e.g. ecodesign, durability)	E5-1, E5-2, E5-3, E5-5
Resource outflow – waste (e.g. waste hierarchy)	E5-1, E5-2, E5-3, E5-5

Resource Inflows

When it comes to resource inflows, the PERI Group focuses on gradually improving the circularity of its key material flows for steel, aluminum, wood and plastic in particular. The company already knows the amount and origin of these materials. Building on this, the PERI Group is working to systematically determine the proportion of secondary materials used and to establish ESRS-aligned datasets. These are intended to enable reporting in line with ESRS E5 4 going forward and help to align sourcing decisions more closely with circularity criteria. The design of material flows is a material focus, because decisions on the use of steel, aluminum, timber, plastics and future secondary materials have a significant influence on the cost structure, dependence on raw materials and product carbon footprint.

Resource Outflows

When it comes to resource outflows via products and services, the PERI Group focuses on durable products that can be reused multiple times. At the same time, the company systematically incorporates circularity and ecodesign criteria into its product development.

The company currently focuses on three areas:

- Standardized global repair criteria in the rental parks
- Extending product useful life by improving corrosion protection, as with the new PERIskin coating of framework elements, and
- Preparing binding ecodesign criteria from 2026, while quantitative metrics are still being finalized.

These actions reduce resource consumption and emissions, improve product carbon footprint (PCF) reporting to customers and enhance the PERI Group’s competitive positioning.

When handling waste the PERI Group follows the principles of the five-stage waste hierarchy: prevention, preparation for reuse, recycling, other recovery and disposal.

The key actions are:

- The long useful lives of products in the rental business
- The refurbishment of rental and customer assets
- The recycling of scrap metal

The materiality assessment indicates the following opportunities: lower waste disposal costs, higher reuse quotas and a lower volume of non-recyclable waste. At the same time, there are risks if a high proportion of mixed or non-recyclable waste results in rising disposal and treatment costs, more stringent regulatory requirements for waste treatment, or reputational risks.

The PERI Group is currently continuing to expand its data basis to harmonize quantities of waste and their recycling and/or disposal routes worldwide. This will enable the company to report with the level of detail required by ESRS E5 in the future.

PERISKIN AND DUO FORMWORK



Innovative PERIskin coating for fully corrosion-resistant formwork.
www.peri.com/periskin

The PERI Group's DUO formwork systems consist of fiber-reinforced technopolymers. From a technological perspective, choosing this plastics at the product design stage allows for material recycling. Elements reclaimed using a specially developed take-back mechanism during the sorting phase are separated by material type and cleaned before being reintroduced into the manufacturing process as recycled raw materials.

The new PERIskin coating system for formwork frames further increases the systems' resistance to corrosion, extending their product life and reducing the need for replacements. This means PERIskin contributes to conserving resources and reducing Scope 3 emissions from upstream and downstream stages in the value chain.

duction pathways for Scope 1, Scope 2 and Scope 3 emissions, the expansion of areas to encourage biodiversity at company locations and the refinement of circular concepts for formwork and scaffolding systems.

CIRCULARITY Initiative

The circular economy is a key element of resource-saving, climate-friendly product design at the PERI Group. The company's aim is to increase the recycling of products, prevent waste, and promote environmentally and economically viable business models. The CIRCULARITY initiative serves as a framework for the whole Group by making it possible to systematically assess sustainability matters in the product portfolio and ensuring that aspects such as material choice, reparability and recycling options are taken into account when making decisions on products and services.

CIRCULARITY is one of three key strategic initiatives in the new sustainability program that started in spring 2025. As part of this initiative, the PERI Group is developing an assessment schema that will allow it to regularly capture qualitative and quantitative data on the circularity of its product portfolio. This schema will be gradually integrated into the company's product development and rental park management processes. The PERI Group wants to use this as a basis for continually improving the circularity of its products and help it reach its target of significantly reducing Scope 3 emissions by 2030.

ESRS E5-1

Policies Related to Resource Use and Circular Economy

- Group-wide sustainability strategy
- PERI Group policy on occupational health and safety, environment and sustainability
- CIRCULARITY Initiative
- Whistleblower System and Complaints Mechanism for the Supply Chain Due Diligence Act

Group-wide Sustainability Strategy

One element of the sustainability strategy is the development of a Group-wide system for collecting and managing sustainability indicators, the provision of holistic product carbon footprint information for customers and the gradual implementation of management systems under ISO 14001 (environmental) and ISO 45001 (health and safety) in the plants and head office, also in view of external ratings such as EcoVadis.

The strategy defines concrete ambition levels, time horizons and next steps for all three pillars, such as concrete re-

The company is still working on the specific structure of its ecodesign requirements, and is planning to introduce binding useful life, reparability and recyclability criteria for its main product groups from 2026 onwards. These requirements will be integrated into the company's product development process.

Whistleblower System and Complaints Mechanism for the Supply Chain Due Diligence Act

Possible violations relating to resource use, circular economy, environmental standards, and human rights and environmental risks can be reported using the Group-wide 'Integrity Line' whistleblower system. The system is open to employees and external stakeholders and also serves as a grievance mechanism in accordance with the Supply Chain Due Diligence Act (LkSG).

Reports – on unauthorized waste disposal, non-compliance with the waste hierarchy or handling hazardous materials, for instance – can be made via a multilingual online complaint management tool. Every report is given a case ID and is internally documented, allocated to a topic, prioritized by severity and centrally reviewed.

All reports are treated in confidence and only disclosed to an authorized group of individuals on a need-to-know basis. Only the functions responsible for reviewing and processing the case have access to the relevant information. Confirmed violations result in appropriate preventive and remedial action, whose effectiveness is followed up.

The whistleblower system also explicitly includes environmental obligations and serves as an early warning system for identifying risks and violations relating to resource use, circular economy and waste management at an early stage. Whistleblowers receive a response on the results of the investigation. The rules of procedure have clear requirements for the protection of whistleblowers, particularly on confidentiality and protection against retaliation.

Integrating the Product Carbon Footprint (PCF)

The product carbon footprint (PCF) measures a product's greenhouse gas (GHG) emissions across its entire life cycle – from raw material extraction to processing and use, all the way to recycling and disposal. All significant consumption of energy and materials is converted into CO₂ equivalents and aggregated into a specific figure for each product, making it possible to transparently compare the climate impacts of different products.

The PERI Group produces PCF information for all products in accordance with the Product Carbon Footprint Standard from the trade association GSV. The company played a major role in developing this industry standard, which is based on DIN EN ISO 14067, DIN EN ISO 14040 and DIN EN ISO 15804, and the Greenhouse Gas Protocol classification and defines the life cycle phases to be included.

The EU Taxonomy and Corporate Sustainability Reporting Directive (CSRD) require the full disclosure of GHG emissions, including material Scope 3 emissions in the value chain. The emissions caused by PERI products count as Scope 3 emissions for its customers and must be reported in the future if they are material.

PCF information therefore offers concrete benefits to our customers:

- It facilitates the fulfillment of their own reporting obligations on Scope 3 emissions.
- It provides reliable data for decarbonization and sourcing decisions.
- It boosts competitiveness in tenders with clear requirements for product emissions.

The PERI Group uses PCF data and life cycle analysis to assess the climate and environmental impacts of its products across the entire life cycle and identify actions relating to resource use and circular economy. An improvement in the PCF is therefore often accompanied by higher circularity and a more efficient use of resources.

The Sales department is the responsible interface for providing PCF data along the customer journey and for agreeing on customer requirements. For the PERI Group itself the systematic PCF measurement supports E5 targets, because it highlights resource and emissions-intensive materials, products and process steps and enables targeted improvements. At the same time, the PERI Group can quantitatively demonstrate its progress in resource efficiency, circularity and material substitution and position itself effectively to its customers as a transparent solutions provider.

Ecodesign Principles for Key Products

In the 2025 reporting year there were not yet any binding ecodesign criteria for key products that are systematically applied during product development. Such criteria are due to be introduced in 2026 and will be guided by standard circularity and ecodesign principles such as durability, reparability and recyclability.

Repair and quality criteria already apply across the company for formwork products at the rental parks. They provide a schema for assessing the condition of materials and determine whether maintenance, further use or rejection is required. This ensures that formwork materials are reused safely for as long as possible and are only replaced when necessary.

Going forward, these circularity principles are to be gradually integrated into the product development and supply chain processes. The aim is consistently to align design, sourcing and maintenance processes with resource efficiency and the circular economy.

