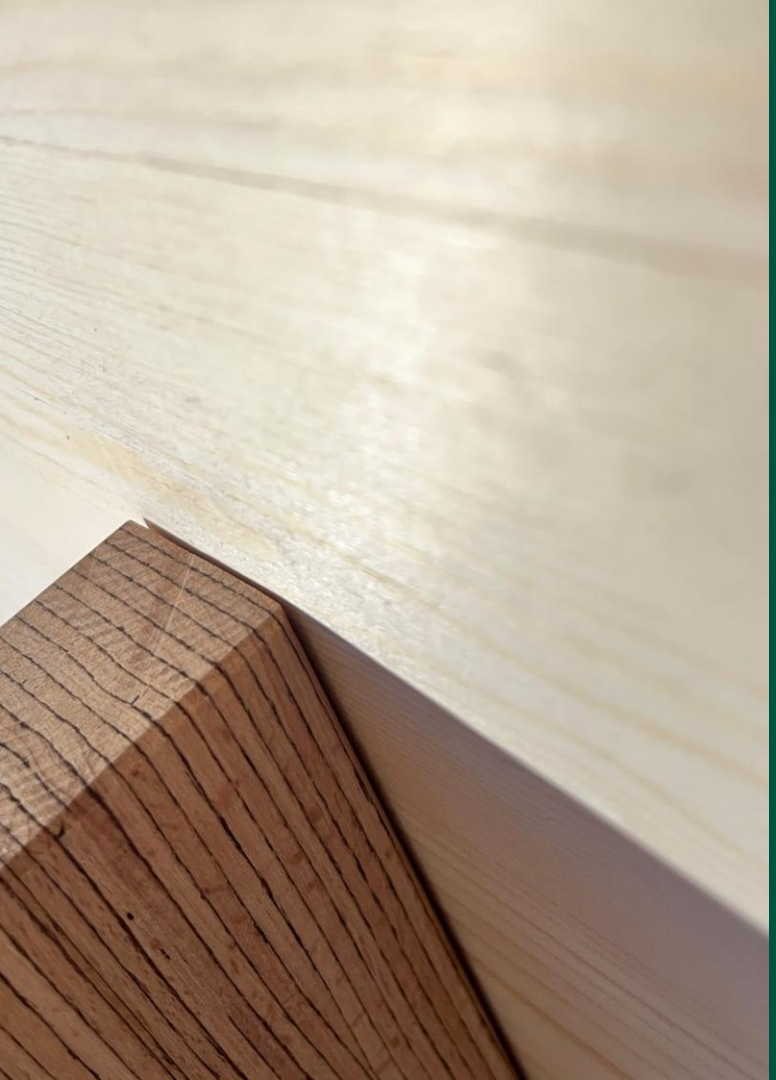


esg report 2025. executive summary.

March 2026

nachhaltigkeit ist chefsache.

Climate change remains one of the central risks of our time – also in a world that is increasingly influenced by geopolitical uncertainty and economic challenges. Current developments clearly show that we can no longer afford inaction in Europe: neither when it comes to protecting the climate, nor in view of the continuing dependence on fossil fuels. Political counterwinds, above all from the USA, have not changed this fundamental trend: sustainability has become firmly anchored as a central driver of growth and value.

The construction and real estate sectors are responsible for nearly 40% of global CO_2 emissions and, as such, are a central lever. As a property developer, we have a special responsibility here. Timber construction in combination with prefabrication, the use of modular and element construction, and shorter delivery routes create opportunities for economies of scale, reduced construction time and lower costs. This is a central factor in these times of rising costs for building materials, subcontractor services and personnel. Through the targeted substitution of steel and cement with locally available timber that locks up CO_2 instead of producing it, we can sustainably reduce greenhouse gas emissions. The use of renewable sources like geothermal energy, photovoltaics, wind power and hydropower as substitutes for fossil fuels helps to reduce CO_2 in building operations.

Timber is the building material of the 21st century, construction needs to be shifted to production plants wherever possible, and the CO_2 pricing of buildings is a must – these core beliefs will form the basis of our work in the future. When we also succeed in contributing to the “S“ in ESG by directing funds to affordable housing, we will make a significant contribution to our society. Thank you for supporting us in our efforts.

The Management Board

Peter Schaller
CTO

Patric Thate
CFO

Martina Maly-Gärtner
COO

Thomas G. Winkler
CEO, Chairman

ubm. at a glance.

fokus.	▪ Residential and Light Industrial & Office ▪ Major European cities ▪ *green. smart. and more.*
pipeline.	▪ € 1.9bn (pro rata over the next four years) ▪ More than 300,000m² of timber (hybrid) construction ▪ 90% in Germany and Austria
stock exchange.	▪ Prime Market listing in Vienna for maximum transparency ▪ Ortner and Strauss syndicate as core shareholder (roughly 39%) ▪ Top management (ExCo) invested and incentivized (virtual share options plan)
track record.	▪ more than 150 years of corporate history ▪ more than 150 years of capital markets history ▪ *competent. consequent. transparent.*

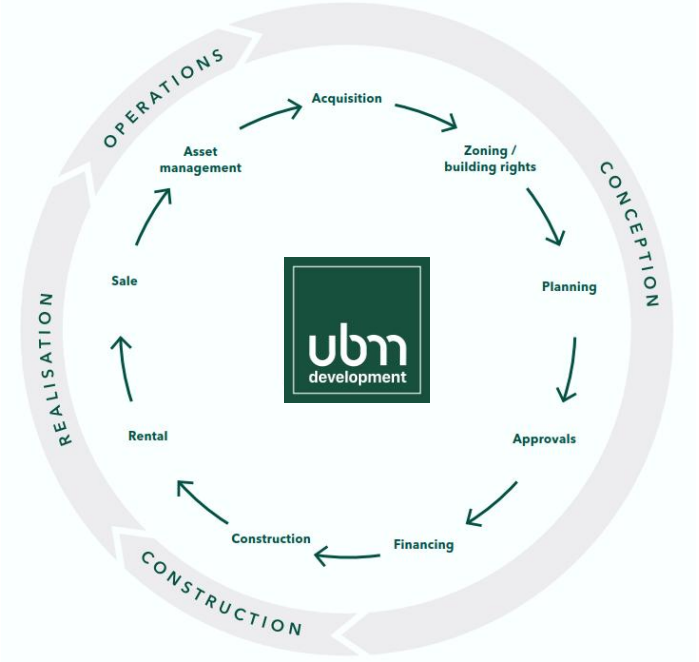
one of the leading developers of timber construction projects in Europe.

competence. along the entire value chain.

UBM provides **all key services** from a single source: from market analysis, project development, planning and project management to financing, leasing, and sales.

