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# About this Report

With the eighth 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 (NFRD 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.

This non-financial report was prepared in accordance with the European Sustainability Reporting Standards (ESRS). See the "List of disclosure requirements" on page 36 for an overview of which ESRS are covered in this report and the sections containing the relevant information.

## Report Content and Boundaries

The material topics included in the report were determined by including the opinions of internal and external stakeholders. The double materiality analysis for Rosenbauer was redesigned in the 2024 reporting year based on the ESRS and approved by the Executive Board. The measurement included an assessment of the company's impacts on the environment and society (inside-out perspective) and their financial effects on the company (outside-in perspective). This provides the thematic focus for the report. A climate risk and vulnerability analysis was also carried out.

The material topics and the management approaches, targets, and measures covered by this report apply to Rosenbauer International AG and its subsidiaries (hereinafter "Rosenbauer"). The metrics of Rosenbauer International AG are summarized from page 98 ff.

This non-financial report covers the 2024 financial year (January 1 to December 31, 2024). Unless otherwise stated, it includes all fully consolidated units of the Rosenbauer Group that were part of the group

as of January 1, 2024. A comprehensive list can be found in the 2024 Annual Report (page 103). The non-financial report 2024 was published together with the 2024 Annual Report on April 11, 2025. It is published on a yearly basis.

The report was reviewed and approved by the Executive Board. The Executive Board provided detailed commentary on the documents in the meeting of April 10, 2025, and answered additional questions from Supervisory Board members. Following its examination, the Supervisory Board had no objections.

Rosenbauer also considers itself committed to the Sustainable Development Goals. By signing the Women's Empowerment Principles (WEPs), the company took a further step toward promoting gender equality in the Group, pursuing SDG 5.

# Foreword by the Executive Board

## Dear shareholders,

The 2024 non-financial report informs Rosenbauer International AG about material sustainability topics and the status of their integration into Rosenbauer's corporate strategy and business model. In the reporting year, important steps were taken in the areas of sustainability and corporate governance. The new remuneration policy, which will apply from financial year 2025, takes into account ESG criteria for the first time and expands the performance evaluation of Executive Board, Supervisory Board, and senior executives to include sustainability-related aspects.

A double materiality analysis (DMA) and a climate risk and vulnerability analysis were carried out in preparation for the Corporate Sustainability Reporting Directive (CSRD). The results of the DMA defined the structure of this report and, together with the climate risk analysis, they provide an important basis for a future transition plan and further decisions. Although the Austrian implementation law is still pending, we feel well prepared for the CSRD.

The climate strategy was pursued further with energy efficiency measures. The climate objectives' validation by the Science Based Targets initiative (SBTi) confirms their alignment with international climate objectives. In addition, we participated in the CDP Climate Rating again in the 2024 reporting year and achieved a B- rating.

Measures to promote gender equality continued. The women@rosenbauer initiative and supporting the UN Women Empowerment Principles (WEPs) will help to further increase the percentage of women in the company.

The sustainable development of the business model continues to be a key focal point. In addition to electrifying firefighting vehicles, our refurbishment program and the expansion of our service infrastructure pursue approaches that move toward circular business models.

With this report, Rosenbauer documents its progress on key sustainability topics.

**#CorporateResponsibility #TheAnswerIsElectric**

Yours sincerely,

**MARKUS RICHTER**  
CFO

**SEBASTIAN WOLF**  
CEO

**ANDREAS ZELLER**  
CSO



From left: Markus Richter, Sebastian Wolf, Andreas Zeller

# General disclosures

## 1. Basis for preparation

### BP-1 – General basis for preparation of the sustainability statement

#### 5. a) Consolidated or individual sustainability statement

This sustainability statement was prepared on a consolidated basis.

#### 5. b) Scope of consolidation

The sustainability statement of Rosenbauer International AG (Rosenbauer) comprises the same scope of consolidation of 31 companies included in consolidation and 1 company consolidated using the equity method as applied in the company's consolidated financial statements.

Rosenbauer International AG is the listed parent company of an internationally active group of companies. Its business activities include the development, production and sale of firefighting vehicles, firefighting systems, fire department-specific equipment for emergency organizations and preventive fire protection systems.

#### 5. c) Covering the upstream and downstream value chain

Rosenbauer addresses both its own business operations and the upstream and downstream value chain in its sustainability activities. Accordingly, in preparing this sustainability statement, it has subjected its own operations and the value chain to a comprehensive double materiality assessment with regard to impacts, risks and opportunities (for further information, see SBM-1 / 42. c, p.16 ).

#### 5. d) Option of omitting certain information on intellectual property

Rosenbauer has not made use of the option of omitting certain information relating to intellectual property, expertise or the results of innovations.

#### 5. e) Exclusion of information on upcoming developments or matters under negotiation

Rosenbauer has not made use of the exemption pursuant to Article 19a (3) and Article 29a (3) of Directive 2013/34/EU on exemptions from disclosing imminent developments or matters under negotiation.

### BP-2 – Disclosures in relation to specific circumstances

#### 9. Time horizons

This sustainability statement uses the time horizons “short, medium and long term” in accordance with the definition set out in ESRS 1 section 6.4. The following deadlines therefore apply:

Short-term:	1 Year, reporting period of the annual financial statements
Medium term:	1-5 years
Long term:	more than 5 years

#### 10. a) Key figures that include estimated data on the upstream and/or downstream value chain

The calculation of the Scope 3 gross greenhouse gas (GHG) emissions (further information under ESRS E1-6, Climate change, p.63) is incorporated to some extent in projections based on indirect sources due to a lack of direct measurability or available data. These relate to the following scopes in accordance with the system of the Science Based Target initiative (SBTi) for greenhouse gas accounting:

- 3.1 Purchased products and services
- 3.2 Capital goods
- 3.3 Fuel and energy-related activities
- 3.4 Upstream transportation and distribution
- 3.5 Operational waste
- 3.6 Business trips
- 3.7 Commuting kilometers by employees
- 3.9 Downstream transportation and distribution
- 3.11 Use of the products sold
- 3.12 Treatment of products at the end of their life cycle
- 3.15 Investments

#### 10. b) Basis for preparation

The scopes mentioned under 10. a) for the determination of gross GHG emissions according to SBTi cannot be measured directly with the existing systems. They are therefore extrapolated using indirect sources (for further information, see ESRS E1-6, Climate change, p.63):

##### ■ Scope 3.1 Purchased products and services

The five largest material groups (steel, aluminum, plastics, glass, copper) are extrapolated based on their estimated shares of the various vehicle models and the planned production volume of vehicles in the reporting year. The material quantities determined are entered into Rosenbauer's sustainability management tool (“ESG Cockpit”) and multiplied by the emission factors stored for category 3.1 to determine the emission value.

##### ■ Scope 3.2 Capital goods

The additions in the statement of changes in fixed assets for the reporting year are recorded in the ESG Cockpit and multiplied by the emission factor stored for category 3.2 to determine the amount of emissions.

##### ■ Scope 3.3 Fuel and energy-related activities

The values submitted by the Rosenbauer sites for electricity, heating and process energy as well as for gasoline and diesel consumption are recorded in the ESG Cockpit and multiplied there by the corresponding emission factors.

##### ■ Scope 3.4 Upstream transportation and distribution

Upstream transportation is determined on the basis of the number of vehicles produced in the reporting year and the material quantities derived using a logistics key for road, air and sea freight. This logistics key is reviewed annually and adjusted if necessary. The extrapolation also takes into account the derivable quantity of non-vehicle products.

##### ■ Scope 3.5 Operational waste

The volume of waste is recorded as part of the annual environmental data collection and broken down by type of waste by the Group companies making the entries. Small sales and service locations are excluded from this survey.

#### ■ Scope 3.6 Business trips

The passenger kilometers are calculated based on flight data from the travel agency used, which handles all business flights, as well as on rail and car journeys from the settlement of business travel expenses. The other accommodation costs are converted into emissions using a CO<sub>2</sub> factor developed by a consultancy.

#### ■ Scope 3.7 Commuting kilometers of employees

For the approximately 1,500 employees in Austria, the number of kilometers traveled to work can be determined based on the travel allowances paid out. This is used to determine the average daily distance per employee and then extrapolated to the Group headcount. This sum is allocated to “petrol cars”, “diesel cars”, “electric cars” and public transport according to a key developed by a consultancy for the modal mix and the GHG emissions are calculated using the ESG Cockpit.

#### ■ Scope 3.9 Downstream transportation and distribution

For the calculation of GHG emissions, it is assumed that the downstream transport volume accounts for 10% of Scope 3.4. This assumption is evaluated annually by the Logistics division. The GHG emissions are extrapolated according to the same logistics key.

#### ■ Scope 3.11 Use of products sold

The diesel consumption in kilowatt hours (kWh) is extrapolated on the basis of the assumed annual operating hours, the average diesel consumption of the vehicle models concerned, the service life and the number of vehicles sold per model series. The power consumption per fully electric vehicle is determined in the same way. To determine the GHG emissions, the kWh value calculated for diesel or electricity is then multiplied by the corresponding emission factors for diesel or electricity depending on the destination country.

#### ■ Scope 3.12 Treatment of products at the end of their life cycle

The material types and quantities for the number of vehicles produced in a reporting year are determined by the Product Development and Group Purchasing departments and extrapolated based on the number of vehicles produced using the respective emission factors stored in the ESG Cockpit.

#### ■ Scope 3.15 Investments

In order to determine the GHG emissions associated with investments in the reporting year, the emissions are extrapolated based on the ratio of investments to total Group revenue for the year.

#### 10. c) Description of the degree of accuracy

As emissions from the upstream and downstream value chain cannot be measured directly and the database is therefore incomplete, extrapolations and estimates have been used in order to determine these.

For the upstream value chain, there are a number of indirect sources which allow an effective approximation of the actual values using the 80:20 method in the opinion of Rosenbauer sustainability management.

When determining emissions from the downstream value chain, however, many assumptions have to be made due to a lack of data, which results in a correspondingly low degree of accuracy.

#### 10. d) Actions planned to improve accuracy in the future

Rosenbauer International AG, the largest production company in the Group, will put SAP S4/Hana into operation in the 2025 financial year as its new enterprise resource planning system. Introduction of this should improve the data basis for calculating the GHG emissions of Scopes 3.1, 3.4 and 3.9 and thus enable more accurate results.

#### 11. a) Quantitative key figures and monetary amounts that are subject to a high degree of measurement uncertainty

The indirect emission indicators (Scope 3) are subject to a high degree of measurement uncertainty.

#### 11. b) i. Sources for measurement uncertainties

When determining indirect greenhouse gas emissions (Scope 3), data is collected separately in each of the individual Scope 3 categories. The quality and scope of the data used for this purpose varies depending on the Scope 3 category. Missing data is supplemented by assumptions in order to be able to complete the necessary extrapolations and conversions.

#### 11. b) ii. Assumptions, approximations and judgements the entity has made in the measurement.

Assumptions are made in particular when determining Scope 3 emissions. Detailed information on the individual issue categories can be found under item 10. b).

#### 12) Reference to the uncertainty of forward-looking information

Rosenbauer International AG draws attention to information that it considers to be uncertain at the relevant points in this sustainability statement.

#### 13. a) Changes in the preparation or presentation of sustainability information and the reasons for these

Rosenbauer International AG has been reporting on the material topics of its sustainability activities in accordance with the standards of the Global Reporting Initiative (GRI) and the requirements of the Austrian Sustainability and Diversity Improvement Act (NaDiVeG) since 2018.

The European Sustainability Reporting Standards (ESRS) are being applied for the first time in the 2024 financial year. Changes in the preparation of the sustainability information relate to the scope of consolidation of this sustainability statement, which has been expanded and now includes the same companies as the consolidated financial statements. Previous sustainability reports in accordance with the GRI standard only recorded environmental indicators for the Group’s production companies, as this was the only place where relevant environmental impacts were identified.

Furthermore, as of the 2024 financial year, the set of data points presented was adjusted in line with the results of the double materiality assessment pursuant to ESRS requirements.

#### 13. b) Adjustment of comparative data for one or more prior periods

The taxonomy-eligible investments (CapEx) and taxonomy-eligible operating expenses (OpEx) for the 2023 reporting year were adjusted in the course of preparing this sustainability statement (further information under ESRS EU Taxonomy p.45).

#### 13. c) Difference between the figure disclosed in the preceding period and the revised comparative figure

The adjusted, taxonomy-eligible CapEx and the adjusted, taxonomy-eligible OpEx for the 2023 reporting year can be found under ESRS EU



Taxonomy p.46 in this sustainability statement. The difference from the adjustment is also presented at this same point.

The difference is also stated for continuous data points (further details under ESRS E 1-6 p. 63) that have changed due to the expansion of the scope of consolidation.

#### 14) Reporting errors in prior periods

Contrary to their definition, the taxonomy-eligible CapEx for the 2023 reporting year did not take IFRS 16 into account. The error has been corrected in this sustainability statement (for further information see ESRS EU Taxonomy, from p.45).

the taxonomy-eligible OpEx for the 2023 reporting year has been corrected in this sustainability statement (for further information see ESRS EU Taxonomy, from p.46).

#### 15) Disclosures stemming from other legislation or generally accepted sustainability reporting pronouncements

This sustainability statement has been prepared exclusively in accordance with the European standards for sustainability reporting and does not contain any information based on other legal provisions or generally recognized pronouncements.

This non-financial statement was prepared in accordance with Sections 243b and 267a of the Austrian Commercial Code (UGB) as part of the management report of the consolidated financial statements in accordance with the requirements of the Austrian Sustainability and Diversity Improvement Act (NaDiVeG) and incorporated as part of the Group Management Report of the consolidated financial statements. In addition, the non-financial statement was prepared in accordance with the European Sustainability Reporting Standards (ESRS) in preparation for the reporting obligation under the CSRD. As the report complies with the ESRS in full for the first time, changes compared to the previous year are not reported as the reporting basis is not comparable.

The non-financial statement (chapter “EU Taxonomy”) includes further information and key figures based on the Taxonomy Regulation (EU) 2020/852.

#### 16) Incorporation by reference

ESRS 2 GOV-1, paragraph 22. (a). Name of the administrative, management and supervisory bodies	Annual Report: Executive Board, Supervisory Board, p. 10-11
EU taxonomy, revenues	Annual Report: Consolidated income statement, p. 80
EU taxonomy, CapEx	Annual Report: Consolidated statement of changes in non-current assets, p. 68
EU taxonomy, OpEx	Annual Report, p.80 et seq.

## 2. Governance

### GOV-1 – The role of the administrative, management and supervisory bodies

#### 2.1. a) Number of executive and non-executive members of the administrative, management and supervisory bodies

The Executive Board of Rosenbauer International AG is made up of three male executive directors. The Supervisory Board consists of eight male non-executive members.

#### 2.1. b) Representation of employees and other workers

The Executive Board of Rosenbauer International AG does not include any representatives of employees or other workers. Three members of the Supervisory Board are delegated by the Central Works Council of Rosenbauer International AG.

#### 2.1. c) Relevant experience for the sectors, products and geographic sites of the company

The members of the Executive Board have the knowledge and experience required to manage the business of Rosenbauer International AG. Relevant areas of expertise include strategy development and implementation, industrial production methods, B2B sales, international business, financial reporting and risk management.

#### ■ Sebastian Wolf, Chief Executive Officer:

Sebastian Wolf has held various executive roles at Rosenbauer since 2008. These have included responsibility for the commercial management of International Sales and being Area Manager for the Northern Europe, Iberia, South America and Africa sales regions. Wolf was Chief Financial Officer From 2017 to 2022 before being appointed Chief Executive Officer. Sebastian Wolf studied economics at the JKU Linz.

#### ■ Andreas Zeller, Chief Sales Officer (deputy CEO):

Andreas Zeller has been with Rosenbauer since 2003 and headed the Middle East and North Africa sales region before joining the Executive Board. After studying industrial engineering and mechanical engineering at Graz University of Technology specializing in transport technology, Zeller began his professional career at Lenzing Technik GmbH as a marketing and product manager for poly extinguishing systems.

#### ■ Markus Richter, Chief Financial Officer:

Markus Richter has been Chief Financial Officer at Rosenbauer since December 2022, prior to which he held various executive roles at German and Austrian industrial companies. Most recently, Richter was Managing Director and CFO of Engel Holding and Engel Austria GmbH in Upper Austria. Markus Richter studied business administration at the University of Cologne.

The members of the Supervisory Board have the knowledge and experience required to fulfill their supervisory duties.

#### ■ Jörg Astalosch, Chairman of the Supervisory Board:

Jörg Astalosch has been a member of the Supervisory Board of Rosenbauer International AG since 2023 and was elected Chairman of the Supervisory Board in 2024. He is a commercial vehicle expert and long-time C-level manager of various subsidiaries of a leading global automotive group.

#### ■ Stephan Wagner, deputy Chairman of the Supervisory Board:

Stephan Wagner has been a member of the Supervisory Board of Rosenbauer International AG since 2024 and was appointed deputy Chairman of the Supervisory Board in the same year. He is a Professor of Complex Software Systems and Vice Dean of the Faculty of Computer Science, Communication and Media at a recognized university in Upper Austria.

■ **Bernhard Matzner:**

Bernhard Matzner has been a member of the Supervisory Board of Rosenbauer International AG since 2017. He has many years of experience in top management roles at international industrial companies. As a financial expert, Matzner is also Chairman of the Audit Committee.

■ **Christian Reisinger:**

Christian Reisinger has been a member of the Supervisory Board of Rosenbauer International AG since 2006. He has many years of experience in top management roles at international industrial companies.

■ **Martin Zehnder:**

Martin Zehnder has been a member of the Supervisory Board of Rosenbauer International AG since 2018. He has many years of experience in top management roles at international industrial companies.

■ **Rainer Siegel:**

Rainer Siegel was a member of the Supervisory Board of Rosenbauer International AG until May 14, 2024 and served as Chairman of the Supervisory Board. He has many years of experience as a management consultant.

The Supervisory Board also includes three experienced members of the Works Council representing the Group's employees.

■ **Rudolf Aichinger:**

Rudolf Aichinger is Chairman of the Works Council for Employees at Rosenbauer International AG and has been a member of the company's Supervisory Board since 2003.

■ **Christian Altendorfer:**

Christian Altendorfer is a representative for people with disabilities and an employee representative at Rosenbauer International AG and has been a member of the company's Supervisory Board since 2023.

■ **Wolfgang Untersperger:**

Wolfgang Untersperger is Chairman of the Works Council for Employees at Rosenbauer International AG and has been a member of the company's Supervisory Board since 2020.

**21. d) Percentage by gender and other aspects of diversity**

There are currently no women on the Executive Board or Supervisory Board of Rosenbauer International AG. Both bodies are made up of 100% men.

**21. e) Percentage of independent board members**

The Supervisory Board assesses its members Jörg Astalosch (Chairman), Stefan Wagner (Deputy Chairman) and Stefan Wagner (Deputy Chairman), Bernhard Matzner and Martin Zehnder to be independent. Christian Reisinger, who has been a member of the Board for more than 15 years, is also considered independent, contrary to the criteria in Appendix 1 of the Corporate Governance Code. In fact, many years of work on the Supervisory Board result in a profound understanding of the complex business model and the particular industry specifics.

The delegated employee representatives on the Supervisory Board are employed by Rosenbauer International AG. The proportion of independent members of the Supervisory Board is therefore 63%.

**22. a) Names of the administrative, management and supervisory bodies responsible for monitoring impacts, risks and opportunities**

Sustainability is an integral part of the Group's long-term corporate strategy "Rosenbauer City 2030". Operational responsibility for the impacts, risks and opportunities of Rosenbauer's business model is based on the division of business areas between the individual members of the Executive Board.

Sustainability activities on the other hand are evaluated by the Supervisory Board as a whole, and it has not formed a separate committee for this purpose. The Supervisory Board is also responsible for the development of the Group's remuneration policy, which from the 2025 financial year onwards will also take into account relevant sustainability matters from the areas of environment, social affairs and governance, and reviews the sustainability statement.

The names of the members of the Executive Board and the business divisions (Group functions) assigned to these as well as the names of the Supervisory Board members are published on p. 10 of this Annual Report.

**22. b) Responsibilities of the individual bodies with regard to impacts, risks and opportunities**

The responsibilities of the executive bodies are set out in Section 7 (1) and Section 14 (1) of the company's Articles of Association. The Executive Board is responsible for managing the company as required for the good of the company, taking into account the interests of shareholders, employees and the public interest. The Supervisory Board decides on the division of business areas within the Executive Board and decides on transactions provided for by law and transactions requiring approval. It advises the Executive Board on strategy development and fundamental corporate decisions.

As a body, the Executive Board assumes joint responsibility for the Group's adaptation to climate change, climate change mitigation and management of GHG emissions. The applicable reduction targets by 2030 were adopted accordingly by the Executive Board of Rosenbauer International AG and are equally relevant for all business units. It is also responsible for deciding on production, service and sales locations and allocation of the workforce. Through its decisions and personal leadership style, it shapes employee satisfaction and the corporate culture, which is fundamentally based on equal opportunities and gender equality.

The Chief Executive Officer is the highest representative of the Rosenbauer Group's interests and fulfills this role in various interest groups. He plays a key role in shaping public perception of Rosenbauer and has a significant influence on social trust in the company. His departmental responsibility includes the Group's Human Resources function, where he directly manages important employee issues such as career planning, training and skills development, health protection and occupational safety.

The Chief Sales Officer focuses on impacts, risks and opportunities in the areas of public safety, customer safety and usage information. He is responsible for the tendering process, which e.g. ensures compliance with international trade restrictions in the business with de-escalation vehicles. The Customer Service product segment in turn offers training courses for various Rosenbauer products. The Digital Solutions product segment pays particular attention to customer data security.

The Chief Technology Officer, whose role has been filled on an interim basis since the beginning of 2024 and who is not a member of the Executive Board, is responsible for supply chain management, production processes, production safety, product quality and safety.



The Chief Financial Officer manages the commercial departments as well as compliance and anti-corruption issues and is responsible for the protection of whistleblowers and for risk management.

**22. c) Management’s role in governance processes, controls and procedures for monitoring, managing and overseeing impacts, risks and opportunities**

In 2023, the Executive Board set up a Group-wide sustainability organization to manage the Group’s sustainability activities and published these in the sustainability report for the financial year. Rosenbauer sees sustainability as a cross-cutting issue that affects all areas of the Group and is therefore part of the specific line issues.

**22. c) i. Assignment of the role of company management to a specific person or a specific management committee**

As part of this sustainability organization, the Executive Board has overall responsibility for defining objectives, developing strategies and monitoring the corresponding implementation measures. It is supported in this by Sustainability Management, which is assigned to the CEO as the Group function Group Communication, Investor Relations & Corporate

Responsibility in accordance with the division of business areas in the Executive Board and reports directly to the Executive Board.

**22. c) ii. Reporting lines to the administrative, management and supervisory bodies**

Sustainability management prepares the annual consolidated non-financial statement, which covers the progress of sustainability measures and the status of target achievement. There are also event-related briefings. The Supervisory Board reviews the sustainability statement.

**22. c) iii. Disclosures on specific controls and governance processes for managing impacts, risks and opportunities and how these are integrated with other internal functions where appropriate**

The Executive Board is supported in managing sustainability activities by the sustainability management team and topic-related working groups. Sustainability management operationalizes the regulatory requirements and the Group sustainability strategy, makes proposals for sustainability targets, moderates the work of the working groups and determines the Group’s sustainability performance.

Depending on the relevance of the individual sustainability matters, the thematic workstreams are structured as line issues, composed of the respective responsible department heads and specialists. They are responsible for deriving specific implementation measures, evaluating these on an ongoing basis and supplementing them where necessary and proposing solutions to conflicting objectives. Five subject areas are currently defined: CSR Reporting, People and Gender Equality, Business Model, Infrastructure and Supply Chain.

The Sustainability Steering Committee is the body for dialogue and coordination between the Executive Board and the working groups.

In addition, the relevant impacts, risks and opportunities are also captured in the Group-wide risk management system, which is managed by the Group Audit department. This also reports to the Executive Board and the Supervisory Board.

**22. d) Governance processes of the administrative, management and supervisory bodies for setting objectives in relation to major impacts, risks and opportunities and for monitoring progress towards these targets**

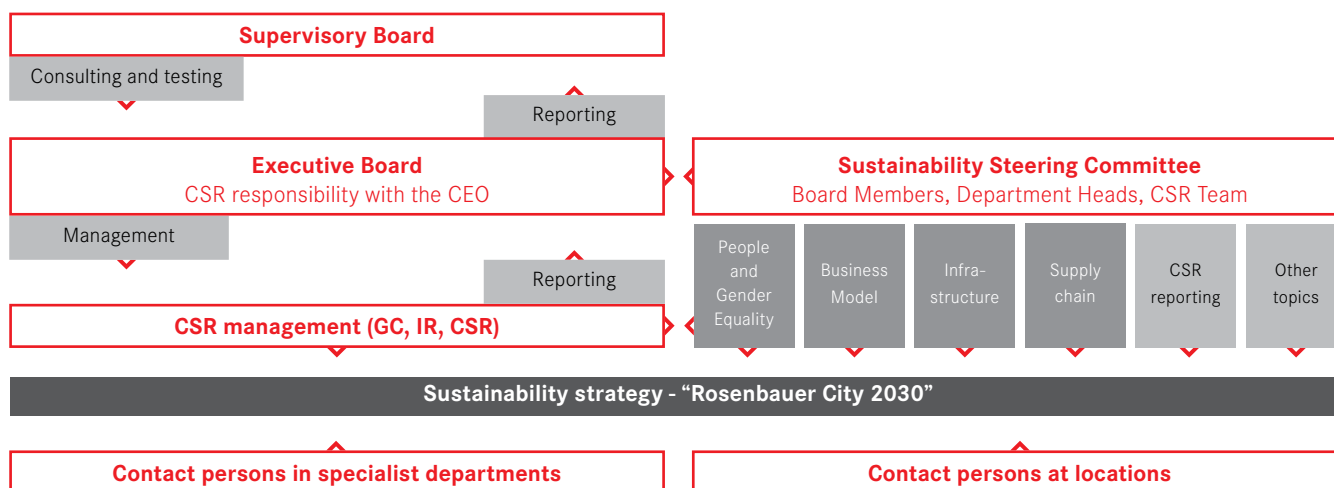
Based on Rosenbauer’s sustainability strategy and the results of the double materiality assessment, Sustainability Management proposes sustainability targets to the Executive Board, which are approved or adjusted by the management body.

Sustainability management reports to the Executive Board at least once a year on the progress of the various sustainability measures in the course of preparing the consolidated non-financial statement. In addition, Sustainability Management prepares topic- and project-specific briefings for individual members of the Executive Board as required.

**23. a) Sustainability-related expertise of the administrative, management and supervisory bodies and access to this**

Thanks to the annual discussion of the sustainability statement, the Executive Board and Supervisory Board have sound practical knowledge for managing and evaluating the Rosenbauer Group’s sustainability activities. In addition to the current results of the various sustainability activities and the status of target achievement, this discussion also covers the changes in the regulatory environment and the most important sustainability projects.

**Corporate Social Responsibility Organization at Rosenbauer**



Sustainability-related expertise is provided by sustainability management employees who are able to make reference to corresponding specific training.

### 23. b) Relationship of these skills and expertise to the company's material impacts, risks and opportunities

The Executive Board was involved in the identification of the impacts, risks and opportunities of the Rosenbauer business model by sustainability management in the course of the double materiality assessment and was able to provide input itself.

The Executive Board promotes the integration of sustainability matters into daily business operations. The reduction of greenhouse gas emissions in particular is closely linked to the business model. Promoting e-mobility e.g. is an important field of action and an integral part of the long-term Group strategy "Rosenbauer City 2030". This is not only reflected in current product developments in the area of firefighting vehicles, but is also included in the variable remuneration of the Executive Board and Supervisory Board from the 2025 financial year.

