

ESRS S3 AFFECTED COMMUNITIES

This chapter examines the impacts of voestalpine’s business activities on affected communities. It outlines how the interests and needs of these communities are taken into account and the actions being taken to promote positive impacts and address any challenges.

The following table provides specific information on SBM-3:

Topic/sub-topic/ sub-sub-topic	Impact, risk, opportunity (IRO)	Description	Value chain	Time horizon	Affected stakeholders
Affected communities	● Engagement with affected Communities	voestalpine supports charitable causes and works with the communities affected by its activities, involving them in its activities, impacts and plans. In addition, the company contributes to the social and economic development of the communities by creating jobs (Linz, Donawitz, Kapfenberg). As a reliable employer, voestalpine ensures economic stability in many communities close to its sites.	>>>	●●●●	Local residents Employees as well as the Works Council and trade unions Politics (national, international) Educational institutes and research (NGOs, NPOs) Special interest and advocacy groups Energy suppliers

Key

● Actual positive impact ● Actual negative impact ○ Potential positive impact ○ Potential negative impact + Opportunity ! Risk
 >>> Upstream >>> Own operations >>> Downstream ●○○○ < 1 year ○●○○ 1-5 years ○○○● 5-10 years ○○○● 10+ years

IMPACT, RISK, AND OPPORTUNITY MANAGEMENT

S3-1 – Policies related to affected communities

Transparency, honesty, respect, and confidentiality are the key values on which voestalpine basis its dialogue with stakeholders. The principles of cooperation with affected communities are governed by Group-wide guidelines which are also an integral part of the management system at sites and companies exposed to risk.

» Code of Conduct for voestalpine’s Lobbyists (Lobbying Code of Conduct)

This code sets out clear and transparent rules for the voestalpine’s lobbying activities. It governs dealings with stakeholders, including affected communities at major sites in Austria, as well as in Europe and on a global scale, in accordance with the Austrian Lobbying and Advocacy Transparency Act. (See G1-1 for more details.)

» **Communications policy**

The policy sets forth the main aspects of voestalpine's internal and external communications. These include fulfilling the notification obligations incumbent on a listed undertaking, cooperating with the media, sponsoring, communicating directly with affected communities using online and social media channels, and how to handle visits by politicians and business delegations. The policy also contains a separate chapter on crisis communication. Supplementary site-specific process instructions are issued with the aim of facilitating a rapid and situation-appropriate response—especially in the event of a crisis. The process instructions regulate the corresponding procedures and responsibilities for external communication.

» **HR Strategy 2030+**

The HR Strategy 2030+ aims to strengthen voestalpine's position as an attractive employer and to make a decisive contribution to the company's competitiveness by acquiring, developing, and retaining qualified and motivated employees in the long term (see S1-1). By strategically anchoring key areas of activity within the Group—such as apprenticeship, health and safety at work, female empowerment, and work-life balance—voestalpine creates a secure working environment that has a positive impact on affected communities beyond the company's borders and contributes to economic stability in the regions where it is based. The economic and social contribution made by voestalpine is published with transparency on its website, as noted in ESRS 2 SBM-3 S3.

As outlined in S1-1, voestalpine is fully committed to upholding human rights in compliance with the International Bill of Human Rights, the UN Guiding Principles on Business and Human Rights, the Core Labor Standards of the International Labour Organization (ILO), the OECD Guidelines for Multinational Enterprises, and the UN Global Compact. This is also enshrined in the voestalpine Code of Conduct and in its Human Rights Policy. In the business year 2025/26, as in the previous year, no human rights violations or violations of the aforementioned guidelines and guiding principles were reported.

POLICY OVERVIEW

IROs addressed	Policy	Scope of the policy	Responsibility and monitoring	Other comments
Engagement with affected communities	Code of Conduct for voestalpine's Lobbyists (Lobbying Code of Conduct)	Own operations External lobbyists	Responsible: Management Board/executive management Monitoring and compliance regulations: Compliance organization	<ul style="list-style-type: none"> » The result of numerous conversations and discussions at the level of the Management Board as well as among executive management and department heads of the voestalpine Group » Available in several languages on the intranet and on the website https://www.voestalpine.com/compliance/en
	Communications policy	Own operations	Responsibility and monitoring: Head of Group Communications	<ul style="list-style-type: none"> » Takes into account communication with external parties (politician visits, press, media relations, social media, etc.) » Available on the intranet
	HR Strategy 2030+	Own operations All employees Specific stakeholder groups: women	HR Board	<ul style="list-style-type: none"> » Respect for the Diversity Charter » Involvement of stakeholders through environmental analysis and ongoing participation in working groups and competence teams » Communication on employee webpages, on the external podcast, and at Supervisory Board meetings