Implementing the Waste Hierarchy

The PERI Group aligns its waste and resource management across the Group with the principles of the EU waste hierarchy, which gives priority in the following order to prevention, preparation for reuse, recycling, other recovery – particularly energy recovery – and disposal.

The details of how these principles are implemented depend on the material in question, on legal requirements and the available waste disposal and recovery infrastructure in the respective country. For steel and aluminum products the PERI Group uses established collection, logistics and recycling structures at its main locations; both primary material and scrap metal offer an economic incentive for recovery in almost all relevant markets and according to the data available for 2025 are mostly physically recycled.

The disposal and recovery routes for plastic and wood waste vary more widely depending on the country and local infrastructure; collection and recycling solutions are used where available, while prevention, reuse and material recycling are prioritized over simple energy recovery or disposal, even outside the EU.

Wood waste is used as an energy source in biomass cogeneration plants at several of the company's own sites, provided that prior reuse or higher-quality material use is not possible or reasonable.

Some larger defective formwork shell components from the rental parks are sold to external buyers who reuse them in the construction industry or other sectors and therefore help to extend the useful lives of the wood resources used; however, the PERI Group currently only has limited information about the subsequent recovery or disposal routes followed for this downstream use, as the actual handling of these materials at the end of their lives depends on local conditions and decisions made by the buyers, and largely falls outside of the PERI Group's direct scope of influence.

ESRS E5-2

Actions and Resources

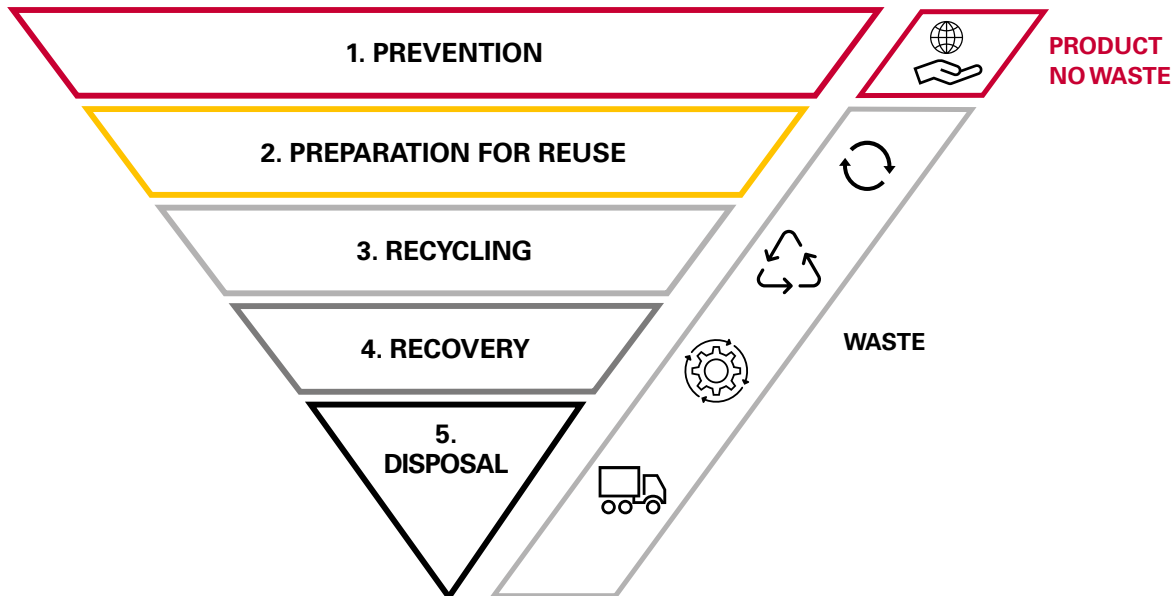
In the reporting year the PERI Group took or continued the following actions to reduce waste and strengthen the circular economy:

- Recycling of DUO plastic formwork
- Refurbishment of products and repair of formwork sheets to extend their useful lives
- PERI Pave ReLife (ICS-Industrialized Construction Solutions): refurbishment of production pallets for the concrete paving industry by recoating surfaces instead of buying new ones.

In addition, the following elements are being developed as part of the strategic CIRCULARITY initiative: an improved Group-wide dataset for subsequent measurement of the degree of circularity, a structured improvement pipeline for projects relevant to circularity, the launch of a (partly) automated PCF calculation for the product portfolio, and the connection of relevant IT target systems for the delivery of PCF information.

Instead of developing an independent circularity assessment method at short notice, the PERI Group is currently concentrating on reviewing options for using the Global Circularity Protocol for Business, in order to align its own management and reporting with internationally acknowledged indicators and metrics. A continuous improvement process is being created in parallel, in order to optimize and reduce PCF scores continuously (more on p. 38).

IMPLEMENTING THE WASTE HIERARCHY



1. PREVENTION

The PERI Group ensures its products have long useful lives by means of robust design, reparability and repeat use in its rental business. Products returned to the rental parks are checked, sorted and either directly reused or repaired, depending on their condition. Repair kits are also provided to customers. Discarded larger formwork shells are kept by customers in some cases, or resold to dealers if possible and used again in the construction industry or other areas. Waste timber from production processes is partially used as packaging material. This avoids both waste and the use of primary raw materials.

2. PREPARATION FOR REUSE

Returned formwork that after examination and sorting cannot be reused directly or repaired is refurbished by Schaltec. Standardized refurbishment processes such as cleaning, replacement of parts subject to wear and tear, and renewal of corrosion protection all extend its useful life. Refurbished products are documented and labeled accordingly.

3. RECYCLING

Steel and aluminum metal waste is taken to specialist recyclers. Recovery takes place in line with the R13 and R4 processes defined in European waste legislation. The plastic formwork in the DUO systems is made of thermoplastic, which is technically suitable for physical recycling. In some cases used material taken back from

customers is processed in cooperation with recyclers in Italy and Malaysia and returned to our own manufacturing process.

4. AND 5. OTHER RECOVERY AND DISPOSAL

Wood waste from girder production (chips) is used to produce energy in our own biomass heating plant. Surplus chips are given to third parties to make animal bedding.

Soiled formwork shells that are not suitable for resale are generally incinerated for energy recovery or disposed of. Categorization as energy recovery or disposal depends on the energy efficiency of the plant in question and can vary from one location to another.

Resources Used

The CIRCULARITY initiative and associated projects – including PCF implementation – are generally equipped with all necessary and financial resources.

Integrating Value Chain Partners

The rental business and the refurbishment of rental and customer assets are established elements of the PERI Group's business model. This includes customers directly in an economy of reuse and circularity. When it comes to suppliers, the company is still developing a systematic approach for improving the integration of circular materials and secondary raw materials. Greater integration of suppliers is planned as part of the ongoing implementation of the CIRCULARITY initiative.

At the same time the phased introduction of the EU Carbon Border Adjustment Mechanism (CBAM) is heightening the requirements of transparency and data quality in the supply chain, particularly for steel and aluminum products. Product-related emissions data will be required to import CBAM-relevant goods into the EU in the future, which can only be collected and reported in close cooperation with the upstream and downstream partners in the value chain. Against this backdrop, the PERI Group is establishing standardized emissions and circularity data in collaboration with key suppliers as a core component of the CIRCULARITY initiative, both to meet regulatory requirements – such as CBAM – and to make better use of the decarbonization and circularity potential along the value chain.

Training and R&D on Circularity

The company did not run any specific training programs on circularity during the year under review. The PERI Group is planning to introduce training and awareness sessions from 2026 onwards, especially in the Research & Development and Innovation departments.

The company has already carried out an initial analysis of circular economy potential for the wood material flow to identify

possible courses of action. The results of this analysis will be used to develop suitable pilot projects together with R&D.

ESRS E5-3

Targets Related to Resource Use and Circular Economy

The PERI Group is planning to develop quantitative indicators on the basis of the circularity assessment scheme, the PCF implementation and the existing ISO 9001 management systems – supplemented by ISO 14001 and ISO 45001, which are planned for introduction by 2027. They are intended to track resource efficiency, the use of secondary materials, recycling quotas and waste avoidance and measure them against clearly defined baselines, milestones and monitoring processes. In addition, we intend to improve our EcoVadis score by means of focused improvements in environmental management and sustainable sourcing, and to use our progress as an additional performance indicator.

