

Testatsexemplar

**Jahresabschluss zum
31. Dezember 2025**

Hauptverband der Deutschen Bauindustrie e.V.
Berlin

Forvis Mazars GmbH & Co. KG
Wirtschaftsprüfungsgesellschaft
Steuerberatungsgesellschaft

141858

Die vorliegende PDF-Datei haben wir im Auftrag unseres Mandanten erstellt.

Wir weisen darauf hin, dass maßgeblich für unsere Berichterstattung ausschließlich unser Bericht in der unterzeichneten Originalfassung ist.

Da nur der gebundene und von uns unterzeichnete Bericht das berufsrechtlich verbindliche Ergebnis unserer Tätigkeit darstellt, können wir für die inhaltliche Richtigkeit und Vollständigkeit dieser in Dateiform überlassenen Berichtsversion keine Haftung übernehmen.

Hinsichtlich der Weitergabe an Dritte weisen wir darauf hin, dass sich dieser Bericht ausschließlich an den Auftraggeber und seine Organe richtet. Unsere Verantwortlichkeit - auch gegenüber Dritten - bemisst sich alleine nach den mit dem Mandanten geschlossenen Auftragsbedingungen.

INHALTSVERZEICHNIS

Prüfvermerk des unabhängigen Abschlussprüfers

1. Bilanz zum 31. Dezember 2025
2. Gewinn- und Verlustrechnung für die Zeit vom 1. Januar bis zum 31. Dezember 2025
3. Anlagenspiegel zum 31. Dezember 2025

Allgemeine Auftragsbedingungen

Prüfvermerk des unabhängigen Abschlussprüfers

Wir haben den Jahresabschluss – bestehend aus Bilanz, Gewinn- und Verlustrechnung und Anlagenspiegel – unter Einbeziehung der Buchführung des Hauptverband der Deutschen Bauindustrie e.V., Berlin, für das Geschäftsjahr vom 1. Januar 2025 bis zum 31. Dezember 2025 geprüft. Die Buchführung und die Aufstellung des Jahresabschlusses in Anlehnung an die deutschen handelsrechtlichen Vorschriften und die ergänzenden Bestimmungen der Satzung liegen in der Verantwortung der Hauptgeschäftsführung des Verbands. Unsere Aufgabe ist es, auf der Grundlage der von uns durchgeführten Prüfung eine Beurteilung über den Jahresabschluss unter Einbeziehung der Buchführung abzugeben.

Wir haben unsere Jahresabschlussprüfung nach § 317 HGB unter Beachtung der vom Institut der Wirtschaftsprüfer (IDW) festgestellten deutschen Grundsätze ordnungsmäßiger Abschlussprüfung vorgenommen. Danach ist die Prüfung so zu planen und durchzuführen, dass dolose Handlungen und Irrtümer, die sich auf die Darstellung des durch den Jahresabschluss unter Beachtung der Grundsätze ordnungsmäßiger Buchführung vermittelten Bildes der Lage wesentlich auswirken, mit hinreichender Sicherheit erkannt werden. Bei der Festlegung der Prüfungshandlungen werden die Kenntnisse über die Geschäftstätigkeit und über das wirtschaftliche und rechtliche Umfeld des Verbands sowie die Erwartungen über mögliche Fehler berücksichtigt. Im Rahmen der Prüfung werden die Wirksamkeit der rechnungslegungsbezogenen internen Kontrollen sowie Nachweise für die Angaben in Buchführung und Jahresabschluss überwiegend auf der Basis von Stichproben beurteilt. Die Prüfung umfasst die Beurteilung der angewandten Bilanzierungsgrundsätze und der wesentlichen Einschätzungen der Hauptgeschäftsführung sowie die Würdigung der Gesamtdarstellung des Jahresabschlusses. Wir sind der Auffassung, dass unsere Prüfung eine hinreichend sichere Grundlage für unsere Beurteilung bildet.

Unsere Prüfung hat zu keinen Einwendungen geführt.

