

ELECTRIC FIREFIGHTING

Made to be Sustainable

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Since Rosenbauer's founding, the company has been one of the most innovative in the firefighting industry. The family-run company greatly values stable development and responsible business. The key here is the company's employees, who confidently lead the way with their knowledge and ideas and work in partnership with customers. Rosenbauer relies on this pioneering spirit and collaboration among its 4,078 employees. In this way, Rosenbauer is already taking responsibility for electric firefighting today.

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Sustainability at a Glance 2022

Revenues in the 2022 financial year

€972.2 million

Vehicles delivered in 2022

1,882

Share of green electricity
in total electricity consumption

69.3%

Recyclable water tanks made of

100%

PP (polypropylene) in all types of vehicles

Research and development expenditure

€31.6 million

4,078
Number of employees

Reduction of total water consumption
by around

7.2%

Reduction of total energy consumption
by around

1.4%

Total training hours

31,065

PANTHER
electric

Presentation of the PANTHER electric
at Interschutz 2022

100%

heavy metal-free and
non-water-soluble coatings

About this Report

With the sixth Sustainability Report, Rosenbauer is again informing stakeholders about the company's non-financial performance. The present report focuses on economic, environmental, and social issues along the entire value chain and the impact of Rosenbauer.

Standards and Regulations

The Austrian Sustainability and Diversity Improvement Act (NaDiVeG) has been in force in Austria since December 2016. This transposition into national law of EU Directive 2014/95/EU (NFI Directive) has obligated Rosenbauer to include information on the major non-financial aspects of its business activities in its financial reporting since the 2017 financial year. These include the areas of combating corruption and bribery, respect for human rights, employee and issues and social and environmental issues. This report meets the requirements of NaDiVeG.

The present Sustainability Report was prepared in accordance with the internationally recognized Sustainability Reporting Standards of the Global Reporting Initiative (GRI). An overview of which GRI Standards are covered by the report and in which sections the disclosures can be found is provided by the GRI Index in the Appendix on page 56 et seq.

Report Content and Boundaries

The material topics included in the report were determined by including the opinions of internal and external stakeholders. The materiality analysis for Rosenbauer was confirmed in the reporting year 2022 following an internal review and was not changed. The assessment evaluated the impact of various topics on the environment and society (inside-out perspective). This provides the thematic focus for the report on the following action areas: Sustainable products & services, Responsible employer, Environmentally friendly Production and Business ethics & supply chain. → 2-29

The climate risk reports are prepared in accordance with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).

The material topics in the key action areas and the management approaches, targets, and measures covered by this report apply to Rosenbauer International AG and its subsidiaries (hereinafter "Rosenbauer"). A summary of the indicators for the separate financial statements of Rosenbauer International AG can be found on page 56 et seq. As in the past, environmental KPIs were collected only at production sites, because only there were relevant environmental impacts identified.

This non-financial report covers the 2022 financial year (January 1 to December 31, 2022). Unless otherwise stated, it includes all fully consolidated units of the Rosenbauer Group that were part of the group as of January 1, 2022. A comprehensive list can be found in the 2022 Annual Report (page 109 et seq.). The Sustainability Report 2022 was published together with the 2022 Annual Report on April 21, 2023. The Sustainability Report is published on a yearly basis → 2-2, 2-3

The report was reviewed and approved by the Executive Board. The Executive Board provided detailed commentary on the documents in the meeting of April 20, 2023, and answered additional questions from Supervisory Board members. Following its examination, the Supervisory Board had no objections. → 2-5

Rosenbauer also considers itself committed to the Sustainable Development Goals. In this report, the company presents these in the context of its fields of action and goals.

Our Action Areas

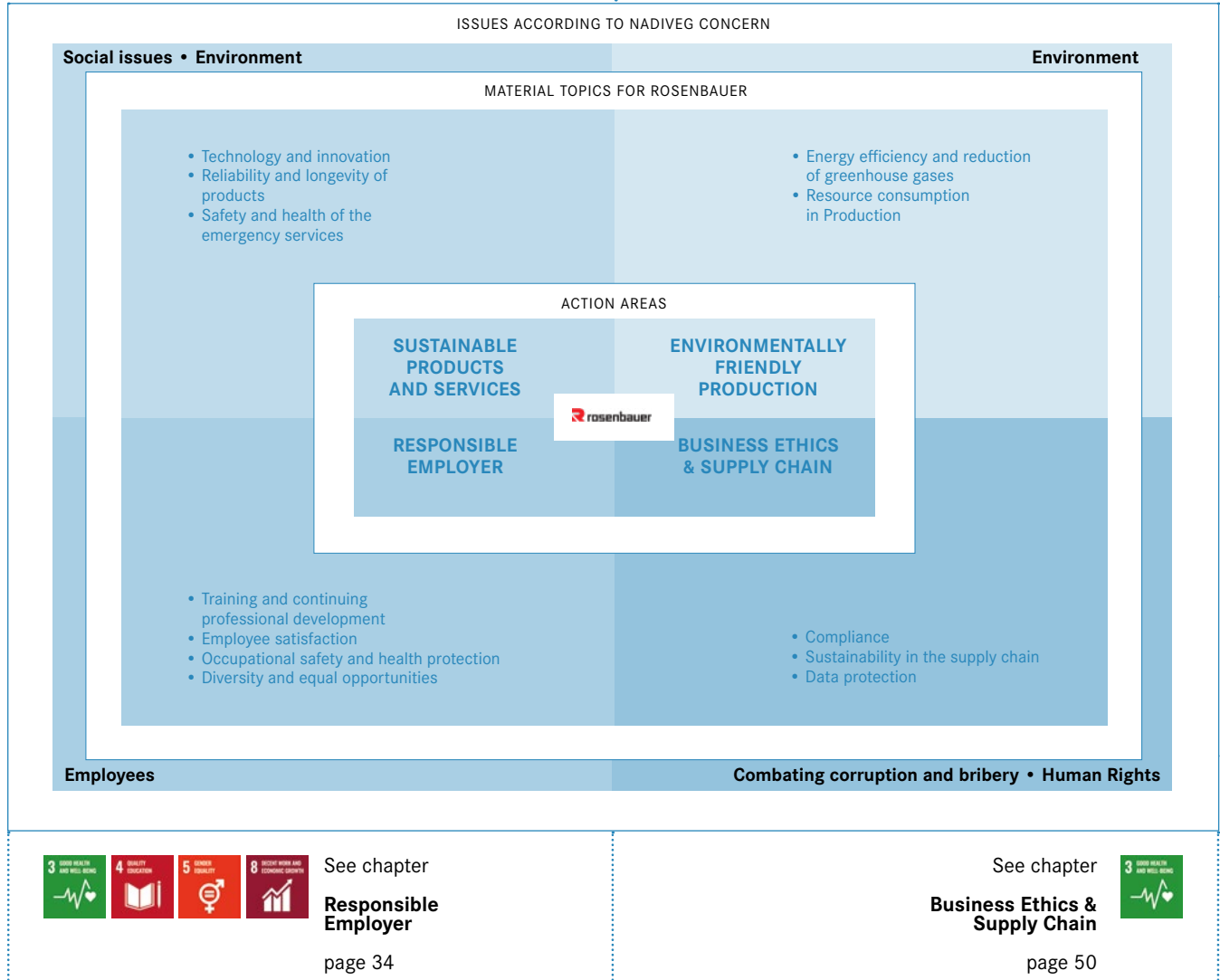
This Sustainability Report combines our action areas Sustainable Products & Services, Responsible Employer, Environmentally friendly Production and Business Ethics & Supply chain with the material topics according to GRI and references the Austrian Sustainability and Diversity Improvement Act (NaDiVeG). It also incorporates the Sustainable Development Goals.



See chapter
Sustainable Products & Services
page 29



See chapter
Environmentally friendly Production
page 45



Foreword by the Executive Board

Dear stakeholders,

With our sixth Sustainability Report, we look back on an extraordinary 2022. Despite the challenging framework conditions, we succeeded in setting the course needed to lead Rosenbauer toward an emission-free and sustainable future.

As the Intergovernmental Panel on Climate Change (IPCC) urgently appealed in March 2023, the coming years are crucial for the course of climate change and urgent action is needed now if we are still to achieve the 1.5 degree target.

Especially as a technology and innovation leader in the firefighting industry, it is natural for us to take responsibility and do our part to contribute to a resource-conserving and climate-friendly economy. This is why we have once again intensified our focus on the issue of sustainability as part of the ongoing implementation of the EU Taxonomy Regulation and in view of the upcoming Corporate Sustainability Reporting Directive (CSRD). The climate strategy adopted in the reporting year as part of the sustainability strategy is a key component of our long-term “Rosenbauer City 2030” strategy, which we presented to the public at Interschutz 2022. In the future, it will form the framework for our corporate actions and contain measures to achieve the targets set out in the Paris Climate Agreement.

As a starting point, we also determined our indirect carbon emissions for the first time in a comprehensive greenhouse gas inventory. This demonstrated that as an assembler, we cause only a very small proportion of the emissions attributable to us ourselves, namely through the consumption of purchased energy or through our own vehicle fleet. With a new program for greater energy efficiency, we are analyzing potential

savings here and plan to reduce our emissions in this area by 46.2% by 2030 compared with 2019. But by far the greater proportion of greenhouse gases are indirect emissions – around 80% of which are generated by the use of our firefighting vehicles, which today are still predominantly based on diesel-powered truck chassis. With this in mind, we have set ourselves the goal of reducing our indirect emissions by 27.5% by 2030.

To achieve this ambitious goal, we need a shift away from the classic internal combustion engine and toward alternative low-emission drive systems, combined with sustainable procurement.

At Interschutz, the industry’s leading trade show, we were the first manufacturer to present a complete all-electric vehicle line-up for municipalities based on the RT. We have thus kept our promise to the market to offer every vehicle category we sell with an electrified drive train by 2023. With our electric line-up, we are not only supporting fire departments on their way to emission-free everyday work but also transforming our business model in a sustainable manner.

However, our comprehensive understanding of sustainability goes far beyond the environmental component. We also hold diversity in high regard. Women are still underrepresented at Rosenbauer. The women@rosenbauer initiative aims to promote women at all levels and achieve a 15% share of women by 2025, both in the overall workforce and in the top two levels of management.

With this report, we provide you with an insight into how sustainability is anchored in the Rosenbauer Group and the measures we are taking to achieve these goals.



From left: Andreas Zeller, Sebastian Wolf, Markus Richter, Daniel Tomaschko

We would like to thank all our stakeholders for accompanying us on this responsible and challenging journey. → 2-22

SEBASTIAN WOLF
CEO

ANDREAS ZELLER
CSO

MARKUS RICHTER
CFO

DANIEL TOMASCHKO
CTO

About Rosenbauer

Rosenbauer has been passionate about developing innovative products for fire services for more than 157 years now. Our products are used all over the world to put out fires, save lives, and to redress the effects of natural disasters. In regular dialog with stakeholders, we focus on securing a long-lasting and sustainable development of the company.

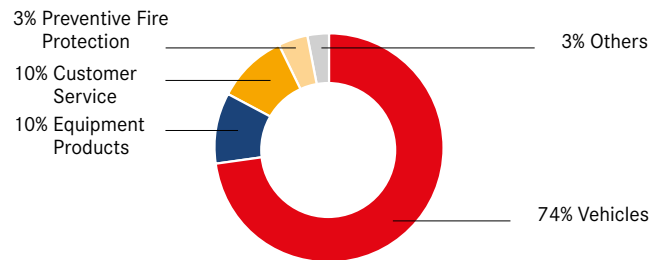
Business Model and Strategy

Rosenbauer is the world's leading system provider for preventive fire-fighting and disaster protection technology. The international group of companies equips fire services with a full range of vehicles, fire extinguishing systems, fire and safety equipment and digital solutions for deployment and fleet management. Preventive Fire Protection, with the

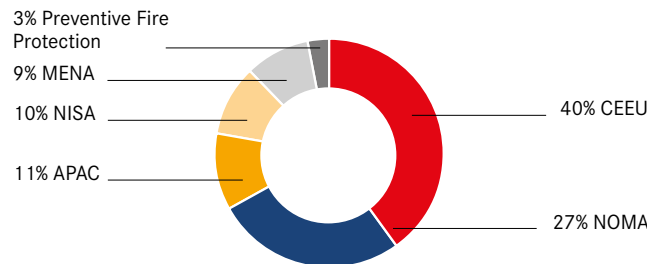
installation of stationary fire extinguishing systems, is another of the Group's key areas. With a guaranteed supply of spare parts and individually tailored service agreements, Rosenbauer ensures its products remain fit for use throughout their entire life cycle. Rosenbauer also provides maintenance, customer service, and refurbishment through a service network in around 120 countries.

With revenues of approximately € 972.2 million in the 2022 financial year, Rosenbauer is one of the leading producers of equipment for fire services. Detailed disclosures on the Group's revenues and financial position are provided in the 2022 Annual Report (page 35 et seq.), and other information on the corporate strategy is provided on page 5, 33 et seq. → 2-1, 2-6

Revenues by product segment in 2022



Revenues by region in 2022



CEEU: Central and Eastern Europe
 NOMA: North and Middle America
 APAC: Asia-Pacific
 NISA: Northern Europe, Iberia, South America and Africa
 MENA: Middle East and North Africa

Revenues in the 2022 financial year

€ 972.2 million

Our Products and Services

Rosenbauer's main strength is major innovations and pioneering technologies in the production of firefighting vehicles and fire extinguishing systems according to European and US standards. As a full-line supplier, the company provides fire services with firefighting vehicles for municipal use, turntable ladders, aerial rescue platforms, ARFF vehicles

and escape ladders, industrial firefighting vehicles, specialty vehicles, extinguishing systems, equipment for fire departments, stationary fire extinguishing systems and digital solutions for vehicle and deployment management. → 2-1, 2-62



Equipment



Extinguishing Systems



Digital Solutions



Preventive Fire Protection



Customer Service



Vehicles

Municipal vehicles, industrial firefighting vehicles, ARFF vehicles, aerial devices

Global Network

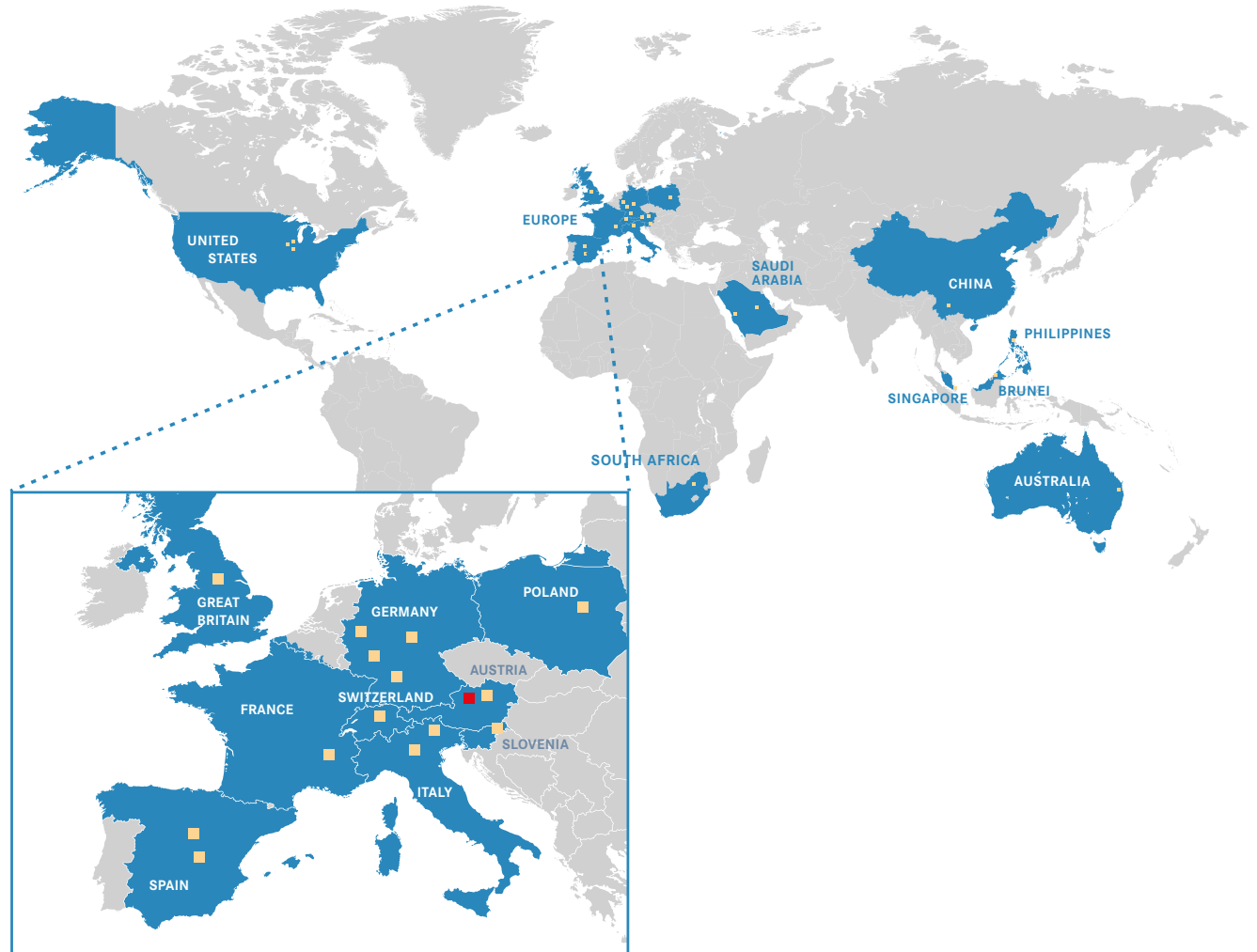
Rosenbauer has authorized agents worldwide, production facilities on three continents, and manufactures its products in accordance with generally accepted safety and quality standards. The Group has a global presence but is never far from its customers with an efficient worldwide sales and service network covering over 120 countries. → 2-1, 2-2, 2-6

Fire services all over the world are among the Group's customers and include both municipal and professional fire services, from voluntary services to specialist units in industrial firms, to airport fire services. The majority of Rosenbauer's products are supplied to the public-sector institutions. → 2-6

The Rosenbauer Group is divided geographically into five areas. These areas have their own production facilities, and provide customers in their regions with comprehensive support during ongoing operation and with modernizing their products. Preventive Fire Protection activities are presented in a separate segment. → 2-1, 2-2

A detailed description of the respective areas can be found on page 36 et seq. of the 2022 Annual Report.

Rosenbauer Locations → 2-1, 2-6



Our Mission Statement

By tradition curious, Rosenbauer is tackling all the challenges of modern fire services and moving forward with confidence. As their worldwide partner, we concentrate on developing product and service solutions with the end goal of making the everyday work of emergency service teams easier and, above all, safer.

Applying this vision and shaping our market by setting the tone requires us to have a shared value system. This provides employees and executives alike with a benchmark for their actions and guidance for their decisions.

The Rosenbauer mission statement is binding for all Group employees.

Rosenbauer is a partner that offers its customers the best services and tailors products to their individual requirements. We are able to do this thanks to our capability for innovation, understanding of requirements, excellent quality and focus on fire services. Rosenbauer treats its employees with respect as partners and fulfills its duty to act sustainably toward society and the environment. → 12-23

The Rosenbauer Group's mission statement

<p>OUR CLAIM</p>	<p>We are the world's leading system provider for preventive firefighting and disaster protection technology. Our strengths, which comprise customer orientation, innovativeness and reliability, secure this leadership in all our business areas. We also systematically increase the value of our group by means of the efficiency and thrift endemic to our activities.</p>
<p>OUR CUSTOMERS</p>	<p>know us as a reliable partner. We respond to their individual needs and meet their requirements with innovative products and services. Moreover, continuous development within the Rosenbauer Group results in premium quality, the very latest technologies and a high degree of problem-solving competence, which furnish our clientele with clear advantages.</p>
<p>OUR EMPLOYEES</p>	<p>Our workforce is highly motivated and is valued for its commitment. We cultivate a culture of mutual esteem and on all levels treat one another with trust and respect. For us, health and work safety constitute top priorities.</p>
<p>OUR INNOVATIONS</p>	<p>seek to enthuse our customers through unique user technologies and services. Accordingly, the products and service portfolio offered under the Rosenbauer brand name are the object of continual further development using the latest production plants and innovative know-how.</p>
<p>OUR QUALITY</p>	<p>is our distinguishing feature and forms the foundation of our market leadership. We regularly evaluate our management systems, leadership principles and organizational structure, and undertake systematic investments in the further training of both our management and staff.</p>
<p>OUR COMMITMENT TO SUSTAINABILITY</p>	<p>In the spirit of a family-owned enterprise, we actively fulfill our responsibilities with regard to the securing of a successful long-term future. Therefore, for us a conservationist approach to natural resources, which incorporates the employment of new technologies, as well as adherence to all legal statutes represent a matter of course. Our Code of Conduct defines basic principles of behavior, which are binding upon all Rosenbauer Group personnel. Furthermore, it is our intention to achieve a balance between the interests of all other stakeholder groups and the environment.</p>

Sustainability at Rosenbauer

Ever since its foundation in 1866, Rosenbauer has been a company geared towards innovation in the firefighting industry. The family business has always considered stable growth and responsible, sustainable practices to be a high priority.

Our Sustainability Management

Social and environmental responsibilities have always played an important role in the more than 157-year company history of Rosenbauer. The Executive Board fundamentally rejects short-term thinking about quarterly results in favor of management decisions with a long-term perspective, taking environmental, social, and governance considerations into account, which ensure lasting positive growth for the Group

Sustainability at Rosenbauer is the responsibility of the Executive Board. A sustainability management system was established in 2016 to embed these principles into the organization in a centralized way. The system is assigned to the Group Communication, Investor Relations & CSR division, which reports to the Executive Board. This is where measures taken to date are consolidated and systematically incorporated into goal-setting processes, and new initiatives are launched. Equally important is reflecting current trends and new topics of interest and gaging these for relevance to the sustainability program and the company's business success.

Sustainable Governance

Rosenbauer considers itself a partner. Our cooperation with customers is above all professional and conscientious and follows internationally accepted guidelines and principles. The sustainable management of our business is built on good corporate governance.