Pure Play Developer: UBM collaborates on a project-specific basis with a broad network of service providers and suppliers – including architects, building physicists, surveyors, and structural engineers. Project execution is carried out either by a general contractor, multiple individual companies, or a combination of both.

When **selecting business partners**, UBM places the highest value on prior business experience, integrity, and relevant qualifications.



teamwork, also at the top.

supervisory board.

UBM is **one of the first publicly listed companies** in Austria to establish an **ESG Committee** within its Supervisory Board. This committee:

- reports annually to the Annual General Meeting on key ESG factors and measures
- provides oversight and strategic guidance for the ESG catalogue of measures.

management board.

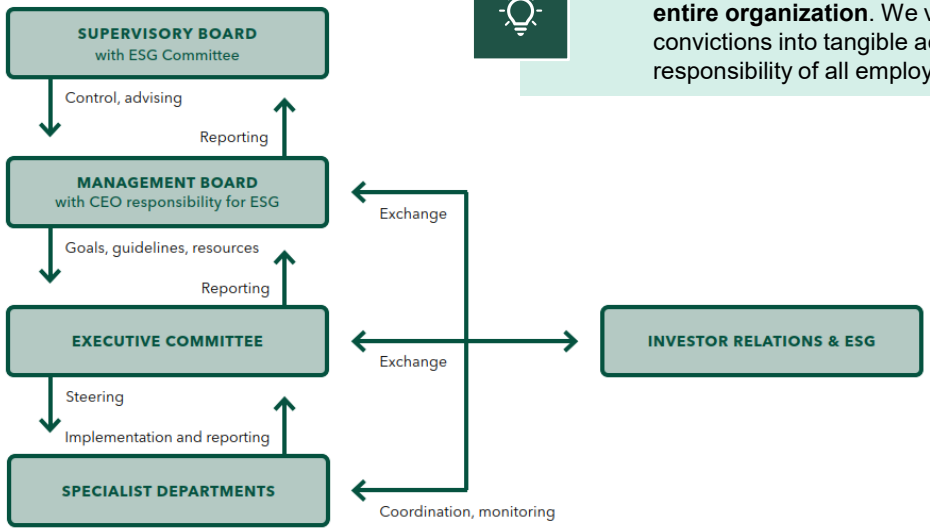
The **Management Board** is responsible for implementing and maintaining the sustainability strategy. As of 2024, **ESG targets** are an **integral component** of the **variable compensation scheme**.

executive committee.

As an **extended leadership body**, the Executive Committee meets six to eight times a year to evaluate market developments and ensure continuous calibration.

teamwork. clear responsibilities.

With the corporate strategy ***green. smart. and more.***, ESG objectives have been embedded **across the entire organization**. We view the translation of these convictions into tangible action as a shared responsibility of all employees.



Sustainably well positioned – on all sides.

Our view of sustainability is universal: as values in action and a sought-after goal. For a real estate developer, this creates widespread obligations. It demands a far-sighted strategy, a finely tuned organisation and full commitment at all levels.

UBM & Sustainability

esg. anchored in our strategy.

green.

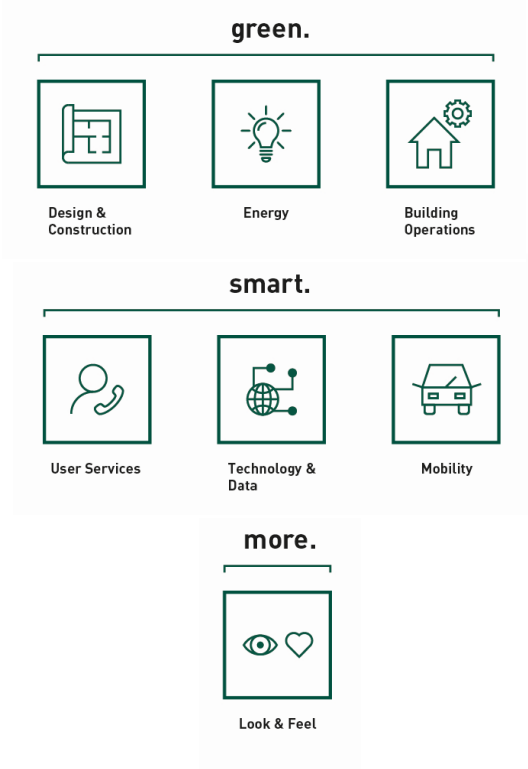
- Our claim: to be Europe's **leading timber construction developer**
- Timber construction: **not an option**, but an imperative

smart.

- **UBM Standard:** Buyers know exactly what to expect
- Sustainability as a **driving force**, technology as the **enabler**

and more.

- We deliver **a story**, not just a building
- A **distinctive brand identity** that reflects product quality and sustainability



new clear targets. consistent implementation.

Environment

Reduce emissions
Reduction of 42% in Scope 1 and Scope 2 GHG emissions by 2030 (base year 2022)
Net zero by 2050: Reduction of 90% in Scope 1+2+3 emissions by 2050 (base year 2022)

Increase timber construction
100% of the new buildings in timber (hybrid) construction by 2030[1]

Green building certification
Obtain green building certification for 100% of new developments[2]

Zero-emission buildings
for new buildings in AT/DE by 2030
Nearly zero-energy buildings
for new buildings in CZ/PL by 2030

Reduce CO_2 emissions From operations
New buildings: –50% by 2030
Standing assets: –25% by 2030
Corporate locations: –50% by 2030

Increase share of Brownfield developments
Brownfield share of at least 75% in the project pipeline by 2030

EU Taxonomy alignment
EU Taxonomy alignment for 100% of new developments in the office asset class

Social

Minimise employee turnover
Hold employee turnover below 12.5%

Increase share of women in management positions
30% women in management positions by 2030

Annual ESG training
Annual ESG awareness training for all employees

Governance

Compliance training
for 100% of new employees and at least 60% of current employees

Code of conduct for business partners
Regular KYC reviews and code of conduct agreement with new business partners

Ethics code for employees
Written confirmation with all new employees

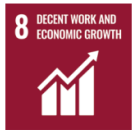
[1] To the extent permitted by applicable legal regulations
[2] New buildings in the residential asset class with a project volume > 5,000 m2 GFA (above ground)

fundamental principles.

sustainable development goals.

UBM is committed to the **United Nations Sustainable Development Goals (SDGs)** and has identified **concrete targets** where the company can make a direct contribution:

Affordable and clean energy – *Ensure access to affordable, reliable, sustainable and modern energy for all.*
Focus: Goals 7.2 and 7.3



Decent work and economic growth – *Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.*
Focus: Goals 8.4 and 8.8

Industry, innovation and infrastructure – *Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation.*
Focus: Goal 9.1

Sustainable cities and communities – *Make cities and human settlements inclusive, safe, resilient and sustainable.*
Focus: Goals 11.1 and 11.3

Climate Action – *Take urgent action to combat climate change and its impacts.*
Focus: Goals 13.1 and 13.2

Life on land – *Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss.*
Focus: Goal 15.5

Peace, justice and strong institutions – *Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.*
Focus: Goal 16.7

stakeholder-inklusion.