Berlin, 24. Februar 2026

Forvis Mazars GmbH & Co. KG
Wirtschaftsprüfungsgesellschaft
Steuerberatungsgesellschaft

Bert Franke
Wirtschaftsprüfer

Ingo Fehberg
Wirtschaftsprüfer

Hauptverband der Deutschen Bauindustrie e.V.
Berlin

Bilanz zum 31. Dezember 2025

Amtsgericht Berlin (Charlottenburg), VR 18147 B

Aktiva	€	€	€	2024 T€		€	€	2024 T€	Passiva
A. Anlagevermögen					A. Vermögen				
I. <u>Immaterielle Vermögensgegenstände</u> Entgeltlich erworbene Konzessionen, gewerbliche Schutzrechte und ähnliche Rechte und Werte sowie Lizenzen an solchen Rechten und Werten		0,00		0,0	I. <u>Reserve</u>	17.601.793,51		17.601,8	
II. <u>Sachanlagen</u>					II. <u>Konjunkturschwankungsreserve</u>	2.922.181,65		2.622,2	
1. Grundstücke und Bauten	11.265.001,00			11.546,7	III. <u>Jahresüberschuss</u>	1.302.461,73	21.826.436,89	1.349,8	
2. Betriebs- und Geschäftsausstattung	223.104,00	11.488.105,00		299,3	B. Rücklagen		1.236.450,19	1.214,9	
III. <u>Finanzanlagen</u>					C. Rückstellungen				
1. Beteiligungen	150.622,97			200,6	1. Pensionsrückstellungen	2.302.070,00		2.361,5	
2. Ausleihungen an Unternehmen, mit denen ein Beteiligungsverhältnis besteht	31.250,00			31,3	2. Sonstige Rückstellungen	931.607,41	3.233.677,41	617,6	
3. Wertpapiere des Anlagevermögens	9.389.870,18	9.571.743,15	21.059.848,15	8.935,9	D. Verbindlichkeiten				
B. Umlaufvermögen					1. Verbindlichkeiten aus Lieferungen und Leistungen, davon mit einer Restlaufzeit bis zu einem Jahr: € 269.825,44 (Vorjahr T€ 230,9)	269.825,44		230,9	
I. <u>Forderungen und sonstige Vermögensgegenstände</u> Sonstige Vermögensgegenstände		830.931,26		172,6	2. Sonstige Verbindlichkeiten, davon aus Steuern: € 146.911,11 (Vorjahr T€ 119,5) davon im Rahmen der sozialen Sicherheit: € 20.288,35 (Vorjahr T€ 17,0) davon mit einer Restlaufzeit bis zu einem Jahr: € 485.568,14 (Vorjahr T€ 485,3)	485.568,14	755.393,58	485,3	
II. <u>Kassenbestand, Guthaben bei Kreditinstituten</u>		5.137.570,36	5.968.501,62	5.285,3	E. Rechnungsabgrenzungsposten		6.599,00	6,6	
C. Rechnungsabgrenzungsposten			30.207,30	18,9					
			27.058.557,07	26.490,6					
							27.058.557,07	26.490,6	

Rückdeckungsanspruch an den Versorgungsverband Deutscher Wirtschaftsorganisationen
aufgrund von im Umlageverfahren erhobenen Beiträgen

128.872,00

238,0

Teilwert der beim Versorgungsverband Deutscher Wirtschafts-
organisationen rückgedeckten Pensionsverpflichtungen