The PERI Group's aim is to systematically assess the circularity of its products and business models, identify opportunities

for improvement and implement them by 2030. This is also intended to support the reduction of Scope 3 emissions, particularly in the categories of purchased goods and services, product use and product end of life.

The PERI Group also plans to provide comprehensive PCF information along the customer journey by 2026 and so enable customers to take well-founded decisions on climate and resource efficiency. The company aims to reduce the average PCF of its product portfolio by 20% by 2040.

The company is planning a pilot project to technically substantiate these targets in 2026. Working with various departments, the aim is to generate concrete approaches for using the resource timber more conservatively, reducing waste and improving circularity.

ESRS E5-4

Resource Inflows

The PERI Group already tracks resource inflows by volume – especially of the main materials steel, aluminum, timber and selected plastics – and will present them in a separate table of performance

Resource inflows E5-4

	Unit	2024	2025
Total weight	Tons	260,756	299,989
Key materials			
Aluminum	Tons	2,864	4,751
	%	1	2
Steel	Tons	82,709	97,494
	%	32%	32%
Timber	Tons	156,419	162,123
	%	60%	54%
Plastic	Tons	569	370
	%	0%	0%
Zinc	Tons	1,990	2,265
	%	1%	1%
Other	Tons	16,205	21,987
	%	6%	7%



indicators in the future. These figures are presented in the categories of non-renewable materials, renewable materials and secondary materials. In accordance with ESRS 2 General Disclosures (GDRM) and ESRS E5, the corresponding indicators will be added from the 2027 reporting year, including disclosures on methodology, data sources, scope of consolidation and notes on significant year-on-year changes.

In the reporting year there are currently no fully harmonized and verified performance figures that meet all the requirements of the disclosure obligation E5-4 Resource inflows – particularly the systematic presentation of critical or strategic raw materials in accordance with Regulation (EU) 2024/1252 (Critical Raw Materials Act). According to current estimates, the critical and strategic raw materials listed in this Regulation only play a minor role in the PERI Group's material use. While wood is a significant raw material with important use from an environmental and social perspective, it is not classified as a critical or strategic raw material under current law as defined by Regulation (EU) 2024/1252. Specific disclosures on volumes and percentages – especially for wood and selected metallic raw materials – will be validated in the course of subsequent data collection and the planned supplier surveys. The company is collecting and reporting increasingly detailed information on sustainably procured organic raw materials with increasing relevance for its business model.

In the reporting years ahead the PERI Group will gradually expand its presentation of the materials used, with a focus on tracking and presenting the share of secondary materials in accordance with the requirements of ESRS E5-4.

ESRS E5-5

Resource Outflows

The PERI Group is currently developing suitable ecodesign criteria for its products and services. Binding ecodesign criteria for key product groups are planned to be introduced from 2026. They particularly include indicators of reparability and recyclability. Until these criteria have been implemented, the PERI Group states openly in accordance with ESRS 2 that there are currently no robust ecodesign indicators for products for the E5-5 disclosure obligation.

There are already operating processes for the separation, recovery and thermal use of waste flows, e.g. for scrap metal, timber waste and plastics.

In the future the PERI Group will provide a table showing the total weight of waste produced, a breakdown of waste volumes by reuse, recycling, other recovery and disposal, and to the extent that it can be determined, the percentage of waste whose final destination is unknown. In the current reporting year the reporting on waste volumes and waste pathways does not yet have all the granularity required by ESRS E5-5, however. The necessary processes for collecting and consolidating the data are being developed as part of the ongoing implementation of the CIRCULARITY initiative and the ISO 14001 environmental management system.

Resource outflows E5-5

	Unit	2024	2025
Total waste amount	Tons	42,404	40,640
Share of waste diverted from disposal (% of total waste), with breakdown into:			
Hazardous (vs. non-hazardous) waste	%	–	–
Reuse, recycling, other recovery process	%	78	79
Share of waste sent to disposal (% of total waste), with breakdown into:			
Incineration, landfill, other disposal methods	%	22	21
Share of waste with unknown final destination (% of total waste)	%	–	–
Total amount of radioactive waste (as defined in Art 37 RL 2011/70/Euratom)	%	0	0

Enthusiasm Needs a Foundation.

We grow with the people who work with us. Every talent needs a solid base in order to develop and be seen. That is exactly what we want to be for our workers: promoters of their potential and so the foundation for enthusiasm.

There are about 9,300 reasons why we partner with schools, universities, and talent and personnel development programs. That is the number of workers at PERI, and their equal opportunities for development are at the heart of our HR work. Diversity is vital for us, both in terms of people and opinions. Which is why we deliberately bring different skills together in our teams. Groups with common goals and individual backgrounds are one of a company's greatest strengths. This is because diverse perspectives lead to better decisions and long-term outcomes.



9,300

people work for the
PERI Group worldwide.



People at PERI

Our employees are the cornerstone of PERI and make a vital contribution to our success every day. The PERI Group gives them targeted support with varied training programs and an appreciative, diverse working environment for our joint success.

Our Design Plans for the Social Dimension of Sustainability

At the same time as developing its environmental targets, since 2025 the PERI Group has aligned its system of social objectives and performance indicators with the requirements of ESRS S1 Own workforce. This EU standard forms the reference framework for translating our understanding of dignified human work, good business conduct and attractiveness as an employer into verifiable targets, measures, and performance indicators.

ESRS S1 is the PERI Group's key compass for the organization and ongoing development of its people management. The standard helps to integrate existing elements such as the Academy and talent programs, diversity initiatives, occupational health and safety management and the whistleblower system into a consistent system, to identify data gaps, and

to manage implementation in regions with different legal and cultural environments.

ESRS S1 also highlights the connections between social concerns and other sustainability matters, such as when new construction methods call for additional qualifications or result in changes in working conditions on building sites and at production facilities. Socially sustainable corporate development needs structured foundations, just like climate change mitigation.

EcoVadis as a Tool for ESRS S1

For the PERI Group, EcoVadis is a tool for embedding the ESRS S1 requirements at an operational level and enhancing its own performance in a structured manner. The methodology pools policies, processes and performance indicators in

the four areas of environment, labor and human rights, ethics, and sustainable sourcing, and evaluates them using a universal questionnaire, document-based evidence, and standardized scoring.

The PERI Group uses the current EcoVadis rating as a starting point for the further development of its environmental, labor and human rights, ethics, and sourcing processes. Improvements in the rating are linked to functional progress, as with the expansion of the ISO 14001 and ISO 45001 management systems and the policies and indicators relevant to S1. The previous bronze medals awarded serve to identify room for improvement in the policies, processes and performance indicators relating to the Group's own workforce.

In order to use EcoVadis specifically for ESRS S1, the PERI Group replicates the EcoVadis questionnaire and scorecards by topic with disclosure obligations S11 to S14. The evidence provided for the EcoVadis process – such as policies, process descriptions, training documents or HSE concepts – are assigned to the ESRS S1 topics, including working conditions, health and safety, diversity, remuneration, social protection, and complaint channels. Quantitative disclosures from EcoVadis, such as training participation ratios, accident statistics or audit coverage, are compared with the metrics required for S1 and supplemented as necessary.

EcoVadis is thus more than an external rating for the PERI Group. The system supports data collection, evidence management and internal organization and helps to prepare S1-related information on the Group's own workforce in a consistent and verifiable manner.



Workers planning a project at the PERI branch in Taiwan.



Own Workforce

ESRS S1

Objective

The objective of this standard is to ensure that the PERI Group's Sustainability Report provides information on its own workforce that aids decision-making. This comprises in particular information about working conditions, health and safety, training and education, diversity and equal opportunities, social dialog, appropriate wages and social protection, and other work-related human rights.

In accordance with ESRS 1 and ESRS 2, the disclosures should make clear the link between the PERI Group's strategic objectives, policies, measures and performance indicators in terms of its own workforce. The aim is to assess the quality of working conditions, respect for human and labor rights and the PERI Group's attractiveness as an employer, and to understand the corresponding financial and impact-related risks and opportunities.

The PERI Group employs workers from many countries, cultures and professions and adapts its personnel tools to different labor market and employment law conditions in Europe, America, Africa, the Middle East, and Asia-Pacific.

Interaction with Other topical ESRS

ESRS S1 interacts with ESRS E1 Climate change, since the transition to a low-carbon and climate-resilient economy impacts employment, the necessary skill sets and the health and safety of the workforce. Measures to boost energy efficiency, change production processes or decarbonize construction site logistics

may require additional qualifications or organizational changes and involve work-related risks.