Both the Executive Board and Supervisory Board base corporate governance and supervision on Austrian and internationally recognized principles, and are committed to upholding the Austrian Code of Corporate Governance (ÖCGK). The companies satisfies the relevant provisions (see page 23-27 of the 2022 Annual Report). → 2-23

In accordance with the law, the Articles of Association and the Rules of Procedure approved by the Supervisory Board, the Executive Board of Rosenbauer International AG manages the company on its own responsi-

bility. It performs its management duties as required for the good of the company, taking into account the interests of all internal and external stakeholders, in particular those of the owners and employees. At regular meetings it discusses current business performance and makes the necessary decisions and resolutions. A constant and open exchange of information between the members of the Executive Board, management and all employees is one of Rosenbauer's key management principles. The Executive Board reports to the Supervisory Board regularly and exhaustively on all relevant issues relating to business development, including risk exposure and risk management in the Group. Furthermore, the Chairman of the Supervisory Board maintains regular contact with

the CEO, with whom he discusses strategy and ongoing business development. → 2-9

As well as monitoring the Executive Board, the Supervisory Board also sees it as its duty to support the Executive Board in its management of the company, particularly in decisions of fundamental significance. All members of the Supervisory Board attended more than half of the meetings of the Supervisory Board in the reporting period. → 2-9

Further information on the composition and working methods of the Executive Board and Supervisory Board and on Rosenbauer's diversity policy can be found on page 26 et seq. of the 2022 Annual Report.



PANTHER electric: ARFF vehicle with electric drive train.

Risk and Opportunity Management

Comprehensive risk and opportunity management is a vital pillar of responsible corporate governance. Rosenbauer takes care to include all business units and corporate divisions in this system. Responsibility for risk policy is borne by the Executive Board. The ongoing identification, assessment and management of risks are an integral part of the management, planning, and controlling process.

During compilation of the annual Sustainability Report, social and environmental risks and opportunities are identified and their impact assessed. None of the sustainability risks were deemed to be of significance. → 3-3

Further information on risks, opportunities and the impact of Rosenbauer's business activities can be found in the risk report section in the 2022 Annual Report starting on pages 45 and 95 et seq.

Risks and opportunities	Impact on Rosenbauer	Impact on NaDiVeG concerns
International rules and standards lead to tougher product requirements	Comply with international regulations and modify products/activities accordingly	Stricter rules can be an opportunity for the environment, employees, and human rights
Legislation on foam concentrate becomes more stringent	Products must be modified	Opportunity for environment and social aspects
Demographic change is altering how products are used by the emergency services	Products can no longer meet the requirements of the emergency services and must be modified	Difficulty of use could have a negative impact on social aspects, but it is also an opportunity if products support diversity among the emergency services
Travel to countries with travel warnings endangers employee health and safety	Increase employees' safety in jeopardized regions or issue travel bans for risk countries. The work environment must be modified in the case of relevant travel warnings	Travel to unsafe regions can have a negative impact on employee issues
Compliance infringements	Exclusion from invitations to tender, financial penalties and damage to reputation	Negative impact on combating corruption
Use of hazardous substances in Production	Ensure the safety of paint shop employees	Paint constituents can have negative impacts on employees' health
Climate risks (For more details, see "Management of climate risks," p.13 et seq.)	Rising raw material and energy prices, water scarcity, market opportunities created by in-creasing demand for fire protection and climate-friendly products, preference for tenders based on sustainability management	Increasingly extreme weather conditions can have a negative impact on working conditions. Energy and carbon reduction goals can reduce the impact of business activities on the climate, and a carbon tax can affect business activities.

Management of Climate Risks

In 2020, an analysis of climate-related risks and opportunities for Rosenbauer was conducted. The recommendations of the Taskforce on Climate-related Financial Disclosures (TCFD)¹. Rosenbauer is a supporter of the TCFD.

The first step was to identify climate-related risks and opportunities that could potentially be financially relevant to Rosenbauer. These were determined by analyzing publicly available information from peer companies, climate science reports and other relevant sources. In addition, interviews were conducted with relevant departments in the company such as Risk Management, Purchasing and Innovation.

Opportunities and risks from the transition to a decarbonized economy were identified, as were physical opportunities and risks, as shown in the following table:

Climate-related risks and opportunities for Rosenbauer

	Risk/ opportunity	Status quo and measures
TRANSITION RISK	Rising costs	In the longer term, Rosenbauer could see costs rise due to climate change. Rising carbon prices in the EU's emissions trading system and national carbon taxes are exacerbating the already high costs in energy and materials purchasing.
	Water scarcity at locations	Advancing climate change results in heightened water scarcity in many regions around the world, including in those where Rosenbauer does business. Rosenbauer requires water primarily for product testing. To this end, various actions were taken to reduce water usage, close the water loop, and gain independence from the external water supply.
PHYSICAL RISK	Impact on Production	Acute and chronic climate changes can negatively impact Rosenbauer's locations. Acute effects include mainly increasingly extreme weather, which can lead to floods, for example. Chronic climate changes are felt by Rosenbauer chiefly in the form of rising temperatures in the summer months. The summer heat can not only become a problem for employees in the production and assembly facilities but also cause technical malfunctions in certain systems such as painting equipment. Rosenbauer invests in air conditioning for the existing buildings to provide employees with a safe and pleasant workplace. Furthermore, existing plants are increasingly being retrofitted with additional cooling systems.
	Advantages of climate friendly products and companies	Customers are also increasingly interested in the sustainability impact of products. Furthermore, the financial markets, especially in Europe, are very interested in the sustainability and climate performance of companies (ESG). This unlocks opportunities for companies that can position themselves in the market as the sustainable option. New products such as the RT underscore that Rosenbauer is serious about its commitment. Rosenbauer is setting the standard with the world's first fully electric firefighting vehicle in series production.
TRANSITION OPPORTUNITY	Use of simulators	Firefighting vehicles are not only driven in case of emergencies. Emergency services use them for training to prepare for deployments. Rosenbauer offers special simulators for specific applications, such as airport fire services. With the help of these, operations can be simulated without the use of vehicles, which helps to save CO ₂ .
	Water supply solutions	Climate change makes finding an adequate supply of water more difficult in many parts of the world. Rosenbauer offers several solutions to this problem from alternative water-conserving extinguishing systems for firefighting vehicles to products for transporting water.
PHYSICAL OPPORTUNITY	Increasing demand for fire protection products	The connection between climate change and the risk of fires – especially forest fires – has been scientifically proven and is already being felt in many parts of the world. Rosenbauer's broad product range includes various vehicles for fighting forest fires. However, the company also actively works to prevent forest fires. Rosenbauer is working on early warning systems for forest fires.

¹ The Taskforce on Climate-related Financial Disclosures (TCFD) is a working group established by the International Financial Stability Board (FSB) to address risks and opportunities from climate change to the global economic and financial system. It was established to develop voluntary, standardized disclosures on climate-related financial risks.

The identified climate-related risks and opportunities were subjected to an analysis of the financial effects on Rosenbauer and the likelihood of occurrence. The climate-related opportunities and risks were integrated in the annual risk management process. The physical risks to Rosenbauer’s production and assembly locations were identified as the material climate-related risk. The most important climate-related opportunity is the generally increasing need for fire protection products and the opportunities for new Rosenbauer products and services.

Scenario analysis

Climate scenarios from climate science were used for this purpose and placed in context with the company. The focus of the scenario analysis at Rosenbauer was on the physical risks for Rosenbauer locations. Rosenbauer considered two different climate scenarios from the scenario family of the Intergovernmental Panel on Climate Change (IPCC)¹. Rosenbauer chose RCP 2.6 and RCP 8.5 for the analysis.

RCP 2.6 includes strict climate policies resulting in rapid and sharp reductions in global greenhouse gas emissions and therefore the likely limitation of global warming to 2 °C by 2100.

RCP 8.5 is seen as the worst case-scenario, because it assumes an unbroken increase in global greenhouse gas emissions and therefore enables a sharp rise in global warming to 4 °C by 2100.

Since the summer heat is already a risk for Rosenbauer, the focus of the analysis was on the question of how summer temperatures in regions in which Rosenbauer does business might develop under the two climate scenarios.

A moderate increase in summer days (>25 °C) was seen in RCP 2.6 and a sharp increase in desert days (>35 °C) was determined in RCP 8.5 at all the locations studied. It is therefore expected that the current financial effects (investment costs for new air conditioning/cooling systems for plants and increased electricity consumption) will be amplified in the future. Depending on how extreme climate change and global warming turn out to be, this will be relevant for individual sites or even for all Rosenbauer locations.

Rosenbauer is exchanging information with suppliers to the affected facilities, particularly paint shops, to evaluate how to best prepare for future climate developments to increase their resilience.

TCFD scenario analysis for Rosenbauer

Identified physical climate risks	Impact on Rosenbauer (Status quo)	Scenario analysis	Impact on Rosenbauer (2040)
Summer heat	(CAPEX) investments & electricity cost for air conditioning	<ul style="list-style-type: none"> ➤ Decarbonization scenario IPCC RCP 2.6 <hr style="width: 50%; margin: 5px auto;"/> ➤ Worst-case scenario IPCC RCP 8.5 	(CAPEX) investments & electricity cost for air conditioning

¹ The Intergovernmental Panel on Climate Change (IPCC) is the global committee of climate science that collects and analyzes the current state of knowledge on climate change. In order to be able to make statements about future climate developments, the IPCC has developed climate scenarios that show possible future climate states under various assumptions. These climate scenarios are grouped into different scenario families, the Representative Concentration Pathways (RCPs).

EU Taxonomy

Redirecting capital flows to environmentally sustainable investments and avoiding greenwashing are key objectives of the EU Action Plan for Financing Sustainable Growth. To this end, a uniform classification system for environmentally sustainable economic activities has been introduced – the EU Taxonomy Regulation. The EU Taxonomy Regulation (2020/852) was published in July 2020. Since the 2021 financial year (in the first year of reporting), affected non-financial companies must record taxonomy eligibility of their activities based on the first two environmental objectives in accordance with the Delegated Acts Climate Change Mitigation and Climate Change Adaptation and publish the corresponding total revenues, CapEx and OpEx. As of the 2022 financial year, the taxonomy-aligned shares must also be disclosed. Rosenbauer is obliged to report in accordance with the Austrian Sustainability and Diversity Improvement Act (NaDiVeG).

Article 9 of the EU Taxonomy Regulation identifies the following six environmental objectives:

- 1) Climate change mitigation;
- 2) Climate change adaptation;
- 3) The sustainable use and protection of water and marine resources;
- 4) The transition to a circular economy;
- 5) Pollution prevention and control;
- 6) The protection and restoration of biodiversity and ecosystems.

To date, only the delegated acts on climate change mitigation and climate change adaptation together with their technical screening criteria are available (Delegated Regulation (EU) 2021/2139). The annexes of this delegated regulation include the description of the economic activities covered together with the associated criteria. The EU taxonomy does not currently cover all economic activities, but only those explicitly described in these annexes. The publication of the concrete specifications for the further environmental objectives is expected in the course of 2023.

In principle, the systematics of the EU taxonomy require a distinction between taxonomy eligibility and taxonomy alignment. In a first step, it must be determined whether a company's economic activity is described in the aforementioned annexes (taxonomy-eligible). The second step is to determine whether the criteria provided for this economic activity are met (taxonomy-aligned). While for the 2021 reporting year only the

share of taxonomy-eligible and taxonomy non-eligible economic activities in revenues, capital expenditures (CapEx) and operating expenses (OpEx) had to be disclosed, for the 2022 reporting year the conformity testing of the identified taxonomy-eligible economic activities had to be carried out for the first time.

In the course of the conformity testing, the economic activity must make a significant contribution to at least one of the environmental objectives, not significantly affect any of the remaining environmental objectives and comply with certain minimum social protection standards.

Rosenbauer creates its reports in accordance with the principles of the International Financial Reporting Standards (IFRS) as adopted by the EU. The additional requirements of Section 245a (1) of the Austrian Commercial Code (UGB) are also met. The key figures for revenues, CapEx and OpEx reported in accordance with the requirements of the EU Taxonomy Regulation are based on the figures in the consolidated financial statements. (The corresponding references can be found in the description of the respective indicator.)

With the support of an external consultant, Rosenbauer identified the following economic activities as taxonomy-eligible for the 2022 reporting year and subsequently carried out the taxonomy alignment audit.

Environmental objective: Climate change mitigation in accordance with Annex I of the EU Taxonomy Regulation

1 Re-evaluation of activities

For the first-time implementation of the EU Taxonomy Regulation in the 2021 reporting year, the activities listed in the Regulation were subjected in a first step to a rough screening by the Investor Relations and Sustainability department in cooperation with an external consultant, in which those activities that could definitely be excluded due to a lack of connecting factors (e.g. 3.7 Manufacture of cement) were excluded. Subsequently, the activities identified as potentially relevant in the first step were forwarded to the specialist departments for products and infrastructure measures for review and assignment of specific company activities. In this step, further activities of the EU Taxonomy Regulation were either excluded or provided with corresponding comments by the specialist departments involved. The resulting list was discussed in detail with the departments and the external consultants and further narrowed down, with the result that a final list of taxonomy-eligible activities was defined for the reporting year 2021.

During a new impact analysis for 2022, the activities of the EU Taxonomy Regulation were re-evaluated together with the responsible departments and an external consultant based on the results of the 2021 reporting year. New findings, such as the FAQs on EU taxonomy published by the EU Commission, were incorporated into the renewed assessment of the activities. The clarification in the FAQs published by the EU Commission dated December 2021 and April and December 2022 showed that not only those activities of a company that are related to the core business are relevant in the sense of the EU taxonomy, but in principle all activities that are described under the two Delegated Acts. Accordingly, in 2022 Rosenbauer also evaluated cross-sectional activities for their compliance with the EU Taxonomy Regulation. Rosenbauer has fully surveyed its taxonomy-eligible activities as a result of this analysis. This reassessment of activities resulted in the following list for the 2022 reporting year:

Main economic activity:

3.3 Manufacture of low carbon technologies for transport

Cross-sectional activities:

- 6.5 Transport by motorbikes, passenger cars and light commercial vehicles
- 6.6 Freight transport services by road
- 7.3 Installation, maintenance and repair of energy efficiency equipment
- 7.4 Installation, maintenance or repair of charging stations for electric vehicles in buildings
- 7.7 Acquisition and ownership of buildings

The risk of double counting of economic activities was avoided by a structured and documented identification process, in which each Rosenbauer activity was assigned to only one economic activity.

Changes compared to the previous year

Compared to the previous year, there were changes in two activities.

Activity 1.4 conservation forestry (environmental objective: Climate change adaptation according to Annex II of the EU Taxonomy Regulation) was identified in the 2021 reporting year as relevant for Rosenbauer due to the focus on the topics of preventive forest fire protection and fighting forest fires effectively in the future. However, following a detailed analysis of the current interpretation of the business activity, Rosenbauer came to the conclusion that the description of the activity does not focus on the prevention of forest fires through early detection systems

or firefighting vehicles. The NACE codes in the activity description are only used to assist in the allocation, but it is primarily the description text that is to be interpreted. The technical screening criteria specifically target “forest”. The resulting inapplicability of the screening criteria to Rosenbauer’s activities led to the realization that activity 1.4 should no longer be considered relevant. The services that Rosenbauer provides to protect forests and fight forest fires are allocated to other activities in accordance with the EU Taxonomy Regulation (wildfire vehicles as vehicles in accordance with activity 3.3) or are currently not covered by the EU Taxonomy and therefore currently apply as a whole as not taxonomy-eligible.

Rosenbauer offers different simulators for various applications. These include simulators for ARFF vehicles, for turntable ladders and for deployments in general (municipal vehicles). These simulators enable fire services to train safely without producing any emissions. In the 2021 reporting year, these solutions were still classified as ICT solutions for storing, modeling and using data in accordance with activity 8.2 Data-driven solutions for GHG emissions reductions, which directly reduce or save greenhouse gas emissions through zero-emission training drives. An intensive examination of the economic activity, including external expertise, has led Rosenbauer to the realization that the simulators should no longer be allocated to economic activity 8.2, as only those ICT solutions that serve exclusively to enable the reduction of GHG emissions and do not enable low-emission operation or a service to this end are to be designated as taxonomy-eligible here. Accordingly, the simulator solutions from Rosenbauer do not represent a data-driven solution in the sense of the activity description of 8.2, but tend to be a low-carbon technology in the sense of activity 3.6. However, an allocation in this regard requires intensive internal examination.

Comments on the conformity testing

Those activities identified as taxonomy-eligible by Rosenbauer in the 2022 reporting year can be classified as taxonomy-aligned if they make a significant contribution to climate protection, the DNSH (Do No Significant Harm) criteria for avoiding impairment of the other environmental objectives are met, and certain minimum social protection standards are ensured based on the Minimum Safeguards. The contribution to climate protection and the impairment of other environmental objectives were determined in a three-step process.

The Minimum Safeguards criteria in accordance with Article 18 of the EU Taxonomy Regulation were met. Compliance with human rights due diligence obligations is to be ensured through an integrated risk management approach, orientation toward global labor and social standards, and the Group-wide Code of Conduct for our suppliers.

3.3 Manufacture of low carbon technologies for transport

By manufacturing, repairing, maintaining and retrofitting firefighting vehicles, Rosenbauer meets the description of activities in section 3.3 of the EU taxonomy “Manufacture of low carbon technologies for transport”. With regard to the underlying technical screening criteria of the economic activity, while in the 2021 reporting year only those vehicles were included that follow the European classification system (specifically, vehicles of vehicle classes N2 and N3), this approach will be expanded for the 2022 reporting year, as the previously narrow understanding of the applicable technical screening criteria of the activity description by Rosenbauer is giving way to a broader interpretation. The decisive factors for this were an extensive peer group analysis of the taxonomy reporting of selected European vehicle manufacturers and further findings obtained from the EU Commission’s FAQs on the EU Taxonomy. Vehicles outside the European classification system, such as those for the American market, are now also subsumed under activity 3.3 Manufacture of low carbon technologies for transport.

For the conformity testing due for the first time in 2022, in an initial step the RT and electric aerial ladder models were identified as part of a comprehensive analysis of the Rosenbauer vehicle portfolio as those vehicles that meet the description of the technical screening criteria of 3.3 Manufacture of low carbon technologies for transport.

Next, the avoidance for the impairment of the other environmental objectives of the EU Taxonomy was examined. In this process, the identified vehicles were first analyzed with regard to the use of critical substances and substances of concern according to Annex C of the Delegated Regulation 2021/2139 of the EU Commission in order to ensure compliance with the DNSH criterion of pollution prevention and control according to the EU Taxonomy. Based on this analysis in accordance with Annex C, the RT and electric aerial ladder vehicle models in question had to be classified as not taxonomy-aligned. Even though the identified products could not meet the criteria in accordance with Annex C of the Delegated Act on Climate Change, the remaining compliance steps were carried out looking forward to the next year. Thus, a robust climate risk and

vulnerability analysis was also conducted.

Regarding the divergence between taxonomy-eligible and taxonomy-aligned economic activities, we note that substances classed under Annex C were used for pollution prevention and control, which make taxonomy-aligned classification impossible, although the use of these substances is legally permissible and consistent with existing chemicals legislation. As a result, the entire production of vehicles can be assessed as not taxonomy-aligned.

6.5 Transport by motorbikes, passenger cars and light commercial vehicles and 6.6 Freight transport services by road

In the 2022 reporting year, several Rosenbauer locations acquired, leased, or operated vehicles of the vehicle classes mentioned in Annex I under activities 6.5 and 6.6, which means that these activities are taxonomy-eligible for Rosenbauer. However, information from external third parties, which is necessary for essential proof of conformity of these activities, cannot currently be provided by these external third parties. It was therefore not possible to determine taxonomy alignment in the 2022 reporting year.

7.3 Installation, maintenance and repair of energy efficiency equipment, 7.4 Installation, maintenance or repair of charging stations for electric vehicles in buildings and 7.7 Acquisition and ownership of buildings

In the current reporting year, Rosenbauer’s infrastructure-related activities comprised activities that can be allocated to economic activities 7.3, 7.4 and 7.7 and are therefore to be assessed as taxonomy-aligned for the 2022 reporting year. Taxonomy alignment was determined for part of activity 7.4. For the remaining activities, it was not possible to demonstrate alignment with the EU Taxonomy Regulation for the reporting year due to a lack of available internal and external information.

For the 2022 reporting year, no activities related to the environment objective “Climate change adaptation” (Annex II) have been identified. This avoided double counting.

Revenues

The revenues KPI represents the ratio of revenues from taxonomy-eligible economic activities to total revenues. Total revenues can be taken from the income statement and form the denominator. Rosenbauer’s total revenues were analyzed to determine whether they are associated with taxonomy-eligible economic activities. The sum of the correspond-

ingly identified revenues forms the numerator.

The revenue KPI includes activity 3.3 in accordance with the EU Taxonomy Regulation and represents an enabling activity.

Rosenbauer's taxonomy-eligible revenues amount to € 716.1 million (2021: € 511 million) out of total revenues of € 972.2 million (2021: € 975 million). The share of taxonomy-eligible revenues in total revenues is therefore 73.65% (2021: 52.40%). It follows that € 256 million (2021: € 464 million) or 26.35% (2021: 47.60%) are not taxonomy-eligible.

No taxonomy-aligned revenues were identified in the reporting year.

For Revenues, see Annual Report 2022 page 87.

CapEx

The CapEx KPI represents the share of capital expenditure that is related to a taxonomy-eligible economic activity, is part of a plan to expand an environmentally sustainable activity (CapEx plan) or relates to the purchase of products or services from taxonomy-eligible economic activities through which the target activities are performed in a low-carbon manner or reduce greenhouse gas emissions. Total capital expenditures record additions to property, plant and equipment and intangible assets as defined in Article 8 of the Delegated Act of the EU Taxonomy Regulation. Based on the existing description of the additions, an allocation to the respective CapEx categories was made. The sum of the capital expenditures identified accordingly forms the numerator.

The CapEx KPI includes activities 3.3, 6.5, 6.6, 7.3, 7.4, and 7.7 in accordance with the EU Taxonomy Regulation, which are enabling activities.

Rosenbauer's taxonomy-eligible CapEx amounts to € 4.2 million (2021: € 10.54 million) out of a total expenditure volume of € 16.9 million (2021: € 28.30 million). The share of taxonomy-eligible CapEx in total expenditure is therefore 25.02% (2021: 37.26%). It follows that € 12.7 million (2021: € 17.76 million) or 74.98% (2021: 62.74%) is not taxonomy-eligible.

For CapEx, see Annual Report 2022 page 75.

OpEx

The OpEx KPI indicates the share of operating expenses (as defined by the EU taxonomy) associated with a taxonomy-eligible economic activity or a CapEx plan or relating to the acquisition of products or services from taxonomy-eligible economic activities. It should be noted that OpEx is to be understood in a more restricted manner in accordance with the definition of the EU Taxonomy Regulation rather than in accordance with the OpEx definition conventionally applied by Rosenbauer. This includes non-capitalizable expenses for research and development activities, expenses for short-term leases, maintenance and repair expenses, and other directly attributable costs relevant to the ongoing maintenance and preservation of intangible and tangible assets.

