

SUSTAINABILITY REPORT 2025

SUMMARY

Voluntary Standard disclosures

Sustainability Highlights

Our key sustainability indicators for the 2025 financial year

This summary sets out the disclosures S+B reports under the EU Voluntary Standard for 2025, the first year it reports under the standard and the base year of its greenhouse gas inventory. All figures are taken from the S+B Sustainability Report 2025.

Climate & Energy

23,406
Total GHG emissions, location-based *($t\ CO_2e$)*[1]

1,478
Scope 1 and 2 emissions, location-based *($t\ CO_2e$)*

14.1 %
Renewable share of total energy consumption

People

134
total employees *(headcount)*

17.3 %
employee turnover rate[2]

59.7 % *women among employees*
33.3 % *women in top management*
gender diversity

Governance

0
convictions and EUR 0 fines for corruption or bribery

EUR 0
revenue from the fossil fuel sector

0 %
women on the Supervisory and Executive Board

1 Scope 3 accounts for 94 %.
2 Including the hotel S+B operates in Warsaw (35.3 %). Excluding the hotel: 9.0 %.

About this Summary

Voluntary Standard disclosures 2025

This summary sets out the disclosures that S+B Gruppe AG reports for the 2025 financial year under the EU Voluntary Standard, applying Option B: Basic Module and Comprehensive Module.

All figures are taken from the S+B Sustainability Report 2025, prepared under Annex I to Commission Delegated Regulation (EU) 2026/1560. The report's ESRS-based disclosures, its double materiality assessment and the accounting policies (Annex 4) are not repeated here.

The full report is available at sb-gruppe.at. Where this summary and the report differ, the report applies.

Disclosure		Summary page	Report page
Basic Module			
B1	Basis for preparation	4–5	28–34, 61–64
B2	Practices, policies and future initiatives for transitioning towards a more sustainable economy	6	36
B3	Energy and greenhouse gas emissions	8	41–43
B4	Pollution of air, water and soil	10	47
B5	Biodiversity	10	47
B6	Water	10	47
B7	Resource use, circular economy and waste management	11	44–45, 48
B8	Workforce – General characteristics	12	52
B9	Workforce – Health and safety	13	53
B10	Workforce – Remuneration, collective bargaining and training	13	54
B11	Convictions and fines for corruption and bribery	15	59
Comprehensive Module			
C1	Business model and sustainability-related initiatives	7	16–17
C2	Description of practices, policies and future initiatives for transitioning towards a more sustainable economy	6	13, 36
C3	GHG reduction targets and climate transition	9	39, 41
C4	Climate risks	9	39
C5	Additional (*general*) workforce characteristics	12–13	52–53
C6	Additional own workforce information – Human rights policies and processes	14	13, 50
C7	Human rights incidents	14	51
C8	Revenues from certain activities	15	16
C9	Gender diversity ratio in the governance body	15	15

Basis for Preparation

B1

Reporting framework

S+B's sustainability report for 2025 is prepared under the sustainability reporting standard for voluntary use in Annex I to Commission Delegated Regulation (EU) 2026/1560 (*the Voluntary Standard*), applying Option B (*Basic Module and Comprehensive Module*). S+B complies with both modules in their entirety. Disclosures subject to the 'if applicable' principle that are not reported do not apply to S+B (*paragraph 15*).

S+B has not omitted any information under paragraph 22 of the Voluntary Standard.

As this is S+B's first sustainability report, no comparative information for the previous year is presented.

Reporting period and scope of consolidation

The reporting period is the 2025 financial year, from 1 January to 31 December 2025, the same period as S+B's consolidated financial statements.

The report is prepared on a consolidated basis: S+B Gruppe AG as parent company and the 42 subsidiaries it controlled during 2025 (*41 at 31 December 2025*), all fully consolidated. No subsidiary is excluded. Annex 1 of the report lists them with their registered addresses.

Joint ventures and associates are included only in Scope 3, category 15 (*investments*), in proportion to S+B's share; their other data is not included.