There is another connection to ESRS E5 Resource use and circular economy. Business models that use resources conservatively and a circular economy change the functions and skills required of many workers, by expanding rental models, using recyclable materials or introducing new take-back processes, for example. These changes can have impacts on working conditions in the form of new workflows in warehousing and transport, for instance, or additional occupational safety requirements for handling returned material.

ESRS S1 is also closely related to ESRS G1 Business conduct, because matters relating to working conditions, safety and qualifications are managed via roles, processes and decision-making bodies. Decisions on climate and resource-related topics in the PERI Group are also prepared and taken with a view to their impacts on the workforce.

Context

The topic "Own workforce" is material for the PERI Group in the sense of double materiality. Its global business operations are directly dependent on qualified, healthy and motivated employees, while working conditions, qualification programs, occupational safety and the management of human rights risks can have a significant impact on the workers and on the company's performance and ability to innovate.

Strategic management of social topics is guided by ESRS S1, international human rights and labor law standards, and frameworks such as the UN Global

Compact and the ILO core labor standards. The complete alignment of all performance indicators and processes with the simplified ESRS-S1 requirements was in progress at the time the report was prepared.

The focus is on safe and healthy workplaces, support for qualifications and lifelong learning, diversity and equal opportunities, and reliable social dialog with the workforce. The corresponding governance structures, responsibilities and processes to identify social risks and opportunities and include them in planning and management processes are explained in the cross-functional disclosures in ESRS 2.

The PERI Group is in a phase of ongoing development toward the complete coverage of the ESRS S1 requirements. Next steps relate to expanding the dataset and harmonizing policies and processes across countries. Existing instruments such as the PERI Academy, HSE programs and the whistleblower system are being systematically benchmarked against S1 and developed accordingly.

ESRS S1-1

Policies Related to Own Workforce

The PERI Group has applicable Group-wide policies and principles to address the material impacts, risks and opportunities relating to its own workforce. A key document is the PERI Group's Code of Conduct, which contains binding rules on integrity, human rights, non-discrimination, fair working conditions, occupational safety, the prevention of corruption, and prohibition of child, forced, or compulsory labor. In addition, there are Group policies on occupational health and safety management, compliance and data protection, dealing with business partners and the supply chain, with ESG

risk assessments and clear minimum standards, which apply to all companies in the PERI Group and are specified in local policies, works agreements and collective bargaining agreements.

The policies fundamentally apply to all workers in the PERI Group, regardless of their position, function, or location. Any different rules for specific countries or groups of workers are defined in additional local documents. For selected topics – especially health and safety, compliance, data protection and social dialog – there are additional policies, works agreements and framework works agreements that define responsibilities, processes and minimum standards in more detail.

To the extent that it is feasible and sensible, the PERI Group also includes non-employees within its own workforce, such as agency workers or certain freelancers, in central requirements – particularly those relating to occupational safety, compliance, and minimum human rights standards. Where this is not possible via internal policies, the corresponding requirements are addressed via contracts with service providers and binding instructions at the local sites.

In its policies, the PERI Group undertakes to respect international human rights and labor standards, including the International Declarations of Human Rights, the ILO core labor standards, the UN Guiding Principles on Business and Human Rights, and relevant EU legislation. This commitment is embedded in the fundamental declaration on the human rights and sustainability strategy, which forms the framework for implementing human rights due diligence in own business operations and the supply chain.

The policies are communicated to employees and relevant stakeholders via various channels, including onboarding processes, mandatory training, the intranet, the document management system, and local information formats. There are additional expectations of senior executives concerning their function as a role model and implementation of the policies within their area of responsibility; when defining working conditions, for example, dealing with performance and development, or ensuring occupational health and safety.

PERI GROUP POLICIES

PERI GROUP CODE OF CONDUCT

A code of conduct with rules on human rights, labor standards, non-discrimination, integrity, anti-corruption and compliance for all employees worldwide.

SUPPLIER CODE OF CONDUCT & SUSTAINABLE SOURCING POLICY

Rules for suppliers on human rights and labor rights, occupational safety, environmental and climate protection, governance and transparency – embedded in the Sustainable Sourcing Policy and backed up by ESG assessments (EcoVadis).

GROUP DIRECTIVE OCCUPATIONAL HEALTH & SAFETY

Group occupational health and safety policy based on ISO 45001, supplemented by local works agreements and framework agreements.

WORKING TIME, FLEXIBLE WORKING & WORK-LIFE BALANCE

Works agreements and collective bargaining agreements on working time, time recording, overtime pay, and mobile/flexible working.

FEEDBACK & DEVELOPMENT PROCESS / CAREER MANAGEMENT

Standardized, mandatory feedback and development process, supported by SAP SuccessFactors and the PERI Academy, with clear processes for further training, the talent program, and internal mobility.

WHISTLEBLOWING POLICY

Group-wide whistleblower system with anonymous reporting channels (online, phone, post) for breaches of compliance, human rights and occupational safety standards, including a defined investigation and sanctions process.

DONATION AND SPONSORSHIP PRINCIPLES (CORPORATE CITIZENSHIP)

Framework for social engagement, e.g. building schools in developing countries and local social projects in line with compliance and sustainability targets.



ESRS S1-2

Engagement With Own Workforce and Workers' Representatives

The PERI Group maintains structured dialog with its workers and their representatives in order to systematically include their perspective in decisions and measures affecting its own workforce. In many countries there are works councils or comparable workers' representatives with which the PERI Group discusses matters relating to working conditions, remuneration, working time, health and safety, training and organizational changes, with key topics defined in works agreements. In addition, employees are involved in the ongoing development of corporate culture, processes and the working environment via regular feedback formats, development dialog, and informal knowledge exchange.

The PERI Group provides various channels for the workers to express concerns, complaints or suggestions for improvement. They include, for example, the company suggestion process, direct reporting lines to senior executives and HR, access to workers' representatives, specific HSE reporting channels (e.g. for accidents, near misses, and unsafe situations), along with a Group-wide whistleblowing system for breaches of the Code of Conduct, statutory requirements or internal rules, which can be used anonymously.

Depending on the channel and the topic concerned, reports are processed by the function responsible according to an established procedure. The procedure typically includes documenting the incident, clarifying the facts of the matter, agreeing on appropriate remedial action, putting this into practice, and providing feedback to the whistleblower to the extent that this is possible and permitted. For serious incidents or systemic risks (e.g. suspicion of discrimination, harassment, serious breaches of health and safety regulations or human rights risks) there are escalation pathways up to Group Management.

ESRS S1-3

Actions and Resources

The PERI Group implements a number of Group-wide programs and activities. One key element is the PERI Academy, an internal learning platform that provides a wide range of training and educational courses for different target groups – from industrial workers to technical specialists and senior executives. In addition, the PERI Group offers multi-level talent programs that aim to systematically develop future specialists and senior executives and to define specific development pathways for them.

The PERI Group also encourages social engagement on the part of its workforce, e.g. in the form of corporate volunteering, when employees can get involved in social or environmental projects. There is a particular focus on educational projects in developing and emerging economies, including the construction of schools in cooperation with local partners and non-profit organizations.

In terms of future skill sets, the PERI Group drives the development and application of innovative technologies such as 3D concrete printing and digital engineering solutions. Employees in planning, technical and sales functions receive specific training on new construction methods and digital tools for planning and construction site management, in order to support the conservation of resources and safe building practices.

ESRS S1-4

Targets Related to Own Workforce

The PERI Group has defined medium and long-term targets for the "People at PERI" topic. Another target consists of establishing life-long learning as a driver of performance and transformation. We enable all employees to take an average of at least two training days per year. At the same time, we are developing the PERI Academy into a global platform for role-based, impact-driven skills development – supported by digital learning formats and standardized pathways.

In the field of social engagement, the PERI Group aims to support an educational project in a developing or emerging economy every year, by building or extending schools, and to increase the percentage of the workforce taking part in corporate volunteering activities. In addition, the aim in relevant functions is to gradually expand the skill sets for environmental and resource-saving construction – such as low-cement concrete and a circular approach in a rental model.

ESRS S1-5

Characteristics of the Undertaking's Employees

The following table summarizes the characteristics of our workforce for the reporting year and the previous year.