Rosenbauer's OpEx were analyzed based on the identified economic activities. Rosenbauer's taxonomy-eligible OpEx amounts to € 25.8 million out of a total volume of € 25.8 million. The share of taxonomy-eligible OpEx in total OpEx is therefore 100%. It follows that € 0 million or 0% are not taxonomy-eligible.

No changes can be reported compared with the previous year, as the data situation on Rosenbauer's OpEx did not have the granularity required for reporting on the EU Taxonomy in the last reporting period.

For OpEx, see Annual Report 2022 page 87 et seq.

Outlook:

Four further environmental objectives – including their technical screening criteria – are currently being drawn up by the EU Commission. These will be relevant for Rosenbauer in their implementation from the 2023 reporting year. The materials mentioned in Annex C that are used in the vehicles are subject to an internal audit.

Value chain

In order to live up to its responsibilities in the field of firefighting and disaster control, Rosenbauer incorporates sustainability issues into every aspect of its strategy. The focus is on the areas which the company can be instrumental in shaping. The life cycle of a firefighting vehicle begins with the production of the primary raw materials – steel and aluminum – and extends from in-house production to use by firefighters and the recycling of obsolete materials. → 2-6

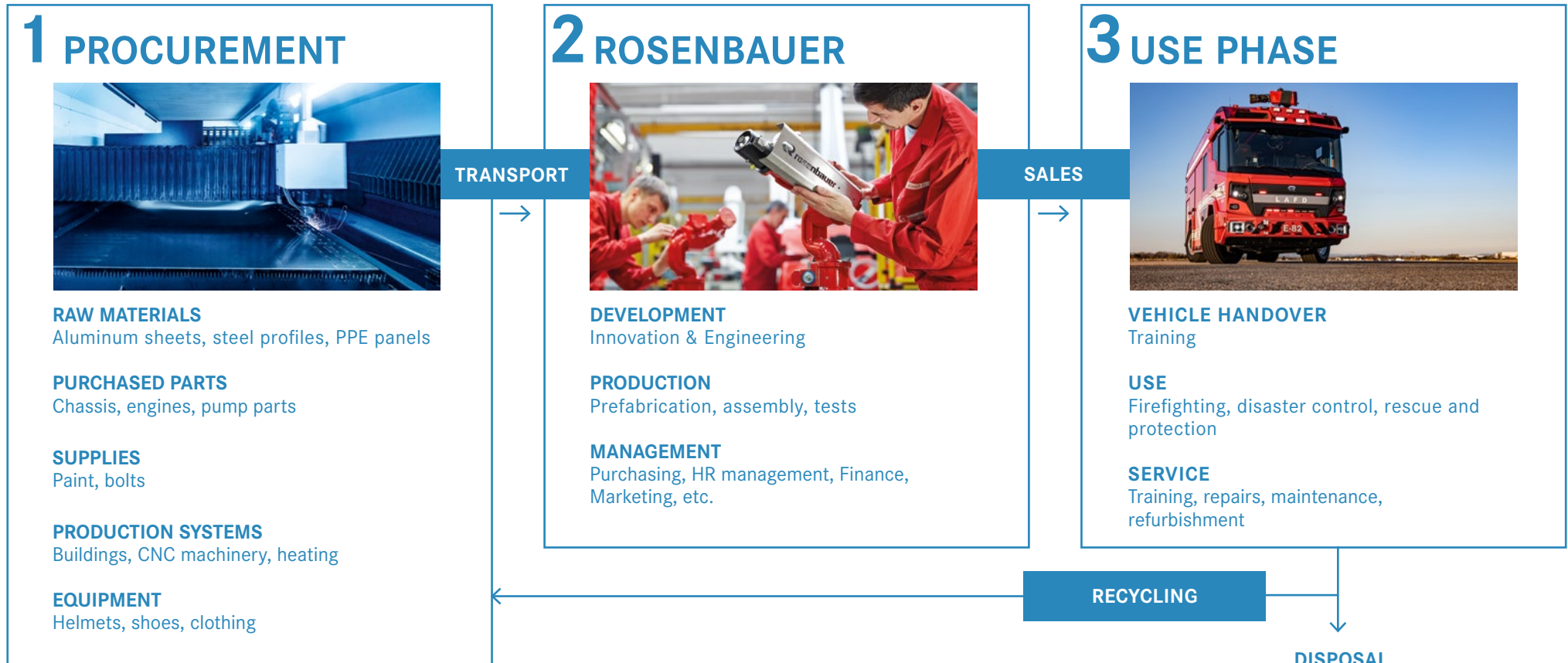
Procurement and outsourcing → 2-6

By assembling firefighting vehicles that are delivered direct to customers, Rosenbauer is situated at the top of an international supply chain. The company purchases production materials, prefabricated parts, and ready-to-install components from selected long-standing partners.

The Group's procurement volume, which also includes commodities, amounts to around 60% of revenues on average, most of which goes

into purchasing chassis. The suppliers are continuously assessed and involved in optimizing the logistics chain, environmental impact and product recyclability. Rosenbauer prioritizes long-term relationships and creating close ties with key partners. Procurement is primarily from local sources, which is why Rosenbauer is affected only marginally by the shortage of containers on international trade routes (See also page 54).

Value chain



Production at Rosenbauer

Production activities relate primarily to final product assembly. In addition, pump and turret parts and vehicle body components are manufactured in the company’s own machine centers, such as those for painting, welding or sheet metal working. Rosenbauer manufactures firefighting helmets in its own factory. At all production sites, heating and process energy, electricity and water consumption as well as fuels and waste are all relevant environmental factors. The innovative strength and expertise of employees as well as their health and safety are issues of paramount importance.

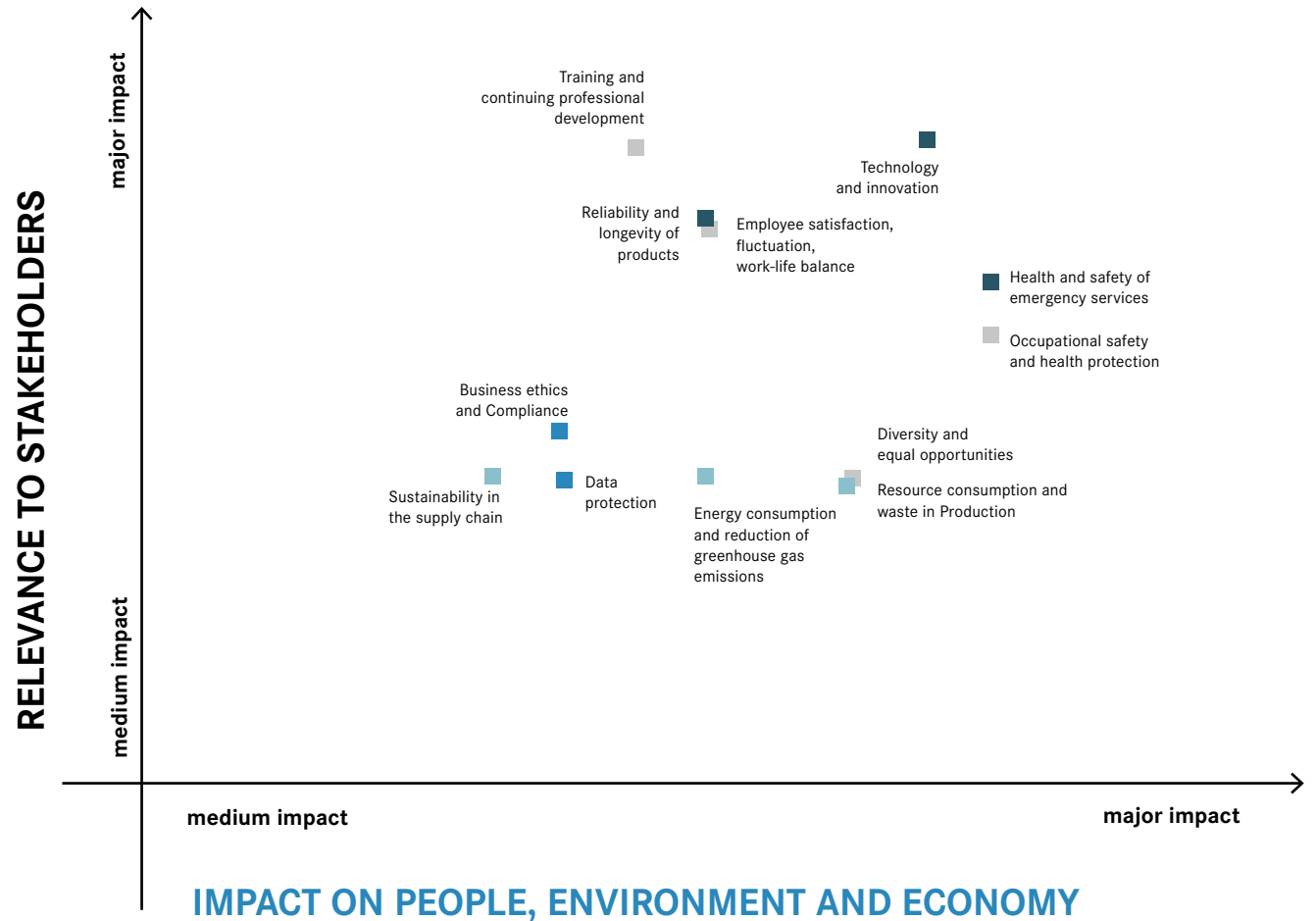
Use Phase

Rosenbauer’s global customer service organization enables it to be permanently at its customers’ side. No vehicle is handed over without prior training, and tailored service and maintenance packages are offered for every product. Aging vehicles can be refurbished and restored to state-of-the-art condition at Rosenbauer. Disused vehicles are suitable for recycling. Rosenbauer’s principal focus is on the safe and ergonomic use of its products, and therefore on support for fire services all over the world. Customers are involved in the development process at an early stage in order to have optimum solutions down the line.

Material sustainability topics

In an analysis of the value chain, Rosenbauer has identified numerous topics in which social and/or environmental impacts stem from the company. The materiality matrix provides a summary of the results of the stakeholder assessment. The material sustainability topics are those with the greatest importance for stakeholders and the largest impact on people, the environment, and the economy. This Report provides qualitative and quantitative disclosures according to the GRI Standards on all of these topics. → 3-1

Materiality matrix → 3-2



- Sustainable Products & Services
- Environmentally friendly Production
- Responsible Employer
- Business Ethics & Supply Chain

Rosenbauer stakeholder groups → 2-29



Dialog with our stakeholders

Rosenbauer is in continual contact with stakeholders. The company considers open communication and mutual dialog among partners to be the prerequisite for developing products and services that have their finger on the pulse and for remaining an innovation leader.

Among Rosenbauer's most important stakeholder groups around the world are customers, fire services and firefighter associations, employees, suppliers and sales partners. Other important partners are the owner family, banks, shareholders and investors. Rosenbauer values collaboration with

regional partners and so also counts local communities and residents as relevant stakeholders. → 2-29









The company's communication channels with stakeholders are as varied as our stakeholders themselves. Employees are actively informed about ongoing activities in the sustainability process by way of presentations, workshops, training and an in-house magazine. Regular board talks are held to exchange information with the Group's executive board. This enables employees to ask questions directly.

Shareholders and investors are included in this process during conferences, roadshows and company presentations. Regular press releases and quarterly financial reporting supply additional data. The company holds in-depth discussions with customers and suppliers regarding the development of new products. Rosenbauer is also a member of several firefighter associations, industry clusters and corporate platforms and maintains an active dialog with educational institutions such as universities and colleges. → 2-28, 2-29

Sustainable Development Goals

Rosenbauer supports the UN Sustainable Development Goals (SDGs) approved by the member states in 2015 as part of Agenda 2030. The following section summarizes the SDGs Rosenbauer focuses on and the material topics that contribute to meeting the SDGs.

Rosenbauer's contribution to the Sustainable Development Goals

	<p>Good health and well-being – Good health and well-being – Rosenbauer manufactures products that are hazardous to the population and the environment. The focus here is on the health and safety of firefighters during and after deployment. Naturally, employee health is also a key action area.</p>
	<p>Quality education – Rosenbauer promotes employee development with customized training and continuing development programs such as comprehensive apprenticeship training. Extensive training programs are also available for customers.</p>
	<p>Gender equality – Diversity makes a significant contribution to the success of companies. Rosenbauer has set itself the target of specifically promoting women in the company. More women are also to be employed in the future, especially in technical areas.</p>
	<p>Affordable and clean energy – This goal is supported by Rosenbauer by the increased use of renewable energies. Roofs at locations worldwide are being checked for their suitability for photovoltaic systems. Electricity contracts are gradually being switched to green electricity.</p>
	<p>Decent work and economic growth – Compliance with ethical guidelines such as the OECD Guidelines for multinational companies and the United Nations' Universal Declaration of Human Rights is a matter of course for Rosenbauer. Furthermore, the company is committed to corporate diversity. In addition, safety culture plays a special role in everyday working life at Rosenbauer.</p>
	<p>Industry, innovation and infrastructure – As world market leader, Rosenbauer plays a special role in innovation. Rosenbauer is making a major contribution to this goal by developing innovative products for fire services, particularly with the development of various emergency vehicles with electric drives.</p>
	<p>Sustainable cities and communities – Rosenbauer considers it its corporate mission to equip cities and municipalities all over the world with the best vehicles and products for a broad range of applications. The Revolutionary Technology (RT) truck has actually been adapted to the needs of modern cities.</p>
	<p>Climate action – With its electric emergency vehicles, Rosenbauer is contributing to the transition to electromobility. At the same time, all firefighting vehicles are extinguishing fires quickly and efficiently, reducing the CO₂ emissions caused by the fire in the process. Rosenbauer additionally supports this goal by promoting green energy at its locations.</p>

Our sustainability strategy

Sustainability at Rosenbauer is the responsibility of the Executive Board as part of the corporate strategy. That means clear responsibilities and resources have been defined, and sustainability has been integrated into all core processes. The Sustainability Strategy is implemented and evaluated by CSR management in accordance with the goals and measures determined annually.

Rosenbauer’s sustainability strategy is based on the existing Mission Statement and values in conjunction with the corporate strategy. Opportunities and risks arising from societal megatrends are important elements that were also considered. The analysis of the value chain and identification of material topics in terms of the impact on people, the environment, and the economy were the most important factors for defining the sustainability strategy.

Based on this foundation, 2017 was set as the starting point for Rosenbauer’s Sustainability Strategy. Working with all members of the Executive Board and operational managers, the relevant areas of activity were defined and corresponding guiding principles developed. Clear KPIs ensure the measurability of targets and measures and that processes are controlled. The inclusion of all operational managers and in-depth discussions of the topics enabled a broad consensus on the direction Rosenbauer’s strategic sustainability efforts should take in the coming years.

Rosenbauer sustainability strategy 2030

In the reporting year, we finalized our “Rosenbauer City 2030” corporate and sustainability strategy and presented it to a broad public at Inter-schutz in Hanover in June 2022.

Responsibility and sustainable success are at the heart of our new corporate strategy 2030. We have now integrated sustainability in our corporate strategy. After all, only success enables us to assume responsibility. And we will only be successful if we assume responsibility.

By 2030, we want to go further in honoring our responsibility to our employees (Corporate People Responsibility), refine the way we think about responsibility to society and our planet (Corporate Social Responsibility) and, together with our sector, shape the development of the industry (Corporate Industry Responsibility).



As a first step, we therefore developed a climate strategy in 2022 based on the specifications of the Sciences Based Targets initiative (SBTi) as an essential part of the sustainability strategy and submitted it for evaluation.

We will continue to implement the strategy at all levels in the future to strengthen our position as a sustainable and responsible systems supplier.

Key points of the sustainability strategy 2030

- Emission-free firefighting
- Reducing CO₂ emissions in logistics by 50%
- Aligning investments with ESG criteria
- Consuming and generating green energy
- Developing a Group climate strategy
- Promoting diversity
- Significantly increasing the proportion of women and
- Supporting managers in order to move Rosenbauer forward sustainably

Our climate strategy

Sustainability is a central component of our long-term “Rosenbauer City 2030” Group strategy. As part of this, we developed a climate strategy in the reporting year and submitted it to the Science Based Targets Initiative. The first evaluation dates are planned for summer 2023.

In the future, it will form the framework for our corporate actions and contain measures to achieve the targets set out in the Paris Climate Agreement.

As a starting point, Rosenbauer is publishing its carbon footprint for the first time in this Sustainability Report. In this interview, CEO Sebastian Wolf provides an outlook on how Rosenbauer plans to reduce its emissions in the coming years.

How important is climate protection to Rosenbauer, and how is it anchored in the Group’s strategy?

Sebastian Wolf: Rosenbauer is aware of its responsibility as a leading company and trendsetter in the firefighting industry and is also taking on a pioneering role in climate protection. We are quite ambitious in this endeavor, and not only pay attention to our own efficient use of resources but also take into account the use of our products by customers in our corporate carbon footprint. This is reflected in particular in our strategic conviction that the fire engine of the future will no longer be powered by a combustion engine.

The goals set out in Rosenbauer’s climate strategy were defined in the reporting year. What are these?

Sebastian Wolf: We are committed to the Paris target of limiting global warming to 1.5 degrees Celsius if possible, but in any case well below 2 degrees. That is why we want to reduce our direct greenhouse gas emissions by around 50% and our indirect greenhouse gas emissions by around 30% by 2030 compared with 2019. Where we can directly influence our carbon footprint, this target is mandatory; for indirect emissions, including those generated by firefighting work or material purchases, which we cannot directly control, this is to be understood as just a target.

How large is Rosenbauer’s carbon footprint?

Sebastian Wolf: We determined our emissions using data from 2019 and prepared a science-based carbon footprint in accordance with the Greenhouse Gas Protocol. The footprint along our entire value chain was around 1.5 million metric tons of CO₂ equivalents, with direct emissions from the company, for example from the operation of boilers, paint shops or our own vehicle fleet, together with indirect emissions due to purchased energy, accounting for just 1% (15,951 metric tons). Around 15% of our emissions are caused by material procurement and transportation, travel to the workplace, business trips, etc. At over 80%, by far the largest part of the footprint is attributable to emissions generated in use after the sale of our products.

What measures are planned to reduce the company’s direct and indirect emissions?

Sebastian Wolf: We are focusing on increasing our use of renewable energies, intend to increase energy efficiency in processes and infrastructure and also hope to make ourselves less dependent on natural gas for our energy supply. An energy roadmap has already been drawn up for the Leonding location, including a CO₂ reduction strategy based on business criteria up to 2030. We are also planning a roll-out for other locations.

How can Rosenbauer influence the share of the carbon footprint generated by customers through the use of its products?

Sebastian Wolf: We are primarily talking about the vehicles that we put into circulation. Around the world, these vehicles are powered by diesel engines, which make it almost impossible to achieve the necessary reduction targets. So, as in the case of private transport, the only way is through a technological shift away from the internal combustion engine and toward electromobility. We set the course for this years ago and were the first manufacturer to offer fire departments a complete line-up of emergency vehicles with electric drive trains.

We are convinced that electromobility is now also being vigorously pursued by truck manufacturers – our most important partners – and that more efficient batteries will be available in the future, making the operation of firefighting vehicles cheaper on balance than before.

We are therefore also forecasting that, by 2030, around half of all Rosenbauer vehicles sold will have an electric drive train, with a correspondingly positive impact on our carbon footprint and the carbon footprint of firefighting organizations, cities, municipalities, airports and industrial companies. Together with our customers, we are thus making a significant contribution to achieving the Paris climate targets.

Is there independent proof of Rosenbauer’s climate commitment and its progress?

Sebastian Wolf: Yes, there is. We take part in the Carbon Disclosure Project (CDP) precisely for this purpose and were rated “C” when we first submitted in 2021. In 2022, we improved to “B-”. By 2025, we want to achieve the top rating of “A” and thus the Leadership Level.

Mr. Wolf, thank you very much for the interview.



Our climate objectives and carbon footprint

The starting point of our path to climate neutrality is the determination of our corporate carbon footprint. To evaluate the scientific basis of our climate strategy, we submitted it to the Science Based Targets Initiative.

Rosenbauer is committed to the Paris target of limiting global warming to 1.5 degrees Celsius if possible, but in any case well below 2 degrees. That is why Rosenbauer wants to reduce direct greenhouse gas emissions by 46.2% and indirect greenhouse gas emissions by 27.5% by 2030 compared with 2019. In the case of indirect emissions, including those arising from firefighting work or materials purchasing that Rosenbauer cannot directly control, this is to be understood as just a target.

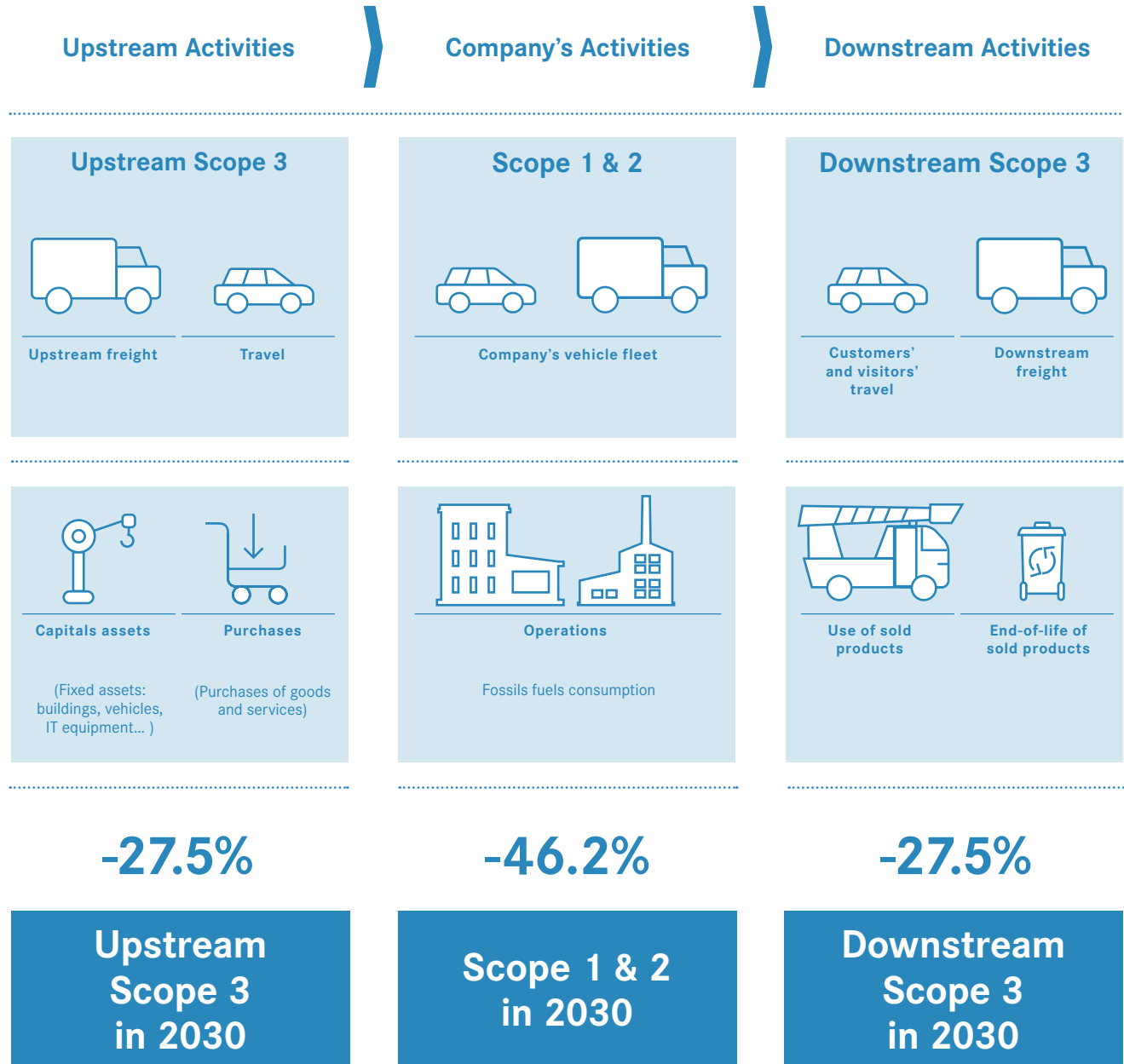
Rosenbauer's footprint along the entire value chain is around 1.5 million metric tons of CO₂ equivalents, with direct emissions from the company, for example from the operation of boilers or our own vehicle fleet, together with indirect emissions due to purchased energy, accounting for just 1% (15,951 metric tons). Around 15% of emissions are caused by material procurement and transportation, travel to the workplace, business trips, etc. At over 80%, by far the largest part of the footprint is attributable to emissions generated in use after the sale of our products.