### GOV-2 – Information provided to and sustainability matters addressed by the company's administrative, management and supervisory bodies

#### 26. a) Informing the administrative, management and supervisory bodies, including their respective committees, about major impacts, risks and opportunities, the implementation of due diligence in the area of sustainability and the results and effectiveness of the policies, actions, metrics and targets adopted

Sustainability management is the responsibility of the CEO as part of the Group function Group Communication, Investor Relations & Corporate Responsibility. The sustainability management team takes part in the regular meeting with the CEO, which takes place every six weeks, and informs the CEO about current issues.

Sustainability management reports to the Executive Board at least once a year on the progress of sustainability measures and the status of target achievement in the area of sustainability in the course of preparing the consolidated non-financial statement. The Supervisory Board reviews the sustainability statement (see also section 22. c) ii).

Sustainability management took part in three Executive Board meetings in the 2024 reporting year and reported on the implementation status of regulatory requirements and the revision of the remuneration policy.

#### 26. b) Consideration by the administrative, management and supervisory bodies of material impacts, risks and opportunities in overseeing the entity's strategy, its decisions on major transactions and its risk management procedures, and trade-offs relating to those impacts, risks and opportunities

The process for involving the Executive Board and the Supervisory Board is governed by the Articles of Association of Rosenbauer International AG, the Rules of Procedure of the Executive Board and the Rules of Procedure of the Supervisory Board. If a body is involved in a decision, this involvement takes place on the basis of a written submission that is made available to the decision-makers in good time before the decision is made. The submission shows the resolution to be taken and the derivation of the decision, including objectives, impacts and risks as well as possible alternatives.

Sustainability Management drew up a new remuneration policy in the reporting year for the executive bodies of Rosenbauer International AG. This was subsequently approved by the Supervisory Board of the 32nd Annual General Meeting for resolution. The variable remuneration of the executive bodies and middle management will therefore also use non-financial criteria to measure performance from the 2025 financial year onwards. The new remuneration policy addresses major impacts, risks and opportunities – specifically climate change mitigation, gender equality, health and safety, and corruption and bribery – and is intended to increase the effectiveness of the targets for these areas.

#### 26. c) List of the material impacts, risks and opportunities addressed by the administrative, management and supervisory bodies or their relevant committees during the reporting period

The topics of Rosenbauer's sustainability strategy were determined in 2017 through a materiality assessment in accordance with the requirements of the Global Reporting Initiative (GRI). The Executive Board of Rosenbauer International AG has defined targets for these key areas of action, which are driven forward each year through corresponding actions from Sustainability Management and other areas of the company. Their relevance was last reviewed in 2021 as part of a comprehensive stakeholder dialogue.

A double materiality assessment was started in 2023 and completed in November 2024 in preparation for the European Union's Corporate Sustainability Reporting Directive. The material impacts, risks and opportunities (further details under SBM 3, p.17) were therefore presented to the Executive Board and discussed with the latter.

Sustainability Management informed the CEO about current sustainability topics in the 2024 reporting year at the joint regular meeting. These included the double materiality assessment in accordance with ESRS, the integration of ESG criteria into the remuneration policy, preparations for reporting in accordance with ESRS, the renewal of the CDP rating for climate change and water security, the preparation of the climate risk analysis (E1 – climate change adaptation), activities as part of the women@rosenbauer initiative, in particular a gender equality plan (S1 – gender equality) and changes in employee mobility management (E1 – climate change mitigation).

### GOV-3 – Integration of sustainability-related performance in incentive schemes

#### 29. a) Description of the main features of the incentive scheme for the members of the company's administrative, management and supervisory bodies

The remuneration policy of Rosenbauer International AG reflects the company's business strategy and provides for fixed and variable remuneration components. The current version for the 2024 reporting year was adopted by the 28th Annual General Meeting 2020 and does not provide for any specific sustainability-related targets.

The 32nd Annual General Meeting of Rosenbauer International AG on May 14, 2024 adopted a new remuneration policy for the Executive Board and the Supervisory Board. From the 2025 financial year, the performance-related, variable remuneration of the executive bodies will therefore be based on defined ESG criteria in addition to financial targets for earnings before tax and return on capital employed.

#### 29. b) Specific sustainability-related targets and/or impacts for performance evaluation

The company's sustainability performance will be assessed from the 2025 financial year onwards based on specific sustainability-related targets or deviations from these. A combined ESG indicator reflects Rosenbauer's efforts to reduce greenhouse gas emissions (Scopes 1–3), support alternative drive technologies, increase the proportion of

women in the Group, improve occupational safety and ensure a high level of internal training in the area of compliance as well as annual ISO recertification of the anti-corruption management system.

**29. c) Inclusion of sustainability-related key performance figures as performance benchmarks in the remuneration policy**

The non-financial targets are derived from Rosenbauer’s public sustainability and climate strategy, achievement of which relates to the years 2025 or 2030.

- Reduction of GHG emissions (Scope 1 and 2) by 4.2% annually (25% weighting) by 2030
- Reduction of GHG emissions (Scope 3) through the sale of a defined number of vehicles with alternative drive systems (35% weighting) by 2030
- 15% share of women across all hierarchy levels by 2025 (30% weighting)
- Ongoing maximum of 30 occupational accidents per 1 million working time (5% weighting); rolling target
- Ongoing 98% training level on compliance in the relevant areas of the Executive Board (2% weighting); rolling target
- Annual recertification of the anti-corruption management system in accordance with ISO 37001 (3% weighting); rolling target

The amount of the individual bonus is calculated based on the standard bonus stipulated by contract, which is either increased or reduced based on the level of achievement of the target values.

Degree of target achievement – ranges	Adjustment of the variable remuneration component for every 1% deviation from the target within the respective range*
<b>Upper limit: 200%</b>	
110-200%	0.5%
100-110%	2.0%
80-100%	2.0%
65-80%	1.5%
25-65%	0.5%
<b>Lower limit: 25%</b>	

\* The degrees of target achievement are distributed in a straight line in the intermediate range (linear interpolation).

The maximum variable remuneration is limited to twice the standard bonus. The bonus is reduced to zero if the target values (weighted and totaled) are missed by 75% or more.

- The following formula is thus used to calculate the individual bonus:

$$\text{Individual bonus} = \text{standard bonus} \times (1 + (\text{weighted deviation from EBT target in \%} + \text{weighted deviation from ROCE target in \%} + \text{weighted deviation from ESG targets in \%}) \times \text{factor according to table per range})$$

- The following applies to the composition of ESG targets:

$$\begin{aligned} & (25\% \times \text{deviation from Scope 1 and 2 target} \\ & + 35\% \times \text{deviation from Scope 3 target} \\ & + 30\% \text{ deviation from proportion of women} \\ & + 5\% \text{ deviation from occupational safety} \\ & + 3\% \text{ ISO certification (yes/no)} \\ & + 2\% \text{ deviation from compliance/training level}) \end{aligned}$$

The amount of the bonus owed is determined based on the audited consolidated financial statements of Rosenbauer International AG. It is paid on a prorated basis in the subsequent financial year along with the routine compensation payments for that year.

**29. d) Proportion of variable remuneration dependent on sustainability-related targets and/or impacts**

The ESG criteria described above account for 15% of the variable performance-related remuneration of the Executive Board and Supervisory Board.

**29. e) Level in the company at which the terms of incentive schemes are approved and updated**

In accordance with the European Shareholder Rights Directive 2017/828 and the Austrian Stock Corporation Act, the Annual General Meeting is responsible for passing resolutions on the company’s remuneration policy. The principles of the remuneration policy are developed by the Supervisory Board and presented to the Annual General Meeting. The Supervisory Board also sets the financial and non-financial targets.

**GOV-4 – Statement on due diligence**

**32. Application of the most important aspects and steps for fulfilling due diligence in the sustainability statement**

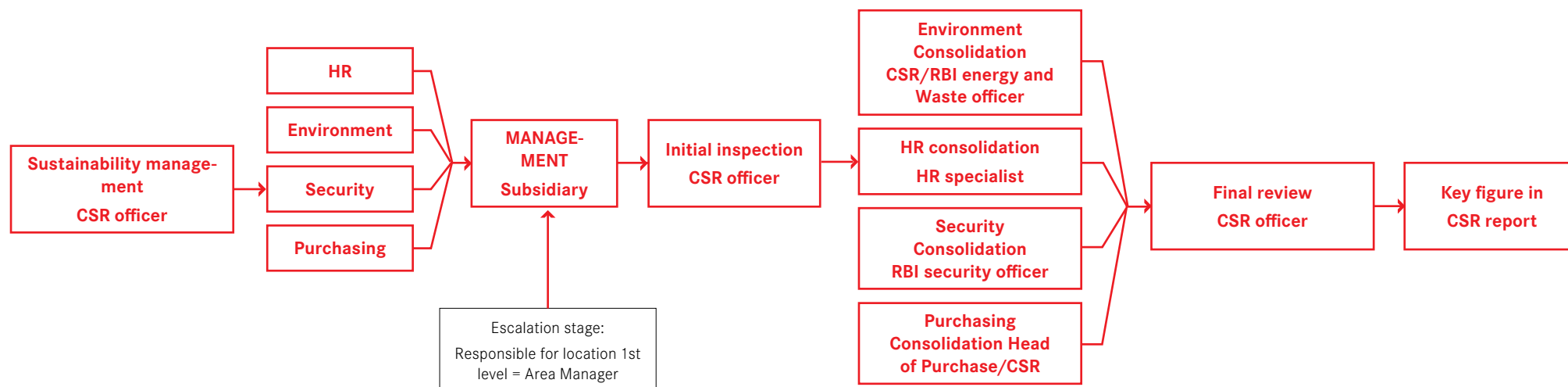
Core element of due diligence	Paragraphs in the sustainability statement
Embedding due diligence in governance, strategy and business model	Page 8-12, 14-16, 18-24
Involvement of affected stakeholders in the key steps of due diligence	Page 28, 29, 66-73, 86-89, 90, 91
Identifying and assessing negative impacts	Page 27-29
Taking actions to address those negative impacts	Page 57-58, 71-72, 87-90, 92, 95-96
Tracking the effectiveness of these efforts and communicating	Page 9, 11-12

**GOV-5 – Risk management and internal controls over sustainability reporting**

**36. a) Scope, main features and components of risk management and internal control with regard to sustainability reporting**

Non-compliance with regulatory requirements in sustainability reporting is recorded as a risk in Rosenbauer’s Group-wide risk management system and assigned to Sustainability Management as the risk owner. This can be caused e.g. by incomplete and inconsistent information, inaccurate data or errors in manual transfers between different media and systems. The risk is evaluated every six months by Sustainability Management in relation to probability of occurrence and potential damage and is documented in a Group guideline with risk mitigation actions.

The Group guideline for CSR data collection, which has been in place since 2018, was adapted to the Corporate Sustainability Reporting Directive in the reporting year and came into force under the title of “CSR data collection for ESRS reporting”. It governs the responsibilities of Sustainability Management, Group functions and Group companies in the data collection process, establishes a dual control principle by separating data collection and data release and defines strict documentation requirements for the various process levels.



The Group guideline also clarifies how to deal with incomplete and inconsistent data as well as changes to the scope of consolidation during the year. Sustainability Management is responsible for the final review and consolidation of the CSR data submitted as well as random samples for quality assurance purposes. With the exception of personnel, supplier and compliance figures, all key figures are collected using a standardized software tool, i.e. the ESG Cockpit.

The risk management system is part of the Group Audit & Risk Management department and is supervised by the Group Risk Manager. The Group Risk Manager is responsible for recording all risks and assigning these to the appropriate specialist areas as risk owners and for completing the six-monthly risk inventories. He presents the top risks as determined using a Monte Carlo simulation to the Executive Board and the Audit Committee of the Supervisory Board twice each year. The overall risk picture is presented in written form.

The Group Legal & Compliance department works to implement suitable governance processes for compliance with the applicable legal requirements. Group Audit regularly reviews compliance with internal balance sheet and profit and loss-related guidelines as well as relevant external requirements.

**36. b) The risk assessment approach followed, including the risk prioritization methodology**

Every risk and every opportunity in Rosenbauer’s risk management system is assessed for the current year and the next two years. In addition, there is a further measurement period to take account of long-term risks and opportunities in the system. With these long-term events, there is a need to assess the probability of occurrence and the possible negative or positive impact for one year within the next ten years.

Risks and opportunities are assessed according to their probability of occurrence and impact.

The probability of occurrence indicates how likely it is that the risk or opportunity will occur in the respective assessment period. The probability of occurrence is only to be assessed for event risks/opportunities, as this is always 100% in the case of fluctuation risks/opportunities.

The impact of the risk or opportunity must be assessed in relation to the planned EBT. The most commonly used option is to specify a range (PERT distribution) with three impact values (best case = 5% case; most likely case; worst case = 95% case), whereby a euro amount must be specified for each of the three cases.

The gross assessment refers to the potential impact of the risk or opportunity, taking into account actions and processes already established, but without taking into account planned actions that are already being implemented. The gross assessment therefore represents the status quo.

The net assessment describes the potential impact of the risk or opportunity and anticipates the positive effects of actions planned or being implemented that are also documented in the risk management system.

Risks are prioritized according to the highest probability of occurrence and the greatest potential for damage and are taken into account by the Executive Board through appropriate mitigation measures when implementing strategic and business targets.

### 36. c) The main risks identified and their mitigation strategies including related controls

A double materiality assessment was started in 2023 in preparation for ESRS reporting and this was completed in November 2024. A total of 14 material risks and 9 material opportunities were identified for Rosenbauer. These risks and opportunities were included in the risk management system and provisionally assigned to Sustainability Management as the risk owner.

The plan is that the material risks and opportunities from the double materiality assessment will be compared in 2025 with the existing entries in Rosenbauer's risk management system and merged where appropriate with the risks already documented before being transferred to the responsible specialist departments as risk owners. The final risk owners must then subsequently develop corresponding mitigation strategies.

The process for identifying material impacts, risks and opportunities and the underlying documentation of the double materiality assessment were accompanied by repeated controls.

### 36. d) Integration of the results of the risk assessment and internal controls relating to the sustainability reporting processes into internal functions and processes

The material risks and opportunities identified in the double materiality assessment (DMA) were integrated into the risk management system and will be assigned to the individual specialist departments as risk owners in 2025. They are responsible for the current assessment as well as the definition, budgeting and implementation of mitigation actions. The Group Risk Manager reports twice a year to the Executive Board and the Audit Committee of the Supervisory Board on the current risk situation.

Sustainability Management reports on the progress of sustainability measures to the Executive Board at least once a year as part of sustainability reporting. The Supervisory Board reviews the consolidated non-financial statement.

### 36. e) Regular reporting on the stated results to the administrative, management and supervisory bodies

Rosenbauer International AG identified and analyzed the major impacts, risks and opportunities of its business activities in 2024 as part of a DMA. These were included in the risk management system and thus in the regular internal risk reporting to both the Executive Board and the Supervisory Board.



### 3. Strategy

#### SBM-1 Strategy, business model and value chain

##### 40. a) i. Significant groups of products and/or services offered

Rosenbauer is a system provider for preventive firefighting and disaster protection technology. The Group develops and produces firefighting vehicles, extinguishing technology, equipment, digital solutions and stationary systems for early fire detection and firefighting. This product range is complemented by the company's own Customer Service, which offers fleet management, vehicle maintenance and repairs as well as training and education.

At around three quarters, firefighting vehicles traditionally account for the largest share of sales, divided into municipal, airport and special firefighting vehicles as well as turntable ladders.

Rosenbauer aims to define the state of the art in its industry with its products and services and is therefore constantly adapting its portfolio to the needs of modern fire departments. The most important new addition to the firefighting vehicle range in 2024 was the PANTHER electric, which has been available to order as a pre-series vehicle from emergency services since the beginning of October. The all-electric twin of the tried-and-tested PANTHER achieves significantly better acceleration and top speed than conventionally powered airport fire-fighting vehicles. The clear reduction of CO<sub>2</sub> emissions in day-to-day operations – from deployment to training to readiness – supports the aviation industry and airport operators in achieving their climate protection goals.

With the new generation of the FOX, Rosenbauer has expanded its range of extinguishing technology with the most powerful portable fire pump on the market. The delivery rate of 2,050 L/min at 10 bar and a suction head of three meters also makes it the most powerful FOX of all time. It also remains the absolute benchmark in its class in terms of weight, user-friendliness and equipment options.

With the HEROS H10, Rosenbauer has also launched an innovative protective helmet for fighting wildfires and forest fires and for technical rescue. This takes into account the increased requirements due to more extreme weather events as a result of climate change and meets five European protection standards. The HEROS H10 stands out with its low weight of just 800 grams, excellent ventilation and comprehensive

protection. Forest fire equipment also includes the BOROS B2 CS and BOROS B4 CS boots, which have also been available with the highest level of chainsaw protection in accordance with EN 17249 since the reporting year.

The HEROS smart helmet line, the FANERGY XL63 large mobile fan and the EPS XS built-in generator were removed from the portfolio due to a lack of demand or a change in technology.

##### 40. a) ii. Significant markets and/or customer groups

Rosenbauer is a globally active manufacturer in the firefighting industry. It operates 15 production facilities in eight countries and is represented in 19 markets with its own sales and service companies. All the main standards are covered by products manufactured in Europe, the US, and Asia.

Rosenbauer's markets are divided into four geographical sales regions and five segments: The areas Europe, Middle East & Africa, Asia-Pacific, and the Americas. Preventive Fire Protection is presented as a separate segment. Consolidated revenues were distributed across the various segments as follows in the 2024 reporting year: 50% Area Europe, 27% Area Americas, 11% Area Asia-Pacific, 9% Area Middle-East & Africa and 3% Preventive Fire Protection.

The Group has a particularly strong presence in the Europe area, especially in German-speaking countries, and in the Americas area, which is regarded as an extended home market. In the same way as it is in Europe, Rosenbauer is the market leader in the Middle East & Africa region; both it and the Asia-Pacific area are primarily served through exports.

The Rosenbauer Group's customers by far originate from the public sector. These include professional and volunteer fire departments, industrial and plant fire departments as well as government and military organizations.

##### 40. a) iii. Headcount of employees by geographical areas

The Rosenbauer Group's employees were distributed across the various countries and regions as follows as at December 31, 2024: 1,695 In Austria, 1,046 in Germany, 954 in the USA and 788 in the rest of the world.

##### 40. a) iv. Products and services that are banned in certain markets

Apart from export restrictions on dual-use products due to international sanctions, no bans apply to Rosenbauer Group products and services.

##### 40. d) i. to iv. Allocation of activities to areas

The companies of the Rosenbauer Group are not involved in fossil fuels, the manufacture of chemicals, controversial weapons or the production of tobacco.

##### 40. e) Sustainability-related goals in terms of significant groups of products and services, customer categories, geographic areas and relationships with stakeholders

###### ■ Sustainability concept

At Rosenbauer, sustainability means taking corporate social responsibility for long-term economic success in harmony with the environment and society. Achieving sustainable, profitable growth is a declared corporate goal. All relevant stakeholders will be involved in the process and addressed directly.

Rosenbauer's sustainability strategy sets out the key areas for action. In addition to the efficient use of resources, Rosenbauer as a technology leader aims to use future-oriented materials to create products that help customers protect life and infrastructure. Furthermore, as a top employer, Rosenbauer aspires to offer its employees an optimal work-life balance and to create a modern and, above all, safe working environment for them. A climate strategy together with a set of reduction targets was formulated for the Rosenbauer Group in 2022. This was examined and approved by the Executive Board. It will form the basis for mandatory and in-depth reporting in the future. In 2023, the climate targets were submitted to the Science Based Targets Initiative (SBTi) and successfully validated.

The sustainability strategy is embedded in the corporate strategy; it is founded on Rosenbauer's brand values. As a naturally curious company, Rosenbauer is tackling the challenges facing modern fire services around the world, and is taking bold and confident strides in the right direction. As their partner, Rosenbauer works with a focus on product and service solutions that make the everyday work of emergency service teams easier and, above all, safer.

In its activities, the Group is not just bound by legal provisions, but also has its own rules, such as its Code of Conduct, which go even further. Rosenbauer also demonstrates responsibility in the supply chain with its own Business Partner Code of Conduct, which was established in 2023 and covers social issues, human rights, the environment, and fair competition.

#### ■ Sustainability targets

Rosenbauer is part of the mechanical engineering industry. As the only system provider in preventive and defensive fire and disaster protection, its product portfolio ranges from stationary installations for early fire detection and firefighting vehicles to digital solutions and extinguishing technology through to equipment and training for emergency services. The Group has been reporting on its sustainability targets and progress on its material topics and issues in its own sustainability report since 2017.

The Group's Executive Board set the following targets for the areas of action "Responsible employer", "Environmentally-friendly production", "Sustainable products & Services" and "Business ethics & Supply chain" in 2020 based on a simple materiality assessment in accordance with GRI standards:

#### Responsible employer

No more than 30 occupational accidents per 1 million working time (2025)

Actual status 2024: 29.2

15% women (2025)

Actual status 2024: 13.7%

#### Environmentally-friendly production

75% green electricity as a proportion of total consumption (2025); 5% from own production (2025)<sup>1</sup>

Actual status 2024: Proportion of green electricity: 67.6%, of which from own production: 4.1%

Improvement of the CDP rating to "A" (2025)

Actual status 2024: B-

#### Sustainable products & services

Offer at least one vehicle with an electric drive in each vehicle category, achieved in 2023

#### Business ethics & supply chain

Annual recertification of the anti-corruption management system in accordance with ISO 37001

Rosenbauer has also developed a Group-wide climate strategy for 2022 based on the requirements of the "Science Based Targets initiative" (SBTi). This forms the framework for our future corporate actions and includes actions aimed at achieving the targets set out in the Paris Climate Agreement by reducing emissions over the coming years. Fire-fighting vehicles with alternative drive systems play a key role in this target, including the "Revolutionary Technology" or "PANTHER electric" systems, both on a chassis from our own production.

For the first time ever, indirect Scope 3 emissions were calculated in accordance with the Greenhouse Gas Protocol using 2019 as the base year and a science-based carbon footprint was established. Scientifically sound reduction targets were defined and submitted to SBTi for evaluation. The initiative confirmed in 2023 that the targets we set were consistent with the level that will be required to achieve the targets set out in the Paris Climate Agreement.

Specifically, the following reduction targets were set for upstream activities (upstream Scope 3), corporate activities (upstream Scope 1 and 2) and downstream activities (downstream Scope 3) by 2030:

**Scope 1 and 2: -46.2% by 2030**  
compared to 2019 (15,951 tCO<sub>2</sub>e)

**Scope 3 (upstream and downstream): -27.5% by 2030**  
compared to 2019 (1.5 tCO<sub>2</sub>e)

#### 40. f) Evaluation of the important products and/or services as well as important markets and customer groups with regard to the sustainability targets

There is currently no transition plan in place for the transformation of Rosenbauer's business model and no detailed assessment of key products, services, markets or customer groups with regard to climate neutrality.

#### 40. g) Elements of the company's strategy

Rosenbauer presented its long-term Group strategy "Rosenbauer City 2030" in 2022. This is based on three main pillars: technology and innovation leadership, proximity to customers and operational excellence. Sustainability was defined as one of nine strategic fields of action.

Rosenbauer strives to produce in the most resource- and climate-friendly way possible and to support society in achieving its sustainability targets with a corresponding range of products and services. The plan is for all Rosenbauer products to be evaluated by 2030 in terms of their impacts on the climate (CO<sub>2</sub> and greenhouse gas emissions) and the environment, as well as on the health and safety of emergency crews. This contributes to the continuous improvement of products and has already led to the replacement of controversial materials and substances.

- Production and supply chain: Production processes should be designed to conserve resources in order to minimize the consumption of energy, materials and water and reduce CO<sub>2</sub> emissions. The supply chain is made sustainable by optimizing transport capacities and using packaging that meets sustainable criteria. Rosenbauer will use its data to ensure greater end-to-end transparency, enabling better planning and execution. The supply chain is managed in accordance with environmental, social and governance criteria.
- Digital transformation: Rosenbauer will use AI algorithms to simplify repetitive tasks and increase productivity. Digitalization will be established in the long term as a means of exploring new technologies and exploiting their potential as part of innovation management. Rosenbauer plans to build on this and offer highly networked products with added value.
- Leadership and corporate culture: The culture promoted is one of inclusivity, openness, integrity, and sustainability. Diversity, inclusion and gender balance will be an integral part of how we think, plan and act. Rosenbauer strives for a high proportion of women at all hierarchical levels. The Group's education, health and safety programs will be up to date and reflect both individual and corporate needs.
- Relationship with credit providers and investors: Rosenbauer will set itself further ESG targets and communicate these transparently in

<sup>1</sup> The target set relates to the scope of consolidation of the 2023 sustainability report in accordance with the GRI Standards.

order to remain attractive to banks and investors. A solid ESG performance should help to open up new forms of financing.

#### 42. a) Inputs and approaches

Rosenbauer has a global presence with 15 production locations in eight countries, a sales and service network in 19 countries and around 160 trade contacts worldwide. The majority of revenues come from the vehicle business. Contracts are mainly awarded via public tenders, with an increasing trend towards collective tenders and purchasing pools.

The value chain begins with the procurement of high-quality materials and components, which are mainly sourced from the EU and the USA. Truck chassis, extinguishing technology, and special components are important inputs. Some of the chassis are produced in-house, which gives Rosenbauer a strategic advantage over pure body manufacturers. In addition, numerous key products such as pumps, turrets, and protective clothing are developed in-house or manufactured with long-standing partners.

Rosenbauer relies on a combination of specialization and localization in production. There is a strong focus on research and development (R&D), with around €32.9 million invested in this in 2024. Innovations such as the fully electric firefighting vehicles “PANTHER electric” and “Revolutionary Technology” (RT) or digital solutions such as RDS Connected Command and RDS Connected Fleet are driving the transformation of the firefighting industry.

#### 42. b) Outputs and results

Rosenbauer’s business model offers benefits for customers, investors, and other stakeholders thanks to its technological innovativeness, high service quality, and long-term stability.

Fire departments and disaster control organizations worldwide benefit from reliable vehicles, extinguishing technology, protective equipment, and digital solutions for deployment and fleet management. A comprehensive range of services, including maintenance, training, and spare parts supply, ensures maximum operational readiness and longevity of the equipment.

Rosenbauer also makes an important contribution to society. Continuous investment in research and development promotes innovations that

increase the safety of the emergency services and drive forward more environmentally friendly technologies. With around 4,500 employees worldwide, the company is an important employer in many municipalities.

#### 42. c) Main characteristics of the upstream and downstream value chain

As an assembler of technically sophisticated firefighting vehicles, Rosenbauer is at the top of its value chain, which is characterized by close integration with specialized suppliers and a strong service-oriented customer business.

Upstream value chain: Rosenbauer acts as an assembler of technically sophisticated products and procures numerous complex upstream products such as chassis primarily from regional suppliers close to its production sites. This strategy enables close cooperation and a rapid response to production requirements. The company is dependent on original equipment manufacturers (OEMs) and purchases comparatively small quantities. Single sourcing is rare, but sole sourcing does occur, which means that certain components can only be sourced from a single supplier. The proportion of raw materials such as aluminum or sheet steel is low, but these energy-intensive upstream products are an important part of production.

Downstream value chain: In the downstream area, Rosenbauer concentrates on customer service in its core markets of Europe, the Arab world, Singapore, and Australia. The company is represented in these regions by its own sales and service companies. A strong partner business is particularly important in countries with smaller Rosenbauer fleets; sales and service in the extended US home market are handled exclusively via the trade channel.

Service contracts, which are playing an increasingly important role in tenders, are a key competitive factor. Rosenbauer also offers comprehensive fleet management solutions, predictive maintenance, refurbishment programs and simulators for training emergency crews.

Rosenbauer positions itself as a reliable partner for emergency response organizations through regional sourcing, close cooperation with OEMs and a strong service and business network.

## SBM-2 – Interests and views of stakeholders

### 45. a) i. Key stakeholders

Rosenbauer’s key stakeholders are those groups that are either directly affected by the company’s business activities or have a significant influence on them themselves. These include employees, business contacts and customers, suppliers and subcontractors, investors, banks, interest groups, authorities, residents and society.