As a project developer, we influence various aspects of society. Regular engagement with both **internal and external stakeholders** and their active involvement in our business activities is therefore of great importance to us.

We include **relevant stakeholder groups** by providing
- early information,
- participation and
- co-determination

in planning and development processes.

This enables local residents to express their **needs and interests** and to **influence outcomes**.

Since 2021, this has been a standard part of UBM's process landscape.

top priorities. for progress.

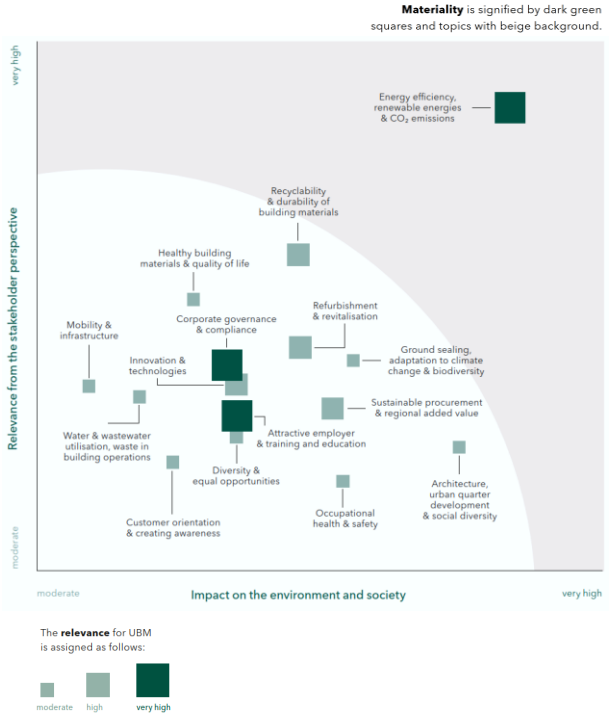
materiality analysis 2021.

The first step was to develop **a list of 17 potentially material topics** based on a comprehensive context analysis, studies on megatrends, a detailed peer group review, and conversations with internal experts.

The assessment of the relevance or impacts of these topics was carried out from **three perspectives**:

- **UBM's impact on people, society and the environment**
  Carbon footprint measurements, expert-based evaluation
- **Relevance of sustainability topics from the stakeholder perspective**
  An online survey was sent to approximately 700 stakeholders, generating one third evaluable responses
- **Impact of sustainability topics on UBM**
  Internal worst-case scenario analysis, time horizon of approximately 10 years

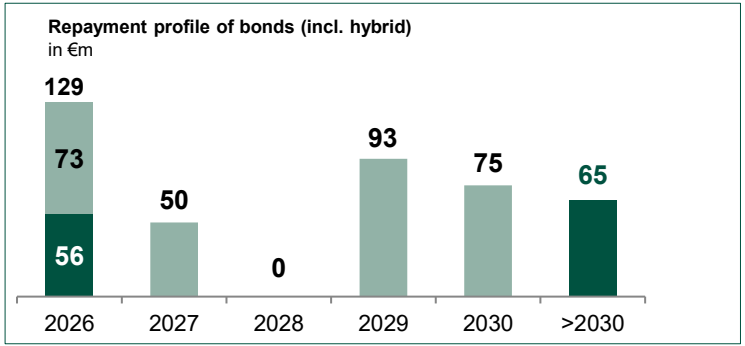
materiality matrix.



green finance. 100% sustainability-linked bonds.

capital markets. green focus.

Green bonds: For financing projects with positive environmental impacts
UBM is listed on the **ESG segment** of the Vienna Stock Exchange.



UBM Bonds	Nominal	Price[1]
UBM Sustainability-Linked Bond 2021-2026	€73m	98.70%
UBM Sustainability-Linked Hybrid Bond 2021[2]	€56m	96.20%
UBM Green Bond 2023-2027	€50m	103.50%
UBM Green Bond 2024-2029	€93m	106.00%
UBM Green Bond 2025-2030	€75m	107.50%
UBM Green Hybrid Bond 2025 [3]	€65m	96.69%

[1] As of 24.03.2026 [2] EUR 56.4m Sustainability-Linked Hybrid Bond with Step-up on 18 June 2026 [3] EUR 65m Green Hybrid Bond with step-up on 7 May 2030

green strategy. green finance.

UBM Green Finance Framework

Net proceeds exclusively for projects with clear **environmental benefits.**

- ☑ Second Party Opinion (SPO) provided by ISS ESG
- ☑ Aligned with ICMA Green Bond Principles 2021 and the LMA Green Loan Principles 2023
- ☑ Based on EU Taxonomy Regulation

UBM Green Lease Framework

- **Design options** in the use and management of buildings to **integrate sustainability** into lease agreements.
- **Benefits for all stakeholders:**
  lower operating costs, increased attractiveness of the building, and integration of the company's ESG strategy.

esg. industry leadership again defended.

ISS ESG [1]

- **Prime Status** (B-)
- 5 years sector leader in Germany & Austria

EcoVadis [2]

- **Platinum Status** (Top 1%)
- 3rd year in a row

CDP Ratings [3]

- **B** for **Climate Change** (4th year in a row)
- **B** for **Water Security** (second time)
- **A-** for **Supplier Engagement Assessment** (A-List in 2024)

VÖNIX Index [4]

- 4th year in **VBV's Austrian Sustainability Index**.

Second UBM Green Bond Allocation Report Published

- **€208 million in green bond proceeds** fully allocated
- Use of proceeds to **finance green projects** confirmed
- **External audit** conducted by PwC

First VSME Report

- **Voluntary Reporting Standard** for SMEs
- **Proactively prepared** to address stakeholder interests

[1] Rating Date: October 2025 [2] Rating Date: January 2025 [3] Rating Date: December 2025 [4] Listing Date: June 2025

memberships.

UBM is an **active member** and **supporter** of various organizations and industry associations to pursue the vision of a sustainable and inclusive economy and to strengthen an intensive stakeholder dialogue.

Our actions are based on the ten principles of the UN Global Compact, a “network of the future“ which UBM joined in 2021.
.

Member of the corporate platform respACT (Austrian Council for Sustainable Development)

Active role in the Association of Austrian Project Developers (VÖPE)

Member of the Austrian Sustainable Building Council (ÖGNI)

Official supporter since 2021 of the Task Force on Climate-related Financial Disclosures (TCFD)

Member of the Institute for Corporate Governance (ICG) since 2019, participation in the Social Impact Investment Initiative of ICG

Active role and member of the IG Lebenszyklus Bau (Building Lifecycle Initiative)

Showing our colours.