Climate neutral





Climate neutrality is established by offsetting carbon emissions through inclusion in carbon sinks. Companies can reduce or neutralize their own emissions generated within the organization in addition to avoiding emissions through offset projects.

Net zero

According to the Science Based Targets initiative (SBTi), achieving net zero means reducing greenhouse gas emissions by 1.5° Celsius by 2050. Remaining residual emissions can be removed from the atmosphere in this process through the use of carbon credits.



Sustainability goals and measures → 3-3

Action Area	Sustainable Products & Services	Responsible Employer	Environmentally friendly Production	Business Ethics & Supply Chain
Guiding Principle	As an innovation and technology leader, we offer our customers safe, ergonomic and durable products for protecting lives and property.	As a responsible employer, we promote the health and safety of our employees. The continual professional development of all employees is a key ingredient in our collective success as a company.	We are aware of our environmental responsibility. We prioritize climate action and make sure we use resources efficiently.	We have zero tolerance for compliance and business ethics infringements.
Goals	<ul style="list-style-type: none"> Offer at least one electric vehicle per vehicle category by 2023 Offer technological opportunities for using fluorine-free foam concentrates for all vehicle segments and Preventive Fire Protection by 2023 Establish Rosenbauer as a partner to emergency services to improve hygiene during deployments and ensure the health and safety of emergency services 	<ul style="list-style-type: none"> Reduce accidents to 30 per one million working hours by 2025 (baseline: 2018) Promote diversity and increase the percentage of women to 15% by 2025 (baseline: 2022) 	<ul style="list-style-type: none"> Develop a comprehensive climate strategy in 2022 based on the Science Based Targets initiative (SBTi) First report to the Carbon Disclosure Project (CDP) in 2021. Strive to achieve an A rating by 2025 Expand the percentage of total electricity consumption accounted for by green electricity to 75% by 2021 Generate green electricity at Rosenbauer locations totaling 5% of total requirement 	<ul style="list-style-type: none"> Initial certification of the anti-corruption management system according to ISO 37001 was completed in 2021. 100% in-person compliance training for all new employees at RBI, RBÖ, and RBB Complete e-learning on antitrust law and corruption for 90% of focus group by 2022 Business relationships are exclusively maintained with verified sales partners
Measures	<ul style="list-style-type: none"> Research into energy-efficient drive architectures Investigation of alternative energy sources Development of hygiene concepts for developments 	<ul style="list-style-type: none"> Implementation of safety campaigns Mandatory safety briefings Increased bonus for safety tips and ideas to prevent accidents Certification of three additional locations to ISO 45001 by 2023 From 2020, every newly opened location will be certified to ISO 45001 Introduction of a technician trainee program Implementation of employer branding measures Strengthening of female recruiting Implementation of a women's network 	<ul style="list-style-type: none"> Analyze status quo Corporate Carbon Footprint according to Greenhouse Gas Protocol Survey of emissions in the value chain (Scope 3) Potential analysis for emission reduction Examination of further possibilities for photovoltaic systems at Rosenbauer locations 	<ul style="list-style-type: none"> Conduct mandatory training for all compliance-relevant employees Due diligence for sales partners prior to the conclusion of any cooperation agreement as well as the extended and continuous review of existing partners to ensure that the audit results are up to date and valid.
SDGs				

Sustainable Products and Services

Rosenbauer offers its customers sustainable firefighting products that combine safety and longevity.



Technology and innovation, reliability and longevity, and health and safety of emergency services are the most important aspects for Rosenbauer in the development and manufacture of products. The company studies social megatrends in detail along with their implications as regards future requirements for emergency services. For example, demographic change and increasing digitalization will have an impact on the way fire services are structured and the technology they use. In addition, Rosenbauer is transitioning more and more into a system provider to fire services; this is why customer service is playing an increasingly important role in the company. One strategic goal is to equip fire services with fascinating, state-of-the-art products. Rosenbauer plays a large part in defining these as it is the firefighting industry's technology and innovation leader. So for the company, research and development are a top priority. The same applies to ongoing product development with regard to environmental impact and ergonomics. The quality management system and regular audits guarantee continual improvement. → 3-3

Close cooperation with all suppliers and partners is a critical factor for Rosenbauer's success. They are selected according to strict criteria and regularly assessed. In general, business relationships with key suppliers to the major production facilities are longstanding. Value is created locally through partnerships with mostly regional suppliers. Additional information on the topic of supply chain management is provided in the Business Ethics & Supply Chain section.

Technology and Innovation

The focus on technology and innovation enables Rosenbauer to equip fire services with fascinating products. Research into future developments and trends serves as the foundation for Rosenbauer's innovation efforts which are always focused on the long term. The Rosenbauer Fire Service Trendmap draws connections between the major megatrends and fire services and serves as a source for inspiration. Employees who bring their field experience gained from participation in voluntary fire services to bear on processes and product development at Rosenbauer make a major contribution to the company's innovativeness. To leverage expertise, the company works with educational institutions and centers of excellence, and actively participates in national and international research programs. For example, in 2022 the "Green Energy on Fire" initiative was launched, a networking and knowledge platform for the energy and mobility transition among Austrian fire services. The most important areas of action drawn from this are presented centrally in the "Green Energy on Fire Map" and further broadened.

This includes factoring in environmental issues at a very early stage of development through materials analysis, taking account of material workability, and recyclability. Rosenbauer is increasingly focusing on prevention, particularly in its innovation activities. This will prevent damage situations from having to be mitigated in the first place instead, they will be prevented as early as possible. The early spotting of fires and especially wildfires has been a key area of emphasis in research in this regard since 2019. Its position as an innovation and technology leader in the firefighting industry is possible only with an in-depth understanding of future fire service requirements, the expertise of long-serving employees and continuous R&D activity. Equally, customers and users are involved in most of its developments. In the reporting year, Rosenbauer invested € 31.6 million in research and development.

Early spotting of wildfires

Rosenbauer has been cooperating with OroraTech since the beginning of 2022 in order to detect forest fires at an early stage with the aid of satellite systems. OroraTech provides up-to-date forest fire information from public satellites equipped with thermal imaging cameras. However, the time intervals (up to 6 hours) are currently still too long to ensure a rapid response in the event of danger. Rosenbauer and OroraTech are therefore planning to expand this system into a forest fire monitoring and firefighting system with intervals of up to 30 minutes. Over the next few years, OroraTech will launch up to 100 satellites the size of a shoebox, each equipped with a high-resolution thermal imaging camera and artificial intelligence. A prototype has already been in orbit since January. The aim of the strategic partnership is to digitalize fighting forest fires in order to provide the most accurate information for decision-making by emergency response organizations on the ground.

Complete electric line-up for municipalities

At Interschutz, Rosenbauer demonstrated what a zero-emission fleet could look like for fire departments. In addition to the RT, the electric vehicle line-up includes the first AT electric, which uses tried-and-tested AT technology; the first L32A-XS electric, which combines all the functionalities of a standard aerial ladder with the advantages of an all-electric series chassis; and the GW-L electric, a logistics vehicle with a highly flexible body.

The innovation partner for the L32A-XS electric is Schutz & Rettung Zürich, Switzerland's largest civilian rescue organization. Since December 2022, the Zürich Fire Department has been testing the vehicle for its operational suitability in three different urban environments in a

one-year pilot project together with Rosenbauer. The knowledge gained in the process will serve as the basis for series development. During the development of the electric aerial ladder, the focus was on functionality.

Positive feedback and award for the RT

After a test phase of 13 months, the Berlin Fire Brigade has put the Revolutionary Technology (RT) into regular operation. During this time, the all-electric vehicle completed around 1,400 deployments without failure. On days with a high frequency of deployments, the RT deployed up to 16 times within 24 hours, usually without the need for intermediate charging. During the test phase, 95% of all deployments were handled purely electrically, confirming that the design of the battery capacities is correct. In 2022, the first NFPA-compliant RTX (RT in the US version) was delivered to the Los Angeles Fire Department and the vehicle was presented to the FDIC. After a short test phase, the RTX has been part of the regular vehicle fleet in Los Angeles since September 2022. In the first 20 weeks, the RTX drove to approximately 1,300 emergency calls, of which over 99% were completed electrically. The innovative concept of the RT supports operational organizations in achieving their sustainability goals. For this, the RT received the Austrian Mobility Award in the category "Climate-friendly technologies – sustainable value creation." This category rewards innovations that promote the industrial trend toward climate neutrality in key mobility sectors and show new climate-friendly ways for sustainable mobility. The prize is awarded by the Austrian Ministry for Climate Action, Environment, Energy, Mobility, Innovation and Technology.

PANTHER electric

As a highlight of Interschutz, Rosenbauer presented the first PANTHER 6x6 with an electric drive train. Development began around two years ago when drive trains, on-board networks and electrical components were available that could also meet the high performance requirements of an ARFF vehicle. Airport operators and fire departments from all over the world were involved in the design of the PANTHER 6x6 electric from the outset. The transition of the concept vehicle to series development began in the year under review. In the pilot production, as with the RT, Rosenbauer will work with innovation partners and incorporate the findings from test operations under real conditions into development work and the set-up of series production.

Extinguishing systems for battery fires in electric vehicles

Changes in the way we get around are bringing an increasing number of electric vehicles onto the roads. This poses a new challenge for fire

departments. Although electric vehicles are no more prone to fires than conventional ones, the potential hazards of high-voltage batteries that catch fire cannot be underestimated. Battery fires occur differently than wildfires, which can be described as growing in intensity. As long as fuel is available, the fire continues to intensify. Batteries, however, have individual modules, which cause the fire to develop in waves rather than exponentially. Extinguishing efficiency is the priority here. Rosenbauer has been researching high-volt battery fires since 2018. With the market launch of a corresponding extinguishing system in 2021, Rosenbauer has once again demonstrated its innovative leadership. The system differs fundamentally from all other approaches known to date. The extinguishing system is activated remotely and always from a safe distance from the vehicle.

Reducing the environmental impact of products

Rosenbauer takes sustainability into account over the entire life cycle of its products. For instance, in the design phase, all environmental impacts are considered as are the greatest possible reduction of waste and the efficient use of resources. The superstructures of Rosenbauer firefighting vehicles are largely made of aluminum, as it is significantly lighter and less susceptible to corrosion than steel. The design of the Advanced Technology (AT) firefighting truck allows maximum utilization of the body, higher payloads compared to vehicles with steel superstructures, and superior handling. It also makes the AT municipal flagship easy to recycle at the end of its life.

Closed-loop material cycle for water tanks

Extinguishing agent tanks are a feature of almost every firefighting vehicle. The standards for these components are high: The tanks must be as stable as possible, while also being lightweight and resisting corrosion. During deployments, they must be well positioned for turns to enable superior vehicle handling and not end up as hazardous waste at the end of the product's life cycle. Rosenbauer precisely meets these needs with the production of a water tank made of PP (polypropylene). Previously, all water tanks were made of steel or glass-fiber reinforced plastic (GRP). However, when GRP is processed, this can release fine glass particles which are hazardous to human health. In addition, this material can only be incinerated as residual waste.

The product itself as well as its production process were developed by Rosenbauer. A robot programmed for this purpose has been used at Rosenbauer since 2015 for welding and grinding work. Around 700 units with a capacity of 500 to 18,000 liters are manufactured annually in Radgona, Slovenia.

Since 2020, the water tanks in all PANTHER ARFF vehicle types have also been made of PP. These environmentally friendly tanks are also used across the board in all other vehicle types. GRP tanks are only used in exceptional cases and upon customer request. If a vehicle with a PP tank is scrapped, it can be returned to the material cycle, even after a long period of service. And when it is disposed of correctly, a new extinguishing agent tank can be produced for Rosenbauer vehicles. This change in Production allows Rosenbauer to improve the environmental footprint of its products as well as to contribute significantly to maintaining employee health in the workplace.

Toward a fluorine-free future – Proportioning systems for fluorine-free extinguishing agents

Extinguishing foam is among the most important products for fighting fires in solid materials and liquids. Some foam concentrates contain substances that fall into the category of PFCs, or perfluorinated chemicals. In addition to their great advantages in firefighting, the adverse impact of these perfluorinated chemicals on the environment cannot be ignored. After a deployment, they enter the soil along with extinguishing water and cannot be broken down naturally. With time, their concentration can increase, and they can enter the food chain with toxic effect.

An alternative is fluorine-free foam concentrates that are fully biodegradable. The higher viscosity of these fluorine-free compounds also increases the demands on the pressurized foam proportioning systems, however. In order to resolve these many requirements and technical challenges, Rosenbauer has developed a new system, the RFC Admix Variomatic. In addition to producing foam proportioning systems, the company helps customers minimize the use of foam concentrates, recommends the use of fluorine-free foam concentrates, and therefore keeps the environmental impact to a minimum. In addition, the VARIO-MATIC foam proportioning system enables a foam-free practice mode. Likewise, the FIXMIX 2.0 E for the Panther has a test mode that can also be carried out with water instead of foam. → 303-2

Product reliability and Longevity

Since firefighting technology has to operate immediately, reliably and flawlessly in the toughest conditions, quality is the primary factor in all products and processes and in Production. The associated reliability and longevity are extremely important, not least because most fire services are publicly funded. In addition to the quality management system, this is guaranteed by Rosenbauer with the use of high-quality materials and components, and continual improvement of product safety and customer service, which ensures safe operation. → 3-3

Quality is number one at Rosenbauer – Rosenbauer's quality management system

The conditions firefighting technology must be able to withstand are stipulated in strict standards. Rosenbauer meets the highest standards worldwide. The company guarantees quality along the entire value chain with experienced professionals and an ISO 9001:2015-certified quality management system, which is also used to steer and optimize processes. The best possible quality to customers is ensured by numerous quality tests conducted as early as the production stage. For example, a truck-mounted fire pump is put through its paces several times during production: initially after production of the body, after the assembly of other components and attachments and ultimately at the end of production. After installation in a vehicle, all the pump functions are rechecked during the final quality inspection.

All the regulations and documents required for operating processes are available online. The system is reviewed and updated by way of regular internal and external audits and customer audits. → 3-3



Rosenbauer has developed a lightweight single-layer protective suit for fighting forest fires.

Focus on usability

In case of a fire, everything has to run quickly and safely. Every move must be exactly right. Equipment with a user-friendly interface of course helps immeasurably. In cooperation with the Hagenberg University of Applied Sciences, Rosenbauer has spent three years researching the topic of human-machine communication in a project. The objective of the project was to research and optimize Rosenbauer's user concept. Based on eye-tracking technology, the concept was redesigned and standardized in 2020 with user-friendliness always the most important goal.

Old becomes new again – Sustainability thanks to the refurbishment program

Product reliability and longevity along with high quality are the most important requirements in Production at Rosenbauer. Thanks to the refurbishment program, Rosenbauer is lengthening the service life of its prod-

ucts sustainably and bringing every aging vehicle up to the state of the art in technology, while incorporating the most recent innovations. Overhauling vehicles, equipment, or key components to make them like new is an extensive process using the skills of highly qualified technicians at Rosenbauer that requires strict quality controls. The goal is to refurbish a vehicle back to an excellent standard of quality, regardless of vehicle type. In the reporting period, 36 vehicles were refurbished as part of this program. Furthermore, Rosenbauer also completed more than 15 projects in which individual components (e.g. lighting or brackets) was brought up to date. Rosenbauer Switzerland was the first company to carry out such a refurbishment.

Efficient fire-extinguishing technology thanks to high-pressure pumps

Rosenbauer pumps are in use 24/7 the world over in emergency vehicles, both as truck-mounted fire pumps in ARFF, industrial, or municipal

fire trucks or as firefighting pumps in stationary applications. Rosenbauer's smallest standard pressure pump, the N10, has a delivery rate of up to 1,800 l/min. Our most powerful unit, the new N130, delivers over 13,000 l/min at 10 bar. Rosenbauer also offers truck-mounted fire pumps with an integrated high-pressure stage. These operate at four times the pressure (40 bar) of standard pressure pumps, finely atomizing the extinguishing water and greatly increasing the surface area of the water. This means it can penetrate deeply into the burning material, which in turn optimizes its extinguishing effect. The high-pressure pumps are efficient at fighting fires. They also minimize consequential damage caused by firefighting operations because there is less contaminated water that can damage the fabric of the building. In 2022, 43% of all the pumps Rosenbauer produced were supplied with a high or ultra-high-pressure option.

Health and Safety of emergency services personnel

The health and safety of firefighters is Rosenbauer's top priority and is always the focus in the use of our products. In addition, product ergonomics and safety devices are being continuously improved. These must provide the fire services with the best possible support and protection as they go about their daily work. Rosenbauer offers comprehensive customer training courses. These range from operator and technical training on vehicles and extinguishing systems, through special tactical training to simulated deployments. Rosenbauer measures the outcome of these actions based on the number of training sessions attended and simulators sold, and by comparing the user-friendliness. → 3-3

“Be clean & stay healthy” – Hygiene campaign

Rosenbauer sees itself as a partner to fire departments. For this reason, the company considers it a societal duty to focus its research activities on topics that promote the health and safety of emergency services. Firefighters literally “walk through fire” when they are deployed. In the process, they are exposed to various risks, such as smoke inhalation. Rosenbauer has also dedicated itself to the topic of “operational hygiene” in 2022 and presented at Interschutz how modern operational hygiene can be practiced and how this can help emergency forces to better protect their health. With this, Rosenbauer aims to promote and strengthen awareness of hygiene during fire service deployments. Rosenbauer is also working intensively on concepts and solutions for fire departments for decontaminating protective clothing. In line with the megatrend of health, the safety and personal health of emergency

services personnel are the top priority. This issue is gaining importance in Northern Europe, the United States, and Australia.

Customer service – Customers are the focus at Rosenbauer

An important component of vehicle longevity and safe use is customer service. This ensures that Rosenbauer products can be operated safely by users and remain operational throughout their entire life cycle. The global service organization consists of around 550 service technicians, 25 Rosenbauer service workshops and around 100 regional service partners with their own infrastructure.

No vehicle is handed over to a customer without prior training. In addition, training4fire offers a comprehensive range of training for fire services, from operator and repair training to specialist programs for engineers and equipment maintenance personnel, through tactical, operational and driver safety training. Rosenbauer provides a guaranteed supply of spare parts delivered quickly to ensure its products are always ready for operation. To provide the best possible customer care, Rosenbauer invests in a comprehensive, intensive service training program: all service technicians attend a multi-phase training program, which mainly comprises various e-learning modules and in-person training sessions on proper repair and maintenance of all Rosenbauer products.

Expanding the simulator range

The correct handling of the equipment as well as the complex vehicles demands a lot of skill and tactical knowledge from the task forces. Rosenbauer’s goal for simulators is to facilitate training for emergency services and to ensure their preparedness for unusual situations in an emergency. The company has met these requirements since 2014 with a range of various simulators. Training in a simulator is cost-effective and possible at any time, not to mention it avoids putting firefighters in dangerous situations unnecessarily. In addition, it is environmentally friendly due to the reduction in fuel, water, and foam concentrate used.

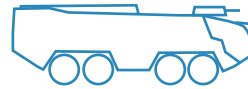
Variety of training simulators



Drive simulator



Aerial ladder simulator



PANTHER simulator

Robots for many applications – All-purpose “helpers”

The digital transformation of fire services is becoming increasingly noticeable. Of all of the advantages this brings, the primary ones are occupational health and safety for fire departments. This is also a major concern for Rosenbauer during the new product development process. In 2020, the company launched a new product to precisely meet these needs: the RTE ROBOT. This is an innovation by Rosenbauer that involved the development of an electric track vehicle used for reducing to a minimum potential hazards operational teams might face. From transporting heavy equipment to various recovery operations and even reconnaissance with the help of cameras, the robot handles particularly difficult and dangerous tasks to assist the humans deployed. The many possible uses for this device are a unique feature. This is another product created by Rosenbauer to support safe deployment of emergency services while keeping people out of the danger zone.



Rosenbauer offers by far the best and largest service network in the industry worldwide.

Responsible Employer

Rosenbauer has 4,078 employees worldwide, men and women who make a difference with their diversity and ideas. The company provides an environment in which every employee can contribute their talent and efforts.



Current social and technical developments are changing the environment in which Rosenbauer and fire services operate. As a result, employees' needs and requirements are changing. The ongoing COVID-19 pandemic in the 2022 reporting year also continued to have a significant impact on the working world. Digital networks and communications have gained in importance. In the production areas, the pandemic has put a strain on employees in the form of supply shortages and short-time working. Increased working from home has seriously changed the working conditions of office staff and demanded a great deal of adaptability from them.

HR management at Rosenbauer is the ultimate responsibility of the CEO and is coordinated globally by the Human Resource Management department at Group headquarters in Leonding (Upper Austria). At larger company locations, HR departments operate under local conditions. The departments actively exchange information to ensure the provision of training and professional development opportunities. One of HR management's most important duties is to create a corporate culture and work environment in which employees can evolve and gladly contribute to our mutual success. Global HR Management is tasked with monitoring success in the four material areas of activity (Training and continued professional development, Employee satisfaction, Occupational health and safety, and Diversity and equal opportunity) and reviewing this using corresponding key performance indicators. → 3-3

Management of the COVID-19 pandemic

In 2022, the Group-wide crisis team again guided Rosenbauer through the COVID-19 pandemic. This coordinating committee, composed of HR Management representatives, executives, and the entire Executive Board, was responsible for global coronavirus management. Action plans were developed and modified daily to comply with national government directives, translated into various languages, and made available to all Group companies.