### 45. a) ii. Stakeholder involvement and categories

Rosenbauer actively involves key stakeholders in its business model and strategy in order to ensure sustainable corporate development focused on the future.

Employees are closely involved in particular, as they also play a major role in the day-to-day implementation of the strategy. Customers and business connections also play a key role, as their requirements have a significant influence on product development and market positioning within the scope of innovation partnerships. Suppliers and subcontractors are key players in the value chain. The availability, quality, and sustainability of its upstream products and services are equally taken into account in product development.

Investors and banks are influencing Rosenbauer’s financial strategy and are placing increasing emphasis on ESG criteria and long-term value enhancement. Authorities and interest groups are also important, as they define the framework for Rosenbauer’s business activities and make it possible to help shape these opportunities on a repeat basis. Science and research contribute to the development of technological innovations through cooperation, especially in the field of alternative drives and digitalization.

### 45. a) iii. Organization of inclusion

Rosenbauer actively involves the various stakeholders in its business model and strategy to ensure that the needs and expectations of all relevant groups are taken into account. Employees play a central role and are regularly involved and informed through the works council, company meetings and the company magazine “report”. The hybrid “Rosenbauer Board Talk” enables employees to engage in direct dialog with the Executive Board on a regular basis and promotes transparency and communication within the company.

Business partners and customers are also important stakeholders who are actively involved in product development through Rosenbauer's systematic innovation process and development partnerships. This ensures that the products meet customer requirements and are subject to continuous improvement.

Suppliers and subcontractors are involved in ongoing close dialog in order to guarantee the supply of materials and ensure product quality.

Investors and banks play a central role in Rosenbauer's financial strategy. Our own capital market days, participation in investor conferences, quarterly analysis calls and ongoing support ensure transparent and continuous communication with investors. Regular meetings with banks help to strengthen the banks' confidence in the company.

Authorities and interest groups are involved through ongoing communication in order to ensure compliance and make use of opportunities to participate in setting standards. This helps Rosenbauer to comply with legal and regulatory requirements while at the same time helping to shape the development of norms and standards.

Science and research are also essential and are incorporated into Rosenbauer's systematic innovation process. By collaborating with scientific institutions, Rosenbauer is able to implement innovative solutions that meet the operational needs of the emergency services.

All of these groups were included in the double materiality assessment and have already participated in Rosenbauer's stakeholder dialogues in the past.

#### 45. a) iv. Purpose of inclusion

Stakeholder involvement is intended to help put Rosenbauer's corporate strategy and business model on a solid footing that promotes both the Group's economic success and its social and environmental responsibility.

#### 45. a) v. Taking the results into account

The results of the involvement of key stakeholders are incorporated into Rosenbauer's strategic decisions and operational processes in a variety of ways. They are taken into account e.g. in the development of sustainable products, the optimization of the supply chain, and actions to reduce environmental impact. The results also serve as a basis for further development of the innovation strategy, particularly in the areas of alternative drives, digitalization, and energy-efficient solutions.

#### 45. b) Description of the concept of the interests and views of key stakeholders and how these are reflected in the company's strategy and business model

The long-term Group strategy "Rosenbauer City 2030" and the current sustainability strategy generally cover all the key topics of the double materiality assessment. Nevertheless, the plan is to review the sustainability strategy in particular in the current year with a view to sharpening this up. A stronger emphasis on climate change mitigation, climate change adaptation, equal treatment, equal opportunities, and preventing human rights violations could further strengthen the company's long-term sustainability and competitiveness.

#### 45. c) i. Changes and planned changes to the company's strategy and business model to reflect the interests and views of its stakeholders

The Rosenbauer Group's strategy and business model largely take into account the interests and viewpoints of its key stakeholders. Therefore, no change is currently planned.

#### 45. c) ii. Description of the next steps planned and the timetable

There are no plans to change Rosenbauer's strategy or business model.

#### 45. c) iii. The next steps planned that could change the viewpoints of stakeholders and the relationship with them

Rosenbauer is not planning any steps that could change the positions of the stakeholders or its relationship with them.

#### 45. d) Description of how the administrative, management and supervisory bodies are informed about the views and interests of affected stakeholders with regard to the company's sustainability-related impacts

The Executive Board and Supervisory Board of Rosenbauer are kept up-to-date about the views and interests of the stakeholders concerned on a continuous basis. This is done by reporting to the Executive Board in the course of preparing the consolidated non-financial statement, which is reviewed by the Supervisory Board. Specific reports are also presented, such as the results of the double materiality assessment.

### SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model

#### 48. a) Explanation of the material impacts, risks and opportunities from the materiality assessment and where these are concentrated in the business model, the company's own operations and in the upstream and downstream value chain

## List with material impacts

(Sub-)topic	Title and description	Concentration in the value chain	Positive or negative impact	Actual or potential	Time horizons
To which (sub-)topic do the material impacts relate?	What material impacts does the company identify?	Where is the positive/negative impact of the business model, the company's own operations and the upstream and downstream value chain concentrated?	Is this a positive or negative impact?	Is the material impact actual or potential?	Over what period of time can the material impacts of the company reasonably be expected? (short-, medium-, or long-term)
Climate change mitigation	<b>Loss of climate stability:</b> Rosenbauer's GHG emissions result in a loss of climate stability.	in the company and downstream	negative	actual	non-current
Secure employment	<b>Outsourcing/automation:</b> The long-term relocation of jobs abroad may lead to job losses in certain regions.	in the company	negative	potential	non-current
Adequate wages	<b>Overfulfillment of collective agreements:</b> Rosenbauer's contribution to raising industry standards by exceeding collective agreements not only makes a positive contribution to society in general, but also increases the satisfaction of its own workforce.	in the company	positive	actual	short and medium term
Forced labor	<b>Human rights violations due to non-transparent value chains:</b> Non-transparent value chains can lead to human rights violations.	upstream and downstream	negative	potential	all time horizons
Security-related impacts	<b>Protection of public safety:</b> Contribution towards ensuring public safety through safe fire department deployments and safe police deployments	downstream	positive	actual	all time horizons
Data protection	<b>Customer confidence:</b> Customer confidence in and acceptance of Rosenbauer through ensuring data protection in the private sphere.	downstream	positive	actual	current
Data protection	<b>Privacy violations:</b> The improper handling or processing of users' data can violate their privacy and result in identity theft, financial losses or other personal harm to consumers.	downstream	negative	potential	short and medium term
Access to (quality) information	<b>Instructions for use:</b> Experience-based knowledge of the products and the provision of accurate and transparent information enables consumers and end-users to make informed decisions, which improves their overall satisfaction and ensures efficient product use.	downstream	positive	actual	current



(Sub-)topic	Title and description	Concentration in the value chain	Positive or negative impact	Actual or potential	Time horizons
To which (sub-)topic do the material impacts relate?	What material impacts does the company identify?	Where is the positive/negative impact of the business model, the company's own operations and the upstream and downstream value chain concentrated?	Is this a positive or negative impact?	Is the material impact actual or potential?	Over what period of time can the material impacts of the company reasonably be expected? (short-, medium-, or long-term)
Health and safety	<b>Limited customer safety:</b> Limited customer safety due to a lack of product information and increased social costs due to safety-related incidents.	downstream	negative	potential	current
Health and safety	<b>Social trust:</b> A high standard of safety criteria promotes social trust.	downstream	positive	actual	short and medium term
Corporate culture	<b>Employee satisfaction through identification with corporate culture:</b> Identification with Rosenbauer's corporate culture increases employee satisfaction	in the company	positive	actual	short and medium term
Protection of whistle-blowers	<b>Satisfaction through protective actions:</b> Robust actions to protect whistleblowers promote transparency and accountability within the organization. By ensuring that individuals who report misconduct or unethical behavior are protected from retaliation, the company promotes a culture of ethical behavior and trust. This leads to an increase in employee satisfaction	in the company	positive	actual	short and medium term
Political commitment	<b>Political role model function:</b> Lobbying for environmentally-sustainable policies can contribute towards sustainability efforts that have long-term positive impacts on the environment and quality of life.	downstream	positive	actual	all time horizons
Management of relationships with suppliers including payment practices	<b>Reliable supply:</b> Successful relationship management in relation to suppliers leads to more resilient supply chains and a more reliable supply of Rosenbauer products to the population. The reliable supply benefits the population and contributes to greater satisfaction.	upstream and downstream	positive	actual	all time horizons

<b>(Sub-)topic</b>	<b>Title and description</b>	<b>Concentration in the value chain</b>	<b>Positive or negative impact</b>	<b>Actual or potential</b>	<b>Time horizons</b>
To which (sub-)topic do the material impacts relate?	What material impacts does the company identify?	Where is the positive/negative impact of the business model, the company's own operations and the upstream and downstream value chain concentrated?	Is this a positive or negative impact?	Is the material impact actual or potential?	Over what period of time can the material impacts of the company reasonably be expected? (short-, medium-, or long-term)
Corruption and bribery	<b>Prevention and detection actions:</b> Robust prevention and detection actions in relation to corruption, including training programs, could benefit the interests of customers, employees, business contacts and society as a whole and promote a trusting and ethical business environment.	in the company and downstream	positive	actual	all time horizons

## List of material risks and opportunities

(Sub-)topic	Title and description	Opportunity or risk	Category of financial impact	Time horizons	Actual or potential	Disclosure by
To which (sub-)topic do the material risks and opportunities relate?	What material opportunities and risks has the company identified?	Is this an opportunity or a risk?	Where is the risk/opportunity of the business model, the company's own operations and the upstream and downstream value chain concentrated?	Over what period of time can the material impacts of the company reasonably be expected? (short, medium, long term)	Is the material opportunity/risk actual or potential?	Which of the risks and opportunities are covered in the report through ESRS Disclosure Requirements? Which are covered through company-specific Disclosure Requirements?
Climate change adaptation	<b>Increased costs due to adaptation measures:</b> Increased climate risks and regulatory requirements make adaptation measures necessary, such as higher air-conditioning costs or more sustainable procurement.	Risk	Costs (e.g. liquidity, cash flow)	non-current	actual	Specification according to ESRS
Climate change mitigation	<b>Increased regulation:</b> Higher costs due to stricter targets/regulation (government 2040/2050 targets, CO <sub>2</sub> tax, etc.)	Risk	Costs (e.g. liquidity, cash flow)	short and medium term	actual	Specification according to ESRS
Energy	<b>Independence:</b> Independence by switching to renewable energy, reduced dependency—and therefore lower costs—as well as better planning in the face of energy price fluctuations and uncertain supply chains.	Opportunity	Result (financial performance: e.g. EBITDA; financial position: e.g. balance sheet items)	medium and long term	actual	Specification according to ESRS
Working conditions	<b>General opportunities through good working conditions:</b> The combination of several positive working conditions that increase employee motivation opens up numerous opportunities for Rosenbauer. These range from increased productivity and a stronger corporate image to long-term contributions to the company's sustainable growth.	Opportunity				Specification according to ESRS
Secure employment	<b>Reduced recruitment costs due to low levels of staff turnover:</b> Strong staff retention and low staff turnover lead to lower costs for Rosenbauer, e.g. for recruitment.	Opportunity	Costs (e.g. liquidity, cash flow)	medium-term	actual	Specification according to ESRS
Adequate wages	<b>Reputational risk due to unfair pay:</b> Deterioration of Rosenbauer's reputation if it were established that employees were exposed to poor working conditions, such as unfair pay.	Risk	Result (financial performance: e.g. EBITDA; financial position: e.g. balance sheet items)	medium-term	potential	Specification according to ESRS

(Sub-)topic	Title and description	Opportunity or risk	Category of financial impact	Time horizons	Actual or potential	Disclosure by
To which (sub-)topic do the material risks and opportunities relate?	What material opportunities and risks has the company identified?	Is this an opportunity or a risk?	Where is the risk/opportunity of the business model, the company's own operations and the upstream and downstream value chain concentrated?	Over what period of time can the material impacts of the company reasonably be expected? (short, medium, long term)	Is the material opportunity/risk actual or potential?	Which of the risks and opportunities are covered in the report through ESRS Disclosure Requirements? Which are covered through company-specific Disclosure Requirements?
Health and safety	<b>Productivity due to less downtime:</b> More productivity due to less downtime due to injuries/illnesses of Rosenbauer employees	Opportunity	Result (financial performance: e.g. EBITDA; financial position: e.g. balance sheet items)	short and medium term	actual	Specification according to ESRS
Health and safety	<b>Staff shortages:</b> Staff shortages in the event of absences, risk of employee turnover and associated loss of knowledge at Rosenbauer	Risk	Result (financial performance: e.g. EBITDA; financial position: e.g. balance sheet items)	short and medium term	actual	Specification according to ESRS
Gender equality and equal pay for work of equal value	<b>Damage to image due to unequal treatment:</b> Unequal treatment potentially damages Rosenbauer's image.	Risk	Result (financial performance: e.g. EBITDA; financial position: e.g. balance sheet items)	short and medium term	potential	Specification according to ESRS
Training and skills development	<b>Skilled workers:</b> Protection against shortages of skilled workers through targeted training of skilled workers. This also leads to increased productivity and efficiency. Cooperation with research facilities and educational institutes leads to early retention of skilled workers.	Opportunity	Result (financial performance: e.g. EBITDA; financial position: e.g. balance sheet items)	short and medium term	actual	Specification according to ESRS
Training and skills development	<b>Shortage of skilled workers:</b> Shortage of skilled workers and staff turnover due to inadequate training and further education at Rosenbauer.	Risk	Result (financial performance: e.g. EBITDA; financial position: e.g. balance sheet items)	short and medium term	potential	Specification according to ESRS
Working conditions	<b>Restriction of the supplier base:</b> It can be difficult for Rosenbauer to find suitable suppliers with the same product quality due to stricter ESG criteria when placing orders, such as the mandatory criterion of adequate wage for workers in the value chain.	Risk	Result (financial performance: e.g. EBITDA; financial position: e.g. balance sheet items)	short and medium term	potential	Specification according to ESRS

(Sub-)topic	Title and description	Opportunity or risk	Category of financial impact	Time horizons	Actual or potential	Disclosure by
To which (sub-)topic do the material risks and opportunities relate?	What material opportunities and risks has the company identified?	Is this an opportunity or a risk?	Where is the risk/opportunity of the business model, the company's own operations and the upstream and downstream value chain concentrated?	Over what period of time can the material impacts of the company reasonably be expected? (short, medium, long term)	Is the material opportunity/risk actual or potential?	Which of the risks and opportunities are covered in the report through ESRS Disclosure Requirements? Which are covered through company-specific Disclosure Requirements?
Equal treatment and opportunities for all	<b>Restriction of the supplier base:</b> Due to stricter ESG criteria when selecting customers, such as the mandatory criterion of adequate wage for workers in the value chain, it can be difficult for Rosenbauer to find suitable suppliers with the same product quality.	Risk	Result (financial performance: e.g. EBITDA; financial position: e.g. balance sheet items)	short and medium term	potential	Specification according to ESRS
Other work-related rights	<b>Restriction of the supplier base:</b> Due to stricter ESG criteria when selecting customers, such as the mandatory criterion of adequate wage for workers in the value chain, it can be difficult for Rosenbauer to find suitable suppliers with the same product quality.	Risk	Result (financial performance: e.g. EBITDA; financial position: e.g. balance sheet items)	short and medium term	potential	Specification according to ESRS
Security-related impacts	<b>Protection of public safety:</b> The high level of acceptance of Rosenbauer in society and the protection of public safety have greatly enhanced its reputation.	Opportunity	Result (financial performance: e.g. EBITDA; financial position: e.g. balance sheet items)	short and medium term	actual	Specification according to ESRS
Security-related impacts	<b>Loss of reputation in the event of material defects:</b> Material defects can lead to a loss of reputation for Rosenbauer.	Risk	Result (financial performance: e.g. EBITDA; financial position: e.g. balance sheet items)	short and medium term	potential	Specification according to ESRS
Security-related impacts	<b>Loss of reputation due to lack of acceptance:</b> A lack of acceptance (e.g. water cannons during police deployments) could lead to a drop in sales and reputational damage.	Risk	Result (financial performance: e.g. EBITDA; financial position: e.g. balance sheet items)	short and medium term	potential	Specification according to ESRS
Personal safety of consumers and/or end-users	<b>Loss of confidence due to limited customer safety:</b> Insufficient product safety due to information discrepancies can lead to legal sanctions, costs, and a loss of confidence.	Risk	Costs (e.g. liquidity, cash flow)	short and medium term	actual	Specification according to ESRS



(Sub-)topic	Title and description	Opportunity or risk	Category of financial impact	Time horizons	Actual or potential	Disclosure by
To which (sub-)topic do the material risks and opportunities relate?	What material opportunities and risks has the company identified?	Is this an opportunity or a risk?	Where is the risk/opportunity of the business model, the company's own operations and the upstream and downstream value chain concentrated?	Over what period of time can the material impacts of the company reasonably be expected? (short, medium, long term)	Is the material opportunity/risk actual or potential?	Which of the risks and opportunities are covered in the report through ESRS Disclosure Requirements? Which are covered through company-specific Disclosure Requirements?
Corporate culture	<b>Reputational damage:</b> Reputational damage in the event of unethical business practices	Risk	Result (financial performance: e.g. EBITDA; financial position: e.g. balance sheet items)	all time horizons	potential	Specification according to ESRS
Protection of whistle-blowers	<b>Penalties:</b> Penalties for breaches of whistleblower protection provisions	Risk	Costs (e.g. liquidity, cash flow)	all time horizons	potential	Specification according to ESRS
Management of relationships with suppliers, including payment practices	<b>Long-term partnerships:</b> Long-term and stable partnerships can lead to lower purchase prices, higher sales margins, less effort for monitoring/quality assurance and cost savings.	Opportunity	Costs (e.g. liquidity, cash flow)	non-current	actual	Specification according to ESRS
Corruption and bribery	<b>Risk minimization:</b> Risk minimization through CMS processes, especially through higher commitment to compliance among employees, which leads to process improvements	Opportunity	Result (financial performance: e.g. EBITDA; financial position: e.g. balance sheet items)	medium-term	actual	Specification according to ESRS

The material impacts, risks and opportunities identified are most heavily concentrated in Rosenbauer's own operations. It manages the operating business and develops sustainability further with its actions and processes.

Own operations: The Rosenbauer Group is actively committed to climate change mitigation, which is an important factor for future business development. Its customers, the fire departments, are at the forefront when it comes to combating the impacts of climate change. Rosenbauer has scientifically-based reduction targets for its greenhouse gas emissions and is taking actions to reduce these. Compliance with stricter regulations such as the CO<sub>2</sub> tax represents a risk. At the same time, the use of renewable energies provides an opportunity to become independent of energy price fluctuations and improve predictability.

Working conditions at Rosenbauer are another important aspect. Outsourcing and automation can lead to job losses in certain regions, while overfulfillment of collective agreements increases employee satisfaction and has a positive impact on society. Poor working conditions can jeopardize the company's reputation and lead to staff turnover risks and staff

shortages. Positive working conditions in turn increase productivity and strengthen the company's image. High staff retention and low staff turnover can lead to cost savings.

The health and safety of employees is also of major importance. Limited customer safety due to inadequate product information can have negative impacts, while high safety standards promote confidence and trust. Inadequate health protection can lead to staff shortages and staff turnover risks, while actions that promote health increase productivity and improve employer attractiveness.

The corporate culture at Rosenbauer plays a decisive role in employee satisfaction. Strong identification with the corporate culture and protective measures for whistleblowers promote transparency and responsibility. Unethical business practices can lead to reputational damage, and breaches of whistleblower protection provisions can result in criminal prosecution.

Upstream value chain: Non-transparent value chains can lead to human rights violations. It is important therefore to manage relationships with suppliers carefully. Reliable supply through resilient supply chains and long-term partnerships leads to cost savings.

Downstream value chain: Rosenbauer contributes towards ensuring public safety in the downstream value chain by enabling safe fire department deployments. However, material defects can jeopardize the company's reputation and lead to a drop in sales.

Data protection is another important aspect. Customer trust is strengthened by safeguarding data protection, while improper handling of user data can lead to breaches of privacy. The personal safety and security of consumers is also of great importance. Inadequate product safety can result in legal sanctions and a loss of trust.

**48. b) Disclosure of the current and expected effects of the material impacts, risks, and opportunities on the business model, value chain, strategy and decision-making and how the company has responded or plans to respond to these effects**

Additional costs due to climate change adaptation: Adaptation actions which become necessary due to increased climate risks or regulatory requirements, such as air conditioning for locations or structural flood protection, represent a financial risk for Rosenbauer. The company carried out a comprehensive climate risk analysis in 2024 and also intends to base future investment decisions on ESG criteria.

Rosenbauer has set itself clear, scientifically-based emission reduction targets in this area and is focusing on the production of its own electricity, the deployment of renewable energy, and energy efficiency.

Additional costs due to stricter regulation in the area of sustainability: Stricter regulation in the area of sustainability such as supply chain management means a financial risk for Rosenbauer due to higher expenses. The company operates in the public sector, and non-respect of regulatory requirements may result in exclusion from tenders.

Rosenbauer is closely monitoring regulatory developments in the area of sustainability and has taken actions to comply with additional and stricter regulations.

Cost savings through technological innovation: Cost savings are possible through technological innovations such as recycling and closed-loop technologies. Rosenbauer invests in technological innovations to increase resource efficiency and reduce costs.

Cost savings through resource efficiency: The cost reductions through efficient use of resources can be significant. Rosenbauer has taken actions to increase resource efficiency in order to reduce costs and promote sustainability. This also includes optimizing production processes.

Long-term partnerships with suppliers: Long-term and stable partnerships with suppliers can lead to lower purchase prices, less effort for monitoring/quality assurance, and higher sales margins.

Rosenbauer has established long-term partnerships with suppliers in order to ensure security of supply and achieve favorable purchase prices. These partnerships are based on transparent and ethical business practices.

Increased efficiency through committed employees: Increased efficiency thanks to committed employees in an open corporate culture and less employee turnover due to increased loyalty have a positive effect. Rosenbauer has taken actions to promote an open corporate culture and increase staff loyalty. This includes regular dialog with the Group's top management as well as comprehensive employee development programs and promoting diversity and inclusion.

**48. c) i. Disclosure of how the company's material negative and positive impacts affect people or the environment**

On the negative side, as a manufacturing company in the mechanical engineering sector, Rosenbauer has emissions of air and water pollutants from industrial processes and operational activities. These pollutants can affect human health and the environment. Unsafe working conditions and a lack of health protection can lead to accidents at work and health-related problems. This can lead to lower job satisfaction and higher staff turnover.

On the positive side, Rosenbauer has taken actions to reduce greenhouse gas emissions by promoting the deployment of renewable energy and the production of its own electricity. These actions help to combat climate change by reducing dependence on fossil fuels. Rosenbauer has also implemented actions to optimize the use of resources.

Rosenbauer has taken actions to improve working conditions, health protection, and employee safety. These actions help to create a safe and healthy working environment and increase employee satisfaction. There are also initiatives to promote gender equality and ensure equal pay for work of equal value. These actions support equal opportunities and contribute to the creation of a fair and inclusive working environment.

**48. c) ii. Disclosure of whether and how the material impacts are based on or linked to the corporate strategy and business model**

The material impacts of Rosenbauer's business model on the environment and people are closely linked to the corporate strategy and operational activities. The company takes actions to minimize these impacts and at the same time promote positive effects.

Rosenbauer's efforts to reduce greenhouse gas emissions and promote the use of renewable energies show that the company is aware of the importance of climate change. Emissions of air and water pollutants from industrial processes and human activities are a direct result of production methods and the use of resources. These emissions contribute to environmental pollution and can have harmful impacts on air and water quality, which in turn affects human health and ecosystems.

The working conditions and health protection of employees are also closely linked to the corporate strategy. Unsafe working conditions and a lack of health protection can lead to accidents at work and health-related problems. These risks are a direct result of the working environment and security measures in the company. Rosenbauer has taken actions to improve the working conditions, health protection, and safety of its employees, which shows that the company strives to create a safe and healthy working environment.

There is also a Group-wide initiative to promote gender equality and ensure equal pay for work of equal value. This measure is crucial, as unequal treatment and discrimination can lead to dissatisfaction among employees.

## 48. c) iii. Disclosure of realistic time horizons for the material impacts

## Short-term:

-

## Short and medium term:

- Productivity due to less downtime (S1)
- Employer attractiveness (S1)
- Staff shortages (S1)
- Damage to image due to unequal treatment (S1)
- Skilled workers (S1)
- Shortage of skilled workers (S1)
- Restriction of the supplier base due to working conditions (S2)
- Restriction of the supplier base due to unequal treatment (S2)
- Restriction of the supplier base due to other labor-related rights (S2)
- Protection of public safety (S3)
- Loss of reputation due to material defects (S3)
- Loss of reputation due to lack of acceptance for the protection of public safety (S3)
- Loss of trust due to limited customer security (S4)

## Medium term:

- Reduced recruitment costs due to low employee turnover (S1)
- Reputational risk due to unfair pay (S1)
- Risk minimization through CMS processes (G1)

## Medium and long term:

- Independence through renewable energy (E1)

## Long term:

- Increased costs due to adaptation measures (E1)
- Long-term partnerships with suppliers (G1)

## All time horizons:

- Reputational damage in the event of unethical business practices (G1)
- Penalties for breaches of whistleblower protection provisions (G1)

## 48. c) iv. Description of the activities and business relationships through which the company has a share in the material impacts

With its high-quality firefighting vehicles and equipment, Rosenbauer makes a significant contribution to protecting public safety. This is becoming increasingly important due to climate change, as extreme weather events such as forest fires and floods are becoming more frequent. Rosenbauer relies on strict quality controls and continuous product improvements to minimize risks such as loss of reputation due to material defects or lack of acceptance for safety solutions. At the same time, the company ensures the safety of its customers through high safety standards and regular product testing, thereby strengthening the trust of end-users.

In the area of human resources, Rosenbauer encourages a positive corporate culture, attractive remuneration packages, and targeted training programs in order to increase its attractiveness as an employer. This helps to avoid staff shortages and counteract the shortage of skilled workers. Rosenbauer ensures that qualified skilled workers are available through strategic recruitment measures and cooperation with educational institutions. Creating a positive working environment and actions to retain staff help to reduce staff turnover and recruitment costs. The implementation of fair and transparent pay structures also minimizes reputational risks associated with unequal pay.

Along the value chain, Rosenbauer ensures that its suppliers also guarantee fair working conditions. The company ensures that labor law standards, equal treatment and labor-related rights are observed by implementing strict supplier guidelines and random audits. This strengthens long-term partnerships with suppliers, promotes the stability and quality of the supply chain, and prevents restrictions in the supplier base.

Compliance with ethical business practices is of particular importance to the affected communities. Rosenbauer relies on an effective whistleblower protection program to prevent violations as far as possible and avoid reputational damage or sanctions. The company is also investing in renewable energies in order to increase its energy independence and make an active contribution to environmental protection. Long-term adaptation measures, such as switching to more environmentally-friendly production processes, may lead to higher costs in the short term, but are essential in order to meet the challenges of climate change and ensure the company's long-term sustainability.

## 48. d) Disclosure of the current financial effects of the company's material risks and opportunities on its financial position, financial performance and cash flows and the principal risks and opportunities that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities recognized in the related financial statements in the next reporting period

Rosenbauer continuously monitors its sustainability-related risks and opportunities, including climate risks, and considers whether these could have major impacts on the reported amounts when preparing the consolidated annual financial statements. The Group conducted a double materiality assessment in 2024, including the financial impacts of material sustainability risks and opportunities, in order to identify potential impacts on Rosenbauer's financial position.

No impacts were identified on Rosenbauer's financial position, including the carrying amount of assets and liabilities.

## 48. e) Disclosure of the anticipated financial effects of the material risks and opportunities on the financial position, results of operations and cash flows (short, medium and long term)

Rosenbauer uses the transition phase for the first reporting year under ESRS and does not make any disclosures on this reporting item.