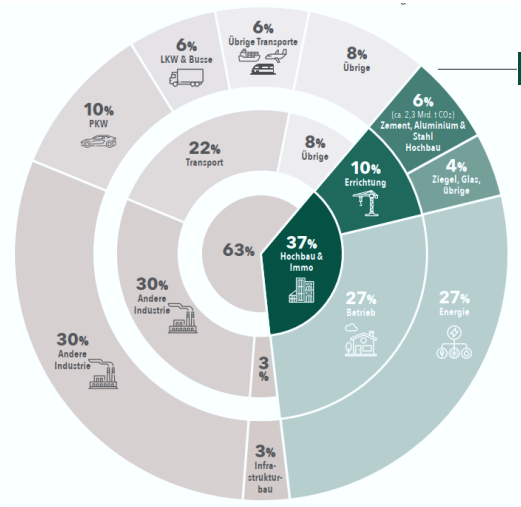
Green is a fundamental element of UBM's corporate identity. Above and beyond a simple graphic idea, this also underscores our special approach. We want to visibly signalise that the core concept "green" is deeply anchored in UBM's projects and transactions along the entire value chain.

UBM & Environment

timber construction. our greatest lever.

Global CO_2-Emissions

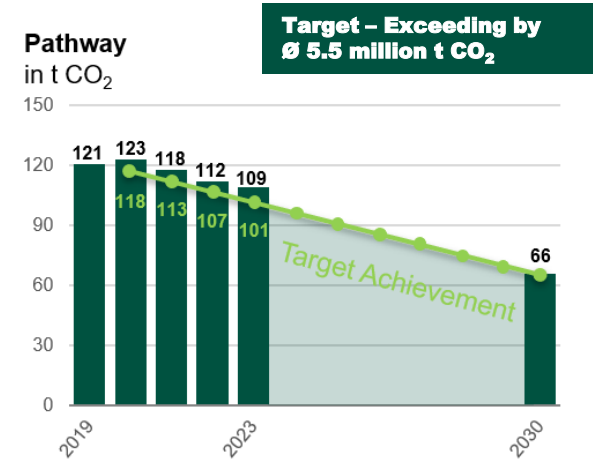
6% of total CO_2 emissions from concrete, aluminium and steel



2.3 bn t

Climate Change

Development of CO_2 emissions in the building sector (Germany)*

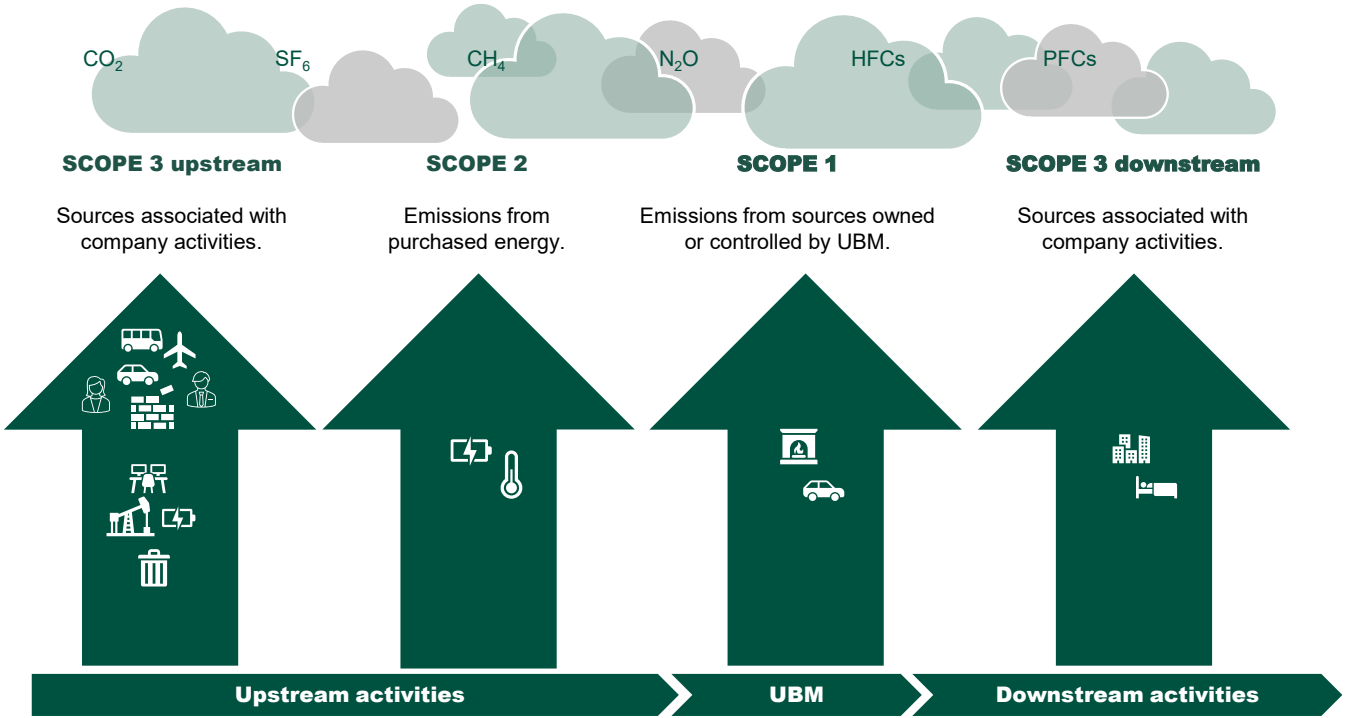


The building sector has been **failing** to **meet climate targets** for years

timber is the most significant lever. in construction.

*Agora Energiewende (2023): „Die Energiewende in Deutschland: Stand der Dinge 2023“

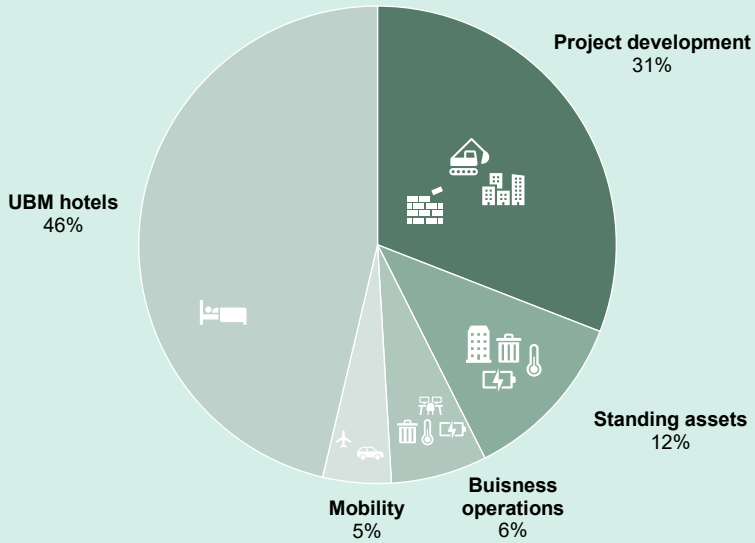
our corporate carbon footprint.