S3-2 – Processes for engaging with affected communities about impacts

voestalpine pursues a comprehensive, structured stakeholder communication strategy across its sites which encompasses both Group-wide processes and direct dialog with local stakeholders. Short-term or unforeseeable occurrences on affected communities are mainly covered by the direct or indirect reporting systems in place (e.g., noise or emissions caused by technical defects or specific operating procedures). For this purpose, regulations for emergency communication have also been implemented at sites exposed to risk. Additional stakeholder activities are planned on a regular basis, typically at the beginning of a calendar year with updates throughout the year, by the relevant departments and Group Public Affairs with the involvement of experts from the companies concerned. Ultimate responsibility for stakeholder dialogues and their approval lies with the responsible chairperson or member of the Management Board. Progress is reviewed on an ongoing basis and the measures revised where necessary.

Taking into account the decentralized, global structure of voestalpine, with the necessary control at Group level as well as the standards in place for stakeholder communication, the process is designed to enable implementation as efficiently, unbureaucratically, and quickly as possible, while ensuring coordinated and consistent communication across all major stakeholder groups. The process described below sets out the previously described working method in which specific activities are developed, coordinated, and implemented.

PHASE 1: STAKEHOLDER MAPPING

This step determines which stakeholders are affected by potential impacts and, if so, prioritizes their involvement. An example of this is the environmental impact assessment for upgrading the power grids for the first stage of greentec steel (expansion from 110 to 220 kV). Here, the local communities primarily affected and their potential objections were identified at an early stage in order to plan further activities together with authorities and project partners.

PHASE 2: STAKEHOLDER COMMUNICATION

Communication with stakeholders is organized Group-wide as an interdisciplinary function. Group Public Affairs works with Group Sustainability, Research & Development, the Group's energy network, the Works Council, and other parties to ensure a consistent approach toward external stakeholders. To facilitate this, periodic exchanges take place, for example at recurring meetings with the above-mentioned departments. These formats are not only used for internal coordination, but also to reflect on external perspectives: Insights, concerns, and expectations from the dialogue with stakeholders are incorporated into the technical debates and decision-making processes of the participating departments, where they are processed further. These platforms also help voestalpine to assess the effectiveness of working with affected communities.

The following table shows the type and frequency of engagement with affected stakeholders:

Stakeholders	Type of engagement	Frequency of engagement
Local residents	Direct dialogue for questions/complaints (telephone, e-mail) Proactive involvement in larger projects (e.g., projects communicated in advance at information events; media; social media channels)	Event and topic-related
Employees and their representatives	Discussions and communications on the latest transformation topics, policy positions, and shared perspectives and activities; for example, at regular meetings of the Works Council or on an ad hoc basis for certain topics with regard to current social policy aspects	Periodically, e.g., at works council meetings and events at Group or site level with varying frequency
Legislative and executive powers at national and European level (government, EU Commission, parliaments)	Participation in policy-making through topic-based bilateral outreach and peer review processes; participation in working groups, e.g., in ministries and in the framework of the EU Commission (Directorates-General); topic-based exchange with parliaments (e.g., specialist committees and representatives); participation in dialogue formats (e.g., the EU Commission's Strategic Dialogue on Steel, the site strategy, and the Climate-Neutral Industry initiative in Austria)	Event and topic-related
Political think-tanks; academic and research institutions; civil society and NGOs	Dialog maintained primarily within the framework of current topic and working groups (e.g., Austrian carbon management strategy, hydrogen, electricity market)	Event and topic-related
Legal and voluntary lobbying groups at national and European level	Representation in management and specialist committees, participation in the development of positions and lobbying priorities	Periodic (e.g., quarterly Executive Committee and twice-yearly General Assembly at EUFOER) Event and topic-related
Energy industry and energy-intensive industries	Informal exchange on common topics with the energy industry (e.g., electricity market design, hydrogen) Alliances at national and European level with other energy-intensive companies for joint positioning on key policy issues	Event and topic-related

Using the example of the installation of the 220 kV power line, this means that public forums have been set up in which the various stakeholder groups (citizens' initiatives, civil society and individuals) have been able to voice their concern to grid operators, voestalpine, the authorities or local government. The concerns raised were discussed jointly and, where technically possible, taken into account in the further course of the procedure.