## 48. f) Information on the resilience of the strategy and business model regarding its ability to manage the material impacts and risks and to benefit from the material opportunities

The resilience of Rosenbauer's strategy and business model is based on comprehensive analyses and targeted actions. The material risks and opportunities were identified through a double materiality assessment. In addition, a climate risk analysis was carried out to determine the physical and transitory risks. Physical risks relate to the locations and include flooding, heat stress and other climate-related hazards. Actions such as flood protection and air conditioning were implemented to mitigate these risks. Transitory risks include political, legal, and technological changes as well as market changes in the transition to a low-emission economy. Rosenbauer has taken actions such as adapting its business model through e-mobility and renewable energy deployment. Insurance is used to absorb financial risks.

Rosenbauer is characterized by broad diversification in terms of products and markets, which reduces risks and minimizes dependencies. The company offers an extensive portfolio of firefighting vehicles, extinguishing systems, technical and personal protective equipment, as well as digital systems for deployment and fleet management. The global sales network and comprehensive customer service strengthen customer loyalty and enable a rapid response to changing needs. Continuous investment in research and development underlines the company's innovative strength.

Sustainability is an integral part of Rosenbauer's business model. Ecological and social aspects are integrated into the Group strategy in order to ensure long-term value creation. Local sourcing and long-term partnerships contribute towards the stability of the supply chain, while strict supplier guidelines and audits ensure fair working conditions. Flat hierarchies and a value-based corporate culture based on trust, collaboration, and continuous learning strengthen Rosenbauer's resilience and increase its ability to adapt to economic, environmental, social, and regulatory challenges.

#### Disclosure Requirement from ESRS E1 in connection with ESRS 2 SBM-3

19. The company shall describe the resilience of its strategy and business model in relation to climate change. This description shall include:

- a) the scope of the resilience analysis,
- b) disclosures on how and when the resilience analysis was performed, including the use of climate scenario analysis referred to in the Disclosure Requirement in relation to ESRS 2 IRO-1 below and the corresponding application requirements; and
- c) the results of the resilience analysis including the results from the scenario analysis.

Taking into account the SSP5-8.5 scenario, the analysis shows that all 18 locations analyzed are exposed to gross physical risks to varying degrees. An assessment of possible adaptation measures was carried out in order to mitigate financial losses from these identified physical risks. Taking into account the vulnerability of economic activities and the

existing adjustment measures at each location, eight relevant net risks remain at seven locations in three countries:

- Fremont
- Lyons
- Plant II Motors
- Asten
- Linz Pichling
- Neidling and
- Plant KAEC

The most relevant physical climate risks were analyzed in section DR20 on p.31. The eight net risks identified include:

- Flood (coastal, fluvial, pluvial, ground water)
- Heat stress
- Heavy precipitation (rain, hail, snow/ice)
- Storms (including blizzards, dust, and sandstorms)
- Tornadoes
- Water scarcity
- Cold spells/frost and
- Tropical cyclones (cyclone, hurricane, typhoon)

For the resilience analysis, see SBM3 48. f)

48. g) Disclosure of changes in material impacts, risks and opportunities compared with the previous reporting period

Rosenbauer International AG's sustainability statement has been prepared for the first time in accordance with the European Sustainability Reporting Standards (ESRS). Rosenbauer's sustainability reporting had previously followed the guidelines of the Global Reporting Initiative (GRI).

ESRS and GRI differ in key respects. While ESRS is a mandatory reporting standard within the framework of the EU Corporate Sustainability Reporting Directive (CSRD), GRI remains a voluntary system for the global disclosure of sustainability information. A key difference lies in the materiality assessment: ESRS requires a double materiality that takes into account both financial impacts and effects on the environment and society, while GRI focuses primarily on impact materiality.

The material impacts, risks and opportunities identified in the double materiality assessment according to ESRS 2023/24 largely correspond to the topics of the materiality assessment according to GRI from 2021.

48. h) Specification of the impacts, risks and opportunities under the Disclosure Requirements of the ESRS as opposed to impacts covered by additional company-specific disclosures

Rosenbauer reports exclusively on the material impacts, risks and opportunities identified in accordance with ESRS and does not make any additional company-specific disclosures outside the prescribed reporting framework.

## 4. Impact, risk and opportunity management

### IRO-1 – Description of the process to identify and assess material impacts, risks and opportunities

53. a) Description of the methods and assumptions used to identify the material impacts, risks and opportunities

In preparation for the Corporate Sustainability Reporting Directive (CSRD), Rosenbauer International AG carried out a double materiality assessment for the first time in 2023/24 to identify its material sustainability topics. This procedure makes it possible to assess both the financial impacts of sustainability topics on the company and the external impacts of the company on the environment and people, as well as taking different time horizons into account. In addition to examining its own business activities, Rosenbauer also examined the upstream and downstream value chain.

A long list of potentially relevant sustainability topics was drawn up in an initial phase based on a peer review, an analysis of the regulatory requirements of the ESRS and a comparison with the SASB sector standards for industry, machinery and goods and the S&P ESG Materiality Map in the automotive sector. This list was refined as part of a multi-stage process and the impacts, risks and opportunities were conclusively assessed. Various methodological approaches were combined in order to achieve reliable results.

### 53. b) Description of the process for identifying, assessing, prioritizing, and monitoring the company's potential and actual impacts on people and the environment based on the company's due diligence process

#### ■ Identification of the relevant topics

Potentially relevant topics were identified and summarized first of all. These were based on internal documents, reporting from competitors, relevant reporting standards, and existing regulations. A list of 46 sub-topics was drawn up clustered into 26 subject areas and discussed in a kick-off meeting.

#### ■ Interviews with specialist departments

Interviews were subsequently conducted with various departments at Rosenbauer to discuss the opportunities and risks of the topics identified. A double materiality assessment was carried out from an inside-out and outside-in perspective, taking into account short, medium and long-term impacts, risks and opportunities. This elaboration served as the basis for the materiality workshop.

#### ■ Online stakeholder survey

The stakeholders who are most affected by Rosenbauer's activities and those stakeholders whose business activities have the greatest influence on Rosenbauer were involved in an online survey using the Qualtrics tool.

Representatives were invited from the following stakeholder groups: Employees, partners and customers, suppliers and subcontractors, investors, banks, interest groups, authorities, local residents and society, science and research, non-governmental organizations (NGOs) and the media.

External and internal respondents were each weighted at 50% when evaluating the survey in order to avoid distortions due to group affiliation. The weighted average (weighting by stakeholder group) was used for further analysis.

#### ■ Materiality workshop

As a final step, a workshop was held with experts at which the topics identified were presented and discussed jointly before being rated on a five-point scale in terms of their "impact materiality" and "financial materiality" using a real-time voting tool (Mentimeter). The extent, scope, irreversibility, and probability of occurrence of the impacts, risks and opportunities were assessed at all times during the valuation. Impacts, risks and opportunities that exceed a threshold of 3.5 are considered material.

#### ■ Finalization of topics and approval

The results of the stakeholder survey and the materiality workshop were presented in a materiality matrix and submitted to the Executive Board. Approval by the Executive Board was granted in May 2024. Once it had been refined, the double materiality assessment was completed in November 2024.

The plan is that the double materiality assessment will be reviewed annually to ensure that it is up to date in order to identify changes in the material impacts, risks and opportunities and to be able to adjust the reporting. It will be repeated in a multi-year cycle.

The material risks and opportunities from the double materiality assessment were recorded in the Rosenbauer Group's Risk management system in the fourth quarter of 2024 and are therefore subject to the six-monthly risk inventory. They will therefore be part of risk reporting from 2025 onwards.

### 53. b) i. Description of how the process focuses on specific activities, business relationships, geographical circumstances, or other factors that lead to an increased risk of negative impacts

No specific activities, business relationships, geographical circumstances or other factors that lead to an increased risk of negative impacts were identified in the course of the double materiality assessment 2023/24, which was carried out both for Rosenbauer's own business activities and for the value chain.

### 53. b) ii. Description of how the process takes into account the impacts in which the company is involved through its own operations or its business relationships

Rosenbauer's process takes into account not only its own operations, but also the entire upstream and downstream value chain. This includes in particular suppliers and subcontractors who provide materials and carry out contract work, as well as customers and business partners who use the firefighting vehicles and solutions produced. In addition, the regulatory and social framework conditions that affect Rosenbauer and its business relationships, such as climate change mitigation actions or social standards, are also included in the assessment.

This comprehensive perspective enables the company to systematically analyze the impacts in which it is involved through its own operations or its business relationships.

### 53. b) iii. Description of how the process includes consultations with affected stakeholders to identify how they may be affected, along with external experts

A key element of the materiality assessment process at Rosenbauer involves consultation with relevant stakeholders in order to systematically record their potential impact on the company's business activities. A comprehensive stakeholder survey was conducted for this reason, targeting those groups that are either directly affected by the company's activities or have a significant influence on Rosenbauer. These included employees, business partners, and customers, suppliers and subcontractors, investors, banks, interest groups, authorities, local residents, NGOs, science and academia, and the media. The survey was conducted online using the Qualtrics tool, thereby ensuring broad participation. In order to avoid distortions caused by groups with different levels of representation, a weighted analysis of the responses was completed in which internal and external stakeholders were each given a 50% weighting.

Departmental interviews were also conducted with ten corporate divisions in addition to this survey. These were used for an in-depth analysis of those sustainability topics that are particularly relevant for the respective specialist departments. Both opportunities and risks were recorded and assessed from a double materiality perspective. The results of these interviews formed the basis for the materiality workshop, which was conducted with a group of external experts. The topics previously identified were discussed in this workshop in order to introduce additional perspectives and refine existing assessments. The final assessment was carried out using a real-time voting tool (Mentimeter), which enabled a structured weighting of the individual topics.

**53. b) iv. Description of how the governance processes prioritize negative impacts based on their relative severity and likelihood, and positive impacts based on their relative severity, scope and likelihood, and determines which sustainability matters are material for reporting**

In order to prioritize the negative impacts, these are examined on the basis of several criteria and evaluated on a five-point scale using a school grading system. The severity is assessed first of all, i.e. the extent to which a particular activity affects the environment or society. A rating of "1" means limited environmental impacts that may lead to changes in ecosystems but do not significantly affect biodiversity or contribute to climate change or have a minor impact on the quality of life caused by a product or service. A rating of "5" means devastating environmental impacts that cause considerable damage and lead to irreversible changes in ecosystems, a major biodiversity loss, or a drastic acceleration in climate change.

Another important criterion is the scope, which determines how many people, regions or ecosystems are affected by the respective impact. A rating of "1" means that a small group of people are affected or that the environmental impact is limited to the immediate vicinity of individual operating sites and a few stages of the value chain. A rating of "5" means that the impacts affect society at large (> 1 million people) or the global environment, are widespread at numerous stages of the value chain and are integrated into the core processes of suppliers, our own operations, and customers worldwide. Irreversibility also plays a role, i.e. the assessment of whether and to what extent a negative impact can be reversed or mitigated.

Finally, the probability of the respective impact actually occurring is considered and classified from "1", i.e. "unlikely", to "5", i.e. "guaranteed".

These factors were systematically transferred into an evaluation matrix as part of the stakeholder survey, the departmental interviews, and the materiality workshop. The issues with the highest negative impacts were classified as particularly significant and prioritized.

**53. c) Overview of the governance processes for identifying, assessing, prioritizing, and monitoring risks and opportunities that have or may have a financial impact**

Once identified, the risks and opportunities are assessed on the basis of their potential financial impacts. Several factors play a key role here: The probability of occurrence is analyzed first of all, i.e. how likely it is that a certain risk or opportunity will actually occur. The financial extent is then estimated by examining the extent to which the respective risk or opportunity could impact sales, cost structure, or investments. Another crucial dimension is the time perspective, which examines whether the effects are short term, medium term or long term and how their relevance could change over time. The assessment is both qualitative and quantitative.

In order to determine the strategic relevance of the risks and opportunities identified, they are categorized in a financial materiality matrix. This matrix allows the topics to be prioritized according to their financial relevance and urgency. Rosenbauer makes a distinction between high priority, if a risk or opportunity has significant financial impacts and requires short-term strategic actions, medium priority, if the issue is of medium-term importance for the company's development, and low priority, if the financial relevance is low or could only develop in the long term. The risks and opportunities identified and prioritized are integrated into the company-wide risk management system and are continuously monitored.

**53. c) i. Description as to how the company has considered the connections of its impacts and dependencies with the risks and opportunities that may arise from those impacts and dependencies**

Rosenbauer takes into account the interrelationships between its impacts and dependencies as well as the resulting risks and opportunities through a holistic analysis along the entire value chain. This involves examining how business activities affect the environment and society (impact perspective) and what financial risks or opportunities arise for the company from external developments (financial perspective).

**53. c) ii. Description of how the probability, extent and nature of the impacts of the risk and opportunities identified have been assessed**

Assessment of probability: The probability of occurrence of a risk or opportunity is assessed using a five-point scale. This ranges from very unlikely to very likely and takes into account both historical data and future trends. Impact drivers on the valuation include:

- Regulatory developments (e.g. future ESG requirements or CO<sub>2</sub> pricing),
- Market dynamics and technology trends (e.g. demand for zero-emission vehicles),
- Industry comparisons and best practices,
- Empirical values from internal departmental analyses.

Assessment of the extent of the impacts: The financial and strategic extent of risks and opportunities is assessed according to the following criteria:

- Monetary impacts: Potential financial losses or gains that could result from a risk or opportunity (e.g. costs due to regulatory changes or increased sales due to sustainable product innovations)
- Operational impacts: Influence on production processes, supply chains, product development, or personnel management
- Reputational risks: Potential impacts on brand image and stakeholder perception
- Time horizon: Distinction between short, medium and long-term impacts



These assessments were discussed in the materiality workshop and in the departmental interviews and recorded in a materiality matrix using a weighted scoring procedure.

Assessment of the nature of the impacts: The risks and opportunities identified are classified according to whether they

- have a direct or indirect impact on the company,
- are relevant in the short or long term,
- have operational, financial or strategic consequences.

The results were integrated into the Group-wide risk management system for improved control. Risks with a high probability and that are on a high scale are prioritized and addressed through appropriate actions, while opportunities are used in a targeted manner to promote sustainable value creation.

### 53. c) iii. Description of how sustainability risks were prioritized compared to other types of risks

Rosenbauer's risk management system treats financial and non-financial risks equally; both types of risk are classified uniformly according to their probability of occurrence and financial loss potential.

### 53. d) Description of the decision-making process and the associated internal control procedures

The decision-making process included a stakeholder survey, departmental interviews and the materiality workshop, the results of which were prioritized in a materiality matrix. The final assessment was carried out by middle management, after which the key issues were presented to the Executive Board for approval.

The material impacts, risks and opportunities are evaluated and updated at regular intervals. Regular reporting ensures that the decisions made are monitored and implemented.

### 53. e) Description of the extent to which and how the process for identifying, assessing and managing impacts and risks is integrated into the overall risk management process and used to assess the company's overall risk profile and risk management procedures

The double materiality assessment is an independent process, the results of which are integrated into Rosenbauer's Group-wide risk management system in a targeted manner. This uniform risk management system covers both financial and non-financial risks in order to ensure comprehensive management and control. The double materiality assessment is reviewed annually to ensure that it is up to date and repeated at multi-year intervals.

All material risks and opportunities will be assigned to definitive risk owners in 2025. These will be responsible for the assessment, for defining suitable actions to minimize risk, and for the budgeting for the corresponding strategies. This ensures clear accountability in the risk management process.

A comprehensive risk inventory is carried out twice a year to continuously monitor the risk landscape. The top risks are analyzed using a Monte Carlo simulation. The results of this analysis are presented personally by the Group Risk Manager to the Executive Board and the Supervisory Board. In addition, the entire risk picture is documented in writing in order to create a transparent and comprehensible basis for decision-making.

### 53. f) Description of how and to what extent the process for identifying, evaluating and managing opportunities is integrated into the company's overall management process

At Rosenbauer, the process for identifying, evaluating and managing opportunities is closely linked to the company's general management and control process. Integration takes place in particular via the remuneration policy, the sustainability organization and the risk management system.

Rosenbauer's remuneration policy for 2025 reflects the corporate strategy and comprises both fixed and variable remuneration components. The variable components are linked to key financial performance figures and ESG (environmental, social and governance) criteria.

Rosenbauer's sustainability organization is geared towards systematically integrating sustainability matters into corporate governance. This

includes the implementation of the European Sustainability Reporting Standards (ESRS) and the double materiality assessment in order to identify material opportunities and risks in the area of sustainability. One key element is the development and implementation of specific actions to promote sustainable business practices. These include the reduction of CO<sub>2</sub> emissions, the increased use of renewable energies, and efficiency improvements in production processes. The evaluation is carried out annually as part of the consolidated non-financial statement.

Rosenbauer's risk management system serves not only to identify and manage risks, but also to exploit business opportunities in a targeted manner. It is an integral part of strategic planning and controlling and includes a six-monthly risk inventory.

### 53. g) Description of the input parameters used in the process to identify, assess and manage the material impacts, risks and opportunities

Various input parameters were used in the process of identifying, assessing and managing the material impacts, risks and opportunities at Rosenbauer. These parameters include a large number of research documents that were used for the double materiality assessment.

The ESRS form the basis for sustainability reporting and define the requirements for the disclosure of sustainability information. These standards were integrated into the materiality assessment to ensure that all relevant sustainability topics are covered.

The SASB sector standards for the automotive sector were also taken into account in order to identify and assess sector-specific risks and opportunities. These standards provide detailed guidance on the disclosure of sustainability information that is material financially for companies in the automotive sector.

The S&P list of sustainability-related topics was used as a further source for identifying relevant sustainability topics. This list covers a wide range of topics that are relevant to sustainability reporting and helps to determine the most important topics for Rosenbauer.

The previous materiality assessment and stakeholder dialogs were used to ensure a consistent and continuous assessment of the material topics.

### 53. h) Description of how the process for identifying, assessing and managing material impacts, risks and opportunities has changed compared to the previous reporting period

Rosenbauer International AG carried out a double materiality assessment for the first time in the 2024 reporting year.

#### Disclosure Requirement from ESRS E1 related to ESRS 2 IRO-1 Description of the processes to identify and assess material climate-related impacts, risks and opportunities

Several methods were used to identify the climate-related impacts, risks and opportunities:

1. Materiality assessment : Initial climate-related impacts, risks and opportunities were identified as part of this process. The double materiality assessment process was carried out between August 2023 and November 2024. The detailed procedure for the materiality assessment is described in section ESRS 2 – IRO.
2. Climate risk analysis: A separate climate risk analysis was carried out between September and December 2024 in the aim of identifying and assessing physical and transitory risks and opportunities associated with the company. The results of the climate risk analysis were integrated into risk management once this had been completed.

The following section is dedicated to the description of the climate risk analysis, which includes a comprehensive examination of climate scenarios to assess physical and transitory risks.

#### Physical risks

DR 20. The company shall describe the process to identify and assess climate-related impacts, risks and opportunities. This description shall include its process in relation to:

- a) impacts on climate change, in particular, the undertaking's GHG emissions
- b) climate-related physical risks in own operations and along the upstream and downstream value chain, in particular:
  - i. the identification of climate-related hazards, considering at least high emission climate scenarios; and
  - ii. the assessment of how its assets and business activities may be exposed and are sensitive to these climate-related hazards, creating gross physical risks for the company.

#### AR 11 (a)

##### Identification of climate-related hazards

A physical climate risk analysis was carried out to determine whether climate-related hazards pose short, medium and long-term risks to the assets and business activities. Climate projections based on the climate models of the current 6th Assessment Report of the Intergovernmental Panel on Climate Change (IPCC AR6) were used for this purpose. The high-emission scenario SSP5-8.5 was selected for the projections, whereby socio-economic developments are also taken into account in the Shared Socioeconomic Pathways (SSPs) in addition to climate developments.

The SSP5-8.5 scenario represents a worst-case scenario that includes the highest greenhouse gas emissions and therefore the most acute physical risks. By analyzing this scenario, it was possible to develop adaptation strategies that are robust enough to remain effective including under less emission-intensive conditions in future. This approach ensures appropriate preparation for a broad spectrum of potential climate risks and thus strengthens the company's resilience in the long term.

Projections of relevant climate metrics such as temperature, wind speed and precipitation were used to identify climate hazards. Threshold values based on scientific evidence have been defined for all hazards identified. These threshold values are used to determine the point at which the hazards reach a level of severity or frequency that could cause significant damage. The analysis under the SSP5-8.5 scenario showed that 11 of the 28 hazards analyzed pose a risk and that all 18 sites analyzed are exposed to gross physical risks to varying degrees.

#### AR 11 (b)

##### Definition of the time horizons

The time horizons considered for the physical climate risk analysis were defined as follows:

- The short-term time horizon covers a period of 6 years and extends to 2030.
- The medium-term time horizon extends over 16 years and includes the period up to 2040, while
- the long-term time horizon covers a period of 26 years and extends to 2050.

The choice of time horizons represents a balancing act, taking into account the need to examine long-term physical risks in order to capture the full impacts of climate change, while at the same time using shorter and more manageable time frames for strategic planning and capital allocation.

The assessment of physical climate hazards up to 2030 shows the current and short-term risks that are of particular relevance and should therefore be prioritized.

At the same time, the assessment of climate change-related risks within the long-term time horizon up to 2050 makes it possible to take into account longer-term risks for sites that may become relevant in the later life or useful life of these sites. This was done on the assumption that the lifespan of the company's sites will extend beyond 2050, thereby ensuring that a significant portion of the lifespan of the assets is covered. This especially so since significant changes in the frequency and intensity of physical risks often occur over longer periods of time.

## AR 11 (c)

## Exposure to physical hazards

The analysis of gross physical risks was completed in two stages.

The first involved an assessment of the exposure of assets and business activities to the various risks based on the company's locations. All risks were analyzed specifically for the locations of Rosenbauer's assets and where Rosenbauer conducts its business activities. The geographical coordinates of these locations were used to obtain site-specific climate projections or to calculate distances to areas affected by specific hazards.

The projections and distances were then compared to predefined, scientifically-based thresholds for each hazard. If the threshold value for a hazard was exceeded at a location, the assets and business activities at this location were considered to be exposed to the respective hazard due to their location. Either the extent, duration or probability of occurrence of the hazard was used to assess the exposure depending on the hazard.

## Sensitivity assessment

The sensitivity of the business activities to each risk was assessed as part of the second stage. An examination took place for this purpose regarding whether the occurrence of each hazard could have a negative and significant impact on the performance of the business activity. In the cases of drought and water scarcity, this assessment was based on whether or not the business activity is dependent on water availability. For hazards that lead to property damage, such as floods or cyclones, the assessment was based on whether or not Rosenbauer is responsible for the repairs (e.g. if the premises are rented) and whether a possible interruption of business activities can be ruled out (e.g. because the activity can also be carried out remotely). For the remaining hazards, an assessment was made as to whether or not they are relevant to the economic activity carried out at the site.

Finally, a potential gross physical risk was identified for an asset or business activity if this asset or business activity is both exposed and susceptible to the risk due to its location.

## AR 11 (d)

## Assumed climate scenario

See AR 11 (a).

DR 21. When disclosing the information required under paragraphs 20 (b) and 20 (c) the company must explain how it has used the climate-related scenario analysis, including a range of climate scenarios, to inform the identification and assessment of physical risks and transition risks and opportunities over the short, medium and long-term.

## AR 13 (a)

AR 13 (a) describes which scenarios were used, their sources and alignment with state-of-the-art science

See 11 (a).

## AR 13(b)

Narratives of time horizons and endpoints used with a discussion of why the company believes the range of scenarios used covers its plausible risks and uncertainties

The SSP scenarios describe coherent and internally consistent socio-economic futures based on factors such as population growth, economic growth and technological advances. Scenario SSP5-8.5 focuses on the continued use of fossil fuels, with the world relying on competitive markets, innovation, and technological progress to achieve sustainable development (Riahi et al., 2017). Greenhouse gas emissions in the SSP5-8.5 scenario are the highest of all SSP scenarios, leading to global warming of 4.4°C by the end of the century according to estimates based on the research findings considered by the IPCC. As a result, physical risks are also most pronounced in this scenario.

## AR 13 (c)

Description of the key forces and drivers taken into consideration in each scenario and why these are relevant to the company, for example, policy assumptions, macroeconomic trends, energy consumption and mix, and technology assumptions

SSP5-8.5 describes a future characterized by continued industrialization and economic growth, with increasingly integrated global markets and growing global mobility (O'Neill et al., 2015). The world population peaks around the middle of the century and then begins to decline, while urbanization increases. There is a sharp rise in total final energy demand, with fossil fuels making up an important part of the energy mix (Riahi et al., 2017). Fossil fuel resources are being used intensively as a result of these developments. No additional climate policies are assumed in this scenario.

## AR 13 (d)

Description of the key inputs and constraints of the scenarios, including their level of detail (e.g., whether the analysis of physical climate-related risks is based on geospatial coordinates specific to the company's locations or national- or regional-level broad data).

The analysis of physical climate-related risks is carried out for each relevant location. The location-specific geographical coordinates and information on the economic activities carried out there are the crucial input factors for the analysis.

The most significant limitation of scenario analysis is that the current generation of climate models is not able to simulate all 28 hazards to be considered. Therefore, the analysis for some hazards is based on historical data instead of climate projections. In addition, some hazards could not be identified on the basis of climate projections and are instead assessed on the basis of areas where they are known to occur.

Transition events and risks

AR 12 (a)

DR 20. The company shall describe the process to identify and assess climate-related impacts, risks and opportunities. This description shall include its process in relation to:

- c) climate-related transition risks and opportunities in own operations and along the upstream and downstream value chain, in particular:
  - i. the identification of climate-related transition events, considering at least a climate scenario in line with limiting global warming to 1.5°C without exceeding this or only doing so to a limited extent; and
  - ii. the assessment of how its assets and business activities may be exposed to these climate-related transition events, creating gross transition risks or opportunities for the company.

Identification of transition events

A comprehensive qualitative analysis of climate-related transition risks and opportunities was carried out in order to examine the potential impacts of transition events on the company. Transition risks are analyzed in the main categories of politics and law, technology, market and reputation. Opportunities on the other hand are considered with regard to resource efficiency, energy sources, products and services, markets and resilience. This assessment of both risks and opportunities serves as support in identifying strategic actions to mitigate risks and exploit opportunities in the evolving climate sector.

The evaluation focuses primarily on the “Vehicles” business unit and takes into account the entire value chain, divided into suppliers, own operations, and markets.

A total of 15 transition events and opportunities were identified, which are described in the following section.

Examples of climate-related transition events (based on the TCFD classification)

<b>Policy and legal</b>	<b>Technology</b>	<b>Market</b>	<b>Reputation</b>
Higher pricing of greenhouse gas emissions	Substitution of existing products and services with lower-emission options	Change in usage behavior	Changes in usage preferences
Increased emissions reporting obligations	Unsuccessful investments in new technologies	Uncertainty regarding market signals	Stigmatization of the sector
Requirements and regulation relating to existing products and services	Costs of the transition to lower-emission technologies	Increased costs of raw materials	Growing concern among stakeholders
Requirements and regulation in relation to existing production processes			Negative feedback from stakeholders
Risk of litigation			

**Klimarisikoanalyse**

ID	Type	Climate Related Risk Driver
1	Policy and Legal	Carbon Pricing Mechanism
2	Policy and Legal	Enhanced emissions-reporting obligations
3	Policy and Legal	Regulation on vehicle emission limits
4	Technology	Unsuccessful transition of low-carbon firefighting vehicles
5	Technology	Costs to transition to lower emissions technology
6	Market	Increase cost of raw material
7	Reputation	Not meeting consumer preferences towards sustainable products
8	Reputation	Failing climate targets leading to reputational damage

The TCFD framework was adopted and transition events were analyzed in the categories of politics and law, technology, market, and reputation.