Financial and organisational profile

S+B Gruppe AG is a joint-stock company (*Aktiengesellschaft*) under Austrian law, registered in Vienna.

31 December 2025	Value
Balance sheet total	EUR 510.0 million
Turnover 2025	EUR 128.2 million
Employees (*headcount*)[1]	134
Sites owned, leased or managed	27

Austria is S+B's country of primary operations, with Vienna as its central operational base. S+B is also active in Czechia, Poland and Romania, mainly in and around Prague, Warsaw and Bucharest; its significant assets are located in these four countries. Annex 2 of the report gives the geolocation of all sites.

1 Members of the Executive Board are not employees and are not included. Financial figures from the audited IFRS consolidated financial statements.

Source: S+B Sustainability Report 2025, pages 28, 30–32, 61–63 and 68.

Sustainability *Certifications*

B1

NACE sector classification

S+B's principal economic activities are classified under the following NACE codes (*NACE Rev. 2.1*):

F 41.00	Construction of residential and non-residential buildings
I 55.10	Hotels and similar accommodation
L 64.21	Activities of holding companies
M 68.11	Buying and selling of own real estate
M 68.12	Development of building projects
M 68.20	Rental and operating of own or leased real estate
M 68.32	Other real estate activities
N 70.10	Activities of head offices
N 70.20	Business and other management consultancy activities
N 71.12	Engineering activities and related technical consultancy

Entity-level certifications

S+B holds no entity-level certification such as ISO 14001 or EMAS. Its sustainability performance is certified at building level.

Building certifications achieved in 2025

Building	Certification	Level	Score	Date issued	Issued by
One building, Vienna	DGNB	Gold	70.1 %	03.09.2025	ÖGNI
One building, Vienna	LEED	Gold	65 points	02.06.2025	USGBC/GBCI

Source: S+B Sustainability Report 2025, pages 29 and 33.

Practices, Policies *and* Future Initiatives

for transitioning towards a more sustainable economy

B2, C2

S+B has put in place practices for transitioning towards a more sustainable economy and has defined first future initiatives. It does not have separate, formally documented policies on its material sustainability matters; the two Group-wide internal standards in force in 2025 address working conditions and are not publicly available. S+B has not set quantitative sustainability targets for 2025. Several practices extend to its contractors: the General Tender and Contract Conditions (*AVB*) set requirements for waste handling, the reuse of recoverable materials and site safety.

Practices

- planning projects in alignment with the climate change mitigation criteria of the EU Taxonomy
- designing and building to recognised green building certification schemes
- electricity backed by guarantees of origin for S+B's own operations in Austria
- reuse of recoverable materials from excavation and demolition, set out in the General Tender and Contract Conditions (AVB)

Future initiatives

S+B will require its contractors to report as-built material quantities, construction-site energy and construction waste for each project.

Accountability

The Executive Board is accountable for implementing these practices.

Source: S+B Sustainability Report 2025, pages 36, 40 and 45.

Business Model *and* Markets

C1

Products and services

S+B develops, executes and sells construction and real estate projects. Construction and construction project services (planning, general contractor services and technical implementation) account for the largest share of revenue. Real estate development and property sales, and hotel operation and hotel management within its own portfolio, complete the vertically integrated model.

Markets

Mainly business-to-business, complemented by sales of individual apartments to private buyers. Austria, with Vienna as the core market, accounts for 84 % of revenue (*EUR 107.3 million*); Central and Eastern Europe, with Prague, Warsaw and Bucharest as core cities, for 16 % (*EUR 20.9 million*).

Business relationships

Suppliers and subcontractors in construction, fit-out and building technology; architects, planners and engineers; institutional investors and private buyers; hotel partners and service providers; banks; public authorities and certification bodies.

Strategy

S+B has no standalone, formally documented sustainability strategy at Group level. It designs projects to the EU Taxonomy criteria where financing or buyers require it and pursues green building certification for selected projects.



Source: S+B Sustainability Report 2025, pages 16 and 17.