The PERI Group had a total of 9,394 employees (headcount) in 70 countries in the 2025 reporting year. Workers were spread across production sites, logistics and warehouse sites, sales offices and central units.

Total headcount by gender

	Unit	2024	2025
Male	HC	7,366	7,379
Female	HC	2,012	2,015
Non-binary	HC	–	–
No data	HC	–	–
Total workforce	Headcount	9,378	9,394

Workers by contract type

	Female		Male		Non-binary		Total	
	2024	2025	2024	2025	2024	2025	2024	2025
Headcount	2,012	2,015	7,366	7,379	–	–	9,378	9,394
Number of permanent employees	1,646	1,613	6,016	5,862	–	–	7,662	7,475
Number of temporary employees	205	196	593	548	–	–	798	744
Number of non-guaranteed hours employees	–	–	–	–	–	–	0	0
No data	161	206	757	–	–	–	918	1,175

80% of the workforce is on permanent contracts and 8% on temporary contracts (no data available for 12%). Part-time employees account for 6%. Women accounted for 21% of the total workforce in 2025 and the proportion of female managers was 7%.

The employee turnover rate for the PERI Group was 9.5% in the reporting year. Joining and leaving rates are also measured by gender, age group and region, in order to observe developments in the composition of the workforce.

Breakdown of workers by age group

Age group	Female	Male	Non-binary	Total
<30	448	1,253	–	1,701
30–50	589	4,214	–	5,392
>50	389	1,803	–	2,192
Age unknown	–	108	–	109
Total workforce	2,015	7,379	–	9,394



ESRS S1-6

Characteristics of Non-Employees in the Undertaking's own Workforce

In addition to its own employees, the PERI Group deploys non-employees in certain areas that are included in its own workforce within the meaning of ESRS S1. In particular, they include people provided by companies primarily engaged in employment activities (e.g. agency staff) and certain categories of freelancer who are integrated into the PERI Group's organization permanently or to a significant extent on the basis of contractual agreements. Contractual relations with these non-employees are governed by service or posting agreements with third-party businesses. The PERI Group expects these people to work under conditions that are consistent with its own policies on occupational safety, working time, remuneration, and human rights. The same protection standards apply to this group as to other workers in its own workforce, particularly in relation to the prohibition of child and forced labor, human trafficking, and the payment of recruiting fees by the company.

Employee turnover

	Unit	2024	2025
Number of workers leaving the company	Headcount	856	884
Employee turnover	%	9.2	9.5

ESRS S1-7

Collective Bargaining Coverage and Social Dialog

The PERI Group gives high priority to collective bargaining and collective agreements and sees them as an important element of structured social dialog. In several core countries – including Germany – a significant portion of the workforce is covered by collective agreements for the sector and/or the company, which regulate key aspects such as remuneration, working time, vacation, additional allowances and benefits. The share of workers whose working conditions are covered by collective bargaining agreements in Germany is 60%.

In addition to collective agreements for the sector, there are company agreements with workers' representatives on subjects such as flexible working, mobile

working, health management, qualifications, reintegration after illness, working hours accounts, and the use of learning platforms. The PERI Group works with workers' representatives and engages with them in regular consultations, negotiations and joint committees (e.g. health and safety, demography, remuneration, IT and data protection committees).

ESRS S1-8

Diversity Metrics

The PERI Group gives high priority to diversity and equal opportunities and tracks the corresponding metrics systematically. In the 2025 reporting year, women accounted for 21% of the total workforce; the figure for 2024 was 21.4%. The proportion of women in management functions was 7% in 2025 and 5% in 2024.

To the extent permitted by national data protection regulations, the PERI Group also tracks other diversity parameters, such as the age structure (percentage in age groups <30, 30–50, and >50 years), the distribution of workers by region, and the number of employees with a recognized severe disability in selected countries.

ESRS S1-9

Adequate Wages

The PERI Group aligns its remuneration systems with market-based, competitive wage levels, which are at least equal or superior to the statutory minimum and collective bargaining agreements. In Germany and other core markets it is collective bargaining agreements, e.g. for general working conditions or a specific sector, that are the reference for basic pay, allowances and selected additional benefits. In addition, the PERI Group uses company-specific components such as variable remuneration and company pensions.

Wages are regularly reviewed to ensure they are adequate, partly by comparisons with external market studies, by factoring in cost developments, and by analyzing internal pay structures according to functions and locations. Employees can find out about remuneration processes, wage groups, applicable collective bargaining agreements and central additional benefits via the intranet, particularly the information pages provided by the works council.

ESRS S1-10

Social Protection

The PERI Group ensures that its workers in all relevant countries have access to the social protection systems provided for by law, e.g. health insurance, retirement pensions, unemployment and accident insurance. In addition, the PERI Group offers additional benefits on a voluntary basis that vary between countries and locations.

ESRS S1-11

Persons with Disabilities

The PERI Group is committed to the inclusion of persons with disabilities and to a working environment intended to facilitate access to employment and professional development regardless of disabilities. In countries with legislation on the employment of persons with severe disabilities, such as Germany, the PERI Group meets the relevant requirements and works to fill the mandatory positions as far as possible.

To the extent that its capabilities allow, the PERI Group takes steps to make workplaces accessible to all, to organize work in a flexible manner, and to offer individual support, e.g. by means of technical aids or appropriate working hours.

Breakdown by gender at the highest management level

Gender	Unit	2024	2025
Male	Headcount	112	113
Female	Headcount	6	8
Total	Headcount	118	121



ESRS S1-12

Training and Skills Development Metrics

To manage its learning and training activities, the PERI Group tracks metrics on training courses and skills development based on the courses at the PERI Academy and other training programs.

The main learning formats were in-person courses, digital training in the form of e-learning, webinars and virtual classrooms, blended learning programs, and on-the-job training in the context of projects and job rotation. Attendance rates for mandatory training are recorded via the learning management system.

In addition to professional qualifications, the PERI Group offers training in forward-looking skills such as digital construction, 3D concrete printing, the use of sensors on construction sites, resource-saving construction, and concepts for the circular economy.

ESRS S1-13

Health and Safety Metrics

The PERI Group gathers standardized metrics to manage occupational health and safety. They include the number of recordable work-related accidents, the number of days lost to accidents, the lost time injury frequency rate per million working hours, the average days lost per accident, and the number of fatalities, if applicable. 220 accidents with days lost were recorded in 2023; the LTI frequency rate was 13.0 and the average duration of absence after an accident at work was 10.5 days.

There were 237 accidents with days lost in 2025, so no reduction was achieved. 53% of the accidents come from the production plant, 45% from global branches and 2% from other entities and the headquarters. The LTI frequency of 13.6 was higher than the figure for 2023. The average duration of absence improved to 10.0 days.

To avoid future accidents, a detailed procedure was introduced in mid 2025 to analyze the causes and define and verify the effectiveness of actions after accidents with days lost. It includes simplified communication with workers in the course of short operating meetings (shop floor and shift handover).

As a preventive measure a total of 3,592 near misses and unsafe situations were identified and systematically remedied. Internal minimum health and safety standards were also introduced for severe health hazards and 93% of all locations were tested. The resulting potential for improvement will be implemented in 2026.

Fatalities and notifiable accidents*

	Unit	2024	2025
Fatal accidents	Number	0	0
Number of accidents with days lost	Number	235	237
Lost Time Injury Frequency Rate	Rate per 1 million hours worked	13.8	13.6
Near misses and unsafe situations		1,565	3,592
Internal PERI H&S standard near misses	Own metric, registration rate 93% of locations, compliance rate in %	–	89%

*LTIFR: Lost Time Injury Frequency Rate – Frequency of accidents with lost days per defined number of hours worked (e.g. per 1 million hours).
 MIFR: Medical Incident Frequency Rate – Frequency of incidents requiring medical treatment (accidents/incidents) per defined number of hours worked (standard industry safety metric, same method as LTIFR).
 NMFR: Near Miss Frequency Rate – Frequency of near misses (potential accident with no injury) per defined number of hours worked, used as a leading indicator for safety risks.
 PULSE Index: index of regular employee surveys (“Pulse Surveys”) on perceptions of safety, health and working conditions, which summarizes feelings and the safety culture (based on OSH Pulse Surveys).

ESRS S1-14

Work-Life Balance Metrics

To assess the work-life balance, the PERI Group tracks selected metrics and outlines qualitative measures. It is not yet possible to report concrete figures for the Group for the reporting year 2025.