Working conditions at the Rosenbauer sites were modified extensively to minimize the risk of infection. In addition to offering office staff the option of working remotely and from home, shifts and work plans in Production were changed to ensure necessary physical distancing. The well-being of employees was always the top priority. When cases of infection could reasonably be suspected, employees were asked to quarantine early, even when the costs of this were not reimbursed to the company. In addition, hand sanitizer and masks were made available.

These measures also contributed to keeping cases at the sites low in 2022.

Employment structure → 2-6, 2-7

In the 2022 financial year, Rosenbauer had 4,078 employees worldwide – a decrease of around 1.3% over the previous year. Of these, 58.5% are blue-collar workers who mainly work in Production, assembly, and repair, and 41.5% are white-collar workers who work in administration, development, and sales. In the Group as a whole, only 6.2% of Rosenbauer's employees work part-time, and more white-collar workers do so (8.3%) than blue-collar workers (4.7%). Rosenbauer supports flexible working hours, and in addition to part-time options, also offers flextime models. In the year under review, the flextime agreement was greatly expanded at headquarters, core attendance was abolished, and break regulations were greatly facilitated, especially for part-time employees.

In order to be able to satisfy demand for employees in Production at all times, Rosenbauer also employs temporary workers. They have equal rights to Rosenbauer's own employees and generally have the opportunity to join its permanent workforce. In the reporting period, the Group had 106 temporary employees (87 in Austria, the others in the rest of Europe). 68.1% of all Rosenbauer employees are subject to collective labor agreements. → 2-8, 2-30

Employees of Rosenbauer Group by region (headcount) → 2-7	All employees			Blue-collar workers			White-collar workers		
	2022	2021	2020	2022	2021	2020	2022	2021	2020
Austria	1,646	1,648	1,621	920	916	905	726	732	716
Germany	1,003	997	979	652	642	631	351	355	348
Rest of Europe	346	329	294	171	162	156	175	167	138
USA	899	985	911	551	619	638	348	366	273
Rest of World	184	171	179	91	90	94	93	81	85

Part-time rate at Rosenbauer Group (in % and headcount)

→ 2-7

	2022	2021	2020
All employees			
Total	254	242	202
Total in %	6.2%	5.9%	5.1%
Women	123	126	110
Women in %	22.3%	23.1%	21.7%
Men	131	116	92
Men in %	3.7%	3.2%	2.6%
Blue-collar workers			
Total	113	99	71
Total in %	4.7%	4.1%	2.9%
Women	24	23	20
Women in %	17.7%	17.8%	16.7%
Men	89	76	51
Men in %	4.0%	3.3%	2.2%
White-collar workers			
Total	141	143	131
Total in %	8.3%	8.4%	8.4%
Women	99	103	90
Women in %	23.9%	24.8%	23.3%
Men	42	40	41
Men in %	4.7%	3.1%	3.5%

The age structure of employees at Rosenbauer is relatively balanced, with those between 30 and 50 years old making up the largest group at 54.0%.

Employees of Rosenbauer Group by age group (in %) → 405-1

	2022	2021	2020
All employees			
< 30 years	23.7%	24.7%	25.6%
30–50 years	54.0%	52.5%	51.5%
> 50 years	22.3%	22.8%	22.9%
Blue-collar workers			
< 30 years	27.5%	28.4%	28.4%
30–50 years	50.6%	49.2%	48.5%
> 50 years	21.9%	22.4%	23.1%
White-collar workers			
< 30 years	18.4%	19.4%	20.5%
30–50 years	56.5%	57.4%	55.1%
> 50 years	25.1%	23.2%	24.4%

Turnover

The turnover rate of 15.9% was up by more than 3% compared with the previous year. The main reason for that was the turmoil in the labor market in general that the pandemic created. Of the women and men who left the company, 6.8% went into retirement, at an average age of 62.8. Not including those who were taken on as the result of acquisitions or start-ups in the reporting period. → 401-1

Suspended or reactivated employment contracts are not included in the key figures for entries and departures, which is why slight discrepancies can occur in comparison with the total headcount. → 2-7

Employees of Rosenbauer Group by gender (in % and headcount) → 405-1

	2022	2021	2020
All employees			
Women	551	546	507
Women in %	13.5%	13.2%	12.7%
Men	3,527	3,584	3,477
Men in %	87.6%	86.8%	87.3%
Blue-collar workers			
Women	136	129	120
Women in %	5.7%	5.3%	5.0%
Men	2,249	2,300	2,304
Men in %	94.3%	94.7%	95.0%
White-collar workers			
Women	415	416	387
Women in %	24.5%	24.5%	24.8%
Men	1,278	1,285	1,173
Men in %	75.5%	75.5%	75.2%

Total number and rate of new employees in the Rosenbauer Group → 401-1	2022		2021		2020	
Total	14.6%	596	13.2%	671	13.7%	546
Women	22.7%	125	16.9%	119	17.8%	90
Men	13.4%	471	12.6%	552	13.1%	456
< 30 years	26.8%	259	18.1%	311	24.7%	251
30–50 years	12.3%	270	10.7%	304	10.9%	224
> 50 years	7.4%	67	13.7%	56	7.8%	71
Austria	12.1%	199	10.6%	175	9.4%	153
Germany	9.5%	95	8.5%	85	11.1%	109
Rest of Europe	27.5%	95	21.5%	71	17.7%	52
USA	20.0%	180	32.9%	324	22.2%	202
Rest of World	14.7%	27	9.4%	16	16.8%	30

Total number and rate of employee turnover in the Rosenbauer Group → 401-1	2022		2021		2020	
Total	15.9%	648	13.0%	538	9.8%	390
Women	21.8%	120	16.7%	91	13.2%	67
Men	15.0%	528	12.5%	447	9.3%	323
< 30 years	23.8%	230	18.0%	184	10.6%	108
30–50 years	13.4%	294	10.5%	227	8.7%	178
> 50 years	13.6%	124	13.5%	127	11.4%	104
Austria	12.3%	202	9.0%	148	5.6%	90
Germany	8.9%	89	6.7%	67	9.5%	93
Rest of Europe	22.3%	77	14.9%	49	20.4%	60
USA	29.6%	266	25.4%	250	13.2%	120
Rest of World	7.6%	14	14.0%	24	15.1%	27

Training and education

Rosenbauer invests in its employees by offering customized training and continued professional development programs and helps them realize their full potential and contribute their skills and expertise to the company. As a result of the COVID-19 pandemic, training and professional development was converted to hybrid or virtual formats to protect employee health. This led to cost savings on the one hand and to greater international participation on the other hand. In 2022, the Group spent a total of € 580 thousand (2021: € 600 thousand) on training and continuing professional development. Training courses on specific work-related hazards are held on an ongoing basis. → 403-5

Measures in this area include:

- a range of digital courses for all larger locations,
- continued professional development programs individually adapted to the challenges of individual locations,
- extensive training of apprentices, and
- the introduction of a standardized record of professional development hours.

Rosenbauer monitors the success of these measures based on the number of continued professional development hours in each employee category. → 3-3

Training concepts for apprentices

Rosenbauer is heavily committed to training young people and offers apprenticeships in over ten different professions. These range from industry-based management assistant to metal or mechatronics engineer. Demand for specialists is satisfied in part by apprentices trained in the company. Young people are familiarized with numerous areas of responsibility and departments during their apprenticeships.

Apprentices are taught manual skills and prepared for a job in Production by experienced instructors in a dedicated teaching workshop in Leonding and at specialized schools in other locations. Training is also available in diverse subjects such as business etiquette, social skills and handling money, in order to teach young people skills that will benefit them outside the workplace, too. Sustainability issues are integrated into the training apprentices receive.

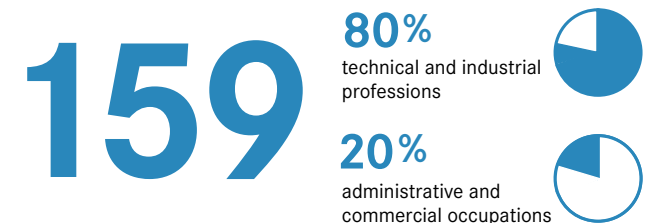


At the training workshop in Leonding, Austria, apprentices are trained in-house.

In 2022, a total of 159 young people in Austria, Germany, Switzerland and Italy served an apprenticeship with Rosenbauer, with around 80% studying technical and industrial professions and 20% administrative and commercial occupations. The two largest US locations in Wyoming (Minnesota) operate a separate training program for young employees. This provides the opportunity to receive technical training since apprenticeships are not common in the United States.

Rosenbauer also trains young people with special needs in cooperation with charitable organizations. The aim here is to integrate them into the workplace and the social structure to the greatest possible extent.

Number of apprentices at Rosenbauer 2022



Breaking with tradition – paternity leave

It is no longer rare to see fathers actively supporting their partners in caring for their children in the early years and consciously taking time out from their working lives. In Austria, it is possible to share parental leave. If the decision is made in favor of such a split, the child must be taken care of for at least two months (paternity leave) while the mother can pursue her career during this time.

In the following interview, Christian Fageth, ICS manager, talks about his experiences in his new everyday working life.

Mr. Fageth, you decided to take paternity leave. How did you come to this decision?

In my circle of friends and acquaintances, almost everyone who has had the opportunity has taken paternity leave. So I already knew quite a bit about it in advance, and paternity leave was highly recommended to me. There's something about having two months to be with your family and be able to experience your child's development more intensively day by day for a while. In my opinion, there has clearly been a change in thinking in this regard, and the number of fathers opting for paternity leave is growing.

What was the reaction from your work regarding this decision?

It was very good. Of course it was necessary to do some planning, especially considering that you are away for two months. Any open projects were completed as quickly as possible before I went on paternity leave and ongoing issues were documented accordingly or handed over to my colleagues.

... and in your private life?

In my private life, I basically only received positive feedback. As I said, just about everyone who had the opportunity took advantage of paternity leave.

Can you tell us a bit about your “new” everyday working life? Was it a big change?

The one thing I learned is not to plan too much, but to remain flexible. If you take on too much in addition to childcare, things can get a bit difficult. To recharge our batteries after the first few exhausting months, we decided to treat ourselves to a short family trip to Italy. Again, the idea was not to take on too much, but to live from day to day as best we could. But everything really worked out very well (including the long car ride) and did us all an extreme amount of good.

Otherwise, during the course of my paternity leave, I was primarily concerned with taking the load off my wife as much as possible. We divided up the daily tasks as best we could. The days alone with my daughter were very intense, but the laughter and smiles I got to see and hearing her say “Daddy” for the first time gave me a lot of strength.



Christian Fageth took advantage of the option for shared parental leave.

What was it like to return to work after paternity leave? Do you think it's easier for men than for women?

In my case, it was a manageable period of two months, so with good planning you can organize everything very well in advance. This meant that my return to working life went without a hitch. In comparison, it's usually a much longer period for women, which can make it more difficult to return to work.

Would you take paternity leave again?

Absolutely.

Is there anything else you would like to say to undecided fathers?

Personally, I wouldn't want to miss out on this time. It's unbelievable the developmental steps that you can experience up close. I was able to build an even better relationship with my daughter thanks to the time we spent together. Time has become a very expensive commodity, and being able to spend this time with your family is worth a lot. I can absolutely recommend it to anyone who has the opportunity.

Continued professional development

Rosenbauer continually invests in both professional and personal development, with the aim of preserving and fostering its employees' qualifications and motivation. In-house and external experts offer tailored training and continued professional development programs adapted to the working environment. At the Austrian, German, and Swiss locations, courses can be booked on the company portal, which will be rolled out to other locations. Regular professional development reviews help determine employees' needs and development goals. In the reporting year, each employee had an average of 7.5 hours of traditional continued professional development, with white-collar workers spending approximately 10.3 hours in training and blue-collar workers 5.7 hours. However, these statistics do not take account of learning on the job, which is typical in the area of Production. Not all locations record statistics on continued professional development hours.

In Austria there is a dedicated promotion scheme for employees aged 56 and over, aimed at keeping older people fit for work and adapting the work process to the individual needs of the employees. → 404-1

Employee satisfaction

Employee satisfaction is the result of many issues that intersect and interact. Rosenbauer regularly conducts annual development reviews and uses these as a basis for determining actions to take to motivate employees for the long term. These measures are intended to address the requirements of Rosenbauer as an employer, while also meeting the needs of blue-collar and white-collar workers. These include

- targeted career planning,
- binding employment contracts, and
- benefits above and beyond regular salary.

Rosenbauer is perceived as an attractive employer, which is underscored, for example, by its employees' long periods of service with Rosenbauer. The success of these measures is monitored according to the annual turnover rate. → 3-3

Period of service

A long period of service with the company underscores a high degree of employee satisfaction and identification with Rosenbauer. More than 35.5% of employees at the locations in Austria have worked at Rosenbauer for more than ten years, of which 14.1% have been with the company for more than 20 years. In Switzerland, 20% of the employees have worked at the company for over ten years, while in Slovenia it is 23%.

Evaluation of mental stress in the workplace

In Austria, we are legally obligated to evaluate sources of stress in the workplace. This effort began in 2014 at Rosenbauer and was completed at all locations in Austria as part of a multi-stage process. Information about workplaces not fitting into this category and smaller units was collected in group and individual interviews. The monitoring process began in 2021. The effectiveness of the agreed measures was discussed, potential new measures were set out, and the process of implementation was started.

Performance reviews for employees at all levels

Regular performance reviews are part of responsible corporate culture at Rosenbauer and are conducted in the spirit of open and respectful dialog. Based on a discussion guide, these are held regularly between employees and their direct supervisors on a mandatory basis. In the course of these meetings, the past year, performance, skills and qualifications are discussed with employees along with professional development opportunities. Future work priorities, target agreements, and development and training measures are also agreed. These discussions with employees were held at all levels at Rosenbauer again in 2022.

Family support program for parental leave

As a responsible employer, Rosenbauer aspires to offer its employees an optimal work-life balance. This includes improving the compatibility of work and family life. Since 2015, Rosenbauer has operated an in-house daycare center for employees' children adjacent to the Group's headquarters in Leonding. For older children, Rosenbauer offers a summer camp during school holidays that is financially supported by the company. Rosenbauer supports flexible working hours and offers both part-time and flextime work, or work-from-home days.



Across the Group, 6,2% of employees work part-time, with more of them in white-collar (8.3%) than blue-collar jobs (4.7%). In Europe, a dedicated family program allows men to also take parental leave. At the headquarters in Leonding, 28 men took this opportunity in the year under review.

→ 2-7

Occupational health and safety

Rosenbauer attaches great importance, both in Production and Administration, to providing employees with a working environment that maintains and ensures their health and well-being. Optimally protecting employees from risks and dangers during their work is a matter of particular importance to us. In this context, Rosenbauer takes the following measures:

- Preventive measures to avoid mental stress
- Safety campaigns
- Providing protective work clothing and personal protective equipment
- Mandatory safety briefings
- Increased bonus for safety tips and ideas to prevent accidents
- ISO 45001 certification

Rosenbauer is taking additional steps to promote employee health with management of reintegration into the company and the “Enable me 50+” project to provide support for employees returning from long illnesses, for example in adapting their workstations. → 403-8

Key indicators in this area are the number of occupational accidents, the number of lost working days, and of sick days per employee. → 3-3, 403-1

Occupational accidents at Rosenbauer Group* → 403-9	2022	2021	2020
Work-related injuries			
Employees and workers			
Number	266	265	267
Occupational accidents per 1 million working hours	45.7	43.7**	64.6
Leasing staff			
Number	15	15	-
Occupational accidents per 1 million working hours	65.7	62.5	-
High-consequence work-related injuries			
Employees and workers			
Number	0	0	-
Occupational accidents per 1 million working hours	0	0	-
Leasing staff			
Number	0	0	-
Occupational accidents per 1 million working hours	0	0	-

* Adjustment of figures to the GRI Index

** Strong reduction, because with the adjustment of the key figures the working hours of all employees are counted, not only those of the workers

Prevention at the fore

Many occupational safety measures are aimed at prevention, and thus at reducing the number of accidents. Raising awareness among employees about potential hazards, and identifying and eliminating possible sources of hazards are important measures in this regard carried out at all locations worldwide. There is a risk of injuries with serious consequences when work is carried out on vehicle roofs, when vehicles are driven on public roads, and during maneuvering in the production halls. The issue of occupational safety is regularly discussed in team meetings. → 403-3, 403-5, 403-8

Exoskeletons as supports for tasks involving bending and lifting

As technical supports, exoskeletons are a good tool for making physical work more comfortable and protecting employee health. As already reported, 2020 saw exoskeletons first used on a test basis at Rosenbauer as part of the research project called Enable me 50+. As one of the first areas to use support aids, Logistics (goods inward and picking) at the original plant in Leonding was chosen to use the devices in practice for the project. After successful testing, three exoskeletons were purchased in November 2021. These systems are intended to reduce the burden on employees when carrying out tasks involving bending and lifting and therefore relieve pressure on the lower back.

The users received intensive training from the manufacturer of the exoskeletons and the system has been in use since then. As a result of positive feedback stating that it noticeably reduces the sensation of personal exertion, other locations are already showing a keen interest. The system has also been presented at Rosenbauer Germany in Luckenwalde already, for example. Its practical application in other potential areas is expected to be tested in the coming years.

Accident statistics

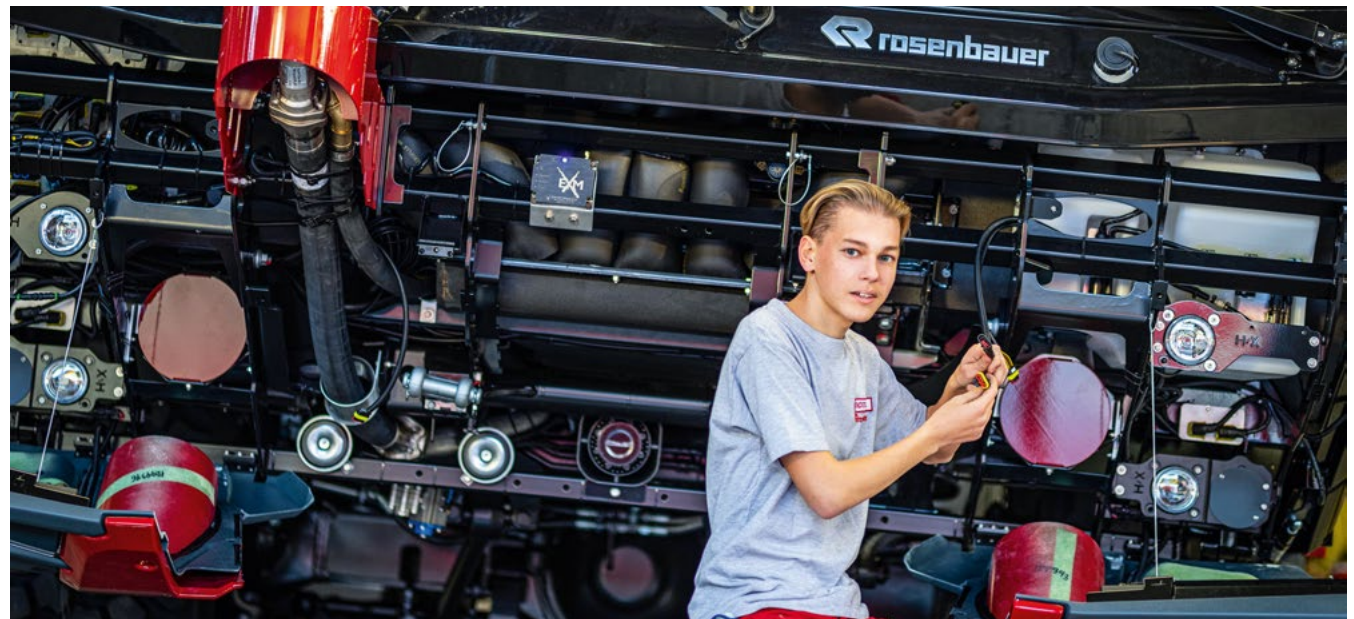
In 2022, a total of 266 occupational accidents occurred at Rosenbauer, of which none had serious consequences, while 85 occupational accidents resulted in more than three days' sick leave per employee. The company set itself the goal in 2018 of reducing the accident rate to a maximum of 30 accidents per one million working hours by 2023. At 45.7 accidents per one million working hours, the accident rate is on the same level in the year under review compared with the previous year (43.7). In line with the GRI index, since 2021 the working hours of all employees have been counted and no longer only those in the so-called productive work areas.

As a percentage of all hours worked, those lost due to accidents amounted to 0.21%, which also represents a fall compared with the previous year. However, this is due to the fact that since the 2021 reporting year, the working hours of all employees have now been counted. Previously, only hours worked in Production were reported. These occupational accidents were mainly cuts, bruises, lacerations and similar injuries when handling tools and workpieces. There were no fatal accidents or occupational accidents with serious consequences in the reporting year. Accidents involving temporary workers are included in the statistics and are also reported. → 403-2, 403-4, 403-9

In 2022, 24 ideas for improving occupational safety were submitted in Austria alone. Employees are informed and made aware before starting their activities – and at regular intervals thereafter – by workplace inspections, and instruction and training on safety risks and potential hazards. In 2022, 101 near-miss accidents were reported across the Group which is due to the improved documentation since 2021. → 403-5, 403-9

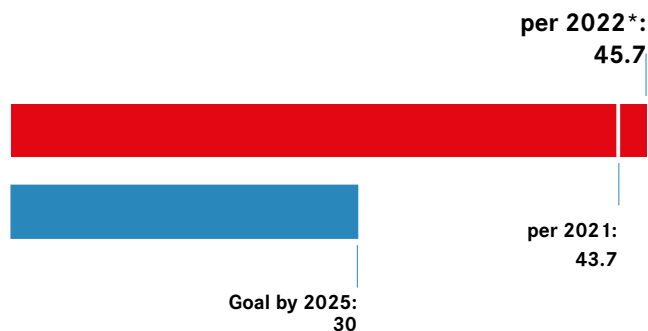
In addition, wherever production areas are reorganized and modernized, Rosenbauer considers short routes, optimal equipment support, ergonomic access to materials, mobile tool trays and energy sources.

If occupational accidents do occur despite all precautions, they are recorded in a reporting system based on standardized specifications. The internal indicators are hours lost as a result of occupational accidents, the number of accidents itself and sick leave. Occupational accidents are reviewed with the relevant executive and safety representative. Building on this, we develop measures ranging from training to changes in workflows to prevent this type of accident in the future. → 403-2



Occupational safety has top priority in the production of vehicles.