Climate Change

Energy and GHG Emissions

B3



S+B applies the financial control approach as defined by the GHG Protocol Corporate Standard.

2025 is the first year for which S+B has prepared a GHG inventory and is its base year.

Energy consumption *(MWh)*

	Renewable	Non-renewable	Total
Electricity *(as reflected in utility billings)*	504.9	1,257.2	1,762.1
Fuels *(natural gas, diesel, petrol)*	0.0	323.7	323.7
District heating	0.0	1,504.0	1,504.0
Total energy consumption	**504.9**	**3,084.8**	**3,589.7**

Totals are calculated from unrounded values. Renewable share 14.1 %.

Scope 1 and 2 *(t CO_2e)*

2025	t CO_2e
Scope 1	83.8
Scope 2, location-based	1,394.5
Scope 2, market-based	1,631.9

Scope 3 *(t CO_2e)*

Category	2025
1 Purchased goods and services	324.4
2 Capital goods	15,862.5
3 Fuel and energy-related activities	16.1
4 Upstream transportation and distribution	in categories 1 and 2
5 Waste generated in operations	37.2
6 Business travel	31.6
7 Employee commuting	not yet captured
8 Upstream leased assets	0.0
9 Downstream transportation and distribution	not applicable
10 Processing of sold products	not applicable
11 Use of sold products	194.8
12 End-of-life treatment of sold products	76.9
13 Downstream leased assets	2,594.0
14 Franchises	not applicable
15 Investments	2,790.1
Scope 3, total	**21,927.5**
Total GHG emissions, location-based	**23,405.8**
Total GHG emissions, market-based	**23,643.2**

Totals are calculated from unrounded values. Scope 3 is reported with B3, as the Comprehensive Module provides (paragraphs 49–52). Categories 1, 2 and 15 are estimated from project costs with spend-based emission factors.



Source: S+B Sustainability Report 2025, pages 41–43.

Climate Change

Targets, Transition Plan and Climate Risks

C3

Targets and transition plan

S+B has not set GHG reduction targets. 2025 is the base year of its GHG inventory. Where a project follows the EU Taxonomy or a certification scheme, their climate and energy criteria are binding for that project.

S+B operates in high climate impact sectors as defined in footnote 9 to Annex I of the Voluntary Standard and has not adopted a transition plan for climate change mitigation. It has not yet decided whether and when it will adopt one.

C4

Climate risks

Hazards and transition events

Physical: heat stress and, at some sites, water stress and wildfire. Transition: buildings whose energy and carbon intensity exceed a Paris-aligned decarbonisation pathway may lose value or become harder to finance or sell.

How exposure was assessed

S+B identifies climate-related risks at the level of individual buildings and projects; it has not carried out a Group-wide climate risk assessment. Climate risk and vulnerability assessments in line with the EU Taxonomy, and CRREM analyses, cover selected development projects and existing buildings.

Time horizons

Physical risks: long term (*projections mainly for 2070 to 2079, RCP 4.5*). Transition risk: medium to long term, depending on the building and how its electricity is sourced.

Adaptation

The assessed buildings include adaptation measures in their design and facility management; their vulnerability is rated low. S+B has no Group-wide adaptation programme.

Financial materiality

No climate-related risk reached the financial materiality threshold in the 2024 double materiality assessment.



Source: S+B Sustainability Report 2025, pages 39 and 41.

B4

Pollution of air, water and soil

S+B does not operate installations that fall within the scope of Directive 2010/75/EU on industrial emissions or other regulations requiring the reporting of pollutant emissions to competent authorities, and it does not voluntarily report on pollutant emissions under an environmental management system (such as EMAS or ISO 14001). Accordingly, S+B does not disclose quantitative information on emissions of pollutants for 2025.