The PERI Group also tracks – to the extent permitted by data protection law – metrics on the use of parental leave and returns after parental leave, such as the number of employees who have taken parental leave in the reporting year and the proportion of them who returned to the company afterwards. Metrics are also collected in selected countries on the use of support programs to care for family members or childcare services (e.g. on-site childcare centers, childcare during school vacations and in emergencies).

ESRS S1-15

Remuneration Metrics

The PERI Group tracks metrics on the distribution of variable remuneration and bonus payments to identify potential imbalances. These include the share of workers with variable remuneration components, for instance, and the average variable remuneration by function groups and hierarchical levels. Going forward, these metrics are also planned to be analyzed by gender and selected region, to the extent permitted by data protection legislation.

ESRS S1-16

Incidents of Discrimination and Other Human Rights Incidents

The PERI Group rejects discrimination, harassment and other human rights violations relating to its own workforce. Reports of any such incidents can be made via various channels, including senior executives, HR, workers' representatives, and the Group whistleblower system. Reports received are documented and investigated according to defined procedures, with responses including corrections and disciplinary measures as necessary. In the 2025 reporting year, the PERI Group registered no incidents in connection with discrimination or other human rights violations and reports on their handling in aggregate form.

The PERI Group's Social Engagement

Information about our social engagement creates transparency about activities with which we contribute to community development, above and beyond our core business. They supplement the previous disclosures on our own workforce (S1) and our role as a corporate actor in a broader social context.

One focus of our corporate citizenship is on educational and community projects in underdeveloped regions, where we contribute our technical skills and strengthen local value creation at the same time. In Kibera, one of the biggest slums on the periphery of Nairobi, we and the Global One Foundation are supporting a three-story primary school made of locally produced TwistBlocks, which houses eight classrooms, a staff room, kitchen, sanitary facilities, and a play area on the roof. Global One operates a total of three schools there for some 700 children and supplements its educational offering with healthcare, daily meals, access to clean water, and an organic farm that enables the preparation of up to 32,000 meals a month.

In Gugulethu, a township near Cape Town, we are working with the organization Violence Prevention through Urban Upgrading (VPUU) to build a school that will offer children from disadvantaged backgrounds access to education. The school is being built with TwistBlocks produced in a local factory, which creates jobs in the community and develops manual skills. Founded in 2005, VPUU is now active in 18 communities and operates schools, community centers ("Active Boxes"), shelters for women and girls, and provides support with registration and digital participation.

With the PATRIZIA Foundation and the charity Welthungerhilfe we are also supporting the extension of the PATRIZIA school in Syangeni in the Kitui region of Kenya. The region suffers from poverty and recurrent drought, and the extension of the school aims to offer more children a safe place to learn, and thereby improve their prospects in life. Here too, Twist-Blocks are used, which can be produced in local workshops, thus also creating jobs and generating income locally.

In addition to these flagship projects, various PERI companies are engaged in other educational and community activities in their local markets, such as Student Days in cooperation with universities, local fundraising campaigns, blood donation programs, and other sponsorship activities. These initiatives are designed on the basis of local needs and help to strengthen relationships with the communities around our sites and to foster social participation.



Second PERI School in Kitui, Kenya, built with TwistBlocks.
More on the PERI Group's corporate citizenship: www.peri.com/sustainability



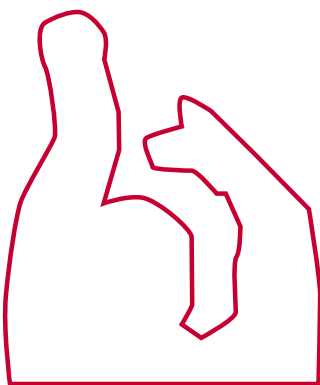
Pupils at the inauguration of their new school.

Strong Values Sustain Us.

We fly the flag for what defines us as a global family company. With a clear understanding of who we want to be and stable values that represent PERI. Which is why they will last.

Our responsibility to customers, workers, providers of capital and society is codified. In our Code of Conduct we have defined how we assume this responsibility and which policies are binding. Equal opportunities and non-discrimination form the framework for fair dealings, free of prejudice. PERI promotes diversity and tolerance in order to boost productivity, creativity and efficiency.

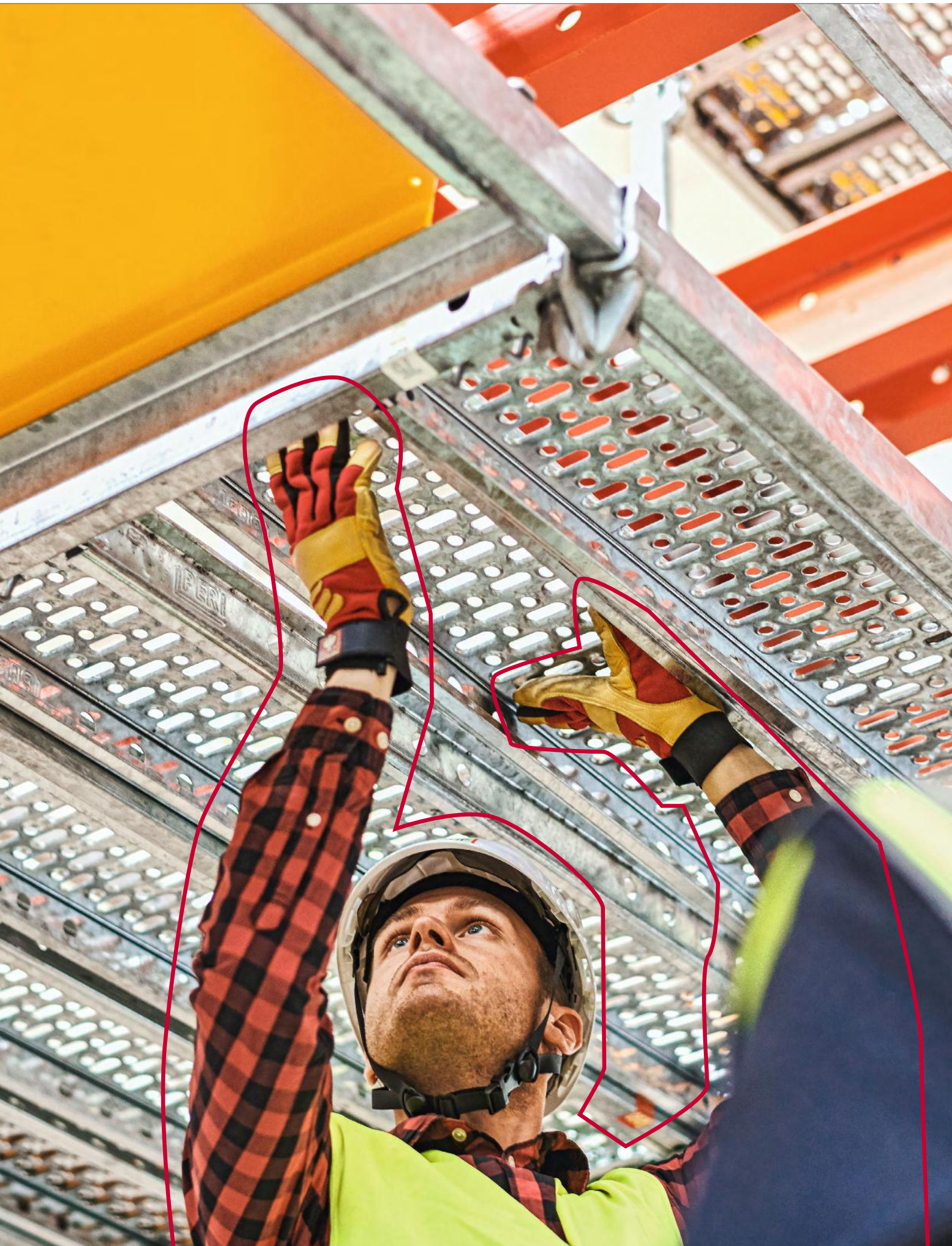
We put the PERI values of entrepreneurship, dependability, openness and passion into practice on a daily basis. They form the basis for a culture of honesty and decency that has prevailed at PERI for decades.



People working at PERI have a common set of values and come from over

50

nations.



Corporate Ethics and Responsible Business Practices

Corporate ethics and integrity are the defining principles for our everyday conduct at PERI around the world. Vision, mission, values and success factors form a binding framework for responsible, lawful business conduct.