In order to train employees with respect to communication with affected communities, voestalpine provides mandatory training on human rights and compliance (see chapters S1-4 and G1-3). Specific training is also available for senior executives on sustainability.

PHASE 3: MONITORING AND REVIEW

The main communication objective of voestalpine is to implement projects on time and in agreement with local residents through transparent and timely engagement of the affected communities and by making changes on the basis of this engagement.

In the case of the greentec steel transformation program, the measures taken were continuously evaluated. Together with the project partners, the authorities, and the departments responsible for stakeholder communication within voestalpine, experts from the greentec steel project team, and the colleagues responsible for administrative procedures, this objective was achieved with the final approval of the environmental impact assessment by the Federal Administrative Court, and implementation of Austria's largest industrial climate protection program started on schedule. At the same time, it was possible to avoid the risk of the tight schedule being jeopardized due to a lack of connection to the grid and complaints from local residents.

S3-3 – Processes to remediate negative impacts and channels for affected communities to raise concerns

No material negative impacts on affected communities were identified. At the sites in Linz, Donawitz, and Kapfenberg, the company is subject to close regulatory monitoring and public scrutiny. voestalpine has also implemented processes that are specifically geared toward maintaining dialogues with affected communities—such as local residents. If unforeseen events occur during normal production and business activities, these site-specific procedures offer affected parties an immediate opportunity to get in touch and provide feedback. Depending on the situation, this involves examining whether there are any legal reporting obligations or whether an in-depth dialogue with the affected groups is necessary, and which remediation measures can be taken.

PROCESSES AT THE LINZ SITE

An environmental officer has been appointed at the Linz site since 1985, who is responsible for the legal requirements relating to the protected assets of air, water, soil, and noise. A specially established environmental on-call service therefore ensures that a qualified contact person is available around the clock for environmentally relevant incidents and also for internal and external environmental concerns. Immediate action is taken in line with a site-specific emergency plan together with the task force and, if necessary, the competent authorities are notified.

The on-call service also provides the point of contact for external complaints. Accordingly, any type of complaint will be investigated immediately, action will be taken if necessary, and the complainant will be informed about the status of the complaint if desired. Foreseeable environmental events, such as expected noise or dust emissions, are communicated in advance to the decentralized communication departments and, if necessary, to the media and authorities. External inquiries or complaints

reach the environmental on-call service either through internal bodies—such as the switchboard or factory security—or are forwarded by authorities (e.g., Linz municipal authorities or the Upper Austrian Government).

The environmental on-call service centrally documents all incidents and complaints relevant to the environment and the actions taken. The handling of environmental incidents and complaints as well as the associated documentation is reviewed on an annual basis within the framework of an external audit, which ensures the effectiveness of the implemented processes and reporting channels.

PROCESSES AT THE DONAWITZ SITE

At the Donawitz site, concerns raised by local residents are channeled through the Legal department, and forwarded to the Management Systems department in the event of complaints. The department works together with the respective operational unit (e.g., blast furnace, steelworks), to undertake an internal root cause analysis and initiate corrective measures, as well as to document the measures in a corrective measures sheet. Feedback to local residents as well as central documentation are managed by the Legal department. The complaints are reported and analyzed internally as part of the management report. The effectiveness of the implemented processes is ensured by an external audit.

PROCESSES AT THE KAPFENBERG SITE

At the Kapfenberg site, clear responsibilities, structured processes, and permanent accessibility ensure compliance with all environmental and site-relevant requirements. A central unit coordinates all activities relating to air, water, soil, climate and noise, and acts as a liaison with the authorities, internal committees, and external stakeholders. 24/7 availability ensures that the system reacts immediately to environmental events or technical faults. In the event of an incident, measures are taken immediately and, if necessary, the authorities are informed. The central unit also serves as a contact point for external complaints and ensures prompt, transparent handling. All incidents, complaints and measures taken are documented centrally. Operations are reviewed annually through internal and external audits to ensure that processes work, communication is reliable, and improvements are continuously implemented. Through proactive communication, reliable reporting channels, and robust emergency and environmental management, the Kapfenberg site contributes to safe, transparent and sustainable operations and meets both legal requirements and public expectations.

In addition to these site-specific processes, reports can be submitted anonymously using the whistleblower system, which is available in 14 languages. Details on this and an overview of the number of cases can be found in chapter G1-1. Complaints can also be submitted using the general e-mail addresses and contact forms on the voestalpine website and on the websites of the respective divisional subsidiaries.