B5

Biodiversity

None of the sites S+B owns, leases or manages is located in or near a biodiversity-sensitive area as defined in Appendix A to Annex I of the Voluntary Standard. S+B assessed all 27 sites listed in Annex 2 of the report against Natura 2000 sites, nationally designated protected areas, Ramsar sites and UNESCO natural World Heritage sites (*data retrieved October 2026*). The nearest Natura 2000 site is 1.7 km from an S+B site. Key Biodiversity Areas and habitats of species on the IUCN Red List could not be assessed spatially, as the data is not publicly available for commercial use.

B6

Water

Water withdrawal arises from the hotel S+B operates in Warsaw and from its offices in Vienna, Prague, Warsaw and Bucharest. Water used on construction sites is procured by the contractors and is not included.

Site	Water withdrawal (m^3)
Hotel operated by S+B, Warsaw	17,592
Office Vienna[1]	426
Office Prague[2]	150
Office Warsaw[3]	150
Office Bucharest[3]	71
Total	**18,389**

S+B does not operate production processes that significantly consume water. Water consumption under paragraph 37 of the Voluntary Standard is therefore not applicable.



1 Vienna office: proxy based on the 2022 service-charge statement. 2 Prague office: estimated from the Vienna office.
3 S+B's floor-area share applied to the building's service-charge statement. The hotel figure is metered.
Source: S+B Sustainability Report 2025, pages 47 and 68.

B7

Resource use, circular economy and waste management

The waste figures cover S+B's offices and the hotel it operates. Construction waste of contractors is not yet captured.

(a) Waste generated

An estimated 147 tonnes, all of it non-hazardous: 132 tonnes at the hotel S+B operates in Warsaw and 15 tonnes at the four offices.

(b) Diverted to recycling or preparation for reuse

An estimated 48 % was collected separately for recycling; mixed municipal waste was directed to disposal. Quantities are recorded by volume and converted to weight with standard factors.

(c) Annual mass-flow of materials

Approximately 28,200 tonnes of concrete and reinforcing steel, from shell construction on one project in Vienna, based on the contractor's checked statements of work. Masonry, screed, façade, finishing and building-services materials are not included.

Circular economy principles

Applied. Under S+B's General Tender and Contract Conditions, recoverable materials from excavation or demolition (crushed stone, sand, brick) remain at S+B's disposal and are reused, where feasible, on the same or other S+B projects. A BIM pilot in Prague builds material documentation.

	S+B own operations
Total annual generation of waste, by type	
Non-hazardous waste (t)	147
Hazardous waste (t)	0
Total waste generated (t)	**147**
Annual waste diverted to recycling or reuse	
Diverted to recycling or reuse (t)	71
Diversion rate (% of total generated)	48
Annual mass-flow of relevant materials	
Concrete (t)	26,600
Reinforcing steel (t)	1,600
Construction materials mass-flow (t)	**approx. 28,200**

Source: S+B Sustainability Report 2025, pages 44, 45, 48 and 68.

Own Workforce

Workforce Metrics

The metrics below are presented at Group level and cover all entities within the reporting boundary defined in Annex 1 of the report.

B8

Characteristics of employees, end of year 2025

Contract type and gender

Number (*FTEs*)	Female	Male	Total
Permanent employees	71.4	50.7	122.1
Temporary employees	0	0	0
Total	**71.4**	**50.7**	**122.1**

Country of employment contract

Headcount	Female	Male	Total
Austria	38	37	75
Czechia	8	4	12
Poland	33	10	43
Romania	1	3	4
Total	**80**	**54**	**134**

C5

Turnover 2025

Headcount	Number of leavers	%
Female	18	18.4
Male	10	15.6
Total	**28**	**17.3**

Of the 28 employees who left the Group in 2025, 18 were employed in the hotel S+B operates in Warsaw, which employs 33 people; turnover there was 35.3 %. Excluding the hotel operation, the turnover rate was 9.0 %.



Source: S+B Sustainability Report 2025, page 52.