Status goal: Workplace accidents per 1 million working hours



* Due to the adjustment to the GRI standard, the number of occupational accidents fell sharply compared with the previous year.

Occupational health

As part of health protection and health promotion, Rosenbauer offers its employees various preventive measures. In Austria, an in-house sports association helps the workforce stay fit and covers the costs of taking part in sports events. Health programs at various locations motivate employees to choose a healthy lifestyle. The occupational physicians, psychologists, and physiotherapists play a central role in Rosenbauer's occupational medicine efforts.

Throughout the Group, the average number of sick days per employee in the reporting year stands at 11.5 days, which equates to an increase of 1.2 days compared with the previous year and can be attributed to the COVID-19 pandemic. In Austria and Germany, employees returning from long-term sick leave are supported by a company reintegration management system taken advantage of by a majority of the affected employees. This helped 10 employees in Austria in 2022, for example. → 3-3

Rosenbauer's occupational safety organization generally consists of the occupational health service, safety specialists, safety confidants, first aiders, fire protection officers, and employee representatives. Safety teams are in place at all production sites. → 403-3

The US locations offer a "Frequent Fitness Program" aimed at promoting health. In addition, Rosenbauer offers healthy meals and quit-smoking programs. A comprehensive fitness program for the workforce is also offered in Slovenia. This covers topics such as exercise, nutrition, tobacco and drug use, and general occupational safety issues. → 403-6

Average sick days at Rosenbauer Group

	2022	2021	2020
Total	11.5	10.3	9.6
Women	10.8	8.9	7.4
Men	11.7	10.5	10
Blue-collar workers	13.6	13.1	11.7
White-collar workers	8.6	6.2	6.5
Austria	13	12.5	9.8
Germany	18.9	17.3	14.3
Rest of Europe	14.5	12.5	11.5
USA	0	0	0.2
Rest of World	7.4	1.9	3.9

No hazardous substances in Production

Due to the overwhelming amount of assembly work, none of Rosenbauer's occupational activities represent a serious health risk. Increased safety requirements exist only at those production facilities where parts are glued or painted. Naturally, all statutory regulations are complied with at these locations. Moreover, Rosenbauer has used paints free of heavy metals since 2018. → 403-7

Diversity and Opportunities

Rosenbauer believes that a respectful and open corporate culture promotes and advances diversity. It is therefore committed to a work environment that is free from prejudice and discrimination of any kind. Employees are treated with the same respect and tolerance regardless of their gender, age, sexual orientation and identity, nationality, ethnic origin, religion and ideology. In order to make this absolutely clear to the wider world as well, the company signed the "Diversity Charter" in 2017. → 3-3

The topic of diversity also includes fair remuneration, where the focus is on the competence brought to the table. Rosenbauer pursues a salary policy that provides for equal pay for equal performance, considering market conditions. The level of remuneration paid to employees is based on the knowledge they contribute, the work tasks assigned, and the requirements on local markets, and does not differentiate according to gender, origin, or other personal characteristics. → 3-3, 405-2

In the interest of increasing diversity and equal opportunity, Rosenbauer targets the following measures:

- Introduction of a technician trainee program
 - Implementation of employer branding measures
 - Strengthening of female recruiting
 - Group-wide establishment of the women@rosenbauer initiative.
- 3-3

Rosenbauer resolutely opposes any form of discrimination. Unequal treatment or discrimination can be reported to the Compliance Officer at any time. In the reporting period, one allegation of discrimination became known in Germany. Rosenbauer is endeavoring to clarify this allegation in a targeted and rapid manner. → 406-1

People with disabilities make up 3.9% of the workforce worldwide. Rosenbauer works with social psychologists on their employment. What is more, several locations work with sheltered workshops. → 405-1

For example, the location of Rosenbauer Italia, which has decided to enter into profitable cooperation. The external cleaning service of the service location there is run by the social cooperative SIAA (Servizi Integrazione Alto Adige). The cooperative mainly employs people who would have no chance in the local labor market. In the case of the cleaning service, it is young people with mental illnesses or who have overcome addictions. They are treated by a dedicated psychologist and have close contact with the Rosenbauer employees. At the employees' request, the cleaning personnel even received the same Christmas present: "They should feel that for us, they belong here," said the workshop manager Paul Horrer. The quality of the cleaning service is outstanding and the collaboration with the cooperation is going so well for all those involved that it is even being expanded. Thus the catering service of SIAA has already been engaged and the cleaning service is also to be expanded to cover certain production areas.

Equal opportunities: women@rosenbauer

Rosenbauer strives to give every employee the same opportunities – regardless of origin, age, gender, culture, or background. To promote diversity, Rosenbauer founded the women@rosenbauer initiative in 2021 and further broadened it in Austria in the year under review. New projects were defined and implemented in nine working groups and with the involvement of female Rosenbauer employees. In addition to training courses for employees – particularly apprentices – on respectful interaction with one another and on the whistleblower system, a new guide for expectant mothers and fathers was also created. This summarizes the most important information in a compact form, from pregnancy to birth to returning to work.

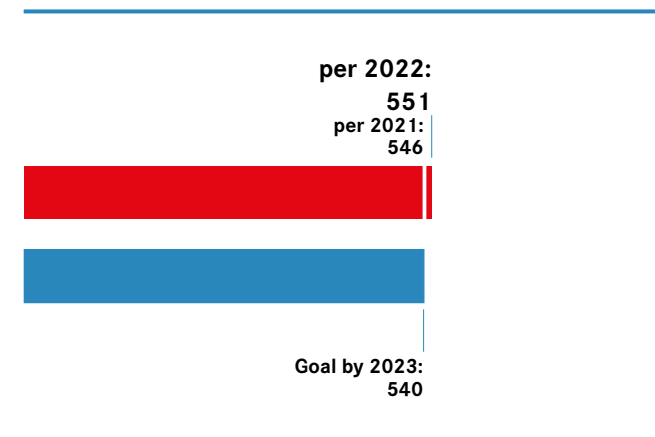
Women@rosenbauer is primarily aimed at networking among female employees and providing mutual support. Initiatives such as the expansion of company sports activities for female employees, internal events, or participation in external activities offer an ideal starting point for exchanging ideas with Rosenbauer employees or with women from other companies.

According to a study by McKinsey*, only 22% of tech jobs in Europe are currently held by women. This is also reflected in the Rosenbauer Group, with a professional environment traditionally dominated by men. For this reason, another focus is on recruiting, which explicitly aims to attract more women to Rosenbauer in the future, especially in technical professions. Several measures are being supported to get girls interested in technology as early as school age. In September 2022, a firefighting training course for girls aged 8 to 12 was held at the Leonding location. As part of the "International Summer Academy in Engineering for Women" at the University of Applied Sciences Upper Austria, 23 female participants from 13 different countries visited the Rosenbauer location in Leonding to learn about the development and production of firefighting vehicles.

In the recruitment process, care is taken to treat male and female applicants equally. The total percentage of women in the Group is 13.5% and is therefore 0.3% higher than the previous year. The initial focus is always on increasing the proportion of women in general, but especially in management at Rosenbauer International. Corresponding measures are being developed by HR together with the women's network and implemented step by step. → 405-1

With the launch of the women's initiative, the targets for the proportion of women were also brought into focus. The target set for the first time of employing 540 women in the company by 2023 was achieved in 2021. Rosenbauer now aims to achieve a 15% share of women by 2025, both in the overall workforce and in the top two levels of management. The proportion of female managers was 11.4% in the year under review. Employees with responsibility for staff at the individual locations were used for the calculation. As a manufacturer that takes on apprentices, Rosenbauer's stated objective is to encourage girls to follow a technical career path. The percentage of young women doing an apprenticeship was 20.8% in 2022. Female apprentices in Production accounted for a share of 12.6%. The target of increasing the proportion of female industrial apprentices to 10% by 2023 was therefore already achieved in 2021. → 405-1

Status Goal Proportion of Women: achieved

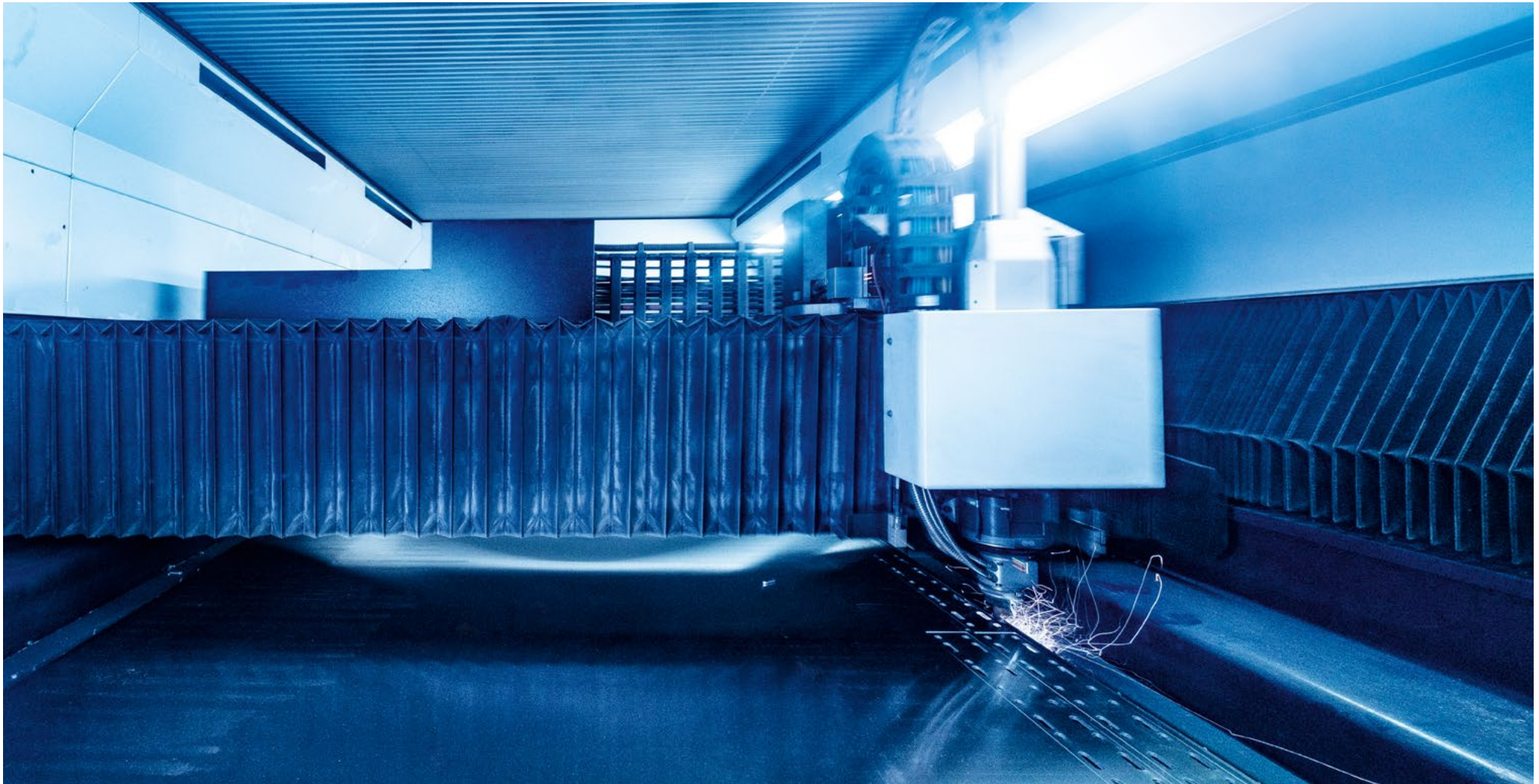


The initiative will be continued in 2023 with the full support of the Executive Board and is intended to promote women at all levels in the Group. Performance-related pay and raising employee awareness through gender-neutral language are a matter of course. To raise the measures initiated (soft facts) to a reliable level (hard facts), Rosenbauer plans to develop a set of indicators for gender equality together with Human Resources and the sustainability officers and to include them in sustainability reporting. Integration into the IT system already in use for recording the indicators is planned, depending on the degree of freedom of the system.

* <https://www.mckinsey.com/de/news/presse/europa-mit-grosser-talentluecke-bei-frauen-in-tech-jobs-technologieberufe-mint>

Environmentally friendly Production

Rosenbauer is taking responsibility in Production. Thus the company is relying on green electricity and a reduction in energy, water and waste.



Rosenbauer’s production activities primarily involve machinery and specialty vehicle assembly, and/or metal and plastics processing. It is a priority for Rosenbauer to take action in these areas, particularly in the material topics of Energy efficiency and reduction of greenhouse gas emissions and Resource consumption in Production.

Responsibility for these issues lies with Production managers. There are dedicated environmental managers at the individual Production locations who monitor energy and water usage, waste and other environmental matters. Rosenbauer structures management of these issues with an environmental management system certified to ISO 14001 and an ISO 50001-compliant energy management system at some locations. The existing goals and measures are evaluated at regular intervals.

→ 3-3

Energy efficiency and reduction of greenhouse gas emissions

To continuously optimize its energy footprint, Rosenbauer analyzes and estimates all relevant workflows, machinery, buildings, and processes according to their energy efficiency and develops corresponding measures to increase it.

Total Energy Consumption The Rosenbauer Group’s energy requirement in the reporting year totaled 58.895,9 MWh (18,6 kWh per productive hour) and therefore decreased slightly in relation to 2021. Generally, production sites with paint shops use the most process and heating energy. Sales, assembly, and customer service operations account for most of our fuel consumption. Locations where the buildings and factory spaces require year-round cooling consume relatively high levels of electricity.

69.3% of electrical energy comes from renewable sources, 4.0% from the company’s own combined heat and power plant in Leonding, which was discontinued from February 2022 due to high gas prices, and the photo-voltaic systems in Neidling and Leonding. District heating, which is largely generated from waste heat, in turn provides 34.4% of the process and heating energy used. Diesel accounts for 86.3% of the fuel used. → 302-1

Climate action and reduction of greenhouse gas emissions

The calculation of greenhouse gas emissions (Scope 1 and Scope 2) show that these figures increased by around 0.7% compared with the previous year to 11,941 t CO₂e. Rosenbauer’s indirect emissions

(Scope 3) totaled 1,250,158 t CO₂e in the reporting period. → 305-1, 305-2, 305-3

To reduce its overall energy consumption, Rosenbauer uses waste heat from production to heat its paint shops. These facilities are continually modernized. Leonding plant I in turn uses the waste heat from the paint shop to heat the office buildings. Leonding plant II has used district heating since 2016, and Leonding plant I was connected to district heating in 2020. The Karlsruhe location has also been heated with district heating since 2016.

All renovations and conversions include thermal insulation for buildings and factory spaces, and offices are equipped with modern daylight and heating controls. LED lighting is gradually being introduced in factory spaces, and energy-saving tools such as speed-controlled air compressors with consumption control are used as well. When the Radgona, Slovenia, location was retrofitted, heat exchangers were installed to blow warm air near factory ceilings back downward, thereby considerably reducing the need for heating. Efficient production logistics with just-in-sequence supply also cuts carbon emissions.

In Production, the majority of our European firefighting vehicles are already built on chassis with a Euro 6 drivetrain, which means their NO_x and particulate emissions are respectively around 80% and 66% lower than those of Euro 5 vehicles.

As part of its Group strategy, Rosenbauer drew up its climate strategy in 2022 based on the requirements of the Science Based Targets Initiative and submitted it for evaluation. To this end, a comprehensive greenhouse gas inventory was carried out for the first time in the year under review, and both direct and indirect CO₂ emissions were determined. This showed that Rosenbauer as a manufacturer generates only a very small proportion (15,000 metric tons) of the attributable emissions itself. The overwhelming majority of around 1.5 million metric tons comes from indirect emissions through the use of the vehicles sold.

Audited transparency for stakeholders

In order to increase the transparency of its climate commitment to stakeholders, Rosenbauer reported to CDP Climate Change for the first time in 2021 and achieved a rating of “C” (Awareness level). In 2022, the rating was improved to to “B-”. Rosenbauer aims to achieve the top grade of “A” (Leadership Level) by 2025.

In the VÖNIX rating, the sustainability benchmark of the Austrian stock market, Rosenbauer again received a B rating for the year 2022/2023. Rosenbauer has been included in the index since 2005.

In the year under review, the helmet production facility in Pichling was audited for the first time in accordance with SMETA (Sedex Members Ethical Trade Audit)¹. The audit was conducted by Bureau Veritas as an independent auditor in the four main areas of Labor Law, Environment, Health and Safety, and Business Ethics. The auditors were unable to identify any deviations, but highlighted the high quality of the workplaces and the good organizational back-up, which ensures compliance with the required standards at Rosenbauer.

Energy consumption of Rosenbauer Group → 302-1

	2022	2021	2020
Total*			
MWh	58,895.9	59,705.5	62,980.6
kWh per prod. hour	18.6	18.2	19.0

Electricity consumption

MWh	15,477.0	16,570.0	16,011.2
kWh per prod. hour	4.9	5.0	4.8

Heating and process energy consumption

MWh	28,422.0	28,325.0	31,310.1
kWh per prod. hour	9.0	8.6	9.5

Fuels consumption

MWh	14,996.9	14,809.0	15,659.3
kWh per prod. hour	4.7	4.5	4.7

* Sources of conversion factors: Austrian Federal Ministry for Agriculture, Regions and Tourism (Energy Efficiency Act) and Austrian Federal Environmental Agency (GEMIS 4.94)

¹ The SMETA (Sedex Members Ethical Trade Audit) is an auditing procedure of the Sedex (Supplier Ethical Data Exchange) organization. The entire supply chain management is audited for compliance with labor rights, health and safety standards, environmental health and safety standards, environmental standards and business ethics.

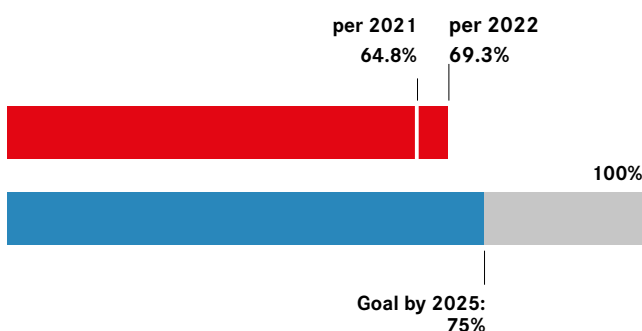
Greenhouse gas emissions of Rosenbauer Group (in t CO ₂ eq)* → 305-1, 305-2, 305-3	Market-based			Country-based		
	2022	2021	2020	2022	2021	2020
Total Scope 1 + Scope 2	11,941	11,861	14,003	15,669	14,761	17,335
Direct greenhouse gas emissions (Scope 1)	7,553	7,210	8,776	7,553	7,210	8,776
Indirect energy-related emissions (Scope 2 resulting from the use of district heating and electricity)	4,389	4,652	5,227	8,116	7,552	8,559
Other indirect GHG emissions (Scope 3 due to the value chain)	1,250,158	-	-	-	-	-

* Data in CO₂ equivalents in accordance with the GHG Protocol Corporate Standard, taking into account the following greenhouse gases: CO₂, CH₄, N₂O, SF₆, HSCs, PFCs, NF₃; without consideration of biogenic greenhouse gases. Rosenbauer uses emission factors from the Austrian Federal Environment Agency and the ecoinvent 3.6 database to calculate greenhouse gas emissions. The values for Global Warming Potential are based on the 5th Assessment Report of the IPCC (2013).

Increase in green electricity and electricity generated by the company

The share of green electricity has risen to 69.3% compared to the previous year, which is due to an increased share of renewable energy sources electricity mix of the US locations. The target of meeting 75% of electricity demand from renewable energy sources by 2025. 2025. The large production locations in Austria and Germany have been operated using 100% green electricity since 2019.

Status Goal Share of green electricity



The target of covering 5% of total electricity requirements with photovoltaic systems by 2025. The target value includes both self-generated energy and electricity from systems on rooftops that are rented by Rosenbauer. The output of the existing photovoltaic systems at the Leonding and Neidling locations covers 3.8% of the Group's total electricity requirements. Following a relocation, the Mogendorf location no longer has a photovoltaic system. It is planned to check further sites for their suitability for photovoltaic systems in the coming years.

Employee mobility

Rosenbauer's commitment to the environment includes providing alternative and sustainable forms of transportation for employees. As early as 2019, the Carpooling app was introduced at the locations in Upper Austria. This enables employees to ride together to and from work, thereby saving money. And it is an environmentally friendly way to commute. Rosenbauer promotes this initiative by providing benefits to active users. Since the project's introduction, employees have traveled more than 2,700,000 km fewer on the roads, which corresponds to around 349 metric tons of carbon emissions. The development of users in 2022 shows an increase of almost 13.1% compared to the previous year. The higher usage activity is due in part to the lifting of the COVID restrictions that applied in 2020 and 2021.

Resource consumption in Production

As a producer of firefighting vehicles, Rosenbauer needs aluminum and steel as primary raw materials. Both materials are easy to recycle but manufacturing them consumes a great deal of energy. Rosenbauer minimizes surface treatments so that the materials can be recycled as far as possible without slags. Other important raw materials come from the plastics industry. Chassis and manufacturing material make up the largest share of the Group's procurement volumes. Rosenbauer buys almost exclusively prefabricated, mostly ready-to-install parts: for vehicle superstructures these are primarily aluminum sandwich panels, aluminum sheets and profiles, and for vehicle trims and design fairings, preformed parts made of plastic, the raw materials for which are often precolored by the supplier in the vehicle color. Aluminum, stainless steel or gunmetal housing is used for firefighting pumps. The pump shaft and other pump units are procured as steel blanks and finished in-house.

Rosenbauer supplies a wide range of extinguishing systems as well as high- and ultra-high-pressure pumps for efficient extinguishing with less water. Considerable amounts of water are used over the course of numerous quality tests during the manufacture of firefighting pumps. For this reason, one of Rosenbauer's chief concerns is to ensure the careful use of this resource, for instance by refurbishing pump test stands to make resource use more efficient. → 2-6

In 2018, Rosenbauer began using only non-water-based paints free of heavy metals in Production. This both reduces environmental pollution and preserves employee health. → 3-3

Total water consumption in Production

Leonding plant I has the highest water requirement of any location in the Group. This is where Rosenbauer produces all pumps and extinguishing systems that must be tested with water as part of quality assurance. Water is also required for vehicle deliveries to demonstrate the extinguishing functions for customers. This is the case at most Rosenbauer production locations worldwide. On the pump test stands, where every unit from the smallest portable pump to the highest-volume truck-mounted fire pump is subject to a one-hour endurance test, the required water is recirculated. Depending on the pump capacity, this saves between 30 and 780 m³ of fresh water in each test cycle. Since around 3,000 units are tested per year, this saves an enormous volume of water.