Another communication channel is the Group's social media channels, which are listed under the following link: www.voestalpine.com/group/en/media/social-media. A social media listening tool is used to monitor the Group's own channels and external comments. Responses to users are provided by Group Communications or commissioned agencies according to a defined process. A platform strategy is in place for each social media channel that is geared toward target groups.

There is no systematic survey to determine the extent to which affected communities are aware of the various reporting channels and consider them to be trustworthy. Protection against retaliation measures is regulated in voestalpine's Code of Conduct. More information on the retaliation measures is available in G1-1.

S3-4 – Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions

Engagement with affected communities at the Linz, Donawitz, and Kapfenberg sites was identified as a material positive impact on affected communities. The focus is therefore on the ongoing expansion of cooperation and dialogue with affected communities in the vicinity of the Austrian voestalpine production sites. Action taken aims to improve early engagement with affected communities in current and planned projects. Due to the Group's decentralized structure, these actions are primarily planned and implemented at the site, company, and divisional level, in each case in coordination with the responsible Group divisions. In addition to executive management at company, divisional, and Group level, the Group Public Affairs, Group Communications, and Legal departments are involved in managing the key IROs.

Examples of effective management in communications with affected communities include the 110 to 220 kV power line expansion (see chapter S3-2) and the construction of the special steel plant in Kapfenberg.

As part of the construction of the stainless steel plant in Kapfenberg, various actions have been implemented to take the perspectives of the affected stakeholders into account at an early stage and to be able to respond accordingly. Before the start of construction, a dialogue office was set up to give local residents the opportunity to obtain information directly and to raise any concerns they have. In addition, a telephone hotline and a separate e-mail address were provided. A dedicated website provided information on the project, supplemented by a local info-point, which included a message box for people without internet access. In addition, information events were organized to enable a timely response to any concerns and suggestions raised by the public.

The actions listed for stakeholder engagement have helped the affected communities to obtain information, raise concerns, and actively participate in shaping the projects. At the same time, uncertainties were reduced and greater acceptance achieved.

In addition to the project-related actions, voestalpine also fulfills its corporate social responsibility throughout the Group. Initiatives in the arts, culture, and sports as well as in the social arena are pursued at the different sites and supported through monetary donations and donations in kind. One special example of this is the voestalpine cares run, which will be held for the fourth time in spring 2026.

voestalpine CARES RUN—“TOGETHER WE MOVE THE WORLD”

The voestalpine cares run is a Group-wide social responsibility program that motivates employees to engage in joint sporting activities, combining social commitment with health promotion. Based on achieved activity goals, donations of up to a total of EUR 700,000 for social cooperation partners are gradually released via an app.

The funds support selected projects near Austrian and international production sites, including in India, Indonesia, and Ukraine. The projects funded in 2026 with international and national partner organizations focus on promoting access to education, basic health care, and emergency humanitarian aid.

In order to track the lasting positive impact of these donations on the affected communities, voestalpine receives project reports and final reports from the beneficiary institutions in order to be able to review the impact and use of funds for project management purposes.

As an employer, voestalpine also contributes to economic stability in the individual regions in which it is located. Measures in this context stem directly from business activities, such as the personal development and training of employees, a targeted apprenticeship campaign and the BÖHLER CAMPUS, and health and safety initiatives. See chapter S1-4 for more details.

OVERVIEW OF ACTIONS

IROs addressed	Action	Time horizon	Scope of the action	Significant expenditure (if relevant)/ other comments
Engagement with affected Communities	Site and project-dependent package of measures	Dependent on actions taken	Local residents in the vicinity of voestalpine sites Production facilities in Linz, Donawitz, and Kapfenberg Upstream value chain to a partial extent	Integration of various stakeholder interests

METRICS AND TARGETS

S3-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

As a result of the largely site-specific and event-related measures to promote positive impacts, apart from the Group-wide strategic goals—in particular in relation to decarbonization and sustainability—there are currently no separate, time-limited, and outcome-oriented targets in relation to affected communities.

Nevertheless, there are indicators to demonstrate successful stakeholder engagement management at voestalpine, such as the evidence of positive economic and social impacts on the environment at its production sites (see <https://www.voestalpine.com/oesterreich/de/>).

In addition, regular audits (internal audit, EMAS audit) are conducted to ensure the compliance of internal processes.

A continuous exchange with all relevant stakeholders ensures that concerns and suggestions can be addressed at an early stage. The success of the described policies and actions is determined by assessing whether voestalpine has achieved the legal certainty and calculability of its strategic targets at the end of the respective projects.