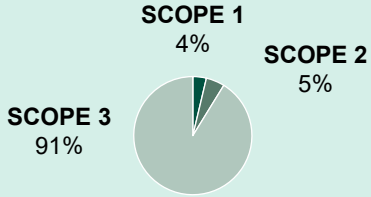
The GHG Protocol is the most widely used global standard for emissions accounting and reporting.

emissions at a glance.

emissions by activity of ubm[1].



emissions by scope.



[1] Project development: 3.2 Embodied Carbon, 3.11, 3.12; Standing assets: 1, 2, 3.5, 3.13; Business operations: 1, 2, 3.1, 3.2 rest, 3.5, 3.8; Mobility: 1, 3.3, 3.6, 3.7, 3.8 rest; UBM hotels: 3.15

way forward. SBTi targets.

2022 — **Base year**
Initial calculation carbon footprint

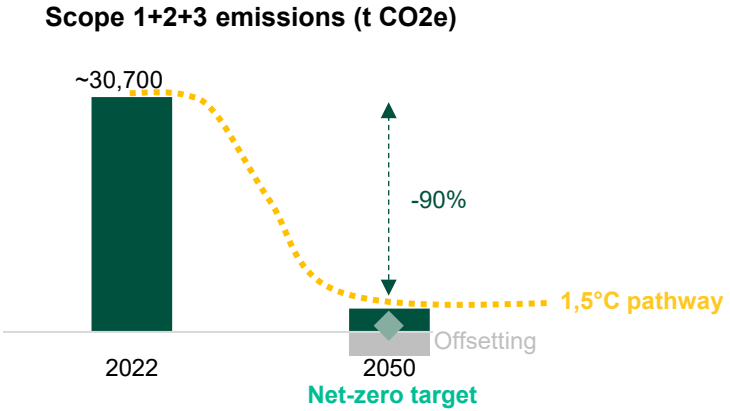
2024 — Scientifically based climate goals

2025 — Climate transition plan

2030 — Short-term goal
42% CO2e reduction[1]
Scope 1 and Scope 2

2050 — Long-term goal
net zero[2]
Scope 1, 2 and 3

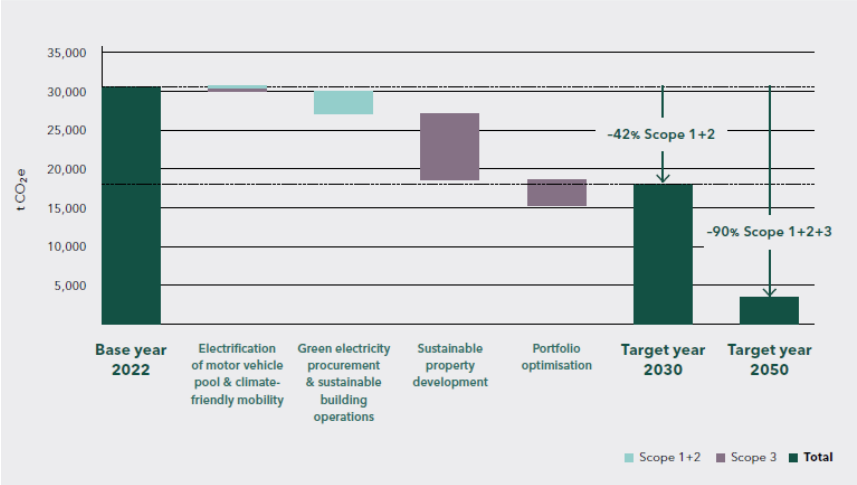
[1] Base year 2022
[2] Base year 2022, neutralisation of remaining emissions



SCIENCE BASED TARGETS
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

way forward. climate transition plan.

Decarbonisation plan



Emission reduction levers[2]

- Sustainable property development
- Green electricity procurement & sustainable building operations
- Portfolio optimisation
- Electrification of motor vehicle pool & climate-friendly mobility

timber remains in the cycle.

From tree to house …

1. Tree: A tree stores an average of 10 kg CO_2 per year.

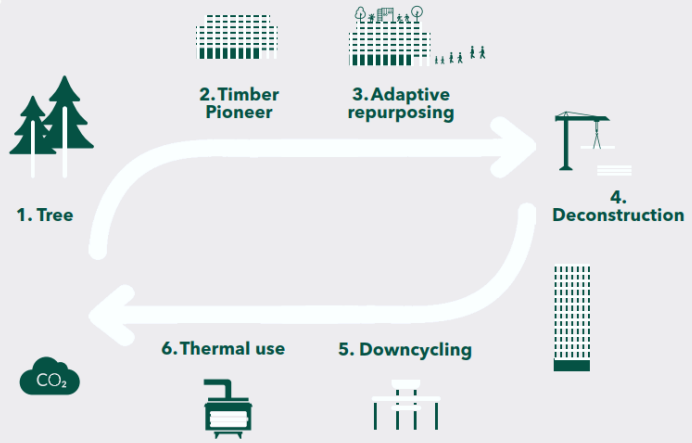
2. Timber Pioneer: 1,800 cubic metres of timber are being used for the office building. This means that around 1,800t CO_2 are stored in the prefabricated parts.

3. Adaptive repurposing: The building is designed to span several generations of use, and it can also be repurposed.

4. Deconstruction: The skeleton design allows Timber Pioneer to be deconstructed. The supports and beams made of glued laminated timber can be reused as building material for a new real estate project.

5. Downcycling: If the timber cannot be used as a building material after it has been deconstructed a second time, the next step is downcycling. The timber construction parts can be used for making furniture or in the production of chipboard.

6. Thermal use: The cycle is complete when the wood is composted or used thermally. Carbon stored in the wood is released back into the atmosphere as CO_2. If the tree had remained in a forest, this would have happened much sooner.



… and back again.

life cycle passport.

In 2025, we developed a **Life Cycle Passport** for newly constructed buildings, which will be applied in the future to at least all projects in the **Light Industrial & Office asset class**.

- Enables a clear, **standardized, and directly comparable presentation of key sustainability metrics**
- A **management tool** for **long-term decarbonization**.
- **Enables comparability** of buildings

environmental goals. status. sustainable property development.

	2025
100% timber hybrid by 2030[1]	n/a
100% green building certification for new buildings[2]	100%
100% EU Taxonomy alignment for new office developments	100%
75% Green-Leases for rented space in the office asset class by 2030	100%

consequent implementation.