128.872,00

238,0

Hauptverband der Deutschen Bauindustrie e.V.
Berlin

Gewinn- und Verlustrechnung
für die Zeit vom 1. Januar bis zum 31. Dezember 2025

	2025		2024	
	€	€	€	€
Erträge				
1. Beiträge ordentlicher Mitglieder	10.262.504,00		9.766.195,00	
2. Beiträge außerordentlicher Mitglieder	80.000,00	10.342.504,00	80.000,00	9.846.195,00
3. Mieterträge		180.997,84		182.087,84
4. Zinserträge		571.574,01		727.143,73
5. Sonstige Erträge		701.177,09		792.010,51
		11.796.252,94		11.547.437,08
Aufwendungen				
6. Personalaufwendungen				
a) Löhne und Gehälter	-3.911.105,04		-3.678.436,33	
b) Soziale Abgaben und Aufwendungen für Altersversorgung, davon für Altersversorgung: € 903.567,71 (Vorjahr T€ 1.032,9)	-1.645.101,27	-5.556.206,31	-1.712.015,66	-5.390.451,99
7. Sachaufwendungen		-2.308.782,07		-2.168.173,53
8. Besondere Aufwendungen		-1.207.305,36		-1.243.489,94
9. Beiträge an Organisationen der Wirtschaft		-1.421.497,47		-1.395.528,98
10. Jahresüberschuss		1.302.461,73		1.349.792,64

Hauptverband der Deutschen Bauindustrie e.V.

Berlin

Anlagenspiegel zum 31. Dezember 2025

	Anschaffungskosten				Abschreibungen				Bilanzwerte	
	Stand 1.1.2025 €	Zugänge 2025 €	Abgänge 2025 €	Stand 31.12.2025 €	Stand 1.1.2025 €	Zugänge 2025 €	Abgänge 2025 €	Stand 31.12.2025 €	Stand 1.1.2025 €	Stand 31.12.2025 €
I. <u>Immaterielle Vermögensgegenstände</u> Entgeltlich erworbene Konzessionen, gewerbliche Schutzrechte und ähnliche Rechte und Werte sowie Lizenzen an solchen Rechten und Werten	74.915,95	0,00	0,00	74.915,95	74.889,95	26,00	0,00	74.915,95	26,00	0,00
II. <u>Sachanlagen</u>										
1. Grundstücke und Bauten	19.052.044,38	0,00	0,00	19.052.044,38	7.505.317,38	281.726,00	0,00	7.787.043,38	11.546.727,00	11.265.001,00
2. Betriebs- und Geschäftsausstattung	945.820,31	53.854,80	53.777,13	945.897,98	646.547,31	130.023,80	53.777,13	722.793,98	299.273,00	223.104,00
	19.997.864,69	53.854,80	53.777,13	19.997.942,36	8.151.864,69	411.749,80	53.777,13	8.509.837,36	11.846.000,00	11.488.105,00
III. <u>Finanzanlagen</u>										
1. Beteiligungen	200.622,97	0,00	50.000,00	150.622,97	0,00	0,00	0,00	0,00	200.622,97	150.622,97
2. Ausleihungen an Unternehmen, mit denen ein Beteiligungsverhältnis besteht	31.250,00	0,00	0,00	31.250,00	0,00	0,00	0,00	0,00	31.250,00	31.250,00
3. Wertpapiere des Anlagevermögens	8.935.879,85	753.110,33	299.120,00	9.389.870,18	0,00	0,00	0,00	0,00	8.935.879,85	9.389.870,18
	9.167.752,82	753.110,33	349.120,00	9.571.743,15	0,00	0,00	0,00	0,00	9.167.752,82	9.571.743,15
	29.240.533,46	806.965,13	402.897,13	29.644.601,46	8.226.754,64	411.775,80	53.777,13	8.584.753,31	21.013.778,82	21.059.848,15

Berlin, 24. Februar 2026

Herrn Tim-Oliver Müller
(Hauptgeschäftsführer)

General Engagement Terms

for

Wirtschaftsprüferinnen, Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften [German Public Auditors and Public Audit Firms]

as of January 1, 2024

1. Scope of application

(1) These engagement terms apply to contracts between German Public Auditors (Wirtschaftsprüferinnen/Wirtschaftsprüfer) or German Public Audit Firms (Wirtschaftsprüfungsgesellschaften) – hereinafter collectively referred to as "German Public Auditors" – and their engaging parties for assurance services, tax advisory services, advice on business matters and other engagements except as otherwise agreed in writing (Textform) or prescribed by a mandatory rule.