The principles of business ethics are formulated in the PERI Group Code of Conduct. The Code of Conduct stipulates that the PERI Group complies worldwide with applicable legislation, respects fundamental human rights and acts with integrity towards its customers, suppliers, public authorities and other business partners.

An additional Supplier Code of Conduct also sets out the binding expectations that apply to the PERI Group's business partners. It requires them to refrain from corruption and bribery, prevent money laundering, comply with export controls and sanctions and respect fair competition. Indications of any violations can be reported via designated compliance functions. Depending on their severity,

confirmed violations result in appropriate action being taken. These range from remedial and preventive action all the way to terminating the business relationship as a last resort. In this way the company translates its principles of business ethics into clear, binding rules and effective sanctions mechanisms for employees and suppliers.



VISION

We want to be the leading partner for all formwork and scaffolding applications worldwide.



MISSION

We make construction work more cost-effective, faster and safer. Providing the best possible customer service is the goal that drives us every day.



VALUES

- Entrepreneurial
- Dependable
- Open
- Passionate



SUCCESS FACTORS

- Proximity to the customer
- Innovation
- Family company
- Top quality



Governance

ESRS G1

Objective

Business conduct is a separate governance topic for the PERI Group. It covers the ways in which PERI translates the principles of integrity, fair competition, supplier relationships, whistleblower protection, and scope for political influence into specific rules, processes, and controls. These include anti-corruption rules, the whistleblower system, payment practices and rules on political engagement.

This chapter supplements the general governance disclosures. While these mainly describe the responsibilities of the management and supervisory boards and overarching risk management, the focus here is on actual business conduct on an everyday basis.

The PERI Group is voluntarily reporting on the topic of business conduct in the 2025 financial year. It is based on a materiality assessment, which identified the prevention of corruption, fair market practices, payment terms for suppliers, the use of sustainability statements and protection for whistleblowers as material topics. In this way, the PERI Group addresses both risks from misconduct and potential reputational damage, and the expectations of customers, banks and other stakeholders concerning a dependable level of compliance.

This section on business conduct also offers external parties an insight into how the PERI Group applies its principles to its day-to-day business. While the general governance disclosures describe the corporate governance framework, the following comments illustrate the specific policies, actions and metrics for business conduct. They clearly state how the

company limits risks arising from corruption, problematic supplier relationships or political influence, and the topics it plans to develop further over the next few years.

The report divides the topic of business conduct into three areas: the underlying policies (e.g. Code of Conduct and anti-corruption rules), the central actions to implement these, including training and the whistleblower system, and the targets and metrics currently available. In the 2025 financial year, the company focused on establishing ESRS-compliant datasets, which is why some performance indicators cannot yet be reported in full. Going forward, the intention is to incorporate this information to a greater extent in internal management and make the assessment of business conduct and ethics more transparent.

ESRS G1-1

Policies Related to Business Conduct

The PERI Group views responsible business conduct as an important lever for lasting corporate success. It focuses on creating a reliable corporate culture, setting clear rules against corruption and bribery, protecting whistleblowers, and treating suppliers fairly. PERI also defines principles for responsible political influence. The company assessed these topics as part of its materiality assessment, and they form the basis of its ESRS G1 disclosures.

The Group-wide Code of Conduct is the cornerstone of the PERI Group's governance structure. It describes the conduct the company expects from its employees

and key business partners. In addition, there are binding policies from the Compliance function, including the PERI Group Directive Anti-Bribery and Corruption, and a Group policy on antitrust and competition law. Then there are other binding processes, on working with sales staff, for example, business relations in high-risk countries or dealing with conflicts of interest. There are also guidelines from other departments that are managed by the Compliance unit, including purchasing guidelines with rules on contracts, pricing, and delivery and payment terms. Suppliers have their own Code of Conduct containing policies on human rights, occupational safety, environmental and climate protection, and guidelines on anti-corruption, money laundering prevention, fair competition, and compliance with trade and sanctions law.

These guidelines apply to all PERI Group employees worldwide. The Supplier Code of Conduct is addressed to direct suppliers, who are obliged to pass on the requirements it contains to their own suppliers. In terms of their content, the principles are based on applicable law, such as anti-corruption and antitrust legislation or the Supply Chain Due Diligence Act (LkSG). These legal requirements also translate into specific expectations regarding everyday conduct. When it comes to political engagement, the Code of Conduct states that

undue influence is prohibited and the company may only receive financial assistance from political parties within strict internal Group limits.

The whistleblower system (Integrity Line) is a key aspect of the Code of Conduct's implementation. The system allows employees and external stakeholders to report potential violations of legislation or internal guidelines confidentially and, if requested, anonymously. The corresponding rules describe how reports are received, reviewed and documented and how whistleblowers are protected against retaliation. Employees are required to report relevant violations to the responsible Compliance Officer or via the whistleblower tool, even if they are personally involved. Breaches of the PERI Group's Anti-Corruption and Bribery policy or documentary obligations may have consequences in labor law, including termination of employment without notice and claims for damages.

The green claims made by the PERI Group in its product documentation or marketing materials, for example, are subject to internal review processes. The company only makes environmental and social claims if they are based on reliable data and evidence and meet applicable requirements on avoiding greenwashing. Functional responsibility for product and environmental claims lies with the departments responsible, which work with the Compliance function and other central units as necessary.

ESRS G1-2

Actions Related to Business Conduct

ESRS G1-2 describes the concrete actions that the PERI Group takes to put the business conduct rules described into practice on a daily basis. The focus is on actions, training and processes that contribute to avoiding misconduct, detecting violations at an early stage and responding adequately to reports and risks.

The PERI Group implements its policy statement on bribery and corruption with clearly defined processes as part of its anti-corruption efforts. These processes regulate the prevention, disclosure, and investigation of suspected cases, and outline decision-making pathways for dealing with confirmed violations. The company takes appropriate action depending on the severity of misconduct, with any disciplinary action assessed in accordance with applicable legislation and internal requirements.

The PERI Group holds mandatory compliance training sessions to help ensure compliant conduct. The PERI compliance training pools central course contents on the main Group policies and is aimed at all employees worldwide. In addition, the learning library has specialized e-learning courses on various compliance subjects.

For business conduct in the supply chain the PERI Group relies on its Purchasing Policy and Supplier Code of Conduct, which are described in more detail in the chapter on business ethics and principles of conduct. The Supplier Code of Conduct expressly refers to the LkSG when it comes to applying legal due diligence.

The PERI Group also understands that it has an ongoing environmental responsibility for its products, and is working to improve environmental and climate

protection and use resources more sparingly. Suppliers are required to reduce environmental impacts, comply with relevant environmental and health and safety regulations, introduce environmental practices and support the development and spread of environmentally friendly technologies.

The whistleblower system (Integrity Line) is another key part of these actions, allowing employees and external stakeholders to report potential rule violations in a confidential manner. Reports are processed by following clearly defined steps, from receiving and investigating the report to documenting and identifying suitable follow-up actions. Protecting whistleblowers against improper reprisals is a binding principle for the company.

ESRS G1-3

Targets Related to Business Conduct

PERI has not yet set any individual, measurable and time-bound targets expressly relating to business conduct as set out in ESRS G1 for the current period under review. As a result, there are currently no defined target values with a reference and target year, nor any clearly defined scope.

Notwithstanding this, the PERI Group already uses various metrics and benchmarks to manage its business conduct, including e-learning completion rates and test scores that provide information on how well the company has integrated its mandatory compliance training into the organization. On an international level, PERI also uses specific compliance KPIs to track how its subsidiaries are implementing key actions. The company obtains other management information from the whistleblower system and from



processing complaints and quality deviations found in 8D reports, for example. It uses this data to identify patterns, assess risks, and introduce specific improvement measures.

In response to ESRS requirements, the PERI Group is currently reviewing how it can derive formal targets from its existing key performance indicators in the future. The company already monitors the effectiveness of its actions via metrics such as global completion rates for its compliance training, which stood at around 95% during the year under review, as well as by analyzing reported and confirmed violations. The company was still preparing formal target systems based on these metrics at the time of reporting.