[1] To the extent permitted by applicable legal regulations.
[2] New buildings in the residential asset class with a project volume > 5,000 m² GFA (above ground)

environmental goals. status. decarbonisation property development.

	2025
Zero-emission buildings in all new construction in AT and DE by 2030	100%
Nearly zero-energy buildings in all new construction in CZ and PL by 2030	-
-50% Reduction in Ø operational CO_2 emissions by 2030[1]	n/a
Life cycle assessments for all new buildings[2] by 2030	100%

consequent implementation.

[1] Base year 2022
[2] New buildings in the residential asset class with a project volume > 5,000 m² GFA (above ground)

environmental goals. status. decarbonisation corporate locations.

	2025
-50% Reduction in Ø operational CO_2 emissions by 2030	n/a
50% Company vehicles with alternative drives by 2030	42%
-50% reduction in **CO_2 emissions from air travel** by 2030	-66%

consequent implementation.

Base year 2022

environmental goals. status. decarbonisation standing assets.

		2025
	-25% Reduction in Ø operational CO_2 emissions by 2030	n/a

consequent implementation.

Base year 2022

environmental goals. status. biodiversity & ecosystems.

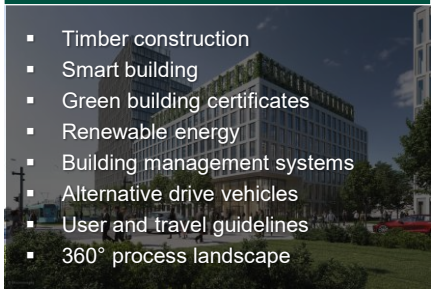
		2025
	>75% brownfield developments by 2030	74%
	Calculation of biotope area factor	n/a

consequent implementation.

Base year 2022

more on our environmental initiatives in the esg report 2025.

Energy efficiency, renewable energies & CO_2 emissions

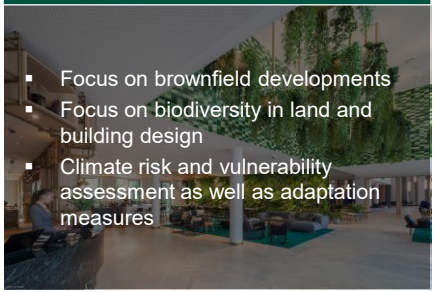


- Timber construction
- Smart building
- Green building certificates
- Renewable energy
- Building management systems
- Alternative drive vehicles
- User and travel guidelines
- 360° process landscape

Recyclability & durability of building materials

- Lifecycle assessments
- Cradle-to-cradle approach:

Ground sealing, climate change adjustments and biodiversity

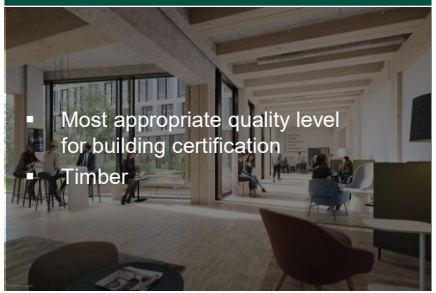


- Focus on brownfield developments
- Focus on biodiversity in land and building design
- Climate risk and vulnerability assessment as well as adaptation measures

Refurbishment and revitalisation

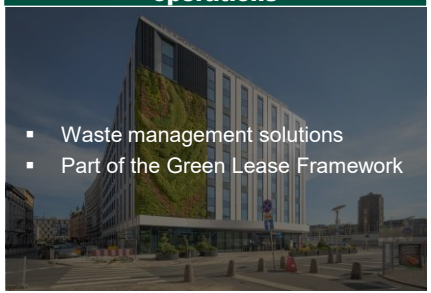
- Focus on refurbishments and revitalization due to resource-conserving benefits

Healthy building materials & the quality of life



- Most appropriate quality level for building certification
- Timber

Water and wastewater utilisation and waste in building operations



- Waste management solutions
- Part of the Green Lease Framework

Together. Social. Committed.

UBM is committed to social responsibility, both inside and outside the company. As an employer, we support the professional and social competence of our employees – in the interests of constructive and fair cooperation. As a developer, we design modern, sustainable living and working worlds – for a people-friendly future.

UBM & Social

retain employees in the long term.

Measures

- **Convey purpose**
- **New work** as competitive advantage
- **Competitive compensation**
- Proactive **parental leave management**
- **Regular information** via internal communication channels
- **Leadership development**
- Foster **continuing education and development** within the company
- **Health** promotion, etc.

Measurement

- Premature turnover
- Turnover rate
- Average length of service with the company
- Return rate after parental leave
- Number of positions filled internally

training and education.

Measures

- Promote **internal knowledge transfer** through regular **BuildingBetter sessions** and the **establishment of an internal knowledge center**
- **Define** individual, requirement-oriented **training measures**
- Enable **active participation in ESG training sessions**

Measurement

- Number of BuildingBetter presentations
- Average number of training hours per employee
- Percentage of employees who have received ESG training

diversity and equal opportunities.

Measures

- Giving **preference to women with the same qualifications** and experience when hiring
- Support **engagement in women's networks**
- **Mentoring for women with potential**
- Introducing **transparent salary ranges;**
- **eliminate salary differences**

Measurement

- Share of women in the total workforce
- Share of women in management positions
- Gender pay gap

health and safety.

Measures

- **Protect psychological and physical health of employees with occupational work and health protection management systems**
- **Fitness offering and subsidies**
- **In-house occupational physician**
- **In-house contact point for psychological health** and **conflict resolution**, etc.

Measurement

- Work-related illnesses
- Absences due to work-related illnesses in days lost
- Absence rate after work accidents
- Work accidents per year

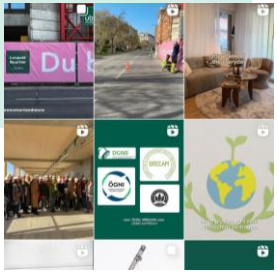
employer branding.

employees provide insights.

linkedin job postings.

monthly hr news.

instagram.



career website.

structured application and onboarding process.

new work.

long week / short week.

- Clear competitive advantage in the "war for talents" through **differentiation**
- Highly attractive: **26 additional days off** per year, improved work-life balance
- Perfect **strategic fit** for office developer
- Strengthens our **community**
- **Clear, simple rules** and easy to plan
- Additional two **home office** days per month

modern work environment.

community and engagement.

Green Thinking is a mindset. We understand it as an ongoing, sustainable learning process that involves all employees. In addition to ESG training, this includes targeted development formats such as the company-wide initiative BuildingBetter. Our **Welcome Day** helps new employees settle in and promotes cross-departmental and cross-border knowledge exchange. The aim is to make an open, collaborative corporate culture tangible from the outset. In addition to **UBM Family Days**, **excursions** and **celebrations, sports events** are specifically organized to support team building.

family days.

welcome day.

company excursions.

business run.

buildingbetter.