(2) Third parties may derive claims from contracts between German Public Auditors and engaging parties only when this is agreed or results from mandatory rules prescribed by law. In relation to such claims, these engagement terms also apply to these third parties. A German Public Auditor is also entitled to invoke objections (Einwendungen) and defences (Einreden) arising from the contractual relationship with the engaging party to third parties.

2. Scope and execution of the engagement

(1) Object of the engagement is the agreed service – not a particular economic result. The engagement will be performed in accordance with the German Principles of Proper Professional Conduct (Grundsätze ordnungsmäßiger Berufsausübung). The German Public Auditor does not assume any management functions in connection with his services. The German Public Auditor is not responsible for the use or implementation of the results of his services. The German Public Auditor is entitled to make use of competent persons to conduct the engagement.

(2) Except for assurance engagements (betriebswirtschaftliche Prüfungen), the consideration of foreign law requires an express agreement in writing (Textform).

(3) If circumstances or the legal situation change subsequent to the release of the final professional statement, the German Public Auditor is not obligated to refer the engaging party to changes or any consequences resulting therefrom.

3. The obligations of the engaging party to cooperate

(1) The engaging party shall ensure that all documents and further information necessary for the performance of the engagement are provided to the German Public Auditor on a timely basis, and that he is informed of all events and circumstances that may be of significance to the performance of the engagement. This also applies to those documents and further information, events and circumstances that first become known during the German Public Auditor's work. The engaging party will also designate suitable persons to provide information.

(2) Upon the request of the German Public Auditor, the engaging party shall confirm the completeness of the documents and further information submitted as well as the explanations and statements provided in a statement as drafted by the German Public Auditor in a legally accepted written form (gesetzliche Schriftform) or any other form determined by the German Public Auditor.

4. Ensuring independence

(1) The engaging party shall refrain from anything that endangers the independence of the German Public Auditor's staff. This applies throughout the term of the engagement, and in particular to offers of employment or to assume an executive or non-executive role, and to offers to accept engagements on their own behalf.

(2) Were the performance of the engagement to impair the independence of the German Public Auditor, of related firms, firms within his network, or such firms associated with him, to which the independence requirements apply in the same way as to the German Public Auditor in other engagement relationships, the German Public Auditor is entitled to terminate the engagement for good cause.

5. Reporting and oral information

To the extent that the German Public Auditor is required to present results in a legally accepted written form (gesetzliche Schriftform) or in writing (Textform) as part of the work in executing the engagement, only that

presentation is authoritative. Drafts of such presentations are non-binding. Except as otherwise provided for by law or contractually agreed, oral statements and explanations by the German Public Auditor are binding only when they are confirmed in writing (Textform). Statements and information of the German Public Auditor outside of the engagement are always non-binding.

6. Distribution of a German Public Auditor's professional statement

(1) The distribution to a third party of professional statements of the German Public Auditor (results of work or extracts of the results of work whether in draft or in a final version) or information about the German Public Auditor acting for the engaging party requires the German Public Auditor's consent be issued in writing (Textform), unless the engaging party is obligated to distribute or inform due to law or a regulatory requirement.

(2) The use by the engaging party for promotional purposes of the German Public Auditor's professional statements and of information about the German Public Auditor acting for the engaging party is prohibited.

7. Deficiency rectification

(1) In case there are any deficiencies, the engaging party is entitled to specific subsequent performance by the German Public Auditor. The engaging party may reduce the fees or cancel the contract for failure of such subsequent performance, for subsequent non-performance or unjustified refusal to perform subsequently, or for unconscionability or impossibility of subsequent performance. If the engagement was not commissioned by a consumer, the engaging party may only cancel the contract due to a deficiency if the service rendered is not relevant to him due to failure of subsequent performance, to subsequent non-performance, to unconscionability or impossibility of subsequent performance. No. 9 applies to the extent that further claims for damages exist.

(2) The engaging party must assert a claim for subsequent performance (Nacherfüllung) in writing (Textform) without delay. Claims for subsequent performance pursuant to paragraph 1 not arising from an intentional act expire after one year subsequent to the commencement of the time limit under the statute of limitations.