**AR 12 (b)**

**Exposure and sensitivity assessment**

The company was assessed on the basis of the extent to which its assets and business activities are potentially exposed to the transition events identified and could react sensitively to these. Gross risks and opportunities were identified based on the scenario narratives of the International Energy Agency (IEA). These include relevant suppliers, product groups and markets (exposure) as well as the analysis of market logic and sector-specific events (transition events) and the application of scenario information for 1.5°C global warming. Transition risks and opportunities were analyzed qualitatively and assessed based on their probability and scope.

**Klimarisikoanalyse**

ID	Type	Climate Related Opportunities Driver
1	Resource Efficiency	Transitioning to more efficient, electric modes of transportation
2	Resource Efficiency	Move to more efficient buildings/energy-efficient refurbishment
3	Energy Source	Use of lower-emission sources of energy
4	Energy Source	Use of new technologies
5	Products and Services	Development and expansion of low emission goods and services
6	Products and Services	Development of climate adaption solutions
7	Resilience	Resource substitutes/diversification

**AR 12 (c)**

**Assumed scenario analysis**

The identification of transition events and the assessment of exposure through climate-related scenario analysis was based on the scenarios of the International Energy Agency (net-zero emissions by 2050).

**AR 12 (d)**

**Incompatible assets and business activities**

Rosenbauer has not identified any assets and business activities that are incompatible with a transition to a climate-neutral economy or require significant efforts to become compatible (e.g., due to significant fixed greenhouse gas emissions or incompatibility with the requirements for taxonomy alignment under Commission Delegated Regulation (EU) 2021/2139).

**DR 21.** When disclosing the information required under paragraphs 20 (b) and 20 (c) the company must explain how it has used the climate-related scenario analysis, including a range of climate scenarios, to inform the identification and assessment of physical risks and transition risks and opportunities over the short, medium and long-term.

**AR 13 (a)**

**The IEA's net-zero emissions scenario**

The IEA's net zero emissions (NZE) scenario was selected for the transition risks, and limits global warming to 1.5°C by 2100 in line with the Paris Agreement. This scenario provides a detailed model for achieving net-zero CO<sub>2</sub> emissions by 2050 in the energy sector. The NZE scenario is widely recognized and recommended by frameworks such as the TCFD for analysis of transition risks and opportunities. It is also used by important initiatives such as the Science Based Targets initiative (SBTi) and the Transition Pathway Initiative (TPI), which ensures its broad comparability and detailed presentation. The main reason for choosing this scenario was the focus on CO<sub>2</sub> projections.

## AR 13 (b)

Narratives of time horizons and endpoints used with a discussion of why the company believes the range of scenarios used covers its plausible risks and uncertainties

## Time horizons

The chosen time horizons are in line with national and international climate policy frameworks and ensure stability and comparability of the scenario data, while being flexible enough to meet the specific requirements of climate risk analyses. The expected useful life of the assets and Rosenbauer's strategic considerations were taken into account when determining the time horizons:

- Short-term horizon: 2030 – Identification of the immediate risks facing Rosenbauer that will affect existing assets and strategies
- Medium-term horizon: 2040 – Risks that may only arise in the later life of the assets and should be included in long-term strategic planning
- Long-term horizon: 2050 – Assessment of how transition risks affect the EU's regulatory ambition for net zero emissions by 2050 within the strategic plan and the risks that may only become relevant later in the century

## AR 13 (c)

The key forces and drivers taken into consideration in each scenario and why these are relevant to the company, e.g., policy assumptions, macroeconomic trends, energy consumption and mix, and technology assumptions; and

## Key drivers of the IEA scenario

The main considerations of the IEA scenario upon which the analysis of transition risks is based are as follows:

## Political drivers

- CO<sub>2</sub> price of USD 205 per ton in 2040 and USD 250 in 2050 in advanced economies
- In addition to the CO<sub>2</sub> price, other political actions are modeled individually (e.g. the abolition of subsidies for fossil fuels by 2035 or hydrogen guidelines and support measures)
- Target for energy intensity 2021–2030: –4.1% p.a.
- 100% of new medium and heavy-duty commercial vehicles should be emission-free by 2040.

## Market drivers

- Global GDP will grow by 104% and the population by 21.3% by 2050 compared to 2023.
- Total energy demand of ~344 EJ in 2050, compared to 445 EJ in 2023
- Price increase for steel by ~42% by 2050
- Increase in critical minerals (e.g. copper) due to rising demand
- The share of fossil fuels in the primary energy mix will fall from 63% in 2030 to 16% in 2050 (~76% today).
- Renewable energies contribute 71% in 2050, with 15% wind, 26% solar, 5% water and 13% biomass
- Technological drivers
- The use of fossil fuels in transportation will fall from 95% in 2023 to ~10% by 2050
- Gradual increase leads to a peak in absolute carbon capture in 2050 at ~5,900 Mt CO<sub>2</sub>
- The sales share of plug-in hybrid, battery, and fuel-cell electric cars reaches 100% in 2035, compared to 67% in 2030

## AR 13 (d)

key inputs and constraints of the scenarios, including their level of detail (e.g., whether the analysis of physical climate-related risks is based on geospatial coordinates specific to the company's locations or national- or regional-level broad data).

## Inputs and limitations of the IEA scenario for net-zero emissions

The limitations of the scenario relate to the fact that physical risks are not taken into account, as well as the fact that macroeconomic models were originally developed without taking environmental issues into account. This leads to challenges in terms of the granularity of sectoral and geographical data and the standard assumption of global GDP growth of 2.7% per year.

## AR 15

## Compatibility with material climate-related assumptions in the financial reports

Inserted based on financial report.

## IRO-2 – Disclosure Requirements in ESRS covered by the company's sustainability statement

56.) List of the Disclosure Requirements that were followed in preparing the sustainability statement based on the results of the materiality assessment and their location in this report, as well as the Disclosure Requirements that were assessed as not material



## List of Disclosure Requirements

Disclosure Requirement and related datapoint	SFDR (1) reference	Pillar 3 (2) reference	Benchmark regulation reference (3)	EU Climate Law (4) reference	Page reference
ESRS 2 GOV-1 Gender diversity in the management and control bodies paragraph 21 (d)	Indicator number 13 in Table #1 of Annex 1		Delegated Commission Delegated Regulation (EU) 2020/1816 (5), Annex II		p.7
ESRS 2 GOV-1 Percentage of board members who are independent, paragraph 21 (e)			Delegated Commission Delegated Regulation (EU) 2020/1816, Annex II		p.7
ESRS 2 GOV-4 Statement on due diligence, paragraph 30	Indicator number 10 in Table #3 of Annex 1				p.11
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities, paragraph 40 (d) i	Indicator number 4 in Table #1 of Annex 1	Article 449a of Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453 (6), Table #1: Qualitative information on environmental risks, and Table #2: Qualitative information on Social risk	Delegated Commission Delegated Regulation (EU) 2020/1816, Annex II		p.14
ESRS 2 SBM-1 Involvement in activities related to chemical production, paragraph 40 (d) ii	Indicator number 9 in Table #2 of Annex 1		Delegated Commission Delegated Regulation (EU) 2020/1816, Annex II		p.14
ESRS 2 SBM-1 Involvement in activities related to controversial weapons, paragraph 40 (d) iii	Indicator number 14 in Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818 (7), Article 12 paragraph 1 Delegated Delegated Regulation (EU) 2020/1816, Annex II		p.14
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco, paragraph 40 (d) iv			Delegated Regulation (EU) 2020/1818, Article 12 paragraph 1 Delegated Delegated Regulation (EU) 2020/1816, Annex II		p.14
ESRS E1-1 Transition plan to reach climate neutrality by 2050, paragraph 14				Regulation (EU) 2021/1119, Article 2 paragraph 1	p.57

Disclosure Requirement and related datapoint	SFDR (1) reference	Pillar 3 (2) reference	Benchmark regulation reference (3)	EU Climate Law (4) reference	Page reference
ESRS E1-1 Companies excluded from Paris-aligned benchmarks, paragraph 16 (g)		Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 12 paragraph 1 (d) to (g), and Article 12 paragraph 2		p.57
ESRS E1-4 GHG emission reduction targets, paragraph 34	Indicator number 4 in Table #2 of Annex 1	Article 449a; Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 3: Banking book – Climate change transition risk: Alignment key figures	Delegated Regulation (EU) 2020/1818, Article 6		p.58 et seq.
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors), paragraph 38	Indicator number 5 in Table #1 of Annex 1 and indicator number 5 in Table #2 of Annex 1				p.61
ESRS E1-5 Energy consumption and mix, paragraph 37	Indicator number 5 in Table #1 of Annex 1				p.61
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors, paragraphs 40 to 43	Indicator number 6 in Table #1 of Annex 1				p.61
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions, paragraph 44	Indicators number 1 and 2 in Table #1 of Annex 1	Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity			p.63
ESRS E1-6 Gross GHG emissions intensity, paragraphs 53 to 55	Indicator number 3 in Table #1 of Annex 1	Article 449a; Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 3: Banking book – Climate change transition risk: Alignment key figures	Delegated Regulation (EU) 2020/1818, Article 8 paragraph 1		p.64
ESRS E1-7 Removal of greenhouse gases and carbon credits, paragraph 56				Regulation (EU) 2021/1119, Article 2 paragraph 1	p.64
ESRS E1-9 Exposure of the benchmark portfolio against climate-related physical risks, paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		n.a.

Disclosure Requirement and related datapoint	SFDR (1) reference	Pillar 3 (2) reference	Benchmark regulation reference (3)	EU Climate Law (4) reference	Page reference
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk, paragraph 66 (a) ESRS E1-9 Location of significant assets at material physical risk, paragraph 66 (c)		Article 449a; Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453, paragraphs 46 and 47; Template 5: Banking book – Climate change physical risk: Exposures subject to physical risk			n.a.
ESRS E1-9 Breakdown of the carrying amount of its real estate assets by energy-efficiency classes, paragraph 67 (c)		Article 449a; Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453, paragraph 34; Template 2: Banking book – Climate change transition risk: Loans collateralized by immovable property – Energy efficiency of the collateral.			n.a.
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities, paragraph 69			Delegated Commission Delegated Regulation (EU) 2020/1818, Annex II		n.a.
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	Indicator number 8 in Table #1 of Annex 1, indicator number 2 in Table #2 of Annex 1 Indicator number 1 in Table #2 of Annex 1, indicator number 3 in Table #2 of Annex 1				n.a.
ESRS E3-1 Water and marine resources, paragraph 9	Indicator number 7 in Table #2 of Annex 1				n.a.
ESRS E3-1 Dedicated policy, paragraph 13	Indicator number 8 in Table #2 of Annex 1				n.a.
ESRS E3-1 Sustainable oceans and seas, paragraph 14	Indicator number 12 in Table #2 of Annex 1				n.a.
ESRS E3-4 Total water recycled and reused, paragraph 28 (c)	Indicator number 6.2 in Table #2 of Annex 1				n.a.

Disclosure Requirement and related datapoint	SFDR (1) reference	Pillar 3 (2) reference	Benchmark regulation reference (3)	EU Climate Law (4) reference	Page reference
ESRS E3-4 Total water consumption in m3 per net revenue from own operations, paragraph 29	Indicator number 6.1 in Table #2 of Annex 1				n.a.
ESRS 2 - SBM-3 - E4 paragraph 16 (a) i	Indicator number 7 in Table #1 of Annex 1				n.a.
ESRS 2 - SBM-3 - E4 paragraph 16 (b)	Indicator number 10 in Table #2 of Annex 1				n.a.
ESRS 2 - SBM-3 - E4 paragraph 16 (c)	Indicator number 14 in Table #2 of Annex 1				n.a.
ESRS E4-2 Sustainable land / agriculture processes or policies, paragraph 24 (b)	Indicator number 11 in Table #2 of Annex 1				n.a.
ESRS E4-2 Sustainable oceans / seas processes or policies, paragraph 24 (c)	Indicator number 12 in Table #2 of Annex 1				n.a.
ESRS E4-2 Policies to address deforestation, paragraph 24 (d)	Indicator number 15 in Table #2 of Annex 1				n.a.
ESRS E5-5 Non-recycled waste, paragraph 37 (d)	Indicator number 13 in Table #2 of Annex 1				n.a.
ESRS 2 SBM3 - S1 Risk of incidents of forced labor, paragraph 14 (f)	Indicator number 13 in Table #3 of Annex I				p.18
ESRS 2- SBM3 - S1 Risk of incidents of child labor, paragraph 14 (g)	Indicator number 12 in Table #3 of Annex I				p.18
ESRS S1-1 Human rights policy commitments, paragraph 20	Indicator number 9 in Table #3 of Annex I and indicator number 11 in Table #1 of Annex I				p.67
ESRS S1-1 Due diligence policies on issues addressed by the fundamental Conventions 1 to 8 of the International Labour Organisation, paragraph 21			Delegated Commission Delegated Regulation (EU) 2020/1816, Annex II		p.67 et seq.
ESRS S1-1 Processes and measures for preventing trafficking in human beings, paragraph 22	Indicator number 11 in Table #3 of Annex I				p.67 et seq.

Disclosure Requirement and related datapoint	SFDR (1) reference	Pillar 3 (2) reference	Benchmark regulation reference (3)	EU Climate Law (4) reference	Page reference
ESRS S1-1 Policy or management system for the prevention of occupational accidents, paragraph 23	Indicator number 1 in Table #3 of Annex I				p.67
ESRS S1-3 Grievance/complaints handling mechanisms, paragraph 32 (c)	Indicator number 5 in Table #3 of Annex I				p.71
ESRS S1-14 Number of fatalities and number and rate of work-related accidents, paragraph 88 (b) and (c)	Indicator number 2 in Table #3 of Annex I		Delegated Commission Delegated Regulation (EU) 2020/1816, Annex II		p.83
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness, paragraph 88 (e)	Indicator number 3 in Table #3 of Annex I				p.83
ESRS S1-16 Unadjusted gender-specific pay gap, paragraph 97 (a)	Indicator number 12 in Table #1 of Annex I		Delegated Commission Delegated Regulation (EU) 2020/1816, Annex II		p.84
ESRS S1-16 Excessive CEO pay ratio, paragraph 97 (b)	Indicator number 8 in Table #3 of Annex I				p.84
ESRS S1-17 Incidents of discrimination, paragraph 103 (a)	Indicator number 7 in Table #3 of Annex I				p.84
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD paragraph 104 (a)	Indicator number 10 in Table #1 of Annex I and indicator number 14 in Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Annex II Article 12 paragraph 1		p.84
ESRS 2 SBM3 – S2 Significant risk of child labor or forced labor in the value chain, paragraph 11 (b)	Indicators no. 12 and 13 in Annex I Table 3				S.18
ESRS S2-1 Human rights policy commitments paragraph 17	Indicator number 9 in Table #3 of Annex 1 and Indicator number 11 in Table #1 of Annex 1				p.85
ESRS S2-1 Policies related to value chain workers paragraph 18	Indicator number 11 and 4 Table #3 of Annex 1				p.86 et seq.
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	Indicator number 10 in Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Annex II Article 12 paragraph 1		p.86 et seq.

Disclosure Requirement and related datapoint	SFDR (1) reference	Pillar 3 (2) reference	Benchmark regulation reference (3)	EU Climate Law (4) reference	Page reference
ESRS S2-1 Due diligence policies on issues addressed by the fundamental Conventions 1 to 8 of the International Labour Organisation, paragraph 19			Delegated Commission Delegated Regulation (EU) 2020/1816, Annex II		p.87
ESRS S2-4 Problems and incidents relating to Human rights connected to its upstream and downstream value chain paragraph 36	Indicator number 14 in Table #3 of Annex 1				p.88 et seq.
ESRS S3-1 Human rights policy commitments paragraph 16	Indicator number 9 in Table #3 and Indicator number 11 Table #1 of Annex 1				p.90
ESRS S3-1 Non-respect of the United Nations Guiding Principles on Business and Human Rights, the ILO Principles or the OECD Guidelines paragraph 17	Indicator number 10 in Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Annex II Article 12 paragraph 1		p.90
ESRS S3-4 Human rights issues and incidents paragraph 36	Indicator number 14 in Table #3 of Annex 1				p.90
ESRS S4-1 Policies related to consumers and end-users paragraph 16	Indicator number 9 in Table #3 and Indicator number 11 Table #1 of Annex 1				p.91
ESRS S4-1 Non-respect of the United Nations Guiding Principles on Business and Human Rights and the OECD Guidelines paragraph 17	Indicator number 10 in Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Annex II Article 12 paragraph 1		p.91
ESRS S4-4 Problems and incidents relating to human rights paragraph 35	Indicator number 14 in Table #3 of Annex 1				p.92
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	Indicator number 15 in Table #3 of Annex 1				p.94
ESRS G1-1 Protection of whistle-blowers paragraph 10 (d)	Indicator number 6 in Table #3 of Annex 1				p.94



Disclosure Requirement and related datapoint	SFDR (1) reference	Pillar 3 (2) reference	Benchmark regulation reference (3)	EU Climate Law (4) reference	Page reference
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)	Indicator number 17 in Table #3 of Annex 1		Delegated Commission Delegated Regulation (EU) 2020/1816, Annex II		p.96
ESRS G1-4 Standards of anti-corruption and anti-bribery paragraph 24 (b)	Indicator number 16 in Table #3 of Annex 1				p.96

(1) Regulation (EU)2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related Disclosure Requirements in the financial services sector (OJ L317 from 9 Dec. 2019, p. 1).

(2) Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (Capital Requirements Regulation “CRR”) (OJ L176, 27 June 2013, p. 1).

(3) Regulation (EU) 2016/1011 of the European Parliament and of the Council of 8 June 2016 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014 (OJ L171, 29 June 2016, p. 1).

(4) Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 (“European Climate Law”) (OJ L243, 9 July 2021, p. 1).

(5) Commission Delegated Regulation (EU) 2020/1816 of 17 July 2020 supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council as regards the explanation in the benchmark statement of how environmental, social and governance factors are reflected in each benchmark provided and published (OJ L406, 3 Dec 2020, p. 1).

(6) Commission Implementing Regulation (EU)2022/2453 of 30 November 2022 amending the implementing technical standards laid down in Implementing Regulation (EU)2021/637 as regards the disclosure of environmental, social and governance risks (OJ L324, 19 Dec 2022, p. 1).

(7) Commission Delegated Regulation (EU)2020/1818 of 17 July 2020 supplementing Regulation (EU)2016/1011 of the European Parliament and of the Council as regards minimum standards for EU Climate Transition Benchmarks and EU Paris-aligned Benchmarks (OJ L406, 3 Dec 2020, p. 17).

## 56.) Disclosure of data points from other EU legislation and their place in this report

The legal provisions listed do not apply to Rosenbauer

## 59.) Explanation of how the key information to be disclosed in connection with the impacts, risks and opportunities assessed as material was determined

Based on the results of the double materiality assessment, the ESRS topics were screened with regard to their data points and the data points relevant to reporting were identified. A distinction was made between material and non-material data points. Accordingly, the non-material and voluntary data points were not collected.

## 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 (the first year of reporting), affected non-financial companies must record the taxonomy eligibility of their activities based on the first two environmental objectives in accordance with the Delegated Acts on Climate Change Mitigation and Climate Change Adaptation and publish the corresponding shares of total revenues, CapEx and OpEx. This was followed in the 2022 financial year by a requirement to disclose the taxonomy-aligned shares as well. The shares of taxonomy-eligible economic activities have also been disclosed since the 2023 reporting year for the other four environmental objectives as well as for the new activities that were added to the first two environmental objectives in June 2023. Determining the proportion of taxonomy-compliant economic activities for the other four environmental objectives was not required for the 2023 financial year in accordance with Delegated Regulation (EU) 2023/2486, but only for the first two environmental targets, as was also the case in the reporting year 2022 reporting year. As of the 2024 reporting year, the taxonomy-compliant economic activities will also be determined for the four new environmental targets added in 2023.

As stipulated in the Austrian Sustainability and Diversity Improvement Act (NaDiVeG), the transposition into national law of EU Directive 2014/95/EU (NFRD 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. This translates into a reporting obligation pursuant to Article 8 of the EU Taxonomy Regulation.

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.

From the 2023 reporting year, the Delegated Acts on all environmental objectives were published for the first time along with their technical screening criteria (Delegated Regulation (EU) 2021/2139), Delegated Regulation (EU) 2023/2485 and Delegated Regulation (EU) 2023/2486). 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 systematics of the EU taxonomy generally require a distinction between taxonomy eligibility and taxonomy compliance. The first step is to determine 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-compliant). 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 expenditures (OpEx) was disclosed, for the 2022 reporting year the compliance assessment of the identified taxonomy-eligible economic activities was carried out for the first time. These transactions were repeated in the 2023 reporting year. The existing impact analyses were used as the basis for the 2024 reporting year. An update of the impact analysis was completed in the 2024 reporting year, taking into account the results of previous years.

In the course of the compliance assessment, the economic activity must make a substantial contribution to at least one of the environmental objectives, do no significant harm to any of the remaining environmental objectives and comply with certain minimum safeguards.

Rosenbauer prepares 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 performance indicators 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.)

Rosenbauer identified the following economic activities as taxonomy-eligible for the 2024 reporting year and subsequently carried out the taxonomy compliance 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 under the EU Taxonomy Regulation were either excluded or corresponding comments were made 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 2021 reporting year.

During a new impact analysis for 2022, the activities under 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 European Commission, were incorporated into the new assessment of the activities. The clarification in the FAQs published by the European Commission in December 2021 and in April and December 2022 underlined that, under the EU taxonomy, not only those activities of a company that are related to the core business are relevant, but in principle all activities that are described under the two Delegated Regulations. Accordingly, in 2022 Rosenbauer also evaluated cross-sectional activities for their compliance with the EU Taxonomy Regulation. For the 2023 reporting year, the newly added environmental objectives and activities were evaluated using the same process as in previous years and the impact determined. The impact in accordance with the EU Taxonomy Regulation was determined again in the 2024 reporting year based on the approach taken in previous years. Rosenbauer has surveyed its taxonomy-eligible activities in full as a result of this analysis. This reassessment of activities resulted in the following list for the 2024 reporting year:

## Main economic activity

Environmental target	No. of the activity	Activity
CCM (Climate change mitigation)	3.3	Manufacture of low CO <sub>2</sub> technologies for transport
CE (Transition to a circular economy)	1.2	Manufacture of electrical and electronic equipment

## Cross-sectional activities

Environmental target	No. of the activity	Activity
CCM (Climate change mitigation)	6.5	Transport by motorbikes, passenger cars and light commercial vehicles
CCM (Climate change mitigation)	6.6	Freight transport services by road
CCM (Climate change mitigation)	7.3	Installation, maintenance and repair of energy efficiency equipment
CCM (Climate change mitigation)	7.4	Installation, maintenance and repair of charging stations for electric vehicles in buildings (and in parking lots belonging to buildings)
CCM (Climate change mitigation)	7.6	Installation, maintenance and repair of renewable energy technologies
CCM (Climate change mitigation)	7.7	Acquisition and ownership of buildings

The risk of double counting 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 with previous years

### The following changes occurred compared to the previous year.

As was already established following the re-evaluation in the 2022 and 2023 reporting year, the activity 1.4 Conservation forestry (environmental objective: climate change adaptation according to Annex II of the EU Taxonomy Regulation) was classified as irrelevant for Rosenbauer. As in previous in the previous reporting years, the services that Rosenbauer provides to protect forests and fight forest fires are other activities in accordance with the EU Taxonomy Regulation (forest fire fighting vehicles as vehicles in accordance with activity 3.3) or are not currently covered by the EU taxonomy and are therefore not currently taxonomy-eligible in their entirety.

In the 2022 reporting year, activity 8.2 Data-driven solutions for GHG emissions reductions was found not to apply to Rosenbauer's simulation solutions (ARFF vehicles, turntable ladders and municipal vehicle deployments). Instead, it tends to be classified as a low-CO<sub>2</sub> technology within the meaning of activity 3.6. However, classification in this regard still requires an intensive internal review, which is why this activity was not included in the 2023 and 2024 reporting years.

The review in the previous year of the environmental targets and economic activities added in the 2023 reporting year revealed that the products "power generator" and "helmet lamp" under economic activity 1.2 Manufacture of electrical and electronic equipment are taxonomy-eligible for Rosenbauer within the environmental target of transitioning to a circular economy.

### Comments on the alignment assessment

Those activities that Rosenbauer identified as taxonomy eligible in the 2024 reporting year can be classified as taxonomy aligned if they make a substantial contribution to climate change mitigation, adhere to the DNSH (Do No Significant Harm) criteria for avoiding any harm to the other environmental objectives, and meet certain minimum safeguards. The contribution to climate-change mitigation and harm to other environmental objectives were determined in a three-step process.

Based on a clarification by the European Commission, adjustments were made in the in the 2023 and 2024 reporting years in order to meet the minimum safeguards criteria under Article 18 of the EU Taxonomy Regulation. Compliance with human rights due diligence obligations is to be ensured through an integrated risk management approach, alignment with global labor and social standards, and the Group-wide Supplier Code of Conduct. This was expanded in 2023 to include the Business Partner Code of Conduct, which broadly integrated the topics of labor standards and human rights in particular. Work also began in the 2024 reporting year on developing a human rights policy, which will be finalized in the current year 2025. In addition to this, existing due diligence processes for sales partners and suppliers are being adapted with regard to the requirements of the EU Taxonomy Regulation and other EU regulations.

### 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), the 2024 reporting year again follows Rosenbauer's broader interpretation of applicable technical screening criteria of the activity description that was defined in 2022. 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 European 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.

As was the case last year, the alignment assessment of Rosenbauer's vehicle portfolio for the 2024 reporting year identified the RT and electric aerial ladder models as vehicles that meet the description of the technical screening criteria of 3.3 Manufacture of low-carbon technologies for transport.

The criterion of doing no harm to the other environmental objectives of the EU taxonomy was examined next. 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 Delegated Regulation 2021/2139 of the European Commission in order to ensure compli-

ance with the EU taxonomy DNSH criterion of pollution prevention and control. Based on this analysis in accordance with Annex C, the RT and electric aerial ladder vehicle models in question still had to be classified as taxonomy non-aligned. Even though the identified products did not meet the criteria in accordance with Annex C of the Delegated Act on Climate Change Mitigation, the remaining alignment steps were carried out looking forward to the next year. A robust climate risk and vulnerability analysis was carried out in the 2024 reporting year based on the criteria of the EU Taxonomy and the European Sustainability Reporting Standards (ESRS).

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 qualifies as taxonomy non-aligned.

### 1.2 Manufacture of electrical and electronic equipment

In the 2024 reporting year, with the manufacture of electrical and electronic equipment for industry, businesses and consumers, Rosenbauer meets the EU taxonomy activity description 1.2 newly added in the 2023 reporting year of “Manufacture of electrical and electronic equipment” in terms of a substantial contribution to the transition to a circular economy. Following a comparison with the NACE codes underpinning the economic activity, the manufacture of generators (C 27.11) and helmet lights (C 27.40) was identified as taxonomy eligible.

Taxonomy alignment does not yet need to be established for this economic activity in the 2023 reporting year. Based on the data available, no revenues are reported for this activity in the 2024 reporting year as was also the case in the previous year .

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

In the 2024 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-aligned for Rosenbauer. However, information from external third parties, which is necessary for essential proof of alignment for these activities, cannot currently be provided by these external third parties.

It was therefore not possible to determine taxonomy alignment in the 2024 reporting year, as was also the case in the previous years.

### 7.3 Installation, maintenance and repair of energy-efficient appliances, 7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and in parking lots belonging to buildings) 7.6 Installation, maintenance and repair of renewable energy technologies & 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, 7.6 and 7.7 and therefore qualify as taxonomy eligible for the 2024 reporting year. Due to a lack of available internal and external information, it was not possible to demonstrate alignment with the EU Taxonomy Regulation for any activity in the reporting year.

No activities were identified for the 2024 reporting year in connection with the environmental objectives “climate change adaptation” (Annex II), “sustainable use and protection of water and marine resources,” “pollution prevention and control” and “protection and restoration of biodiversity and ecosystems.” This avoided double counting.