With **BuildingBetter 2025**, UBM continued its internal ESG training series to **share internal expertise across the company** and build a **strong, connected community of knowledge.**

Format

Seven digital sessions on key topics such as:

- Lean Construction
- Projektvorbereitung- und Planung
- Building Information Model (BIM)
- Climate Impact

Added value

- **Know-how transfer** through internal expert presentations
- Space for **cross-team and cross-country exchange**
- **Centralized collection** and preservation of **knowledge**

esg training. climate impact breakfast 2025.

In 2025, UBM organized **mandatory in-person and online training sessions** across the entire group for **100% of its employees**. The goal was to **raise awareness** of the new **decarbonization and ESG targets** throughout the company.

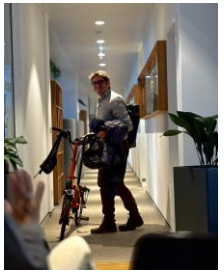
Covered topics

- Insights into climate facts, future scenarios, and areas for action (presented in person by meteorologist and TV host Andreas Jäger)
- UBM Climate Transition Plan
- New ESG Goals

Bonus at the in-person event: A quiz and free bike service for everyone who came by bike

Target group

- All UBM employees across all countries/ locations.



soziales commitment.

social days for a good cause.

In 2025, all employees once again received an **additional day off** to **engage in voluntary work** for non-profit organizations, such as TierQuarTier, Assistenz24, or the Naturschutzbund München.

€10.000 for the griechische Welle Austria.

UBM continued its long-standing tradition and, for Christmas 2025, chose not to give out a large number of gifts, opting instead to make a donation to a good cause.

The funds supported the **sale of a fire-fighting vehicle by the Voluntary Fire Brigade in Franzen, Lower Austria, to the Neos Voutzas Voluntary Fire Brigade in Attika**, **Greece**, a unit that depends on donations to **fight forest fires**.

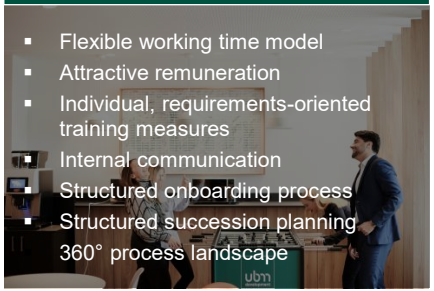
social goals. status.

		2025
	<12.5% employee turnover by 2030	15.26%
	>30% women in **management** positions by 2030	23%
	50% women in the **total** workforce	46%
	>10 training hours per employee by 2027	17
ESG	Annual ESG awareness training for **all employees**	100%
	0 work accidents	0

consequent implementation.

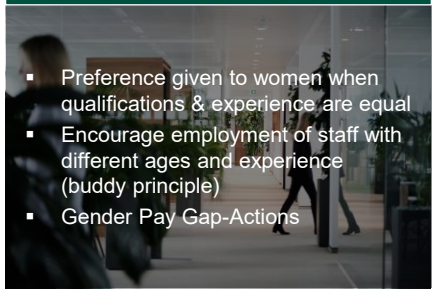
more on our social initiatives in the esg report 2025.

Attractive employer & training and education



- Flexible working time model
- Attractive remuneration
- Individual, requirements-oriented training measures
- Internal communication
- Structured onboarding process
- Structured succession planning
- 360° process landscape

Diversity and equal opportunity



- Preference given to women when qualifications & experience are equal
- Encourage employment of staff with different ages and experience (buddy principle)
- Gender Pay Gap-Actions

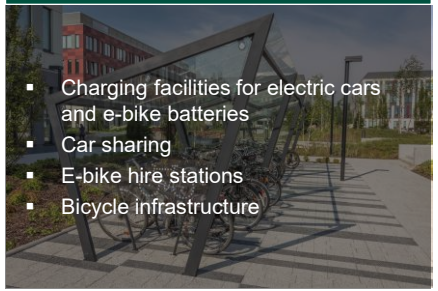
Health and safety

- Integrated management system (ISO45001)
- Occupational physicians, occupational safety specialists
- Ergonomic workplaces, sports activities

Architecture, quarter development & diversity

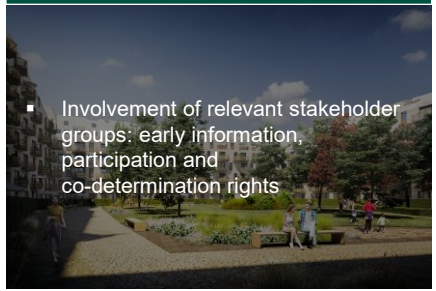
- Sustainability certificates
- Aesthetic
- Absence of pollutants
- Indoor climate
- Acoustics
- Accessibility

Infrastructure and mobility



- Charging facilities for electric cars and e-bike batteries
- Car sharing
- E-bike hire stations
- Bicycle infrastructure

Customer orientation and awareness raising



- Involvement of relevant stakeholder groups: early information, participation and co-determination rights

A systematically well-run company.

Responsible corporate governance also determines the way our company is perceived by the market and on the stock exchange. Issues like compliance management and sustainable value creation receive our undivided attention and are addressed with sophisticated systems.

UBM & Governance

ethik and compliance.

binding standards for employees.

- Introduction of a company-wide **Code of Ethics** for all employees since 2021 (documented in the local language and in writing)

compliance for business partners.

- **Code of Conduct** mandatory for all contracts starting from an order volume of €20,000
- Use of a **central storage system** for documentation
- 2024: **Review of key suppliers** (61 % of procurement volume)

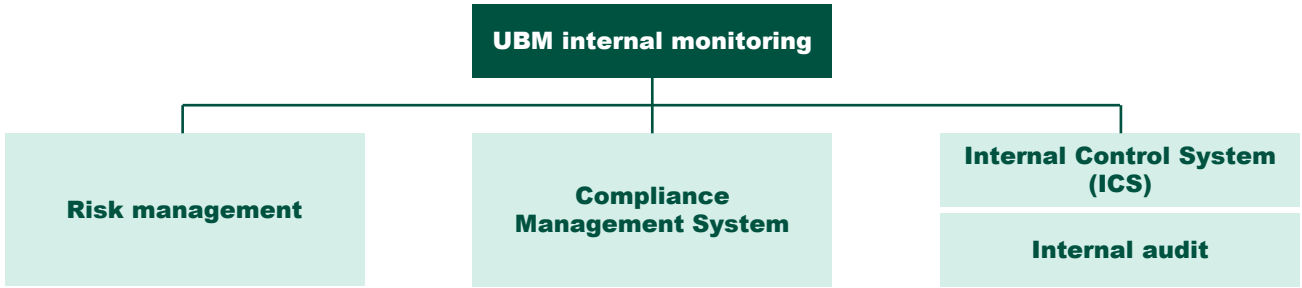
→ **Regular updates** in line with legal developments and ethical standards

→ Alignment with **national and international laws and agreements**

Covered topics

- bribery and corruption,
- fair competition,
- fundamental and human rights,
- compliance with economic sanctions,
- working conditions,
- occupational safety and health,
- environmental protection,
- prevention of money laundering,
- capital market compliance,
- data protection.

consequent implementation. compliance.