(3) Apparent deficiencies, such as clerical errors, arithmetical errors and deficiencies associated with technicalities contained in a German Public Auditor's professional statement (long-form reports, expert opinions etc.) may be corrected – also versus third parties – by the German Public Auditor at any time. Misstatements which may call into question the results contained in a German Public Auditor's professional statement entitle the German Public Auditor to withdraw such statement – also versus third parties. In such cases the German Public Auditor should first hear the engaging party, if practicable.

8. Confidentiality towards third parties, and data protection

(1) Pursuant to the law (§ [Article] 323 Abs 1 [paragraph 1] HGB [German Commercial Code: Handelsgesetzbuch], § 43 WPO [German Law regulating the Profession of Wirtschaftsprüfer: Wirtschaftsprüferordnung], § 203 StGB [German Criminal Code: Strafgesetzbuch]) the German Public Auditor is obligated to maintain confidentiality regarding facts and circumstances confided to him or of which he becomes aware in the course of his professional work, unless the engaging party releases him from this confidentiality obligation.

(2) When processing personal data, the German Public Auditor will observe national and European legal provisions on data protection.

9. Liability

(1) For legally required services by German Public Auditors, in particular audits, the respective legal limitations of liability, in particular the limitation of liability pursuant to § 323 Abs. 2 HGB, apply.

(2) Insofar neither a statutory limitation of liability is applicable, nor an individual contractual limitation of liability exists, claims for damages due to negligence arising out of the contractual relationship between the

engaging party and the German Public Auditor, except for damages resulting from injury to life, body or health as well as for damages that constitute a duty of replacement by a producer pursuant to § 1 ProdHaftG [German Product Liability Act: Produkthaftungsgesetz], are limited to € 4 million pursuant to § 54 a Abs. 1 Number 2 WPO. This applies equally to claims against the German Public Auditor made by third parties arising from, or in connection with, the contractual relationship.

(3) When multiple claimants assert a claim for damages arising from an existing contractual relationship with the German Public Auditor due to the German Public Auditor's negligent breach of duty, the maximum amount stipulated in paragraph 2 applies to the respective claims of all claimants collectively.

(4) The maximum amount under paragraph 2 relates to an individual case of damages. An individual case of damages also exists in relation to a uniform damage arising from a number of breaches of duty. The individual case of damages encompasses all consequences from a breach of duty regardless of whether the damages occurred in one year or in a number of successive years. In this case, multiple acts or omissions based on the same source of error or on a source of error of an equivalent nature are deemed to be a single breach of duty if the matters in question are legally or economically connected to one another. In this event the claim against the German Public Auditor is limited to € 5 million.

(5) A claim for damages expires if a suit is not filed within six months subsequent to the written statement (Textform) of refusal of acceptance of the indemnity and the engaging party has been informed of this consequence. This does not apply to claims for damages resulting from scienter, a culpable injury to life, body or health as well as for damages that constitute a liability for replacement by a producer pursuant to § 1 ProdHaftG. The right to invoke a plea of the statute of limitations remains unaffected.

(6) § 323 HGB remains unaffected by the rules in paragraphs 2 to 5.

10. Supplementary provisions for audit engagements

(1) If the engaging party subsequently amends the financial statements or management report audited by a German Public Auditor and accompanied by an auditor's report (Bestätigungsvermerk), he may no longer use this auditor's report.

If the German Public Auditor has not issued an auditor's report, a reference to the audit conducted by the German Public Auditor in the management report or any other public reference is permitted only with the German Public Auditor's consent, issued in a legally accepted written form (gesetzliche Schriftform), and with a wording authorized by him.

(2) If the German Public Auditor revokes the auditor's report, it may no longer be used. If the engaging party has already made use of the auditor's report, then upon the request of the German Public Auditor he must give notification of the revocation.

(3) The engaging party has a right to five official copies of the report. Additional official copies will be charged separately.