### Revenues

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

Due to the reporting obligation in accordance with sections 243b and 267a of the Austrian Commercial Code (UGB), both consolidated revenues and revenues in accordance with the separate financial statements are described.

The revenues KPI includes activity 3.3 “Manufacture of low-carbon technologies for transport” in accordance with the EU Taxonomy Regulation and represents an enabling activity.

Rosenbauer’s taxonomy-eligible revenues amount to €985.3 million (2023: 790.1 million) out of total revenues of €1,305.9 million (2023: €1,064.5 million). The share of taxonomy-eligible revenues in total revenues is therefore 75.45% (2023: 74.22%). It follows that € 320.6 million (2023: €274.4 million) or 24.55% (2023: 25.8%) is taxonomy non-eligible.

Rosenbauer’s taxonomy-eligible revenues amounted to €454.9 million in RBI’s separate financial statements out of total revenues of €583.8 million. The share of taxonomy-eligible revenues in total revenues is therefore 77.93%. It follows that €128.8 million or 22.07% is taxonomy non-eligible.

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

For revenues, see the 2024 Annual Report, p. 80.

### CapEx

The CapEx KPI represents the share of capital expenditures 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 expenditure records 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. Due to the reporting obligation pursuant to Sections 243b and 267a UGB, both the consolidated CapEx and the CapEx pursuant to the separate financial statements would be described.

The IFRS 16 item (€10.4 million) was added to the reported CapEx in the 2024 reporting year, as these amounts were not reported in the previous taxonomy-eligible CapEx. The CapEx figures for 2023 are also supplemented by the IFRS 16 item (€2.3 million) and shown corrected in this report.

The CapEx KPI includes activities 3.3, 6.5, 6.6, 7.3, 7.4, 7.6 and 7.7 in accordance with the EU Taxonomy Regulation, which are enabling activities.

Rosenbauer's taxonomy-eligible CapEx amounts to €16.6 million (2023: €6.1 million) out of a total capital expenditure volume of €46.6 million (2023 €20.3 million). The share of taxonomy-eligible CapEx in total capital expenditure is therefore 35.6% (2023: 30.2%). It follows that €30 million (2023: €14.1 million) or 64.4% (2023: 69.8%) is taxonomy non-eligible.

Rosenbauer's taxonomy-eligible CapEx amounted to €1.6 million in RBI's separate financial statements with a total investment volume of €6.5 million. The share of taxonomy-eligible CapEx in total investments is therefore 24.94%. It follows that €4.9 million or 75.06 percent are not taxonomy-eligible.

For CapEx, see 2024 Annual Report, p. 68.

### OpEx

The OpEx KPI indicates the share of operating expenditures (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 measures, expenses for short-term leases, maintenance and repair expenses and other directly attributable costs that are relevant for the ongoing maintenance and preservation of intangible and tangible assets. There was an adjustment to taxonomy-eligible OpEx in the 2024 reporting year, as only a portion of OpEx was allocated to R&D costs in accordance with the definition of the EU Taxonomy Regulation (2024: €27.3 million) and the area of repair and maintenance (2024: €7.3 million and therefore relate to activity 3.3 "Manufacture of low-carbon technologies for transport". All identified OpEx were still allocated to activity 3.3 in the 2023 reporting year. The OpEx figures for 2023 are shown corrected in this report (R&D: €21.7 million & Repair and maintenance: €5.3 million) in relation to the share of vehicle sales.

Due to the reporting obligation pursuant to Sections 243b and 267a UGB, both the consolidated OpEx and the OpEx pursuant to the separate financial statements are described.

Rosenbauer's OpEx were analyzed based on the identified economic activities. Rosenbauer's taxonomy-eligible OpEx amounts to €26.1 million (2023: 20.0 million) out of a total operating expenditure volume of €34.9 million (2023: 27.5 million). The share of taxonomy-eligible OpEx in the total OpEx is therefore 74.7% (2023: 72.9%). This means that €8.8 million (2023: €7.5 million) or 25.3% (2023: 27.1%) are not taxonomy-eligible.

Rosenbauer's taxonomy-eligible OpEx amounted to €4.9 million in RBI's separate financial statements with a total investment volume of €12.5 million. The share of taxonomy-eligible OpEx as a percentage of total OpEx is therefore 38.97%. It follows that €7.7 million or 61.03 percent are not taxonomy-eligible.

For OpEx, see 2024 Annual Report, p. 80 et seq.

EU taxonomy KPIs – 2024 revenues

Financial year 2024	2024	Substantial contribution criteria								DNSH criteria (“no significant harm”)							Proportion of taxonomy-aligned (A.1.) or taxonomy-eligible (A.2.) Revenues, 2023	Category (enabling activity)	Category (transitional activity)							
		Code	Revenues	Share of sales 2023	Climate change mitigation	Climate change adaptation	Water	Environmental pollution	Circular economy	Biological diversity	Climate change mitigation	Climate change adaptation	Water	Environmental pollution	Circular economy	Biological diversity				Minimum safeguards						
					Yes; No; N/EL	Yes; No; N/EL	Yes; No; N/EL	Yes; No; N/EL	Yes; No; N/EL	Yes; No; N/EL	Yes; No; N/EL	yes/no	yes/no	yes/no	yes/no	yes/no				yes/no	yes/no	in %	E	T		
Economic activities		€ THOUSAND	in %																							
<b>A. Taxonomy-eligible activities</b>																										
<b>A.1. Environmentally sustainable activities (taxonomy-aligned)</b>																										
Total taxonomy-aligned activities																										
Of which enabling activities																										
Of which transitional activities																										
<b>A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)</b>																										
3.3 Manufacture of low carbon technologies for transport	CCM 3.3 / CCA 3.3	985,327	75.45%	EL	EL	N/EL	N/EL	N/EL	N/EL																	74.22%
Total not taxonomy-aligned activities		985,327	75.45%	100%	0%	0%	0%	0%	0%																	
A. Total taxonomy-aligned activities (A.1+A.2)		985,327	75.45%	100%	0%	0%	0%	0%	0%																	74.22%
<b>B. Taxonomy non-eligible activities</b>																										
Revenues for taxonomy-non-eligible activities		320,617	24.55%																							25.78%
Sum		1,305,945	100.00%																							100%

	Share of sales / total sales	
	Taxonomy-eligible per target	Taxonomy-eligible per target
CCM	0%	75.45%
CCA	0%	0%
WTR	0%	0%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%





	Share of CapEx / total CapEx	
	Taxonomy-eligible per target	Taxonomy-eligible per target
CCM	0%	35.63%
CCA	0%	0%
WTR	0%	0%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%

EU taxonomy KPIs – Operating Expenditure 2024

Financial year 2024		2024		Substantial contribution criteria						DNSH criteria (“no significant harm”)						Proportion of taxonomy-aligned (A.1.) or taxonomy-eligible (A.2.) OpEx, 2023		Category (enabling activity)		Category (transitional activity)	
Economic activities	Code	OpEx	Proportion of OpEx 2023	Climate change mitigation	Climate change adaptation	Water	Environmental pollution	Circular economy	Biological diversity	Climate change mitigation	Climate change adaptation	Water	Environmental pollution	Circular economy	Biological diversity	Minimum safeguards	in %	E	T		
		€ THOUSAND	in %	Yes; No; N/EL	Yes; No; N/EL	Yes; No; N/EL	Yes; No; N/EL	Yes; No; N/EL	Yes; No; N/EL	yes/no	yes/no	yes/no	yes/no	yes/no	yes/no	yes/no					
A. Taxonomy-eligible activities																					
<b>A.1. Environmentally sustainable activities (taxonomy-aligned)</b>																					
Total taxonomy-aligned activities																					
Of which enabling activities																					
Of which transitional activities																					
<b>A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)</b>																					
3.3 Manufacture of low carbon technologies for transport	CCM 3.3 / CCA 3.3	26,127.4	74.72%	EL	EL	N/EL	N/EL	N/EL	N/EL										72.88%		
Total not taxonomy-aligned activities				100%	0%	0%	0%	0%	0%												
A. Total taxonomy-aligned activities (A.1+A.2)		26,127.4	74.72%	100%	0%	0%	0%	0%	0%										72.88%		
<b>B. Taxonomy non-eligible activities</b>																					
OpEx of taxonomy-non-eligible activities		8,837.9	25.28%																27.12%		
Sum		34,965.3	100%																100%		

	Share of sales / total sales	
	Taxonomy-eligible per target	Taxonomy-eligible per target
CCM	0%	74.72%
CCA	0%	0%
WTR	0%	0%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%

## Rosenbauer International AG

### Main economic activity

Environmental target	No. of the activity	Activity
CCM (Climate change mitigation)	3.3	Manufacture of low CO <sub>2</sub> technologies for transport

### Cross-sectional activities

Environmental target	No. of the activity	Activity
CCM (Climate change mitigation)	6.5	Transport by motorbikes, passenger cars and light commercial vehicles
CCM (Climate change mitigation)	7.3	Installation, maintenance and repair of energy efficiency equipment
CCM (Climate change mitigation)	7.4	Installation, maintenance and repair of charging stations for electric vehicles in buildings (and in parking lots belonging to buildings)
CCM (Climate change mitigation)	7.6	Installation, maintenance and repair of renewable energy technologies
CCM (Climate change mitigation)	7.7	Acquisition and ownership of buildings

EU taxonomy KPIs – Revenues 2024 Rosenbauer International AG

Financial year 2024		2024		Substantial contribution criteria						DNSH criteria (“no significant harm”)						Proportion of taxonomy-aligned (A.1.) or taxonomy-eligible (A.2.) Revenues, 2023		Category (enabling activity)	Category (transitional activity)
Economic activities	Code	Revenues	Share of sales 2023	Climate change mitigation	Climate change adaptation	Water	Environmental pollution	Circular economy	Biological diversity	Climate change mitigation	Climate change adaptation	Water	Environmental pollution	Circular economy	Biological diversity	Minimum safeguards	in %	E	T
		€ THOUSAND	in %	Yes; No; N/EL	Yes; No; N/EL	Yes; No; N/EL	Yes; No; N/EL	Yes; No; N/EL	Yes; No; N/EL	yes/no	yes/no	yes/no	yes/no	yes/no	yes/no	yes/no			
<b>A. Taxonomy-eligible activities</b>																			
<b>A.1. Environmentally sustainable activities (taxonomy-aligned)</b>																			
Total taxonomy-aligned activities																			
Of which enabling activities																			
Of which transitional activities																			
<b>A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)</b>																			
3.3	Manufacture of low carbon technologies for transport	CCM 3.3 / CCA 3.3	454,939	77.93%	EL	EL	N/EL	N/EL	N/EL								76.13%		
Total not taxonomy-aligned activities			454,939	77.93%	100%	0%	0%	0%	0%										
A. Total taxonomy-aligned activities (A.1+A.2)			454,939	77.93%	100%	0%	0%	0%	0%								76.13%		
<b>B. Taxonomy non-eligible activities</b>																			
Revenues for taxonomy-non-eligible activities			128,844	22.07%															
Sum			583,783	100.00%													100.00%		

	Share of sales / total sales	
	Taxonomy-eligible per target	Taxonomy-eligible per target
CCM	0%	77.93%
CCA	0%	0%
WTR	0%	0%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%



	Share of CapEx / total CapEx	
	Taxonomy-eligible per target	Taxonomy-eligible per target
CCM	0%	24.94 %
CCA	0%	0%
WTR	0%	0%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%



EU taxonomy KPIs – Operating Expenditure 2024 Rosenbauer International AG

Financial year 2024		2024		Substantial contribution criteria						DNSH criteria (“no significant harm”)						Proportion of taxonomy-aligned (A.1.) or taxonomy-eligible (A.2.) OpEx, 2023		Category (enabling activity) / Category (transitional activity)	
Economic activities	Code	OpEx	Proportion of OpEx 2023	Climate change mitigation	Climate change adaptation	Water	Environmental pollution	Circular economy	Biological diversity	Climate change mitigation	Climate change adaptation	Water	Environmental pollution	Circular economy	Biological diversity	Minimum safeguards	in %	E	T
		€ THOUSAND	in %	Yes; No; N/EL	Yes; No; N/EL	Yes; No; N/EL	Yes; No; N/EL	Yes; No; N/EL	Yes; No; N/EL	yes/no	yes/no	yes/no	yes/no	yes/no	yes/no	yes/no			
A. Taxonomy-eligible activities																			
<b>A.1. Environmentally sustainable activities (taxonomy-aligned)</b>																			
Total taxonomy-aligned activities																			
Of which enabling activities																			
Of which transitional activities																			
<b>A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)</b>																			
3.3 Manufacture of low carbon technologies for transport	CCM 3.3 / CCA 3.3	4.903.4	38.97%	EL	EL	N/EL	N/EL	N/EL	N/EL								38.97%		
Total not taxonomy-aligned activities				100%	0%	0%	0%	0%	0%										
A. Total taxonomy-aligned activities (A.1+A.2)		4.903.4	38.97%	100%	0%	0%	0%	0%	0%								38.97%		
<b>B. Taxonomy non-eligible activities</b>																			
OpEx of taxonomy-non-eligible activities		7,679.8	61.03%														61.03%		
Sum		12,583.2	100.00%														100%		

	Share of OpEx / total OpEx	
	Taxonomy-eligible per target	Taxonomy-eligible per target
CCM	0%	38.97%
CCA	0%	0%
WTR	0%	0%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%

**Reporting templates in accordance with Annex XII of Delegated Regulation (EU) 2021/2178**

<b>Line</b>	<b>Activities in the nuclear energy sector</b>	
1.	The company is active in the research, development, demonstration, and deployment of innovative power generation plants that generate energy from nuclear processes with minimal waste from the fuel cycle, finances such activities, or has exposures in connection with these activities.	NO
2.	The company is active in the construction and safe operation of new nuclear facilities for the generation of electricity or process heat - including for district heating supply or industrial processes such as hydrogen production - as well as in their safety-related improvement using the best available technologies, finances such activities, or has exposures in connection with these activities.	NO
3.	The company is active in the safe operation of existing nuclear facilities for the generation of electricity or process heat - including for district heating supply or industrial processes such as hydrogen production - as well as in their safety-related improvement, finances such activities, or has exposures in connection with these activities.	NO
	<b>Activities in the fossil gas sector</b>	
4.	The company is active in the construction or operation of plants for the generation of electricity from fossil gaseous fuels, finances such activities, or has exposures in connection with these activities.	NO
5.	The company is active in the construction, modernization and operation of plants for combined heat, power and cooling with fossil gaseous fuels, finances such activities, or has exposures in connection with these activities	NO
6.	The company is active in the construction, modernization and operation of plants for heat generation that produce heat/cooling from fossil gaseous fuels, finances such activities, or has exposures in connection with these activities.	NO

# ESRS E1 Climate Change

## ESRS E1-1 Transition plan for climate change mitigation

### 14. The company must disclose its transition plan for climate change mitigation

Rosenbauer does not have a transition plan for climate change mitigation

### 17. Statement if the company does not have a transition plan

Rosenbauer does not currently intend to adopt a transition plan within the meaning of ESRS E1-1. A decision in this regard will be made once the European Commission’s final Omnibus Regulation is available.

## E1-2 Policies related to climate change mitigation and adaptation

### 24. Policies for managing the material impacts, risks and opportunities associated with climate change mitigation and adaptation

Sustainability is a key component of the “Rosenbauer City 2030” corporate strategy. One strategic field of action in the area of sustainability is Rosenbauer’s climate strategy, which was developed in 2022 on the basis of the requirements of the “Science Based Targets initiative” (SBTi) and meets the requirements of the Paris Climate Agreement for reducing emissions. Starting from the base year 2019, Rosenbauer’s emissions are to be reduced by 46.2% (Scope 1 and 2) and 27.5% (Scope 3) by 2030.

In addition to the development of the Group’s climate strategy, the key elements of the sustainability program until 2030 involve emission-free firefighting, halving CO<sub>2</sub> emissions in logistics, aligning investments with ESG criteria, and the use and generation of green energy. An energy roadmap has already been drawn up for the Leonding site, which includes a strategy for the reduction of CO<sub>2</sub> emissions based on economic criteria by 2030 and provides for the increased deployment of renewable energies, increased energy efficiency in processes and infrastructure, and greater independence from natural gas in the energy supply. A roll-out is planned for other Rosenbauer sites.

### 25. a) Consideration of the area of “climate change mitigation” in the policies

	YES	NO
The area of “climate change mitigation” is taken into account in the company’s policies	■	

### 25. b) Consideration of the area of “climate change adaptation” in the policies

	YES	NO
The area of “climate change adaptation” is taken into account in the company’s policies	■	

### 25. c) Consideration of the area of “energy efficiency” in the policies

	YES	NO
The area of “energy efficiency” is taken into account in the company’s policies	■	

### 25. d) Consideration of the issue of “renewable energy deployment” in the policies

	YES	NO
The issue of “renewable energy deployment” is taken into account in the company’s policies	■	

### 25. e) Other areas that are taken into account in the company’s policies

	YES	NO
The issue of “renewable energy deployment” is taken into account in the company’s policies	■	

## E1-3 Actions and resources in relation to climate change policies

### 28. Actions and resources in connection with climate change mitigation and adaptation

Rosenbauer’s climate risk analysis was completed in December 2024. For this reason, no adaptation actions have been implemented yet on the basis of the climate risks identified in this analysis. The plan is that any such actions will be developed over the next few years.

Rosenbauer has implemented comprehensive actions and resources to achieve its climate targets and significantly reduce greenhouse gas emissions. These include:

- Preparation of the climate strategy and SBTi emission reduction targets by 2030: Rosenbauer has developed a detailed climate strategy that sets clear targets for reducing greenhouse gas emissions by 2030. These targets are in line with the requirements of the Science Based Targets Initiative (SBTi) and contribute to limiting global warming to below 1.5°C.
- Electrification of emergency vehicles: As part of its business model, Rosenbauer is focusing heavily on the electrification of our emergency vehicles. By using electric vehicles, Rosenbauer significantly reduces direct emissions from vehicle operation and contributes to improving air quality.
- Refurbishment of vehicles: Rosenbauer offers its customers a comprehensive refurbishment program to extend the service life of emergency vehicles and conserve resources. The recycling of vehicles minimizes both the need for new vehicles as well as the associated emissions.
- Reduction of indirect greenhouse gas emissions: The largest proportion of our indirect greenhouse gas emissions, around 80 percent, is caused by the use of emergency vehicles by customers. We therefore work closely with our customers to minimize their carbon footprint in the usage phase. For this reason, Rosenbauer is focusing primarily on

electrification, as in the RT (Revolutionary Technology) and PANTHER electric models.

5. Energy roadmap: A detailed energy roadmap was drawn up for the Leonding Plant I site. This roadmap aims to increase energy efficiency and maximize the deployment of renewable energies. These actions significantly reduce the site's CO<sub>2</sub> emissions and contribute to a sustainable energy supply. A new district-heating and carbon-free Welcome Center was built in Karlsruhe in 2024. Rosenbauer is also constantly assessing locations with regard to their suitability for photovoltaic systems. These have been installed e.g. in Spain and Luckenwalde.

6. New remuneration policy with ESG criteria: The remuneration of the Executive Board and Supervisory Board has been revised and the ESG criteria (environmental, social, governance) are now integrated into bonus payments. This measure is intended to ensure that sustainable action and the achievement of climate targets are financially rewarded, thus promoting the motivation and commitment of economic activity with regard to environmental and climate change mitigation actions.

## E1-4 Targets related to climate change mitigation and adaptation

### 32. Targets related to climate change mitigation and adaptation

Rosenbauer adopted SBTi-compliant emission reduction targets by 2030 in 2022 using 2019 as the base year. Direct (Scope 1) emissions and emissions from electricity generation (Scope 2) are to be reduced by 46.2% by 2030 compared to 2019. This corresponds to an annual emissions reduction of 4.2% and is compatible with a 1.5 degree pathway in accordance with the Paris Climate Agreement. Indirect emissions (Scope 3) are to be reduced by 27.5% by 2030 compared to 2019, which corresponds to an annual reduction of 2.5% by 2030. Rosenbauer is therefore on a well below 2 degree (1.75 °C) path in accordance with the Paris Climate Agreement.

## 34. GHG emission reduction targets of the company (according to ESRS 2 MDR-T)

Disclosure in accordance with ESRS 2 MDR-T	Rosenbauer climate target
Addressed material (sub)topic	Climate change mitigation
Addressed material IRO	Climate change mitigation, loss of climate stability
Title and description of the target	Reduction of Scope 1 and 2 GHG emissions by 46.2% by 2030 based on 2019 GHG emissions Reduction of Scope 3 GHG emissions by 27.5% by 2030 based on 2019 GHG emissions
Addressed policy	Rosenbauer climate strategy with Scope 1 and 2 as well as Scope 3 emission reduction targets as part of the Rosenbauer City 2030 strategy sustainability plan
Target type and unit of the target	Target type: absolute reduction in Scope 1 and 2 or Scope 3 GHG emissions Unit: GHG reduction in percent compared to the base year. GHG emissions are measured in tCO <sub>2</sub> e.
Target value	Target value for the Scope 1 and 2 target: 8,581.6 tCO <sub>2</sub> e Target value for the Scope 3 target: 904,795.7 tCO <sub>2</sub> e
Scope of application in relation to business activities (and geographic areas where applicable)	The Scope 1 and 2 target covers all Rosenbauer sites with the exception of small service and sales locations in Europe, Asia and Africa. The Scope 3 target includes all GHG emissions in all Scope 3 emission categories relevant to Rosenbauer. The following categories are excluded from this: 3.5, 3.10, 3.13, 3.14, 3.15
Base year of the target	2019
Baseline value of the target	The Scope 1 and 2 reduction target relates to the Scope 1 and 2 GHG emissions (excluding small service and sales locations) from 2019 in the amount of 15,951 tCO <sub>2</sub> e. The Scope 3 reduction target relates to the Scope 3 GHG emissions from 2019 in the amount of 1,536,965 tCO <sub>2</sub> e.
Base year of the target	2030
Stages or intermediate destinations	n/a
Methods and significant assumptions in target setting	The Scope 1 and 2 as well as the Scope 3 targets were defined using the criteria under the Science Based Targets initiative.
Scientific basis for environmental targets	SBTi and GHG Protocol
Stakeholder involvement in the definition of targets	Stakeholders were not involved in the target setting process.
Target performance	Scopes 1 & 2: 12,762.25 (-19.99%) Scope 3: 1,118,189 (-27.25%)
Target monitoring	Monitoring takes place by determining the Scope 1, 2 and 3 emissions on an annual basis. The emissions determined are compared with the emissions from the base year 2019 and with the target values for 2030.

## 34. a) GHG emission reduction targets

Target	Base year	Emissions in the base year (tCO <sub>2</sub> e)	Target year	Emissions in the target year (tCO <sub>2</sub> e) and reduction (%) from 2019	Target achievement in the reporting year (%)
Near-term target Scope 1 and 2	2019	15,951	2030	8,581.6 (-46.2%)	12,762.25 (-19.99%) of which Scope 1: 7,918.56 of which Scope 2: 4,843.69
Near-term target Scope 3	2019	1,536,965	2030	904,795.7 (-27.5%)	1,118,189 (-27.25%)

#### 34. d)

Rosenbauer's Scope 1 and 2 as well as Scope 3 GHG emission reduction targets are set for the target year 2030. There are no GHG emission reduction targets for the target year 2050.

#### 34. e) Scientific basis for GHG emission reduction targets

Rosenbauer's GHG emission reduction targets were drawn up based on SBTi requirements. This ensures that the GHG emissions reduction target for Scope 1 and 2 emissions follows a 1.5°C-compatible path in accordance with the 2015 Paris Climate Agreement. The GHG emissions reduction target for Scope 3 emissions follows a 1.75-degree path (well below 2 degree) in accordance with the Paris Climate Agreement. The targets were not derived using a sector-specific decarbonization pathway. External assurance of the targets set was provided by the SBTi validation in the 2023 reporting year. An external review of the targets by an auditor was not carried out before the targets were submitted to SBTi.

#### 34. f) Description of the expected decarbonization levers

A distinction can be made between Rosenbauer's decarbonization levers according to emission categories (Scope 1, 2 and 3).

The switch to renewable energies for heat and power supply took place at the European sites as part of Rosenbauer's energy roadmap. An energy roadmap is currently available for the Leonding Plant 1 site. The Rosenbauer energy roadmap primarily describes actions for the Scope 1 (direct emissions) and Scope 2 (emissions from purchased electricity) emission categories. The aim in particular is to increase energy efficiency in processes and infrastructure and to increase the deployment of renewable energies in the provision of heat and energy.

In the area of Scope 3 emissions, the intention is to halve CO<sub>2</sub> emissions in logistics (Scope 3.4 and Scope 3.9) by 2030. By far the most indirect emissions (approx. 80%) from Rosenbauer are caused by the use of the emergency vehicles sold (Scope 3.11). Rosenbauer is aiming to reduce emissions in this area by increasing sales of electrified vehicles such as the RT and the Panther electric.