The water used by Rosenbauer contains only very minimal contaminants. At all locations, waste water is of sufficient quality and is therefore released into the public sewer system. In addition, water purification facilities, such as mineral oil separators, are installed at several locations. This keeps the environmental impact of waste water as low as possible. → 303-2

The availability of water in a region depends on the available water resources on the one hand and on the amount of water extracted on the other hand. If the volume extracted exceeds a certain percentage of the resources available, this is defined as water stress. Good stewardship of water as a resource is particularly important in regions experiencing water stress. Use of the WWF Water Risk Filter determined that Rosenbauer’s plants in Saudi Arabia, Spain, Wyoming (Minnesota, USA), Luckenwalde (Germany), and Moscow (Russia) are located in regions experiencing water stress. In the future, additional measures will be taken to further reduce water consumption at these locations and to raise awareness among employees of this issue. → 303-3, 303-1

In the reporting period, the Rosenbauer Group’s total water consumption amounted to 75,097.4 m³, which is equal to specific water consumption of 23.7 liters per productive hour.

32.9% of the water consumed came from Rosenbauer’s own wells, the rest from the municipal supply. Compared with the previous year, total water consumption decreased by around 7.2%. → 303-3



The helmet production line in Linz, Austria, manufactured 87,000 helmets last year.

Water consumption of Rosenbauer Group (m ³) → 303-3	2022	2021	2020
Municipal water	50,416.4	48,822.5	45,060.1
thereof in water-stressed areas	27.5%	19.7%	19.5%
Liters per prod. hour	15.9	14.9	13.6
Well water	24,681.0	32,109.0	39,437.0
thereof in water-stressed areas	5.0%	3.4%	3.4%
Liters per prod. hour	7.8	9.8	11.9
Total water consumption	75,097.4	80,931.5	84,497.1
thereof in water-stressed areas	20.1%	13.5%	12.0%
Liters per prod. hour	23.7	24.6	25.5

Reduction of plastic used in helmet production

Rosenbauer has already been conserving 100,000 m² of plastic film each year since 2019 by switching to reusable packaging in helmet production. In addition, most of the helmet shells are now painted by robots. This also reduces “overspray”, or the paint that misses the helmet and must be disposed of.

Scrap plastic parts are collected at Rosenbauer and taken to a recycling partner, who uses them to produce new plastic granulate.

Reduction of noise emissions in Production

An important stakeholder group for Rosenbauer is the neighbors living around the production facilities. To protect them from noise, new buildings and conversions are equipped with noise barriers, and noisy tests are performed in enclosed, soundproofed factory spaces. At production locations with direct neighbors, it is determined systematically how and to what extent they are disturbed by noise at Rosenbauer. There were no complaints in the reporting year. Rosenbauer has maintained regular contact with neighbors in Leonding for decades.

Total volume of waste

The volume of waste produced by the Rosenbauer Group in 2020 was around 3,752 t (1.2 kg per productive hour). Around 4% of the waste was hazardous, such as paints, solvents, batteries and used oils. Residual waste for disposal accounted for 11% of the total. All other used materials and waste were recycled. Specifically, this included aluminum, steel, recyclable plastics and cable residues, wood, glass, cardboard and paper. The figures are partly based on estimates, as not all locations keep detailed records. For waste disposal, Rosenbauer recycles as a matter of course and relies on local conditions and suppliers at all locations.

→ 306-2, 306-3

Waste collection islands are distributed over the entire site at every location and enable accurate separation of the waste and residual materials accumulating in each area. Final disposal is carried out by authorized specialists. Regular training is conducted to promote and increase awareness among employees. The motto here is “avoidance before separation, separation before recycling, recycling before disposal”. A specific measure implemented at the service location in France and a production location in Germany, for example, was replacing disposable cloths for cleaning oil residue with reusable cloths washed by a cleaning service. → 306-2



The largest water consumption in Production occurs during the functional test of the turret.

Waste of Rosenbauer Group → 306-3	2022	2021	2020
Total			
t	3,752.1	3,660.6	3,917.1
kg per prod. hour	1.2	1.1	1.2
Hazardous waste			
t	151.6	260.4	233.3
kg per prod. hour	0.1	0,1	0.1
Recyclable waste*			
t	3,182.9	3,111.3	3,452.5
kg per prod. hour	1.0	1.0	1.0
Residual waste			
t	417.6	288.9	231.3
kg per prod. hour	0.1	0.1	0.1

* Used material, non-hazardous waste without residual waste

Business Ethics & Supply Chain

Compliance with legal regulations and fair dealings with all stakeholders throughout the entire supply chain are integral parts of corporate policy.



Rosenbauer delivers the majority of its products to public institutions and authorities. This results in increased responsibility that is particularly characterized by efforts to avoid corruption and bribery. The applicable laws and guidelines, as well as self-imposed standards, form the statutory framework here. These apply equally to in-house employees and external sales partners who are in contact with officials and state or local authority representatives.

Moreover, Rosenbauer is convinced that economic success can endure only if it is achieved in compliance with all the applicable laws, regulations and rules of fair competition. At the same time, it is committed to more than just statutory provisions. Internal regulations, voluntary obligations and ethical standards are of equal significance. → 3-3

RESPONSIBILITY – TRUST – RESPECT

- 1 We abide by the law and act in accordance with fundamental ethical principles.
- 2 We stand up for free and fair competition.
- 3 We reject corruption and bribery.
- 4 We avoid conflicts of interest.
- 5 We treat each other with respect.
- 6 We protect the company's intellectual property.
- 7 We view sustainability as a constant companion.
- 8 We comply with capital market regulations.

Rosenbauer Code of Conduct

The Code of Conduct governs the internal ethical guidelines for doing business. Its cornerstones are compliance with the law, fair competition, and the rejection of corruption and bribery. All rules governing international trade and the capital market must always be complied with and conflicts of interest avoided. Furthermore, Rosenbauer's intellectual property, material assets and employees' and customers' personal data must be protected at all times, and people and the environment protected from danger. The Code of Conduct is applicable to all of the Group's employees and sales partners worldwide.

Compliance

To ensure lawful and ethically sound conduct, Rosenbauer has established a Compliance Management System (CMS) in the company, which supports management in fulfilling this responsibility and encourages ongoing improvements. A central component of the CMS is the Rosenbauer Code of Conduct, which is binding not only for all employees of the Group, but also for sales partners. Since 2021, there has also been a separate Code of Conduct for suppliers, the Supplier Code of Conduct.

In order to raise and maintain awareness of the relevance of compliance in the course of day-to-day business operations among employees and sales partners, Rosenbauer has established the following measures, which have been constantly expanded and improved since the Compliance Management System was introduced:

- Conducting mandatory training for all compliance-relevant employees,
- Sales partner due diligence before signing every cooperation agreement, and expanded and continuous vetting of existing sales partners to ensure that the audit results are up to date and valid.

The success of these measures is monitored based on the number of trained employees, and the number of potential and existing sales partners vetted. → 3-3

Compliance organization

It goes without saying that Rosenbauer complies with all legal provisions to combat corruption and with anti-trust and competition law. Illegal conduct and behavior that could negatively impact on the company's reputation are not tolerated. The Group Compliance Officer reports directly to the Executive Board and provides the Supervisory Board Audit Committee with information on related activities and any relevant incidents at least once a year.

To enable any misconduct to be flagged and pursued, the company introduced its own whistleblower system in 2014. It can be used by employees and outsiders to the company alike – anonymously, if they wish. In December 2021, the existing whistleblower system was expanded to include a new web-based tool, the "Integrity Line," which offers an additional reporting option for whistleblowers in line with the requirements of the European Union. Violations of the Rosenbauer Code of Conduct or breaches of the law can be reported confidentially and completely anonymously. There are disciplinary consequences in place, depending on the severity of proven infringements; these range from a warning to immediate dismissal. Due to compliance cases, three internal investigations were carried out. There have been no significant compliance reports to Group Compliance. Due to compliance-relevant information, one existing distribution partner was excluded in 2022 and a new sales partner was rejected. → 419-1

Compliance training for employees

All employees and sales partners are issued the Rosenbauer Code of Conduct when they start working with us. They must confirm receipt of the Code of Conduct. Employees in positions relevant to compliance receive regular training as needed. These training courses are also available throughout the Group on the company's intranet. This ensures that the information is available to all employees for reference purposes at all times, not just during courses. In spring 2020, an online anti-corruption and anti-trust course was established, which is available throughout the Group and must be completed by selected sales partners as well. Course participants can successfully complete the training by passing a test, after which they receive a certificate. Since the start of online learning, over 540 employees (particularly executives) have successfully completed both training courses.

Specific groups of employees are made aware of compliance risks as appropriate. Prior to the Interschutz 2022, additionally, 120 people representing Rosenbauer were trained.

Number of Rosenbauer employees who participated in compliance training in 2022 (including e-learning)

340

Combating bribery and corruption

The main task and feature of Rosenbauer's compliance organization is the continuous effort to ensure the correct and lawful action of all parties involved. With the goal of preventing corruption in the first place, the focus is on identifying risks early on and taking suitable action to eliminate them.

Rosenbauer has been certified in accordance with ISO-37001 "Anti-bribery management systems" since 2021. This first-time certification underscores Rosenbauer's innovative leadership in this area. Certification brings considerable advantages in terms of legal certainty and can also provide a decisive competitive advantage in tendering procedures. The certified compliance management system enables Rosenbauer to demonstrate compliance with its corporate due diligence. After the first monitoring audit was successfully completed in May 2022, the next monitoring audit is scheduled for May 2023.

All sales partners are subject to a specific risk-oriented integrity review to identify potential corruption risks. This is done web-based using an online tool specializing in integrity checking. Potential new partners are subject to reviews before the start of collaboration, while existing partners are checked at regular intervals. In addition, the compliance

organization carries out a case-specific plausibility checks of individual sales projects. Along with Internal Audit, on-site check or audits are conducted at sales partners with heightened risk. A total of 96 business partners were assessed as part of our integrity reviews; a total of two were rejected as a result. There were no known cases of corruption in 2022. → 205-3

Respect for human rights

As an international company operating in countries with very different human rights situations, respect for human rights is a matter of particular importance to Rosenbauer. Treating employees and all partners with fairness and appreciation is a core element of our corporate culture. Rosenbauer is committed to not discriminating against anyone due to ethnic origin, skin color, religion, gender, sexual orientation, or any other traits. The principles of the Charter of the United Nations and the European Convention for the Protection of Human Rights and Fundamental Freedoms are respected and regarded as fundamental values.

Regardless of the location in the various countries, Rosenbauer takes particular care to treat its employees fairly. For example, at the production facilities in King Abdullah Economic City (KAEC, Saudi Arabia) care is therefore taken to ensure that every employee is in fact able to take annual leave. This is particularly important for migrant workers, who are otherwise able to travel to their home country only every two years. Treating different hierarchies, religions and nationalities with respect is also a matter of course at this location and all other locations.

Tax Transparency

As an internationally active Group, Rosenbauer strictly adheres to the laws and regulations of those countries in which it operates, and cooperative and transparent collaboration with the tax authorities is also a matter of course. Tax-related issues are also incorporated into the global internal control system and the global risk management system. A whistleblower system in the form of the Integrity Line is available for reporting unethical and illegal behavior. No direct political influence is exerted on tax issues. → 3-3, 207-3

Sustainable tax strategy – tax follows business

Rosenbauer's tax strategy focuses on supporting its core business. This means that, first and foremost, transactions and processes are optimally aligned with the requirements of our customers and products. Measures to optimize tax expenses are therefore only implemented if they do not have a negative impact on business processes and internal corporate management. → 207-1

Accordingly, value added is also reported in the country from which the actual value added of a transaction results. Group-wide compliance with the transfer pricing guideline achieves this goal and fulfills the requirements of the OECD Transfer Pricing Guideline.

Rosenbauer expressly rejects the use of aggressive tax planning. This means that atypical constructions to avoid tax payments (off-shore companies, treaty shopping, etc.) are not used. → 207-1

Tax compliance

Tax agendas are coordinated by the global tax department, while local tax compliance is the responsibility of the respective commercial directors of the areas or the commercial managers of the subsidiaries.

Internal tax training courses for employees, in particular for sales staff, are held several times a year. In the event of current changes in tax legislation, these are proactively prepared and communicated to the relevant departments by the Group tax department.

As part of the SAP S/4HANA rollout, tax compliance will be taken to a new level through the automatic generation of tax codes and another step will be taken in the digitalization of business processes. → 207-2

Tax payments

The following table shows the country-by-country reporting of income-related corporate taxes: → 207-4

2022 (in € thousand)	Number of employees	External revenues	Revenues from intercompany transactions	Profit before income taxes	Property, plant and equipment with the exception of cash and cash equivalents	Income tax paid	Income tax expense/income
Austria	1,646	294,337	274,933	-33,667	126,811	635	7,253
Germany	1,003	248,431	116,127	1,956	33,513	-5,687	2,055
Italy	48	6,077	11,950	208	1,178	-18	-218
Poland	19	10,248	83	404	241	-5	-111
Slovenia	168	15,774	17,074	1,662	8,706	-34	-287
Switzerland	29	31,672	76	1,026	8,224	-145	-190
Spain	38	20,695	7,623	252	3,039	-28	-73
South Africa	7	3,077	0	363	30	-12	-103
France	28	7,077	746	283	461	-376	0
United Kingdom	16	9,660	0	27	251	0	-18
UAE	0	9,075	267	1,754	1,309	-2	0
Saudi Arabia	114	25,028	787	569	8,489	0	-144
Australia	11	9,500	2	567	220	-0	-176
Singapore	52	37,355	0	2,950	825	14	-452
USA	899	244,238	94,982	-8,504	16,706	0	268

2022 (in € thousand)	Profit before income taxes	thereof 25 % national income tax expense	Non-capitalization of loss carryforwards	Effect of different tax rates	Permanent differences	Taxes from previous years	Other	Effective tax income (-)/ expense (+)
Austria	-33,667	-8,417	7,110	-237	962	838	924	1,181
Germany	1,956	489	0	586	-198	-303	40	614
Italy	208	52	0	19	-11	104	50	214
Poland	404	101	0	-24	30	0	4	111
Slovenia	1,662	415	0	-100	8	9	-45	287
Switzerland	1,026	256	0	-54	0	0	-13	190
Spain	252	63	0	0	-2	0	12	73
South Africa	363	91	0	11	0	0	1	103
France	283	71	0	26	0	0	17	114
United Kingdom	27	7	0	-2	5	0	8	18
UAE	1,754	438	0	-438	0	0	0	0
Saudi Arabia	569	142	0	-30	0	22	2	137
Australia	567	142	0	28	0	0	6	176
Singapore	2,950	738	0	-238	72	0	-129	443
USA	-8,504	-2,126	0	-724	-8,657	0	42	-11,465

Sustainability in the supply chain

As a global enterprise, Rosenbauer leverages the opportunities afforded by global procurement while also meeting its social responsibilities. This includes complying with the applicable laws and respecting fundamental ethical values everywhere and at all times in addition to acting sustainably. In line with this strategy, Rosenbauer also expects responsible conduct from its suppliers and partners, and their employees. Close cooperation with all suppliers and partners is a critical factor for Rosenbauer's success. They are selected according to strict criteria and regularly assessed. In general, business relationships with key suppliers to the major production facilities are longstanding. With production on three continents, Rosenbauer generates regional added value around the world. The goal of working with local suppliers and partners is to safeguard jobs in the regions concerned and to promote local economic development through wages, investment, purchases and taxes. Where core products for equipment – such as protective clothing and shoes – are concerned, Rosenbauer consciously works with manufacturers in Europe in order to better monitor quality and working conditions at the production facilities. All helmet production takes place in Austria. → 2-6

The programs for promoting a sustainable supply chain at Rosenbauer include the following: inspections of the production facilities manufacturing the core products for equipment, regular evaluations and supplier visits, and close cooperation and exchange of information among suppliers and among purchasing departments throughout the Group.

Suppliers' environmental management

Rosenbauer also includes its suppliers in its environmental management. In this regard, the focus is on reducing packaging material and waste, for example with reusable transport racks instead of disposable cardboard boxes.

Many of the environmental impacts of Rosenbauer's business activities stem from the upstream supply chain processes, such as the mining of raw materials and their processing in the metal and plastics industries. Consequently, Rosenbauer examined all its key suppliers for how they ensure environmental protection and embed this in their organizations. On the one hand, this insight into its suppliers' manufacturing facilities provides Rosenbauer with an understanding of environmental impact in its supply chain and, on the other hand, initiates an awareness-raising process on this very topic. → 3-3, 308-1

Supplier screening

Rosenbauer has maintained close business relationships with some of its suppliers for decades. Key suppliers, i.e. those with a purchasing volume over € 100,000 in the year under review, are screened regularly against environmental and social criteria to ensure that certain minimum standards are maintained. Due to the cyberattack in February of this year, the planned supplier review for 2022 could not be completed by the editorial deadline for this report.

Rosenbauer aims to give sustainability even more weight when selecting new and managing existing suppliers. The company plans to automatically include sustainability-specific questions when adding new suppliers to the database system.

Suppliers of Rosenbauer group with certificates (in %) → 308-1, 414-1

	2022*	2021	2020
Suppliers with Code of Conduct		72.8	72
Suppliers ISO 9001		59.6	59.2
Suppliers ISO 14001		22.2	20.6
Suppliers ISO 50001		7.7	7.1
Suppliers ISO 45001		7.2	7

* Due to the cyberattack in February of this year, the planned supplier review for 2022 could not be completed by the editorial deadline for this report. The data will be published with the next report.

Avoidance of child and forced labor

Rosenbauer vehemently rejects child labor and forced labor. This is actively checked among key suppliers. None of these suppliers manufactures any products whose manufacture involves an above average risk of child labor or forced labor. To guarantee respect for human rights, all suppliers with a procurement volume of over € 100,000 are asked to submit a declaration on the avoidance of child labor and forced labor. In this declaration, business partners recognize human rights and confirm that no child labor according to the definition of the ILO Convention is involved in the manufacture of their products, and that people do not work against their will. Of the suppliers surveyed, 72.8% signed the declaration, or subscribe to even higher human rights standards, such as those of the UN Global Compact. → 3-3, 2-6, 414-1

Data Protection

In the course of the introduction of the EU General Data Protection Regulation, Rosenbauer worked more intensively on the topic of data protection and implemented processes to guarantee their realization. An in-house coordinator was appointed for data protection, coordinating information on all processes relevant to data protection, including the necessary security precautions and types of data involved. In 2021, there were no substantiated complaints concerning data protection violations of customer or employee privacy, or the loss of personal data, for example. → 418-1

The outbreak of the COVID-19 pandemic did not necessitate stricter security measures at Rosenbauer for the purpose of data protection. The company has been working on putting in place a robust and scalable IT system to ensure performance and security for years now. In the coming year, Rosenbauer plans to introduce a Data Protection Management Forum comprising Executive Board representatives, the Data Protection Coordinator, the Group Compliance Officer, the Head of Human Resources, and other members as required. The forum is tasked with maintaining, monitoring and continually improving the data protection management process in the organization.

Appendix

Certification	Location/plant
ISO 9001	Rosenbauer International (Leonding plants I and II, Neidling plant), Rosenbauer Austria (Leonding location, Neidling, Graz and Telfs branches), Rosenbauer Karlsruhe (Karlsruhe plant), Rosenbauer Germany (Luckenwalde plant), Rosenbauer Slovenia (Radgona plant), Rosenbauer Brandschutz (plant), G&S Brandschutztechnik (Mogendorf plant, SIC Gladbeck plant), Rosenbauer Rovereto (Rovereto plant), Rosenbauer Minnesota (Wyoming plant I, MN), Rosenbauer South Dakota (Lyons plant, SD), Rosenbauer Española (Madrid location), S.K. Rosenbauer (Singapore plant), Rosenbauer Saudi Arabia Ltd. (KAEC plant), Rosenbauer UK Ltd.
ISO 14001	Rosenbauer International (Leonding plants I and II, Neidling plant), Rosenbauer Austria (Leonding location, Neidling, Graz and Telfs branches), Rosenbauer Karlsruhe (Karlsruhe plant), Rosenbauer Germany (Luckenwalde plant), Rosenbauer Slovenia (Radgona plant), Rosenbauer Brandschutz (plant), Rosenbauer UK Ltd.
ISO 50001	Rosenbauer International (Leonding plants I and II, Neidling plant), Rosenbauer Austria (Leonding location, Neidling, Graz and Telfs branches), Rosenbauer Karlsruhe (Karlsruhe plant), Rosenbauer Germany (Luckenwalde plant), Rosenbauer Brandschutz (plant)
ISO 45001	Rosenbauer International (Leonding plants I and II, Neidling plant), Rosenbauer Austria (Leonding location, Neidling, Graz and Telfs branches), Rosenbauer Karlsruhe (Karlsruhe plant), Rosenbauer Germany (Luckenwalde plant), Rosenbauer Slovenia (Radgona plant), Rosenbauer Brandschutz (plant)

Key sustainability figures of Rosenbauer International AG 2022

Total employment by gender (headcount) -> 2-7	All employees	Blue-collar workers	White-collar workers
Women	225	60	165
Men	1,304	821	483

Employees by contract -> 2-7		
Employees with collective labor agreements		1,529
Temporary employees (headcount)		83

Turnover of employees (in % and headcount) -> 401-1	New employees		Departures	
Total	12.2%	187	11.4%	175
Women	21.8%	49	18.7%	42
Men	10.6%	138	10.2%	133
< 30 years	22.1%	92	17.0%	71
30-50 years	10.5%	85	8.9%	72
> 50 years	3.3%	10	10.7%	32

Part-time employees (in % and headcount) -> 2-7	All employees		Blue-collar workers		White-collar workers	
Total	9.5%	146	5.9%	52	14.5%	94
Women	36.4%	82	25.0%	15	40.6%	67
Men	4.9%	64	4.5%	37	5.6%	27

Employees by age group (headcount) -> 405-1	All employees	Blue-collar workers	White-collar workers
< 30 years	417	275	142
30-50 years	813	419	394
> 50 years	299	187	112

Hours of training per headcount ->404-1	All employees	Women	Men	Blue-collar workers	White-collar workers
	12.3	12.1	12.3	9	16.8

Accident statistics -> 403-9	Work-related injuries	High-consequence work-related injuries
Employees		
Number		0
Occupational accidents per 1 million working hours	41.5	0

Leasing staff		
Number	12	0
Occupational accidents per 1 million working hours	76.4	0

Average sick days	All employees	Women	Men	Blue-collar workers	White-collar workers
	13.1	11.7	13.3	16.9	7.9

Energy consumption -> 302-1	Total*	Electricity consumption	Heating and process energy consumption	Fuels consumption
MWh	19,678.50	6,732.77	9,797.00	3,148.73
kWh per prod. hour	19.2	6.60	9.50	3.10

*Sources of conversion factors: Austrian Federal Ministry for Agriculture, Regions and Tourism (Energy Efficiency Act) and Austrian Federal Environmental Agency (GEMIS 4.94)

Greenhouse gas emissions (in t CO₂eq)* -> 305-1, 305-2	Market-based	Country-based
Total Scope 1 + Scope 2	1,364	4,544
Direct greenhouse gas emissions (Scope 1)	1,333	1,333
Indirect energy-related emissions (Scope 2 resulting from the use of district heating and electricity)	31	3,211

* Data in CO₂ equivalents in accordance with the GHG Protocol Corporate Standard, taking into account the following greenhouse gases: CO₂, CH₄, N₂O, SF₆, HSCs, PFCs, NF₃; without consideration of biogenic greenhouse gases. Rosenbauer uses emission factors from the Austrian Federal Environment Agency and the ecoinvent 3.6 database to calculate greenhouse gas emissions. The values for Global Warming Potential are based on the 5th Assessment Report of the IPCC (2013).