ESRS G1-4

Metrics Related to Corruption or Bribery

ESRS G1-4 relates to key figures on incidents relating to business conduct, most notably confirmed cases of corruption or bribery as well as associated sanctions. The PERI Group records reports, possible violations, and confirmed cases via its whistleblower system and processes them in accordance with predefined compliance processes. Convictions related to corruption or bribery, plus any resulting fines, are centrally documented for the Group. There were no convictions in the 2024 and 2025 financial years, and penalties for violations of anti-corruption

legislation totaled EUR 0. The company does not currently publish any additional internal assessments of the number, type and treatment of reports and rule violations in the form of aggregated key figures. As a result, the PERI Group's reporting focuses on describing the underlying structures, processes, and actions it uses to prevent misconduct, receive reports, investigate potential violations, and determine any necessary disciplinary action or organizational consequences.

ESRS G1-5

Metrics Related to Political Influence, Including Lobbying Activities

ESRS G1-5 aims to provide quantitative insights into the company's political influence and lobbying activities such as spending on political activities or involvement in industry associations or interest groups. The PERI Group's Code of Conduct makes it clear that undue political influence is prohibited and the company may only give financial assistance to political parties within strict internal Group limits. Political activities were managed by internal rules in the reporting period. As a result, the PERI Group currently provides qualitative information about its political engagement principles without reporting quantitative metrics as set out in ESRS G1-5.

ESRS G1-6

Metrics Related to Payment Practices

ESRS G1-6 focuses on payment practices toward suppliers. It covers agreed payment terms, actual compliance with these deadlines, and potential impacts on small and medium-sized companies. The PERI Group's terms and conditions of purchase state that invoices are generally due for payment within 30 calendar days of full and defect-free delivery and receipt of a valid invoice.

The company does not currently collect any systematically analyzed data on the proportion of payments actually made by the agreed deadlines, or the extent to which legal disputes are required due to late payments. As a result, there are currently no key figures to enable reporting in accordance with ESRS G1-6. In light of this, the PERI Group outlines its contractually agreed payment terms in this report, but cannot yet provide a structured overview of key figures relating to payment practices. In the medium term, the company will review how it can prepare payment data for use both in sustainability reporting and for supplier management.

Glossary

Term	Definition
8D Problem Solving Report	Structured report to analyze causes and solve problems in eight steps (D1-D8), e.g. team definition, problem description, immediate action, cause analysis, remediation measures, effectiveness review, standardization and team recognition.
Anticipated financial impacts	Financial effects that do not meet the recognition criteria for inclusion in the financial statement line items in the reporting period and that are not captured by the current financial effects.
Accounting Directive	EU Accounting Directive 2013/34/EU, defining basic requirements of separate and consolidated financial statements in the EU, and supplemented via the CSRD by requirements on sustainability reporting.
BIM methodology	Model-based approach to the planning, construction and management of buildings, in which digital 3D models serve as a common dataset for all project team members.
CAD library	Collection of standardized digital component or product models that are used in CAD and BIM processes to support planning and construction and ensure data consistency.
Carbon credit	Transferable instrument representing a reduction or removal of one metric ton of CO ₂ e emissions and which has been verified according to recognized quality standards.
CDE platforms	Digital platforms that serve as a common data environment for project team members and enable the structured filing, versioning and approval of project and building data.
Code of Conduct	A code of business conduct that defines fundamental principles and expectations for integrity, compliance, human rights, environment and business ethics for workers and business partners.
CO ₂ equivalents	Unit to express the climate impact of various greenhouse gases on a comparable basis.
Double materiality	A concept defining a topic as reportable if it is material from an impact perspective (inside-out) or a financial perspective (outside-in) or both.
Own workforce	Employees who are in an employment relationship with the undertaking and non-employees who are self-employed.
Emissions intensity	Greenhouse gas emissions in relation to a reference unit, e.g. revenue, production or service unit.
GHG emissions	Total greenhouse gas emissions, typically reported in units of CO ₂ equivalents for Scope 1, 2 and 3.
GHG removal	Removal of greenhouse gases from the atmosphere by means of natural or technical sinks.
Global Circularity Protocol for Business	Framework and policy for businesses to measure, manage and report on circularity, including metrics on resource efficiency and circularity practices.
GRI Index	Tabular overview showing which GRI disclosures are addressed at which point in the report; serves transparency and comprehensibility.
HSE management	Systematic approach to managing health, safety and environmental topics, including policies, processes, training, metrics and continuous improvement.
ICS – Industrialized Construction Solutions	Approaches and solutions for industrial, standardized and often prefabricated construction methods that aim for efficiency improvements, consistent quality and resource savings.
Inside-out perspective	An aspect of double materiality focusing on the actual and potential impacts of the undertaking's activities on the environment and society (impact materiality).

Term	Definition
IRO (Impacts, Risks, Opportunities)	Collective term for the main impacts, risks and opportunities, which forms the basis for the materiality assessment and reporting under ESRS 2 IRO-1 and IRO-2.
Climate-related physical risks	Risks resulting from climate change due to extreme weather events or long-term shifts in climate patterns.
Climate-related transition risk	Risk that arises from the transition to a low-carbon and climate-resilient economy.
Climate change mitigation	Reduction of greenhouse gas emissions and increase in removals in line with the targets of the Paris Agreement.
Offsetting	Use of carbon credits or external mitigation or removal projects to offset residual emissions; relevant in the context of ESRS E1-9.
Circular economy	An economic system in which the value of products, materials and other resources in the economy is maintained for as long as possible, reducing waste and noxious emissions over their life cycle.
Locked-in emissions	Estimates of future GHG emissions that are likely to be caused by an undertaking's key assets or products sold within their operating lifetime.
Sustainability report	The separate section of reporting in which the sustainability information disclosed in line with ESRS is presented in a structured form.
Non-material topics	Topics for which no material impacts, risks or opportunities were identified in the course of the materiality assessment.
Outside-in perspective	Aspect of double materiality focusing on the impact of external sustainability factors on an undertaking's financial position, performance or cash flows (financial materiality).
PCF – Product carbon footprint	Carbon footprint of a product over its defined life cycle, measured in CO ₂ equivalents.
PDCA cycle	Management approach for continuous improvement, consisting of the steps Plan, Do, Check and Act.
PULSE Index	Combined index for HSE or cultural indicators (e.g. safety perceptions, reporting culture, leadership); the precise measurement methodology is defined by each organization.
Resource outflows	Outflows in the form of products, services, byproducts and waste.
Resource inflows	Inflows of materials, raw materials or secondary materials to the undertaking.
Scale, scope, remedy and likelihood	Criteria to assess impacts: scale, scope, remedy and likelihood support the prioritization of IROs.
SBTi targets	Emission reduction targets that have been verified and validated by the Science Based Targets initiative by reference to climate temperature targets.
Transition plan	An aspect of an undertaking's overall strategy that lays out the undertaking's targets, actions, responsibilities and resources for its transition towards a lower-carbon economy.
Value chain	The full range of activities, resources and relationships related to the undertaking's business model and the external environment in which it operates, which can give rise to impacts, risks and opportunities.
Materiality assessment	Process for identifying and assessing material impacts, risks and opportunities as the basis for ESRS reporting.

ESRS Index

Chapter	ESRS	Voluntary disclosures	Page(s)	
General disclosures and requirements	ESRS 1 and 2	Basis for reporting	9	
	ESRS 2	Governance	13	
	ESRS 2	Business model and value chain	13	
	ESRS 2	IRO process to identify material topics	10	
Environment	E1 Climate change	Climate strategy, transition plan, climate risks	22	
		Concepts, actions, resources	27	
		Energy consumption and mix	28	
		Scope 1, 2, 3 and emissions intensity	29	
		GHG removal, carbon pricing, offsets	29	
		E5 Resource use and circular economy	Concepts, actions and targets	34
			Resource inflows	38
		Resource outflows and waste management	39	
Social	S1 Own workforce	Policies, actions, targets	44	
		Structure of the workforce	46	
		Working conditions, remuneration, social insurance	44	
		Health and safety	49	
		Diversity, inclusion, incidents	48	
Governance	G1 Business conduct	Corporate Ethics and Responsible Business Practices	55	
		Corruption, bribery, whistleblowing	55	
		Supplier relations and payment practices	57	
		Political influence and lobbying	57	



Contact Details and Imprint

Publisher

PERI SE
Formwork Scaffolding Engineering
Rudolf-Diesel-Straße 19
89264 Weißenhorn

Phone +49 (0)7309.950-0
info@peri.com
www.peri.com

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Contact

Andreas Mayer
Head of Corporate Sustainability
andreas.mayer@peri.com

Consulting, concept development and implementation

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