## E1-5 Energy consumption and mix

### 37. Total energy consumption in connection with own operations

Energy consumption and mix	Comparison	Year 2024
(1) Fuel consumption from coal and coal products (MWh)	n/a	2.29
(2) Fuel consumption from crude oil and petroleum products (MWh)	n/a	17,759.01
(3) Fuel consumption from natural gas (MWh)	n/a	20,972.81
(4) Fuel consumption from other fossil sources (MWh)	n/a	0.26
(5) Consumption from purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh)	n/a	15,296.97
<b>(6) Total fossil energy consumption (MWh) (calculated as the sum of lines 1 to 5)</b>	n/a	<b>54,031.34</b>
Share of fossil sources in total energy consumption (%)	n/a	80.78
<b>(7) Consumption from nuclear sources (MWh)</b>	n/a	<b>3,367.40</b>
Share of nuclear sources in total energy consumption (in %)	n/a	5.03
(8) Fuel consumption for renewable sources, including biomass (also industrial and bio-waste of biological origin, biogas, hydrogen from renewable sources, etc.) (MWh)	n/a	50.64
(9) Consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources (MWh)	n/a	8,706.20
(10) Consumption of self-generated non-fuel renewable energy (MWh)	n/a	731.83
<b>(11) Total renewable energy consumption (MWh) (calculated as the sum of lines 8 to 10)</b>	n/a	<b>9,488.67</b>
Share of renewable sources in total energy consumption (%)	n/a	14.19
<b>Total energy consumption (MWh) (calculated as the sum of lines 6.7, and 11)</b>	n/a	<b>66,889.24</b>

### 40. Energy intensity associated with activities in high climate impact sectors

Total energy consumption from activities in high climate impact sectors per net sales revenue related to activities in high climate impact sectors

#### Energy intensity per net sales revenue

MWh/EUR million	51.22
Total energy consumption from activities in high climate impact sectors per net sales revenue from activities in high climate impact sectors (MWh/mEUR)	$66,889.24 / 1,305.9 = 51.22$

### 43. Reconciliation of net sales revenue from activities in high climate impact sectors with disclosures in the notes to the financial statements

Net sales revenue from activities in high climate impact sectors used to calculate energy intensity	1,305.9 EUR million
Net sales (other)	0 EUR million
Total net sales revenue (financial statements)	1,305.9 EUR million



Disclosure in accordance with ESRS 2 MDR-T	Green electricity	Photovoltaics
Addressed material (sub)topic	Energy	Energy
Addressed material IRO	Energy efficiency, Energy mix	Energy efficiency, Energy mix
Title and description of the target	Increase the share of green electricity in total electricity consumption to 75%	5% coverage of electricity consumption from own production
Addressed policy	Rosenbauer climate strategy with a focus on Scope 2	Rosenbauer climate strategy with a focus on Scope 2
Target type and unit of the target	Target type: Percentage share of total electricity consumption Unit: Percentage share in the target year	Target type: Percentage share of total electricity consumption Unit: Percentage share in the target year
Target value	75%	5%
Scope of application in relation to business activities (and geographic areas where applicable)	The target covers all Rosenbauer locations with the exception of small service and sales locations	The target covers all Rosenbauer locations with the exception of small service and sales locations
Base year of the target	2018	2018
Baseline value of the target	58.6% in 2018	0.6% in 2018
Base year of the target	2025	2025
Stages or intermediate destinations		
Methods and significant assumptions in target setting	Small service and sales locations were excluded, coverage via green electricity certificates	Small service and sales locations were excluded
Scientific basis for environmental targets		
Stakeholder involvement in the definition of targets		
Target performance	67.6% in 2024	4.1% in 2024
Target monitoring	annual survey	annual survey

**E1-6 – Gross Scopes 1, 2, 3 and total GHG emissions**44. Disclosure of Scope 1, Scope 2 and Scope 3 gross GHG emissions in metric tons of CO<sub>2</sub> equivalents

	Retrospective				Milestones and target years			
	Base year	2023	2024	% N/N-1	2025	2030	2050	Annual % of target/base year
<b>Scope 1 GHG emissions</b>								
Scope 1 GHG gross emissions (t CO <sub>2</sub> e)	10,260	7,161	8,743.88 7,918.56	+22.10 +10.58	n/a	5519.88	n/a	-4,2
Percentage of Scope 1 GHG emissions from regulated emissions trading schemes (in %)	0	0	0	0	n/a	n/a	n/a	n/a
<b>Scope 2 GHG emissions</b>								
Gross location-based Scope 2 GHG emissions (t CO <sub>2</sub> e)	8,758	8,149	8,272.28 8,056.91	+1.51 -1.13	n/a	<b>n/a</b>	n/a	n/a
Gross market-based Scope 2 GHG emissions (t CO <sub>2</sub> e)	5,691	4,424	5,071.04 4,843.69	+14.63 +9.49	n/a	3061.76	n/a	-4.2
<b>Significant Scope 3 GHG emissions</b>								
Total Gross indirect (Scope 3) GHG emissions (t CO <sub>2</sub> e)	1,536,965	1,187,409	1,118,188.67	-5.83	n/a	904,795.7	n/a	-2.5
1 Purchased goods and services	232,387	185,002	181,306.87	-2.00	n/a	n/a	n/a	n/a
2 Capital goods	8,445	9,292	12,365	+33.07	n/a	n/a	n/a	n/a
3 Activities related to fuels and energy (not included in Scope 1 or Scope 2)	3,927	2,691	4,626	+71.91	n/a	n/a	n/a	n/a
4 Upstream transportation and distribution	18,124	12,722	11,898	-6.48	n/a	n/a	n/a	<b>n/a</b>
5 Waste generated in operations	2,092	1,343	2,838.48	+111.35	n/a	n/a	n/a	n/a
6 Business trips	6,236	2,226	2,377	+6.78	n/a	n/a	n/a	<b>n/a</b>
7 Commuting employees	11,466	11,918	11,789	-1.08	n/a	n/a	n/a	<b>n/a</b>
8 Upstream leased assets	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
9 Downstream transportation	2,014	1,414	1,322	-6.51	n/a	n/a	n/a	<b>n/a</b>
10 Processing of products sold	n/a	n/a	n/a	n/a	n/a	n/a	n/a	<b>n/a</b>
11 Use of products sold	1,247,994	957,838	886,389	-7.46	n/a	n/a	n/a	<b>n/a</b>
12 End-of-life treatment of sold products	4,016	2,963	3,277.32	+10.61	n/a	n/a	n/a	<b>n/a</b>
13 Downstream leased assets	n/a	n/a	n/a	n/a	n/a	n/a	n/a	<b>n/a</b>
14 Franchises	n/a	n/a	n/a	n/a	n/a	n/a	n/a	<b>n/a</b>
15 Investments	264	n/a	n/a	n/a	n/a	n/a	n/a	<b>n/a</b>
<b>Total GHG emissions</b>								
Total GHG emissions (location-based) (t CO <sub>2</sub> e)	<b>1,555,983</b>	<b>1,202,719</b>	<b>1,135,204.76</b>	<b>-5.61</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>
Total GHG emissions (market-based) (t CO <sub>2</sub> e)	<b>1,552,916</b>	<b>1,198,994</b>	<b>1,132,003.52</b>	<b>-5.59</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>

\* Emissions from small service and sales locations were excluded from the GHG emissions balance in the sustainability report until the 2023 reporting year due to negligible quantities. Emissions reporting will be extended to all Rosenbauer locations in the 2024 reporting year as part of ESRS reporting. In order to ensure comparability with the 2023 reporting year and the base year for Rosenbauer's GHG emission reduction targets, the emissions according to Scope 1 and Scope 2 (location and market-based) are stated both including and excluding these service and sales locations. The 2022 GHG emission reduction targets set by Rosenbauer for Scope 1 and 2 with the target year 2030 also exclude these locations. If Rosenbauer sets new GHG emission reduction targets that go beyond 2030, these service and sales locations will be included in the target.

#### 46. Information on greenhouse gas emissions

##### Scope 1 GHG emissions

Rosenbauer reports on the company’s direct impacts on climate change by recording direct greenhouse gas emissions from sources owned or controlled by the company in the Scope 1 category. Scope 1 emissions are recorded as part of the annual GHG emissions inventory for the entire Rosenbauer company and published in the sustainability report.

##### Scope 2 GHG emissions

Rosenbauer reports indirect emissions from the generation of purchased or acquired electricity, steam, heat, or cooling consumed by the company under Scope 2 emissions. Scope 2 emissions are recorded as part of the annual GHG emissions inventory for the entire Rosenbauer company and published in the sustainability report.

##### Scope 3 GHG emissions

The indirect greenhouse gas emissions that occur both upstream and downstream in Rosenbauer’s value chain are reported at Group level according to the 15 Scope 3 categories. The relevant data is collected as part of the annual sustainability reporting.

#### 47. Significant changes to definitions

Rosenbauer is reporting in accordance with the ESRS requirements for the first time for the 2024 reporting year. Accordingly, there are no significant changes to the definition of what constitutes the reporting company and its upstream and downstream value chain.

#### 53. Greenhouse gas emissions on the basis of net sales revenue

Total GHG emissions (t CO<sub>2</sub>e)/net sales revenue (currency unit)

GHG intensity per net revenue	2023	2024	% N / N-1
Total GHG emissions (location-based) per net sales revenue (t CO <sub>2</sub> e/currency unit)	1,129.84	869.29	76.94
Total GHG emissions (market-based) per net sales revenue (t CO <sub>2</sub> e/currency unit)	1,126.34	866.84	76.96

#### AR 55

Net sales revenue used to calculate the greenhouse gas intensity	1,305.9 EUR million
Net sales (other)	0 EUR million
Net total sales revenue (in the financial statements)	1,305.9 EUR million

#### E1-7 GHG removals and GHG mitigation projects financed through carbon credits

56. a) Greenhouse gas removals and storage achieved as part of projects within the company’s own operations or its own upstream and downstream value chain, in t CO<sub>2</sub>e

Rosenbauer does not remove or store any greenhouse gases as part of the projects listed under ESRS E1-7 56. a).

56. b) Scope of the reduction or removal of greenhouse gas emissions through climate protection projects outside the value chain that have been financed or are intended to be financed with the purchase of carbon credits

Rosenbauer does not reduce or remove any greenhouse gas emissions through climate change mitigation projects outside the value chain.

58. a) Total amount of greenhouse gases removed and stored in t CO<sub>2</sub>e

Rosenbauer does not remove or store any greenhouse gases. It is therefore not possible to state the total amount of greenhouse gases removed and stored.

58. b) Assumptions, methods and frameworks used in the calculation

This data point is not relevant for Rosenbauer as no greenhouse gases are removed or stored.

59. a) Total quantity of carbon credits outside the company’s value chain that were verified according to recognized quality standards and cancelled in the reporting period in t CO<sub>2</sub>e

Rosenbauer does not use carbon credits outside the value chain.

59. b) Total quantity of carbon credits outside the company’s value chain whose cancellation is planned in t CO<sub>2</sub>e

Rosenbauer does not use carbon credits outside the value chain.

60. Scope, methods and framework as well as the way in which remaining greenhouse gas emissions are neutralized in the case of a net-zero target:

Rosenbauer does not have a net-zero target. There are currently GHG emission reduction targets for the target year 2030, which were drawn up on the basis of the SBTi and are in line with the Paris Climate Agreement. These targets provide for a reduction of 46.2% for Scope 1 and 2

emissions and a reduction of 27.5% for Scope 3 emissions. As a result, no information can be provided on the neutralization of the remaining greenhouse gas emissions.

#### 61. Public assertion of greenhouse gas neutrality in connection with the use of carbon credits

Not applicable for Rosenbauer. For further explanation see 61. a to c.

##### 61. a) Assertion of GHG emission reduction targets in accordance with ESRS E1-4

Rosenbauer does not use carbon credits nor does it plan to use them to achieve its emission reduction targets.

##### 61. b) Hindering or reducing the achievement of emission reduction targets by claiming and depending on carbon credits

Rosenbauer does not use carbon credits nor does it plan to use them to achieve its emission reduction targets. There is therefore no hindrance or reduction in terms of achievement of emission targets through the assertion of or dependence on carbon credits.

##### 61. c) Credibility and integrity of the carbon credits used

Rosenbauer does not use carbon credits. This point is therefore not relevant for Rosenbauer.

## E1-8 – Internal carbon pricing

### 62. Application of internal carbon pricing systems

Rosenbauer does not have an internal carbon pricing system.

# ESRS S1 – Own workforce

## ESRS S1-1 Policies related to the company’s own workforce

19. Guidelines with regard to the company’s own workforce in accordance with ESRS 2 MDR-P

### Rosenbauer Code of Conduct

Guideline	Rosenbauer Code of Conduct
Key contents:	<p>The Rosenbauer Code of Conduct, version 5.0 dated November 2023, was adopted by the Executive Board.</p> <p>Rosenbauer’s Code of Conduct was adopted to provide a framework for the company’s actions. As a globally active group in the firefighting business, Rosenbauer stands for outstanding quality and innovative products that help firefighters around the world to save lives and protect the environment. The Code of Conduct sets out the compliance principles that guide the company. The three main values are responsibility, trust and respect. All employees and business contacts are expected to adhere strictly to these principles.</p>
The Code of Conduct covers the following topics:	<ol style="list-style-type: none"> <li>1. Compliance with laws and basic ethical principles</li> <li>2. Promotion of fair and free competition</li> <li>3. Zero tolerance for corruption and bribery</li> <li>4. Avoidance of conflicts of interest</li> <li>5. Promotion of a respectful corporate culture</li> <li>6. Protection of the company’s intellectual property</li> <li>7. Commitment to environmental protection and sustainable action</li> <li>8. Compliance with capital market regulations</li> <li>9. Procedure for reporting violations of the Code of Conduct (whistleblower system)</li> </ol>
General targets:	Creation of a guidance framework for compliant and ethical behavior of all employees
Employee-focused targets:	<p>In accordance with the European Convention on Human Rights and the Charter of the United Nations, Rosenbauer regards human rights as fundamental values that must be respected and observed at all times and in all areas of business life.</p> <p>Rosenbauer guarantees that no one is disadvantaged on account of their ethnic origin, skin color, religion, gender, or any other characteristic protected by law. Rosenbauer views diversity as an opportunity, and therefore expressly opposes any kind of discrimination.</p>
Scope:	The Code of Conduct is binding worldwide and indefinitely. It is addressed to all employees of all Rosenbauer Group companies.
Responsibilities:	<p>The Executive Board of Rosenbauer is committed to ensuring that all national and international activities are conducted in accordance with legal and ethical requirements.</p> <p>Managers also bear increased responsibility. They are expected to be particularly bound by the values and principles of conduct described. They are also responsible for ensuring that the principles are observed within their area of responsibility.</p>
Compliance with the Code of Conduct	Violations of the Code of Conduct will not be tolerated by Rosenbauer and will invariably result in disciplinary and where appropriate legal action.
References to material impacts, risks, or opportunities:	In our opinion, the Code of Conduct reduces the risk of discriminatory behavior and promotes employee behavior that has a positive impact on customer satisfaction and therefore business success.

<b>Guideline</b>	<b>Human Rights Policy – Annex to the Code of Conduct</b>
<b>Key contents:</b>	<p>As a globally active corporation in the firefighting business, Rosenbauer is synonymous with outstanding quality and innovative products. This way, we make a decisive contribution to ensuring that firefighters around the world are optimally equipped to save lives and protect the environment and infrastructure. Rosenbauer is committed to complying with applicable laws at all times and everywhere, respecting ethical values, and acting sustainably. Rosenbauer applies strict regulations on labor standards, business ethics, environmental protection, and safety in its own operational practice. These are set out in the general Code of Conduct "Responsibility. Trust. Respect." and specified further here.</p> <p>Responsible, sustainable, and lawful action is one of Rosenbauer's core values and is firmly anchored in the corporate strategy.</p> <p>The Annex Code on Human Rights and Working Conditions covers the following topics:</p> <ul style="list-style-type: none"> <li>■ Respect for human rights</li> <li>■ Prohibition of child labor</li> <li>■ Local communities</li> <li>■ Prohibition of forced or compulsory labor and human trafficking</li> <li>■ Equal opportunities and non-discrimination</li> <li>■ Freedom of association and right to collective bargaining</li> <li>■ Occupational health and safety</li> <li>■ Remuneration</li> <li>■ Working time</li> <li>■ Responsibility and compliance</li> </ul>
<b>General targets:</b>	The aim is to ensure that all of Rosenbauer's national and international activities are carried out in accordance with human rights and labor standards in order to guarantee responsible, sustainable, and legally compliant action.
<b>Scope:</b>	The Code of Conduct, and therefore the Annex, is binding worldwide and for an unlimited period of time. It is addressed to all employees of all Rosenbauer Group companies.
<b>Responsibilities:</b>	<p>Rosenbauer's Executive Board is committed to ensuring that all national and international activities are conducted in accordance with applicable legal and regulatory requirements and a high level of ethical business conduct.</p> <p>Executive management and the heads of the strategic business units are responsible for ensuring that the Executive Board's compliance obligation is clearly understood and that the requirements of this Code of Conduct are followed conscientiously and promptly by all employees in the respective business units and functions.</p>
<b>Compliance with company agreements:</b>	<p>The executive management and the heads of the strategic business units are responsible for defining appropriate responsibilities, procedures, training and internal controls in their respective business units.</p> <p>Each employee is also individually obliged to comply with this Code of Conduct and to align their professional actions with the principles set out within this.</p> <p>As part of the Whistleblower Guideline, employees are encouraged to report information on violations at any time to the respective manager and directly to Group Compliance at Rosenbauer International AG via <a href="mailto:compliance@rosenbauer.com">compliance@rosenbauer.com</a> or via the integrity platform <a href="https://rosenbauer.integrityline.com">https://rosenbauer.integrityline.com</a> so that they can be investigated appropriately. All information is treated as confidential.</p>
<b>References to material impacts, risks, or opportunities:</b>	Compliance with human rights, labor standards, and ethical principles promotes sustainable corporate governance and increases employee satisfaction and staff loyalty. A respectful corporate culture and strict safety standards also offer opportunities for higher productivity and a positive working atmosphere.

## HR strategy

### Guideline

#### Key contents:

### HR 2030 strategy

Human Resources (HR) management focuses on employees and therefore believes that its most important task is to create a corporate culture and a working environment in which employees can develop and realize their potential in order to make the best possible contribution to our joint success. We stand for equal opportunities, objectivity, and fairness across the Group.

Global Function HR: The Group-wide HR agendas are based on clear structures and responsibilities through the division of tasks and responsibilities between Global Function HR Leonding and the regional Centers of HR Expertise. This function is deliberately managed centrally as a matrix function in order to guarantee a uniform Group-wide approach in terms of fairness and consistency and to exploit synergies. The topics of **Governance** in the interests of consistency and transparency apply throughout the Rosenbauer Group. In the area of **Guidance** the Global Function HR sees itself as a facilitator and service provider.

The transformation of the HR strategy into day-to-day operational work is supported by the following cycle, which depicts the various phases of an employee's career:



#### General targets:

The Rosenbauer Group's HR strategy aims to achieve a corporate culture that promotes equal opportunities, fairness and collegiality, and enables employees to realize their full potential. It promotes the corporate goals of profitability and growth and focuses on internationalization, sustainability and a global HR function that takes local requirements into account.

#### Scope:

The HR strategy applies throughout the Group.

#### Responsibilities:

The Global Group Function HR and the Executive Board are responsible for the HR strategy

#### Compliance with the HR strategy:

The Global Function HR assumes responsibility for the professional direction of the Centers of Competence through the matrix function. The local managing directors are responsible for compliance with the Group's guidelines.

#### References to material impacts, risks, or opportunities:

The HR strategy refers to negative and positive impacts on the workforce and stakeholders. HR sees itself as a mediator between the different interests of the stakeholders. In dialog with managers, HR acts as a partner in achieving economic goals and is the point of contact for employee representatives to ensure compliance with labor and social legislation. HR supports managers in fulfilling their management responsibilities.

The way we look after our employees reflects the service concept based on our values. Rosenbauer wants to be an attractive employer for the entire labor market. The target group-oriented corporate brand supports this.

In the interests of sustainability, HR works with managers to ensure qualitative and quantitative headcount planning that is aligned with the corporate strategy.

As part of the necessary risk management, HR ensures the availability of key employees and experts with the help of succession management. HR assumes responsibility for training topics and focuses on the needs of the company and its employees. This consolidates core competences. In addition, we continue to rely on the proven system of apprenticeship training in those countries where this is already possible in order to secure the supply of skilled workers.

Employee-focused working models create the basis for flexibility and motivation. HR is monitoring trends in the labor market such as connectivity, individualization and mobility as well as the advancing digitalization of the world of work. The HR team uses these findings to design healthy and attractive workplaces.

For Rosenbauer, it is important to keep top performers and knowledge bearers in the company. Recognition and appreciation are consciously put into practice as an important basis in day-to-day management. A fair and attractive remuneration and benefits model recognizes individual performance and commitment.

The Rosenbauer Group also recognizes its responsibility for people in difficult situations and therefore offers security and support with a wide range of social benefits.



## Company agreements

Guideline	Company agreements
Key contents:	<p>Within the scope of guidance and governance, the individual companies draw up company agreements and service instructions based on the Group-wide framework guidelines, taking into account local legal regulations.</p> <p>Relevant company agreements on topics such as:</p> <ul style="list-style-type: none"> <li>■ Working time: flexible working time models, shift models, etc.</li> <li>■ Remuneration: Equal pay, subsidies etc.</li> <li>■ Voluntary Social benefits</li> <li>■ Disciplinary regulations</li> </ul>
General targets:	Creation of binding regulations for all employees on the respective topics that are the content of the works agreements.
Scope:	The scope of application is regulated in the respective company agreement.
Responsibilities:	The responsibilities are governed in the respective company agreement.
Compliance with company agreements:	Employees are obliged to comply with the relevant provisions of the company agreements. The respective managers have a monitoring function here.
References to material impacts, risks, or opportunities:	Depending on their content, company agreements can minimize negative impacts and risks as well as generate positive impacts and opportunities.

### 20. a) Respect for human rights, including employees' rights, of individuals in own workforce

Our Rosenbauer values and labor standards define the highest standards and are based on the principles of the UN Global Compact. All employees worldwide are committed to fair and lawful conduct towards colleagues, business partners, customers, and local communities. We are committed to upholding and supporting human rights and reporting on them transparently. Human rights standards guide our decision-making and constructive engagement, both internally and externally – as far as this is within our sphere of influence – while at the same time taking into consideration the responsibility of national governments to protect human rights.

Rosenbauer does not tolerate child labor. Rosenbauer undertakes to comply at least with the International Labour Organisation (ILO) regarding the minimum age for employment and the prohibition of child labor. Rosenbauer takes appropriate steps to verify the age of applicants and employees in its own operations. Rosenbauer takes into account that people under the age of 18 are allowed to work under certain defined and protected circumstances, e.g., in government-approved training programs. This is acceptable if it is done in accordance with the ILO and the respective national law.

Equal treatment of all employees is a fundamental principle of our corporate policy. Rosenbauer employees do not discriminate against anyone on the basis of ethnic, national or social origin, skin color, gender, religion, ideology, age, physical or mental impairment, sexual orientation, political views – insofar as these are based on democratic principles and tolerance towards those with different opinions – or other characteristics protected by law, insofar as this does not conflict with mandatory law.

The Human Rights Policy (appendix to the Code of Conduct) has created a binding framework to ensure respect for human rights. This declaration also summarizes HR issues such as freedom of association and the right to collective bargaining, health and safety in the workplace, remuneration, and working time.

### 20. b) Engagement with people in own workforce

The processes outlined in ESRS S1-2 for engaging with the company's own workforce and workers' representatives in relation to impacts can also be used by employees to raise and discuss human rights issues.

### 20. c) Actions to provide and/or enable remedy for human rights impacts

The processes outlined in ESRS S1-3 to remediate negative impacts and channels for own workers to raise concerns do subsequently enable remediation, for example through case handling, in the event of human rights impacts on employees.

### 21. Consistency of policies with relevant internationally recognized instruments, including the United Nations Guiding Principles on Business and Human Rights

Rosenbauer ensures that all national and international activities are carried out in accordance with the Code on Human Rights and Working Conditions (UN Human Rights Convention). Our Rosenbauer values and labor standards define the highest standards and are based on the principles of the UN Global Compact.

Rosenbauer is obliged to comply at least with the International Labour Organisation (ILO) regarding the minimum age for employment and the prohibition of child labor.

**22. Consideration of the issues of human trafficking, forced labor, and child labor in the policies**

	YES	NO
The company's policies regarding its own workforce include the issues of human trafficking, forced labor, and child labor.	■	

**23. Policies or management systems relating to the prevention of occupational accidents**

	YES	NO
The company has a workplace accident prevention policy or management system.	■	

**24. a) Specific policies to eliminate discrimination, promote equal opportunities or other ways to promote diversity and inclusion**

	YES	NO
The company has specific policies aimed at the elimination of discrimination, including harassment, promoting equal opportunities, and other ways to advance diversity and inclusion.	■	

This policy has been drawn up for the first time and will come into force in 2025. Individual topics are addressed selectively in the CoC or Business Partner CoC.

**24. b) Recording the reasons for discrimination**

	YES	NO
The grounds for discrimination are explicitly covered by the policies.	■	

**24. c) Specific policy commitments regarding inclusion or support measures**

The Equal Treatment Act in Austria legally prohibits any kind of discrimination in relation to age, gender, religion, physical or mental disability, ideology, etc.

Under the Austrian Disability Employment Act, Rosenbauer is obliged to employ people with disabilities on a preferential basis. If the employment obligation is not fulfilled, the employer will be charged a compensation tax by the Social Ministry Service each year for the previous calendar year. This is intended to promote the integration of physically or mentally impaired people into the labor market.

In Austria, Rosenbauer also has a representative for people with disabilities who takes care of the concerns of employees with disabilities and supports their participation in the work process.

**24. d) Implementation of the policies within the framework of specific processes**

One effective method of preventing and combating discrimination is to raise employee awareness. Several awareness-raising measures were therefore taken with regard to diversity, equity, and inclusion at Rosenbauer. Unconscious bias ambassadors were trained and a DEI workshop was held as part of the 2022 management retreat. Managers and junior managers receive regular coaching to support the change towards more diversity in the teams.

The aim is to curb any discrimination by consciously raising awareness.

**ESRS S1-2 Processes for engaging with own workers and workers' representatives about impacts**

**27. a) Engagement with own workers or workers' representatives**

	DIRECT ENGAGEMENT	ENGAGEMENT BY WORKERS' REPRESENTATIVES
Engagement with own workers takes place directly or through workers' representatives	■	■

**27. b) Stages, type, and frequency of engagement**

At Rosenbauer, the views and opinions of employees are taken into account both directly and through the involvement of workers' representatives in decisions and actions. This takes place through various forms of dialogue:

**1. During the annual employee performance review:** Regular and structured discussions between managers and employees make a significant contribution to mutually satisfactory cooperation. The appreciative discussions are intended to recognize employees and give both managers and employees the opportunity to give constructive feedback.

**2. Board Talk:** The Rosenbauer Board Talk is an exchange format to which the Executive Board invites employees at regular intervals. On the one hand, information from the management is communicated to employees and, on the other, employees have the opportunity to address questions directly to the Executive Board. Participation is possible both in person and virtually and is voluntary.

**3. Works meetings:** Works meetings are held on an ad-hoc basis, at which the Works Council informs the workforce about key issues. The Executive Board or management also convenes meetings on certain relevant topics and gives employees the opportunity for a direct exchange.

**4. Regular exchange with the Works Council:** Regular exchanges, consultations, and negotiations take place between the Executive Board and management, the Human Resources department, the Works Council, the Youth Council, and the representative for people with disabilities.

**27. c) Function and highest-ranking position with operational responsibility for inclusion**

The Executive Board, management, and Works Council are responsible for inclusion.

**27. d) Agreements with staff representatives**

Works agreements are negotiated and concluded between Rosenbauer as the employer and the Works Council, which represents the interests of the employees. This means that the views and interests of employees are incorporated into the regulations. Depending on the content of the works agreement, the regulations are aimed, among other things, at protecting the health of employees and are therefore also to be regarded as part of respect for human rights.

**27. e) Evaluation of the effectiveness of inclusion**

The forms of dialogue described under 27. b) are essential instruments for incorporating the views of employees into decisions. Since most forms of dialogue enable an exchange, feedback from employees can be used to draw immediate conclusions about effectiveness.

The employee satisfaction surveys planned for 2025 will enable a targeted assessment of the effectiveness of inclusion by asking specific questions.

**28. Steps taken to gain insight into the views of the most vulnerable, at-risk or disadvantaged people in the company's own workforce**

In Austria, for example, the representative for people with disabilities makes a significant contribution to gaining an insight into the views of particularly vulnerable, at-risk or disadvantaged people in the company's own workforce. Access to or contact with a representative is open to every employee. As part of company reintegration management and health management, there is a regular exchange with the representative for people with disabilities.

In addition, the "Initiative for the Evaluation of Mental Stress" makes an important contribution to gaining insights.

As a further initiative, women@rosenbauer pays particular attention to the views of the female workforce at Rosenbauer. The initiative is currently active in Austria, Germany, and the USA.

**ESRS S1-3 Processes to remediate negative impacts and channels for own workers to raise concerns**

**32. a) General approach and procedures for the implementation of or participation in remediation actions**

Rosenbauer has a whistleblowing system that gives employees the opportunity to submit a report confidentially and, if desired, completely anonymously. The whistleblower system can be used to report violations of the Rosenbauer Code of Conduct or breaches of the law. The whistleblower system can be used to report grievances or suspected cases related to discrimination or other violations related to human rights. All reports will be investigated and handled with strict confidentiality by Group Compliance.

Regular discussions with a manager play a key role in identifying employee concerns and potential negative impacts at an early stage and implementing suitable remediation measures.

Employees also have the opportunity to contact the relevant HR contact persons in confidence.

The Works Council or staff representatives as well as the Youth Council and the representative for people with disabilities are also contact options that employees can turn to regarding negative impacts.

**32. b) Specific channels through which the company's workforce can express their concerns or needs and have these reviewed**

The following channels are available to the workforce:

1. Rosenbauer whistleblower system (Integrity Line)
2. Contacting the respective HR department/HR contact person
3. Contacting the Works Council or staff representatives or the Youth Council of Trust
4. Contacting the representative for people with disabilities
5. Employee performance reviews
6. Exit interviews

**32. c) Processes for handling complaints in relation to personnel matters**

	YES	NO
The company has a process for handling complaints in relation to personnel matters.	■	

**32. d) Processes by which the company supports the availability of such channels in the workplace**

Information on the whistleblower system is available to all employees in the Rosenbauer SharePoint. The link to the page of the whistleblower system is also available there. Violations can be entered completely anonymously on the site. Access is also possible via the website at <https://rosenbauer.integrityline.com>.

The responsible contact persons are also published in SharePoint.