Water consumption* -> 303-3	Total	Municipal water	Well water
m ³	38,751.0	15,300.0	23,451.0
Liters per prod. hour	37.7	14.9	22.8

* Water consumption according to meter reading and billing

Waste -> 306-3	Total	Hazardous waste	Recyclable waste*	Residual waste
t	1,486.2	76.9	1,278.20	131.2
kg per prod. hour	1.4	0.1	1.2	0.1

* Used material, non-hazardous waste without residual waste

Suppliers with certificates (in %) -> 308-1, 414-1

Suppliers with Code of Conduct*	71.1
Suppliers ISO 9001	60.3
Suppliers ISO 14001	25.5
Suppliers ISO 50001	9.9
Suppliers ISO 45001	8.3

* Due to the cyberattack in February of this year, the planned supplier review for 2022 could not be completed by the editorial deadline for this report. The data will be published with the next report.

Complaints of residents

Complaints because of noise

For key financial figures, see Annual Financial Report 2022 from page 52 et seq.

GRI Content Index

Rosenbauer reports in accordance with the GRI standards for the period January 1, 2022 to December 31, 2022.

GRI Standard No.	GRI Standard Title	No.	Disclosure	Page in report	Explanation/Omission
GRI 1: Foundation 2021					
GRI 2: General disclosures					
GRI 2	General Disclosures 2021	2-1	Organizational details	7 et seq., imprint (cover)	
GRI 2	General Disclosures 2021	2-2	Entities included in the organization's sustainability reporting	8, 9	
GRI 2	General Disclosures 2021	2-3	Reporting period, frequency and contact point	4, 9,	
GRI 2	General Disclosures 2021	2-4	Restatements of information	4, Contact (cover)	none
GRI 2	General Disclosures 2021	2-5	External assurance	4, 70	
GRI 2	General Disclosures 2021	2-6	Activities, value chain and other business relationships	7 et seq., 17, 21, 35, 47, 54,	
GRI 2	General Disclosures 2021	2-7	Employees	35 et seq., 40	
GRI 2	General Disclosures 2021	2-8	Workers who are not employees	35	No further breakdown is reported.
GRI 2	General Disclosures 2021	2-9	Governance structure and composition	11	
GRI 2	General Disclosures 2021	2-10	Nomination and selection of the highest governance body	Annual Report 2022, p. 26	
GRI 2	General Disclosures 2021	2-11	Chair of the highest governance body	Annual Report 2022, p. 23	

GRI Standard No.	GRI Standard Title	No.	Disclosure	Page in report	Explanation/Omission
GRI 2	General Disclosures 2021	2-12	Role of the highest governance body in overseeing the management of impacts	Annual Report 2022, p. 23 et seq.	
GRI 2	General Disclosures 2021	2-13	Delegation of responsibility for managing impacts	11 et seq., Annual Report 2022, p. 23 et seq.	
GRI 2	General Disclosures 2021	2-14	Role of the highest governance body in sustainability reporting	71	
GRI 2	General Disclosures 2021	2-15	Conflicts of interest	Annual Report 2022, p. 25	
GRI 2	General Disclosures 2021	2-16	Communication of critical concerns	51 et seq.	
GRI 2	General Disclosures 2021	2-17	Collective knowledge of the highest governance body	Annual Report 2022, p. 25 et seq.	
GRI 2	General Disclosures 2021	2-18	Evaluation of the performance of the highest governance body	Annual Report 2022, p. 25	
GRI 2	General Disclosures 2021	2-19	Remuneration policies	Annual Report 2022, p. 25, Compensation Report 2022	
GRI 2	General Disclosures 2021	2-20	Process to determine remuneration	Annual Report 2022, p. 25	
GRI 2	General Disclosures 2021	2-21	Annual total compensation ratio		The ratio between the annual total compensation of the highest-paid person (CEO) in the company and the median level of total annual compensation of all employees in 2022 (excluding the highest paid person) was 7.34. (excluding the highest paid individual) was 7.34. The ratio of the percentage increase in annual total compensation for the highest-paid individual in the company to the median percentage increase of total annual compensation for all employees in 2022 (excluding the highest-paid individual) was 1.53. In the calculations, apprentices and temporary staff were excluded and a full-time salary was assumed for all part-time employees. Overtime allowances, annual and other bonuses were taken into account.
GRI 2	General Disclosures 2021	2-22	Statement on sustainable development strategy	6	
GRI 2	General Disclosures 2021	2-23	Policy commitments	10 et seq.	

GRI Standard No.	GRI Standard Title	No.	Disclosure	Page in report	Explanation/Omission
GRI 2	General Disclosures 2021	2-24	Embedding policy commitments	Annual Report 2022, p. 25	
GRI 2	General Disclosures 2021	2-25	Processes to remediate negative impacts	11 et. seq., Annual Report 2022, p. 25	
GRI 2	General Disclosures 2021	2-26	Mechanisms for seeking advice and raising concerns	51	
GRI 2	General Disclosures 2021	2-27	Compliance with laws and regulations		No relevant violations are known to have occurred during the reporting period. However, two violations of environmental regulations were reported from the USA. Both cases were resolved or closed.
GRI 2	General Disclosures 2021	2-28	Membership associations	23	
GRI 2	General Disclosures 2021	2-29	Approach to stakeholder engagement	4, 23	
GRI 2	General Disclosures 2021	2-30	Collective bargaining agreements	35	

GRI 3: Material Topics 2021

GRI 3	Material Topics 2021	3-1	Process to determine material topics	22	
GRI 3	Material Topics 2021	3-2	List of material topics	22	

GRI 205: Anti-corruption

GRI 3	Material Topics 2021	3-3	Management of material topics	23, 51	
GRI 205	Anti-corruption 2016	205-3	Confirmed incidents of corruption and actions taken	52	

GRI 207: Tax

GRI 3	Material Topics 2021	3-3	Management of material topics	23, 52	
GRI 207	Tax 2019	207-1	Approach to tax	52	

GRI Standard No.	GRI Standard Title	No.	Disclosure	Page in report	Explanation/Omission
GRI 207	Tax 2019	207-2	Tax governance, control, and risk management	52	
GRI 207	Tax 2019	207-3	Stakeholder engagement and management of concerns related to tax	52	
GRI 207	Tax 2019	207-4	Country-by-country reporting	52	

GRI 301: Materials

GRI 3	Material Topics 2021	3-3	Management of material topics	23, 30	
GRI 301	Materials	301-1	Materials used by weight or volume		Without weight or volume data and without breakdown by renewable and non-renewable materials, as the figures are not currently available in this form: Supplement by reporting year 2023.

GRI 302: Energy

GRI 3	Material Topics 2021	3-3	Management of material topics	46	
GRI 302	Energy 2016	302-1	Energy consumption within the organization	46	

GRI 303: Water and effluents

GRI 3	Material Topics 2021	3-3	Management of material topics	47	
GRI 303	Water and Effluents 2018	303-1	Interactions with water as a shared resource	48	
GRI 303	Water and Effluents 2018	303-2	Management of water discharge-related impacts	31, 48	
GRI 303	Water and Effluents 2018	303-3	Water withdrawal	48, 58	

GRI Standard No.	GRI Standard Title	No.	Disclosure	Page in report	Explanation/Omission
GRI 305: Emissions					
GRI 3	Material Topics 2021	3-3	Management of material topics	23, 46	
GRI 305	Emissions 2016	305-1	Direct (Scope 1) GHG emissions	47, 57	
GRI 305	Emissions 2016	305-2	Energy indirect (Scope 2) GHG emissions	47, 57	
GRI 305	Emissions 2016	305-3	Other indirect GHG emissions (Scope 3)	47	Scope 3 in tCO ₂ e: Scope 3.1 Purchased goods and services: 176.316 tCO ₂ e Scope 3.2 Capital goods: 8.402 tCO ₂ e Scope 3.3 Fuel- and energy-related activities (not included in scope 1 or scope 2): 2347 tCO ₂ e Scope 3.4 Upstream transportation and distribution: 12.894 tCO ₂ e Scope 3.5 Waste generated in operations: 709 tCO ₂ e Scope 3.6 Business travel: 2.017 tCO ₂ e Scope 3.7 Employee commuting: 12.077 tCO ₂ e Scope 3.9 Downstream transportation and distribution: 1.289 tCO ₂ e Scope 3.11 Use of sold products: 1.030.442 tCO ₂ e Scope 3.12 End-of-life treatment of sold products: 3.664 tCO ₂ e
GRI 306: Waste					
GRI 3	Material Topics 2021	3-3	Management of material topics	23, 47	
GRI 306	Waste 2020	306-2	Management of significant waste-related impacts	48 et seq.	
GRI 306	Waste 2020	306-3	Waste generated	48 et seq.	
GRI 308: Supplier environmental assessment					
GRI 3	Material Topics 2021	3-3	Management of material topics	23, 54	
GRI 308	Supplier environmental assessment 2016	308-1	New suppliers that were screened using environmental criteria	54	Due to the cyberattack in February of this year, the planned supplier review for 2022 could not be completed by the editorial deadline for this report.

GRI Standard No.	GRI Standard Title	No.	Disclosure	Page in report	Explanation/Omission
GRI 401: Employment					
GRI 3	Material Topics 2021	3-3	Management of material topics	23, 35	
GRI 401	Employment 2016	401-1	New employee hires and employee turnover	36 et seq., 56	
GRI 403: Occupational health and safety					
GRI 3	Material Topics 2021	3-3	Management of material topics	23, 41, 43	
GRI 403	Occupational Health and Safety 2018	403-1	Occupational health and safety management system	41	
GRI 403	Occupational Health and Safety 2018	403-2	Hazard identification, risk assessment, and incident investigation	42	
GRI 403	Occupational Health and Safety 2018	403-3	Occupational health services	42	
GRI 403	Occupational Health and Safety 2018	403-4	Worker participation, consultation, and communication on occupational health and safety	42	
GRI 403	Occupational Health and Safety 2018	403-5	Worker training on occupational health and safety	42	
GRI 403	Occupational Health and Safety 2018	403-6	Promotion of worker health	43	
GRI 403	Occupational Health and Safety 2018	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	43	

GRI Standard No.	GRI Standard Title	No.	Disclosure	Page in report	Explanation/Omission
GRI 403	Occupational Health and Safety 2018	403-8	Workers covered by an occupational health and safety management system	41 et seq.	
GRI 403	Occupational Health and Safety 2018	403-9	Work-related injuries	41 et seq., 57	Occupational accidents involving leasing staff included. The collection of accidents by employees of third-party companies at Rosenbauer locations will follow in the coming years.

GRI 404: Training and education

GRI 3	Material Topics 2021	3-3	Management of material topics	23, 38	
GRI 404	Training and Education 2016	404-1	Average hours of training per year per employee	40, 57	

GRI 405: Diversity and equal opportunity

GRI 3	Material Topics 2021	3-3	Management of material topics	23, 43	
GRI 405	Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	36, 44, 56	
GRI 405	Diversity and Equal Opportunity 2016	405-2	Ratio of basic salary and remuneration of women to men	43	

GRI 406: Non-discrimination

GRI 3	Material Topics 2021	3-3	Management of material topics	23, 43	
GRI 406	Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	43	

GRI Standard No.	GRI Standard Title	No.	Disclosure	Page in report	Explanation/Omission
GRI 408: Child labor					
GRI 3	Material Topics 2021	3-3	Management of material topics	23, 51	
GRI 408	Child labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor		Rosenbauer currently has no business locations or suppliers with a significant risk of incidents of child labor.
GRI 409: Forced or compulsory labor					
GRI 3	Material Topics 2021	3-3	Management of material topics	23, 51	
GRI 409	Forced or compulsory labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor		In the reporting period, Rosenbauer did not have any business locations or suppliers with a significant risk of incidents of forced or compulsory labor.
GRI 414: Supplier social assessment					
GRI 3	Material Topics 2021	3-3	Management of material topics	23, 54	
GRI 414	Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	23, 54	Due to the cyberattack in February of this year, the planned supplier review for for 2022 could not be completed by the editorial deadline for this report.
GRI 416: Customer health and safety					
GRI 3	Material Topics 2021	3-3	Management of material topics	23, 32	
GRI 416	Customer health and safety 2016	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services		No violations became known during the reporting period.

GRI Standard No.	GRI Standard Title	No.	Disclosure	Page in report	Explanation/Omission
GRI 418: Customer privacy					
GRI 3	Material Topics 2021	3-3	Management of material topics	23, 54	
GRI 418	Customer privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	54	
Not covered by GRI: Technology and innovation					
GRI 3	Material Topics 2021	3-3	Management of material topics	10, 22, 30	
Not covered by GRI: Vehicle reliability and longevity					
GRI 3	Material Topics 2021	3-3	Management of material topics	10, 22, 31	

TCFD Index

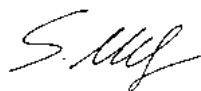
	Recommendation	Reference in Report
Governance	a) Describe the board’s oversight of climate-related risks and opportunities.	page 12
	b) Describe management’s role in assessing and managing climate-related risks and opportunities.	pages 13
Strategy	a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	pages 12-13
	b) Describe the impact of climate-related risks and opportunities on the organization’s businesses, strategy, and financial planning.	pages 12, 13, 14
	c) Describe the resilience of the organization’s strategy, taking into consideration different climate-related scenarios, including a 2 °C or lower scenario.	page 14
Risk management	a) Describe the organization’s processes for identifying and assessing climate-related risks.	pages 13, 14
	b) Describe the organization’s processes for managing climate-related risks.	page 14
	c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization’s overall risk management.	page 14
Metrics and targets	a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	pages 14, 45
	b) Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.	page 45
	c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	pages 27, 28

Statement of all Legal Representatives → 2-14

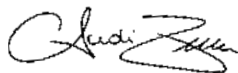
We confirm to the best of our knowledge that the consolidated non-financial report prepared in accordance with the GRI Standards international framework contains the disclosures pursuant to Sections 267a(2), 243b(2) of the Austrian Commercial Code (UGB) that are necessary for an understanding of the business performance, the business results, the position of Rosenbauer International AG and the effects of its activities and relate at a minimum to environmental, social and employee issues, respect for human rights and the fight against corruption and bribery. The disclosures shall include a description of the business model of Rosenbauer International AG and the concepts pursued in relation to the concerns, including due diligence processes applied, material risks that are likely to

have a negative impact on the concerns, and the results from the concepts and key performance indicators.

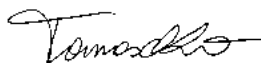
Leonding, April 17, 2023



Sebastian Wolf
CEO
Global central functions:
Global Marketing,
Product Management &
Innovation, Group
Communication, Investor
Relations & CSR, Human
Resources, Fire & Safety
Equipment



Andreas Zeller
CSO
Global central functions:
Global Area Organization
APAC, CEEU, MENA,
NISA and NOMA,
Customer Service &
Digital Solutions,
Sales Administration



Daniel Tomaschko
CTO
Global central functions:
Production Units, Preventive
Fire Protection and Order
Centers, Supply Chain
Management, Quality
Management, Audit,
Central Technics



Markus Richter
CFO
Global central functions:
Group Controlling,
Group Accounting & Tax,
Group IT, Group Legal &
Compliance, Group
Group Treasury &
Insurance

Courtesy Translation of the Report on the independent audit of the non-financial reporting

on the greenhouse gas balance (Scope 1-3) and Taxonomy Regulation in accordance with art. 8 (EU)2020/852

Introduction

Our responsibility is to express a limited assurance conclusion based on our audit procedures as to whether any matters have come to our attention that cause us to believe that the greenhouse gas balance (Scope 1 to 3) disclosed by Rosenbauer International AG (hereafter: Rosenbauer) has not been prepared, in all material respects, in accordance with the reporting criteria. The reporting criteria include GRI Standards 305-1 (2016), 305-2 (2016) and 305-3 (2016), issued by the Global Sustainability Standards Board (GSSB).

Further, we have performed procedures to obtain limited assurance as to whether any matters have come to our attention that cause us to believe that the EU taxonomy information disclosed is not prepared, in all material respects, in accordance with art. 8 of the Taxonomy Regulation ((EU) 2020/852).

Responsibility of the management

The legal representatives of Rosenbauer are responsible for the preparation of the report content in accordance with the reporting criteria and for the selection of the disclosures to be verified. The reporting criteria include the GRI Standards 305-1 (2016), 305-2 (2016) and 305-3 (2016) issued by the Global Sustainability Standards Board (GSSB). Furthermore, they are responsible for collecting the disclosed information in accordance with art. 8 of the Taxonomy Regulation ((EU) 2020/852).

This responsibility of the legal representatives of the company includes the selection and application of appropriate methods for the (consolidated) non-financial reporting on the greenhouse gas balance (Scope 1 to 3) and taxonomy in accordance with Art. 8 ((EU) 2020/852) as well as making assumptions and estimates on individual non-financial disclosures that are reasonable under the given circumstances. Furthermore, the legal representatives are responsible for the internal controls that they have determined are necessary to enable the preparation of the (consolidated) non-financial reporting on the greenhouse gas balance (Scope 1 to 3) and art. 8 of the Taxonomy Regulation ((EU) 2020/852) that is free from material misstatement, whether due to fraud or error.

Responsibility of the auditor

Our responsibility is to perform a limited assurance conclusion based on our audit procedures as to whether any matters have come to our attention that cause us to believe that the greenhouse gas balance (Scope 1 to 3) disclosed by Rosenbauer has not been prepared, in all material respects, in accordance with GRI Standards 305-1 (2016), 305-2 (2016) and 305-3 (2016) issued by the Global Sustainability Standards Board (GSSB).

Further, based on our audit procedures, our responsibility is to express an opinion with limited assurance as to whether any matters have come to our attention that cause us to believe that the disclosed EU taxonomy information has not been prepared, in all material respects, in accordance with art. 8 of the Taxonomy Regulation ((EU) 2020/852).

We conducted our engagement in accordance with the International Standard on Assurance Engagements ISAE 3000 (Revised), "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information" issued by the International Auditing and Assurance Standards Board (IAASB) in order to obtain limited assurance on the subject matters.

ISAE 3000 (Revised) requires us to plan and perform the audit in a way that enables us to obtain limited assurance about whether any matters have come to our attention that cause us to believe that the subject matter information has not been prepared, in all material respects, in accordance with the reporting criteria.

In a limited assurance engagement, the procedures are more limited than in a reasonable assurance engagement and therefore, less assurance can be obtained. The choice of audit procedures lies in the due discretion of the auditor.

As part of our audit, we have performed, inter alia, the following audit procedures and other activities as far as they are relevant to the limited assurance engagement:

- Interviewing employees specified by Rosenbauer regarding topic-specific management approaches, objectives and measures taken.
- Interviewing Rosenbauer employees to assess the methods of data collection and preparation as well as internal controls.
- Inquiries of the people responsible for the calculation of the key figures relevant to the audit regarding the calculation methodology and, if applicable, the conversion factors and calculation tools used.
- Reviewing the disclosed information on the EU taxonomy for compliance with art. 8 of the Taxonomy Regulation ((EU) 2020/852).

The subject matter of our engagement is not:

- Examining whether the (consolidated) non-financial report has been prepared in accordance with §§ 243b and 267a UGB (Austrian Commercial Code)
- Audit whether the further disclosures beyond the defined audit subject matter and included in the (consolidated) non-financial report have been prepared in accordance with the GRI Standards

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

The subject matter of our engagement is neither an audit of financial statements nor a review of financial statements. Likewise, neither the detection and clarification of criminal offences, such as embezzlement or other acts of breach of trust and administrative offenses, nor the assessment of the effectiveness and efficiency of the management is the subject of our engagement.

Summarized Conclusion

Based on our work and the evidence we have obtained, nothing has come to our attention that causes us to believe that the greenhouse gas balance (Scope 1-3) disclosed by Rosenbauer International AG has not, in any material aspects, been prepared in accordance with the reporting criteria of the GRI Standards 305-1 (2016), 305-2 (2016) and 305-3 (2016), issued by the Global Sustainability Standards Board (GSSB).

Furthermore, based on our audit procedures, nothing has come to our attention that causes us to believe that the EU taxonomy information disclosed is not prepared, in all material respects, in accordance with art. 8 of the Taxonomy Regulation ((EU) 2020/852).

Engagement approach

The basis for this engagement are the “General Conditions of Contract for the Public Accounting Professions”, as issued by the Chamber of Tax Advisers and Auditors in Austria (refer to appendix). In accordance with chapter 7 of these terms and conditions, our liability shall be limited to intent and gross negligence. In cases of gross negligence, the maximum liability is limited to a maximum of five times the fee. This amount constitutes a total maximum liability cap, which may only be utilized once up to this maximum amount, even if there is more than one claimant or more than one claim has been asserted.

Vienna
April 17, 2023

Deloitte Audit Wirtschaftsprüfungs GmbH

(signed by:)
Mag. Nikolaus Schaffer
Austrian Certified Public Accountant



Legal Notice

Rosenbauer International AG does not guarantee in any way that the forward-looking assumptions and estimates contained in this Sustainability Report will prove correct, nor does it accept any liability for loss or damages that may result from any use of or reliance on this Report. Minimal arithmetical differences may arise from the application of commercial rounding to individual items and percentages in this Report. The English translation of the Rosenbauer Sustainability Report is for convenience. Only the German text is binding.



Imprint → 2-1
Rosenbauer International AG
4060 Leonding, Paschinger Strasse 90, Austria

Contact → 2-3
Fabio Wurm
Sustainability Management
Phone: +43 732 6794-563
Email: csr@rosenbauer.com
Website: www.rosenbauer.com



Concept and layout: Berichtsmanufaktur GmbH, Hamburg
Photos: Rosenbauer, Eric Krügl