C5

Characteristics of non-employees, end of year 2025

Number (*headcount*)	Total
Self-employed people[1]	29
Workers provided by temporary work agencies	2
Total	**31**

Diversity, end of year 2025

Headcount	Number	%
Women in top management[2]	9	33.3
Female-to-male ratio at top management level	0.5	

B9

Health and safety (employees) 2025

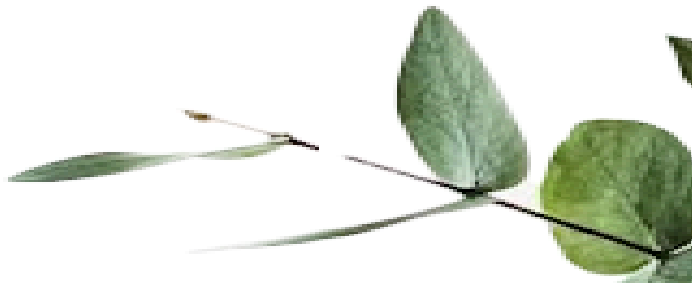
Number of recordable work-related accidents	0
Rate of recordable work-related accidents *(per 200,000 hours worked)*	0
Number of fatalities as a result of recordable work-related accidents and recordable work-related ill health	0

B10

Remuneration, collective bargaining and training 2025

Employees receive pay that is equal or above the applicable minimum wage	Yes
Percentage of employees covered by collective bargaining agreements	56.7 %
Average annual training hours per employee	10.7
Gender pay gap[3]	not applicable

1 People working for a Group entity under a freier Dienstvertrag or a Werkvertrag. 2 Managers who report directly to the Executive Board, at 31 December 2025.
3 S+B is not legally required to report the gender pay gap; disclosure B10(b) therefore does not apply.
Source: S+B Sustainability Report 2025, pages 53, 54 and 68.



Own Workforce

Human Rights Policies and Incidents

S+B introduced a Group-wide Code of Conduct and an internal whistleblowing system in 2026. Both are therefore not reported for 2025.

C6

Human rights policies and processes

Question	2025
Does S+B have a code of conduct or human rights policy for its own workforce?	No
If yes, does it cover child labour, forced labour, human trafficking, discrimination, accident prevention or other matters?	not applicable
Does S+B have a complaints-handling mechanism for its own workforce?	No

C7

Human rights incidents

Confirmed incidents	2025
Own workforce: child labour	No
Own workforce: forced labour	No
Own workforce: human trafficking	No
Own workforce: discrimination	No
Own workforce: other	No
Workers in the value chain, affected communities, consumers and end-users	No

Source: S+B Sustainability Report 2025, pages 50 and 51.

Governance

Business Conduct and Governance Bodies

B11

Convictions and fines for corruption and bribery

No legal proceedings, sanctions or convictions arising from corruption or bribery were directed against the Group in 2025.

Indicator (2025)	Value
Convictions for violation of anti-corruption and anti-bribery laws (number)	0
Total amount of fines for violation of anti-corruption and anti-bribery laws (EUR)	0

C8

Revenues from certain activities

Revenue 2025	EUR
Prohibited weapons industry	0
Cultivation and production of tobacco	0
Fossil fuel sector (coal, oil and gas)	0
Chemicals production	0

C9

Gender diversity in the governance bodies

End of 2025	Supervisory Board	Executive Board
Members	4	6
Women / men	0/4	0/6
Underrepresented gender (%)	0	0

Source: S+B Sustainability Report 2025, pages 15, 16 and 59.

S+B Gruppe AG

Löwengasse 47
1030 Vienna

sb-gruppe.at

Image Credits

All images in this summary are taken from the S+B Sustainability Report 2025: cover, highlights, project photo and background plants. Copyrights as listed on page 70 of that report.

Disclaimer

This summary repeats disclosures of the S+B Sustainability Report 2025, prepared under the Voluntary Standard (Annex I to Commission Delegated Regulation (EU) 2026/1560). It contains statements about S+B's plans and intentions; they reflect S+B's current expectations, and actual outcomes may differ. Figures described as estimates are based on the methods set out in the report's accounting policies. Neither the report nor this summary has been subject to external assurance. Where this summary and the report differ, the report applies. © 2026 S+B Gruppe AG.