Goals

- Monitor compliance with business policies & goals
- Safeguard UBM‘s assets
- Guarantee reliability of accounting & reporting
- Monitor compliance with legal requirements
- Maintain effectiveness & efficiency of business processes
- Ensure the efficient use of resources and cost savings

risk management.

Annual **audit** and **adaption** of risk system if necessary

Risk catalogue developed by Management Board and risk manager

- Calculation of **value at risk**
- Visualization in risk management **heat map**

Evaluation of risks **twice** each year by Management Board:

- **Probability** of occurrence and
- **Scope** of possible damages

risk management. details.

In 2023, the risk management system was adjusted to **fully integrate ESG.** The risk catalog was expanded and adapted to include **ESG-relevant risks and opportunities**. The evaluation of ESG risks follows the existing risk assessment system to integrate them into the **existing riskmeasurement systems** (Value at Risk, Cashflow at Risk).

Risk catalogue

- Property acquisition risks
- Project costing and planning risks
- Construction and quality risks
- Operating risks
- Distribution, utilization, sales risks
- General business risks
- Macroeconomic & other risks
- Environmental risks
- Social risks
- Governance risks
- ESG opportunities

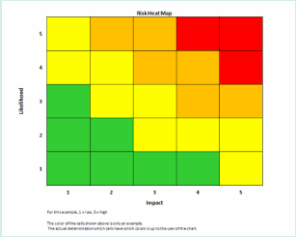
Assessment

By the Management Board + Risk Coordinator.

- Amount of loss (in relation to EBT) - best, worst and most likely case
- Probability of occurrence

Risk measurement systems

- Visualization of Risk Map
- Value at Risk calculation
- Cash Flow at Risk calculation



compliance management system.

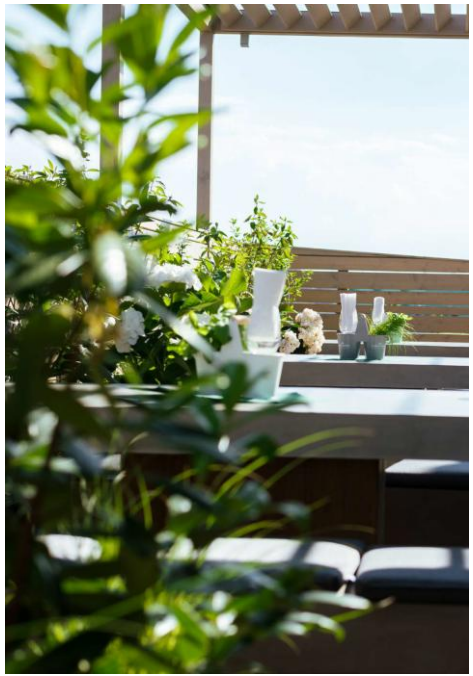
whistleblower-system.

UBM offers employees and external stakeholders a **confidential and anonymous whistleblower system for reporting (potential) violations and irregularities.** Submissions can be made via email or through a secure online portal.

internal guidelines and work instructions.

- Cartel & competition law
- Anti-corruption
- Issuer compliance
- Signatures
- Prevention of money laundering and terrorism financing
- Data Maintenance 360°
- Conflicts of interest
- Prevention and handling of discrimination
- Data protection
- etc.

governance goals. status.

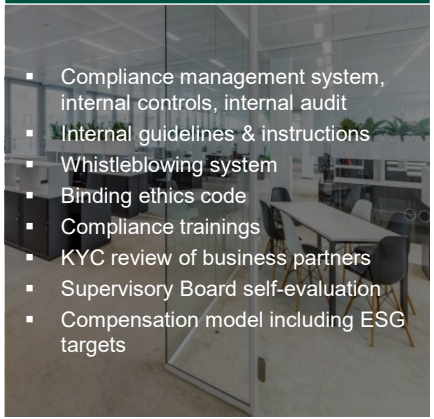


	2025
Voluntary external **audit** of ESG Report	Audit (limited assurance)
KYC reviews of business partners	>900 checks
Code of conduct for all employees	100%
Employee training on issuer compliance & anti-money laundering	136 trainings (64% of employees)
ISO 9001 certification	100% of employees covered
No **legal actions** for anti-competitive behaviour	0

consequent implementation.

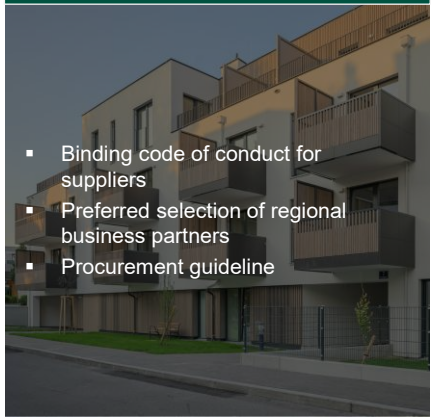
more on our governance initiatives in the esg report 2025.

Corporate governance & compliance



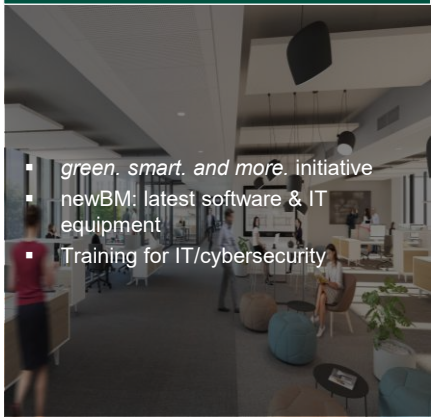
- Compliance management system, internal controls, internal audit
- Internal guidelines & instructions
- Whistleblowing system
- Binding ethics code
- Compliance trainings
- KYC review of business partners
- Supervisory Board self-evaluation
- Compensation model including ESG targets

Sustainable procurement & regional added value



- Binding code of conduct for suppliers
- Preferred selection of regional business partners
- Procurement guideline

Innovation & technologies



- *green. smart. and more.* initiative
- newBM: latest software & IT equipment
- Training for IT/cybersecurity

Read the full ESG Report 2025 at www.ubm-development.com/esg-management