11. Supplementary provisions for assistance in tax matters

(1) When advising on an individual tax issue as well as when providing ongoing tax advice, the German Public Auditor is entitled to use as a correct and complete basis the facts provided by the engaging party – especially numerical disclosures; this also applies to bookkeeping engagements. Nevertheless, he is obligated to indicate to the engaging party any material errors he has identified.

(2) The tax advisory engagement does not encompass procedures required to observe deadlines, unless the German Public Auditor has explicitly accepted a corresponding engagement. In this case the engaging party must provide the German Public Auditor with all documents required to observe deadlines – in particular tax assessments – on such a timely basis that the German Public Auditor has an appropriate lead time.

(3) Except as agreed otherwise in writing (Textform), ongoing tax advice encompasses the following work during the contract period:

- a) preparation and electronic transmission of annual tax returns, including financial statements for tax purposes in electronic format, for income tax, corporate tax and business tax, namely on the basis of the annual financial statements, and on other schedules and evidence documents required for the taxation, to be provided by the engaging party
- b) examination of tax assessments in relation to the taxes referred to in (a)
- c) negotiations with tax authorities in connection with the returns and assessments mentioned in (a) and (b)
- d) support in tax audits and evaluation of the results of tax audits with respect to the taxes referred to in (a)
- e) participation in petition or protest and appeal procedures with respect to the taxes mentioned in (a).

In the aforementioned tasks the German Public Auditor takes into account material published legal decisions and administrative interpretations.

(4) If the German Public auditor receives a fixed fee for ongoing tax advice, the work mentioned under paragraph 3 (d) and (e) is to be remunerated separately, except as agreed otherwise in writing (Textform).

(5) Insofar the German Public Auditor is also a German Tax Advisor and the German Tax Advice Remuneration Regulation (Steuerberatungsvergütungsverordnung) is to be applied to calculate the remuneration, a greater or lesser remuneration than the legal default remuneration can be agreed in writing (Textform).

(6) Work relating to special individual issues for income tax, corporate tax, business tax and valuation assessments for property units as well as all issues in relation to sales tax, payroll tax, other taxes and dues requires a separate engagement. This also applies to:

- a) work on non-recurring tax matters, e.g. in the field of estate tax and real estate sales tax;
- b) support and representation in proceedings before tax and administrative courts and in criminal tax matters;
- c) advisory work and work related to expert opinions in connection with changes in legal form and other re-organizations, capital increases and reductions, insolvency related business reorganizations, admission and retirement of owners, sale of a business, liquidations and the like, and
- d) support in complying with disclosure and documentation obligations.

(7) To the extent that the preparation of the annual sales tax return is undertaken as additional work, this includes neither the review of any special accounting prerequisites nor the issue as to whether all potential sales tax allowances have been identified. No guarantee is given for the complete compilation of documents to claim the input tax credit.

12. Electronic communication

Communication between the German Public Auditor and the engaging party may be via e-mail. In the event that the engaging party does not wish to communicate via e-mail or sets special security requirements, such as the encryption of e-mails, the engaging party will inform the German Public Auditor in writing (Textform) accordingly.

13. Remuneration

(1) In addition to his claims for fees, the German Public Auditor is entitled to claim reimbursement of his expenses; sales tax will be billed additionally. He may claim appropriate advances on remuneration and reimbursement of expenses and may make the delivery of his services dependent upon the complete satisfaction of his claims. Multiple engaging parties are jointly and severally liable.

(2) If the engaging party is not a consumer, then a set-off against the German Public Auditor's claims for remuneration and reimbursement of expenses is admissible only for undisputed claims or claims determined to be legally binding.

14. Dispute Settlement

The German Public Auditor is not prepared to participate in dispute settlement procedures before a consumer arbitration board (Verbraucherschlichtungsstelle) within the meaning of § 2 of the German Act on Consumer Dispute Settlements (Verbraucherstreitbeilegungsgesetz).

15. Applicable law

The contract, the performance of the services and all claims resulting therefrom are exclusively governed by German law.