**32. e) Tracking and monitoring of issues raised and effectiveness of the channels**

Reports received by the whistleblowing system are read by Group Compliance on a regular basis. Feedback or queries are only possible if a secure mailbox has been set up or contact information has been provided. Receipt of the report will be confirmed immediately, but within seven days at the latest.

Information is processed immediately and comprehensively. The whistleblowers will receive feedback on the content within three months at the latest.

Rosenbauer guarantees that whistleblowers do not have to fear any negative consequences if the report is made in good faith.

**33. Knowledge and trust of its own workforce in the structures or processes**

	YES	NO
The company has policies in place to protect individuals against retaliatory measures.	■	

## ESRS S1-4 Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

### 37. Summary description of action plans and resources in relation to the management of material impacts, risks, and opportunities for the company's workforce.

Due to increasingly frequent and comprehensive changes in the labor market, it is essential for Rosenbauer to strengthen its attractiveness as an employer and promote staff retention and satisfaction. The actions under 38. a) and c) are intended to make a significant contribution to this. The health promotion actions reduce health risks for the company's workforce and increase its attractiveness as an employer.

Rosenbauer's work-life balance measures and its training and development programs also contribute to its attractiveness as an employer and to the recruitment, development, and retention of employees.

Promoting diversity creates an environment in which all employees are given the opportunity to develop their full potential and in which diversity is perceived as a strength. This is the only way Rosenbauer can be successful as a company in the long term and at the same time make a positive contribution to society.

### 38. a) Actions to prevent, mitigate or remedy significant negative impacts on the company's workforce

#### Health promotion actions (primarily in Austria and Germany)

Rosenbauer has numerous measures and offers that support and promote the health of its employees:

- BEM – operational reintegration management

The BEM team, consisting of employees from the HR department and the Works Council, meets at regular intervals to discuss the status of

those employees who are currently on long-term sick leave. The company psychologist and the company doctor are also present at every second meeting. The aim of these meetings is to check whether there is contact with the affected employees and whether help can be offered, in particular for returning to work. Very often, employees are offered a part-time reintegration model to make it easier for them to return to work. This working time model enables employees to return to work more quickly, which benefits the company, and also means that employees do not have to start working full-time after a period of sick leave.

- Partial retirement

Many employees wish to reduce their working time in their final years of active employment. In the majority of cases, this is approved by the company after examining the respective situation at the workplace.

- Ergonomic workstations

Rosenbauer attaches great importance to the health of all employees. This is also reflected in areas such as the ergonomic design of the workstations. The production workstations are regularly evaluated and adapted. Height-adjustable devices enable employees to mount the respective workpiece, such as built-in pumps or power generators, at the ideal working height for each individual. Office workstations are also inspected at regular intervals for their ergonomics, and employees are advised on the correct sitting position and screen settings, among other things. If approved on the basis of the occupational health assessment, the office workstation will also be equipped with a height-adjustable desk.

- Rosenbauer sports club

The Rosenbauer sports club has existed for decades. A small group of employees holds regular meetings to discuss the club's activities. One of the annual highlights of the sports calendar is the now legendary Rosenbauer ski weekend. Around 200 employees from across Europe come together for a long weekend including a ski race, wellness, and a convivial get-together. This promotes mutual (cross-location) familiarization, which subsequently has a positive influence on day-to-day work.

The Rosenbauer Sports Club supports employees who wish to take part in running or cycling events by paying the majority of the entry fee. Events such as the Rosenbauer tennis, indoor soccer, and golf tournaments are also very popular.

- Company bike

For a year now, Rosenbauer employees have had the opportunity to lease a company bike. So far, around 100 employees in Austria have taken up this offer. The job bike is also available in Karlsruhe.

- Employee catering

In general, catering services are available at all locations to varying degrees. Every day, the company canteen in Leonding serves around 1,500 employees at the Upper Austrian sites and an additional 50 guests on average. The employees in Neidling are also provided with hot lunch menus. The food is mainly sourced from regional suppliers. Rosenbauer provides employees with water dispensers containing purified tap water (either still or sparkling) to keep them hydrated.

- Health offers

Rosenbauer offers numerous health measures through its occupational health service at its locations in Upper Austria. Employees are offered a health check-up over and above the subsidized standard. In addition to the standard check-ups, Rosenbauer offers an additional focus. This can be spinal screening, for example. The medical staff also take more time for the respective consultation than required by law. In addition, at least two vaccination drives are offered each year. In the fall, employees are offered a free flu vaccination, and in the spring, they can receive a tick vaccination. In this case, the company makes a cost contribution.

### 38. b) Actions taken to remedy the situation

See 38. a) Actions to promote health

### 38. c) Additional actions or initiatives to achieve positive impacts on the company's workforce

#### Actions to achieve a work-life balance (primarily in Austria and Germany)

**Action:** All vacancies at Rosenbauer International AG are advertised as full-time and part-time jobs in order to give applicants the opportunity to apply for jobs based on their qualifications and not on the number of hours worked. Flextime offers employees the flexibility to adapt their working time to their individual needs. This makes it easier to reconcile work and personal commitments. The prerequisite is coordination with the manager and the team.

Thanks to flextime, employees can increase their productivity and organize their private lives better at the same time. Rosenbauer's flextime system also ensures that working time are geared towards different phases of life. The largest possible framework provided by the Austrian Working Time Act (AZG) is also reflected in this. The absence of core working hours and the rucksack system with a six-month calculation period offer maximum flexibility.

Another important point is the teleworking agreement for employees, which creates the conditions for two home office days per week as a rule for full-time employees.

A lot changes when a baby arrives:

To ensure that (expectant) mothers, (expectant) fathers, and children are well protected, there is a whole range of rights and offers. We have created a guide to help you keep track of appointments and deadlines so that employees can concentrate fully on the needs of the family.

Being able to balance work and family life is a high priority for parents-to-be. The baby package was created to express our appreciation. Since January 2023, expectant parents have received a package containing a number of things that may be needed for the new addition to the family:

In addition to the life companion book, written by Helene and Elisabeth Sageder, the package contains a baby blanket, a bodysuit, a bib, and "Konrad" the trauma-relieving bear.

Good childcare is crucial in order to make it possible to combine family and career. This is why Rosenbauer has set up a nursery called Villa RoSiPez. At the Villa RoSiPez day nursery in Leonding, the Upper Austrian Family Association looks after the children of employees working at Rosenbauer, Silhouette, and PEZ. It is very important to give the children as much love and warmth as possible and to respond to their individual needs. The children should have fun and enjoy coming to the Villa RoSiPez nursery,

A place where all their needs are taken seriously. The Upper Austrian Family Association tries to discover the individual abilities and interests of children, and supports them according to their age and stage of development. The children can develop magnificently within this framework.

There are also special childcare offers for the summer vacations from the Kinderfreunde-OÖ vacation catalog for 5 to 12-year-olds, which are also one-third funded by Rosenbauer.

Employees at Rosenbauer can also take time off for care. They are entitled to continued pay up to the maximum amount of the regular weekly working time if, after commencing employment, they are unable to work due to

- Nursing leave,
- Care leave or
- Support leave

Rosenbauer also offers those employees who are about to retire the option of taking partial retirement. Partial retirement enables older employees to reduce their working time for a certain period before retirement. That means: They can reduce their working time by 40 to 60%, but receive a wage compensation amounting to 50% of the difference – so if they reduce their working time by 40%, they still receive 80% of their previous income. Contributions to health, pension, and unemployment insurance will continue to be paid by Rosenbauer at the previous rate, i.e., they will not lose any of these entitlements. The reduction in working time also has no impact the amount of severance pay.

**Results:** Strengthening employer attractiveness, especially for parents with childcare needs

**Contribution to achieving the objectives of the policies:** Measures to achieve a work-life balance contribute to employer attractiveness, recruitment, development, and retention of employees.

**Scope:** The measures apply to all employees with children.

**Time horizons:** The vacancies have been advertised as full-time and part-time jobs since fall 2023 and will continue to be advertised as such. The company agreements on flextime and teleworking have no expiration date. The RoSiPez day nursery is available for an indefinite period and the vacation childcare services are offered annually.

**Training and education (valid for Austria and Germany)****Action: Training and development measures****Training**

- Apprenticeship system (apprenticeships, changing of positions, training elements, training courses, training of teaching staff, etc.)

- Training concepts for apprentices

Rosenbauer is strongly committed to training young people and offers a wide range of apprenticeships:

- Apprentices in Luckenwalde
  - IT specialist for system integration
  - IT specialist for application development
  - Office management specialist
  - Automotive mechatronics technician
  - Warehouse logistics specialist
  - Body and vehicle mechanic
- Apprentices in Karlsruhe
  - Mechatronics technician
  - Industrial mechanic
  - Industrial clerk
  - Process mechanic for coating technology
  - Technical product designer specializing in: Machine and system design
  - IT specialist specializing in: System integration
- Neidling
  - Body shop technician
  - Company logistics clerk
  - Metal technician - mechanical engineering technology
  - Industrial clerk
- Leonding
  - Mechatronics technician - automation technology
  - Metal technician - mechanical engineering technology
  - Metal technician - welding technology
  - Metal technician - machining technology
  - Design Engineer - mechanical engineering technology
  - Industrial clerk
  - Company logistics clerk
  - Information technology - systems engineering
  - Painting technology

Part of the need for skilled workers is covered by the apprentices/trainees trained in the company. Young employees are familiarized with numerous tasks and areas of responsibility 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 on specialized courses at 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 topics are integrated into the training apprentices receive.

The company still aims to give preference to women when taking on apprentices for technical professions. For a few years now, there has been a steady rise in the number of female apprentices in the mechatronics and metal engineering professions as well as in those working in production.

- In order to give students an insight into our company during their training, Rosenbauer also works with student trainees. They have an external view of our processes and support Rosenbauer with digitalization. This gives the company the opportunity to attract high potentials to work at Rosenbauer right at the start of their careers.
- Rosenbauer offers various career paths to help employees develop their potential in line with their individual development needs. In addition to careers in management, the expansion of our specialist expertise (specialist careers) is to be intensified in future. Special programs such as the "Rosenbauer Technical Trainee Program" for technical subjects support us in this.

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**Action:**
**Ongoing professional development**

- All Rosenbauer employees have an annual employee development meeting (EDM) with their manager to assess their performance and professional development. Employees' strengths and personal success are discussed, as well as areas for learning, from which development measures are derived. The EDM focuses on open dialogue and constructive feedback, recognition and appreciation in cooperation, a concise review of the past year, and a joint look into the future.
- As a learning organizational department, HR supports managers and employees with a modern, skills-based development program. It offers qualified support in management, development, and training issues with a focus on the corporate strategy of "profitability and healthy growth". As part of personnel development, we set clear quality standards for training and development programs.
- The Talent Management department, in cooperation with the specialist departments, analyzes employees' training needs in the course of joint training needs interviews. The resulting specific training objectives and needs-oriented measures for individual employees, teams, departments or the entire company are fulfilled through internal and external training measures.
- We take our responsibility for educational topics seriously and focus on the needs of the company and its employees. This is how we consolidate our core expertise and make a contribution to the necessary academization, as well as offering our employees a comprehensive and varied range of further training opportunities to promote talent, expand professional and personal skills, and intensify management development and training measures. With the Rosenbauer course book, the e-library, and the e-learning portal, we offer further training opportunities for employees and managers to develop their professional and personal skills.
- All employees can find out about training opportunities and development paths via SharePoint. Applicants can find information and benefits about Rosenbauer as an employer on the Rosenbauer careers page.
- Thanks to Rosenbauer's clearly structured training architecture, every employee can find out about the training on offer and plan their personal career with the prospects presented by the EDM.
- We are increasingly focusing on individual, self-directed learning, and self-empowerment in order to provide the best possible support for the targeted qualification of our employees. At the same time, personnel development ensures that suitable forms and formats of learning are available. It understands "learning" and "continuing education" as a broad field, and integrates new, previously unfamiliar forms of learning as well as innovative technologies such as virtual learning.
- **Succession planning:** Strategic preparation for changes in management positions at Rosenbauer is implemented annually through strategic succession planning. However, this is not just about filling vacancies, but rather about the targeted development and promotion of employees with the aim of creating internal and long-term succession.

Definition of vacancy: A vacant position or vacancy is any open position in the company that is not currently filled but is planned to be filled.

Succession planning is therefore an important part of personnel development and affects both management levels and other important positions within the company.

The aim of succession planning is to identify the most important positions, define the requirements for the vacancy, and fill vacancies at an early stage with suitable people from within the company or through targeted recruiting with newly acquired successors.

- In addition, a **mentoring program** supports employees with development potential (e.g., from succession planning) or employees who are new to a management role in coping with the requirements.

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**Results:**

Rosenbauer's comprehensive training and development programs enable apprentices, for example, to develop into top positions within the company.

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**Contribution to achieving the objectives of the policies:**

Training and development measures contribute to employer attractiveness, recruitment, development, and retention of employees, and are part of personnel planning and personnel management.

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**Scope:**

Training and development measures are available to all Rosenbauer employees. Specific development measures are agreed between employees and managers and coordinated by HR.

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**Time horizons:**

Training and development measures are carried out on an ongoing basis, whereby the content, scope, and frequency are determined by the individual needs of employees as well as regulatory requirements and personnel development objectives.

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**Progress:**

The training and development measures are analyzed, evaluated, and, if necessary, adjusted by the Talent Management department as part of regular processes.



**Promoting diversity**

**Action:** Promoting diversity and increasing the proportion of women in management positions

As part of our corporate strategy, we regard diversity not only as an important value, but also as an indispensable basis for our sustainable success. We are convinced that promoting diversity in all its forms – in terms of gender, origin, age, sexual orientation, religion or different experiences and perspectives – has a direct impact on Rosenbauer's innovative strength, team dynamics, and competitiveness.

Our commitment to diversity is deeply rooted in our corporate culture. We continuously invest in programs to raise awareness and train our managers and employees to ensure that Rosenbauer represents a diverse and inclusive perspective both in terms of internal culture and in its collaboration with external connections and customers.

Our aim is to create an environment in which all employees are given the opportunity to develop their full potential and in which diversity is perceived as a strength. This is the only way we can be successful as a company in the long term and make a positive contribution to society at the same time.

All Rosenbauer employees are obliged to treat each other equally and respect each other without distinction on the basis of any characteristics.

These expectations are framework instructions from the Executive Board. Rosenbauer has therefore taken several measures to raise awareness of Diversity, Equity & Inclusion (DEI). We trained unconscious bias ambassadors and held a DEI workshop as part of the 2022 management retreat. Managers and junior managers receive regular coaching to support the change towards more diversity in the teams.

The principles of conduct at Rosenbauer are set out in the Code of Conduct and are binding for all employees. They are set out in the brochure: "Responsibility. Trust. Respect." which all new employees receive in a welcome folder.

**Women@rosenbauer initiative**

women@rosenbauer was founded in 2021 at the headquarters in Leonding and has since been expanded to the Neidling, Karlsruhe, Minnesota, and South Dakota locations.

The key objectives of women@rosenbauer are:

- to increase the proportion of women in the Rosenbauer Group
- to create a forum by women for women
- to promote exchange, getting to know each other, and mutual support in order to generate and implement new ideas
- to initiate and combine actions for the advancement of women throughout the Group

The target group is all women in the Rosenbauer Group, regardless of age, level of education, hierarchical level, length of service, origin, family status, etc., who want to help shape the initiative, exchange ideas or seek support. All men in the Rosenbauer Group who want to support women are also welcome, regardless of age, level of education, hierarchical level, length of service, origin, family status, etc.

**"Inclusion" project at the Rosenbauer Group Austria**

We support people with disabilities or special needs. The proportion of physically or mentally impaired persons at the Rosenbauer Group Austria is currently 3% and is to be increased further.

The "Inclusion at Rosenbauer" project aims to create the conditions and expertise needed to manage the issue of inclusion and thus stay one step ahead in the labor market.

The key objectives of "Inclusion at Rosenbauer" are:

- to promote openness for a diverse and inclusive corporate culture
- to achieve internal and external positioning as an inclusive employer
- to reach the potential group of "people with disabilities or special needs" via recruitment
- to promote and maintain the employability of people with disabilities or special needs
- to raise awareness among managers and achieve openness
- to develop the management competence of managers as part of the Rosenbauer training programs

<b>Action:</b>	<p>For more than 10 years, Rosenbauer has been working together with Caritas in the "Industry Project" to support apprentices with physical or mental disabilities in their individual needs.</p> <p>In order to increase the proportion of women in management positions, Talent Management conducts extensive potential recognition and development programs together with the managers in the business units and considers qualified women in succession planning. We support high-potential female and male employees in further career steps through training and development and programs such as the "Team Leader Program," "Rosenbauer Leadership Excellence," and the "Women wanted" trainee program.</p> <p>With the actions outlined above to promote a work-life balance, we believe that we are also promoting an increase in the proportion of women in management positions.</p> <p>Rosenbauer International AG also has its own crèche (RoSiPez) to make it easier for employees to reintegrate.</p> <p>Rosenbauer has provided facilities (such as a prayer room) to enable the spiritual practice of religious beliefs within the company.</p>
<b>Contribution to achieving the objectives of the policies:</b>	In our opinion, the measures to promote diversity and increase the proportion of women in management positions contribute to increasing Rosenbauer's attractiveness as an employer.
<b>Scope:</b>	The measures to promote diversity and increase the proportion of women in management positions are generally available to all Rosenbauer employees and the relevant target groups.

**38. d) Evaluation of the effectiveness of these actions**

The effectiveness of the actions and initiatives is tracked and evaluated by the Talent Management department as part of regular processes. In our opinion, the actions and initiatives outlined above are effective and should help to generate corporate profits above the market average.

**39. Procedure for identifying actions for certain actual or potential negative impacts on the company's own workforce**

In order to counteract possible negative impacts, the women@rosenbauer initiative currently offers the opportunity to raise issues in quarterly meetings, which can then be taken up and addressed further. The whistleblowing system is also a good way to report issues anonymously.

**40. a) Actions to mitigate the material risks arising from the impacts and dependencies in connection with the company's own workforce.**

See 38. a)

**40. b) Actions to exploit material opportunities in connection with the company's own workforce**

See 38. c)

**ESRS S1-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities**

**46. Targets for the management of material impacts as well as risks and opportunities for the company's own workforce**

Our overriding goal is to ensure a qualitatively and quantitatively competitive personnel structure in the long term in line with our HR strategy. In this way, Rosenbauer will continue to meet changing customer requirements and set itself apart from the competition with high-quality service and advice. Against this backdrop, Rosenbauer's overriding goal is to be an attractive employer.

We report here on increasing the proportion of women in management positions as a measurable, results-oriented, and scheduled objective.

**Increasing the proportion of women in management positions**

In a sector that is traditionally preferred more by men, Rosenbauer is striving to further increase the proportion of female employees in its workforce. Equal treatment and opportunities for all in the workplace, without gender preference, are a matter of course at Rosenbauer, which is why all job advertisements are also offered on a part-time basis. There are also actions to help optimize work-life balance, such as the operation of a dedicated childcare facility at the Leonding location and flexible working time without core hours. There are general efforts to increase the share of women at the Group, specifically to 15% at all levels by 2025.

Rosenbauer underscored its commitment to the promotion of women by signing the UN Women's Empowerment Principles (WEPs) in December 2023. The WEPs are a joint initiative of UN Women and the UN Global Compact with the aim of empowering women and gender equality in the workplace, in the labor market, and in the community.

Disclosure in accordance with ESRS 2 MDR-T	Proportion of women
Addressed material (sub)topic	Equal treatment and opportunities for all
Addressed material IRO	Gender equality and equal pay for work of equal value
Title and description of the target	Achievement of a 15% share of women across all hierarchy levels
Addressed policy	Diversity policy, Women@Rosenbauer initiative
Target type and unit of the target	Target type: Percentage share of the total workforce Unit of the target: in percent
Target value	15%
Scope of application in relation to business activities (and geographic areas where applicable)	All hierarchy levels throughout the Group
Base year of the target	2022
Baseline value of the target	551 women in the company in 2022 (corresponds to 13.5%)
Base year of the target	2025
Stages or intermediate destinations	-
Methods and significant assumptions in target setting	Reference to total workforce
Scientific basis for environmental targets	-
Stakeholder involvement in the definition of targets	Women@Rosenbauer Steering Group
Target performance	13.7% in 2024
Target monitoring	annual survey

### ESRS S1-6 Characteristics of the company's employees

#### 50. a) Total number of employees

Employees by gender	Number of persons
Male	3,870
Female	613
Diverse	0
<b>Sum</b>	<b>4,483</b>

#### 50. b) i. Permanent employees

Employees by gender	Number of persons
Male	3,759
Female	598
Diverse	0
<b>Sum</b>	<b>4,357</b>

#### 50. b) ii. Temporary employees

Employees by gender	Number of persons
Male	103
Female	15
Diverse	0
<b>Sum</b>	<b>118</b>

#### 50. b) iii. Employees without guaranteed working time

Employees by gender	Number of persons
Male	8
Female	0
Diverse	0
<b>Sum</b>	<b>8</b>

#### 50. c) Staff turnover

Staff turnover	Disclosure
Total departures 2024	625
Staff turnover rate in the reporting period	13.9%

#### 50. d) i. Compilation of data as number of staff or full-time equivalents

	NUMBER OF PERSONS	FULL-TIME EQUIVALENT
The data is transmitted as the number of persons or full-time equivalents.	■	

Re 50 a): Number of individuals, incl. apprentices, excl. employees on leave  
 Re 50 b) i): Number of individuals excl. apprentices, excl. employees on leave  
 Re 50 b) ii): Temporary employees: This is the number of people with fixed-term contracts.

50. d) ii. Compilation of data as an average or using another method

	AVERAGE FOR THE REPORTING PERIOD	USE OF ANOTHER METHOD
The figures are reported as an average for the reporting period or using a different method.		■

The calculation was made as of the reporting date of Dec. 31, 2024.

51. Additional breakdown by region

Permanent employees by region	Number of persons
Austria	1,687
Germany	972
USA	954
Rest of the world	744
<b>Sum</b>	<b>4,357</b>

Temporary employees by region	Number of persons
Austria	8
Germany	74
USA	0
Rest of the world	36
<b>Sum</b>	<b>118</b>

52. a) Full-time employees

Full-time employees by gender	Number of persons
Male	3,722
Female	479
Diverse	0
Not reported	0
<b>Sum</b>	<b>4,201</b>

Full-time employees by region

Austria	1,516
Germany	960
USA	950
Rest of the world	775
<b>Sum</b>	<b>4,201</b>

52. b) Part-time employees

Part-time employees by gender	Number of persons
Male	148
Female	134
Diverse	0
Not reported	0
<b>Sum</b>	<b>282</b>

Part-time employees by region

Austria	179
Germany	86
USA	4
Rest of the world	13
<b>Sum</b>	<b>282</b>

ESRS S1-7 Characteristics of non-employee workers in the company's own workforce

55. a) Non-employee workers in the company's own workforce

	Number of persons
Number of self-employed employees	23
Number of leasing employees	231

55. b) i. Data in number of persons or full-time equivalents

	NUMBER OF PERSONS	FULL-TIME EQUIVALENT
The number of non-employees is reported as the number of persons or full-time equivalents.	■	

55. b) ii. Disclosures as an average for the reporting period or using another method

	AVERAGE FOR THE REPORTING PERIOD	USE OF ANOTHER METHOD
The figure is reported at the end of the reporting period as an average across the reporting period or using another methodology.		■

The calculation was made as of the reporting date of Dec. 31, 2024.

## ESRS S1-8 Collective bargaining coverage and social dialogue

### 60. a) Employees with collective agreements

The percentage of its total employees covered by collective bargaining agreements	66.40%
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### 60. b) and c) Proportion and scope of collective agreements in the European Economic Area and outside the European Economic Area

	Collective Bargaining Coverage		Social Dialogue
Coverage Rate	Employees within the EEA countries	Employees within non-EEA countries	Workplace representation (EEA only)
0-5%	Poland	Australia, Switzerland, USA, Saudi Arabia, England, China, Singapore	Slovenia, Spain, Italy, Poland
From 97%	Austria, Germany, Italy, Slovenia, France, Spain	South Africa	Austria, Germany, France

### 63.a) Employees who are covered by staff representatives

Total percentage of employees covered by staff representatives	59.60%
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### 63. b) Social dialogue through representation of a Works Council

There are no agreements with the employees on representation by a European Works Council, a Works Council of a Societas Europaea (SE) or a Works Council of a Societas Cooperativa Europaea (SCE).

## ESRS S1-9 Diversity metrics

### 66. a) Gender distribution at the top management level

Employees at the top management level by gender	Number	Percentage share
Male	45	90%
Female	5	10%
Diverse	0	0%
<b>Sum</b>	<b>50</b>	<b>100%</b>

The top management level at Rosenbauer International AG comprises the Leadership Team and the Extended Leadership Team.

### 66. b) Gender distribution at the top management level

Employees by age group	Number of persons
< 30 years	1,002
30-50 years	2,536
> 50 years	945
<b>Sum</b>	<b>4,483</b>

## ESRS S1-10 Adequate wages

### 69. Adequate wages

	YES	NO
All employees receive adequate wages in line with the applicable benchmarks.	■	

## ESRS S1-11 Social protection

74. All employees are covered against loss of earnings due to the following points:

Site	74. a) Diseases	74. b) Unemployment	74. c) Accidents at work and disability	74. d) Parental leave	74. e) Retirement
Austria	■	■	■	■	■
Australia	■	■	■	■	■
Switzerland	■	■	■	■	■
USA			■		■
Saudi Arabia	■	not reported	■		■
UAE	■		■	■	
Germany	■	■	■	■	■
United Kingdom	■		■	■	
Italy	■	■	■	■	■
China	■	■	■	■	■
Singapore	■		■	■	
Slovenia	not reported	not reported	not reported	not reported	not reported
France	not reported	not reported	■	■	■
South Africa	■	■	■		■
Spain	not reported	not reported	■	■	■
Poland	■	■	■	■	■

75. **Not all** employees are covered against loss of earnings due to the following points:

Site	74. a) Diseases	74. b) Unemployment	74. c) Accidents at work and disability	74. d) Parental leave	74. e) Retirement
Austria					
Australia					
Switzerland					
USA	■			■	
Saudi Arabia		not reported		■	
UAE		■			■
Germany					
United Kingdom		■			■
Italy					
China					
Singapore		■			■
Slovenia	not reported	not reported	not reported	not reported	not reported
France	not reported	not reported			
South Africa				■	
Spain	not reported	not reported			
Poland					

### ESRS S1-12 Persons with disabilities

#### 66. a) Gender distribution at the top management level

Employees with disabilities	4.44%
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### ESRS S1-13 Training and skills development metrics

Rosenbauer is using the phase-in for this point and is publishing this content for the first time in the 2025 Annual Report.

### ESRS S1-14 Health and safety parameters

#### 88. a) Percentage of employees covered by the company's health and safety management system

Number of people covered in own workforce	2,647
Percentage of people covered in own workforce	59.05%

#### 88. b) Number of fatalities as a result of work-related injuries and work-related ill health

Number of deaths due to work-related injuries	0
Number of deaths due to work-related illnesses	0

#### 88. c) Reportable accidents at work

Number of reportable occupational accidents involving salaried employees	201
Rate of reportable occupational accidents among salaried employees	29.2

### Disclosure in accordance with ESRS 2 MDR-T

Addressed material (sub)topic	Health and safety
Addressed material IRO	Productivity due to less downtime
Title and description of the target	Permanent reduction in occupational accidents to a level of 30 per 1 million working time
Addressed policy	Occupational safety according to ISO 45001
Target type and unit of the target	"Target type: absolute share of specified unit working time Unit: Number of accidents and number of working time"
Target value	30 per 1 million
Scope of application in relation to business activities (and geographic areas where applicable)	The target comprises the entire Group
Base year of the target	2018
Baseline value of the target	54.6 in 2018
Base year of the target	2025
Stages or intermediate destinations	-
Methods and significant assumptions in target setting	-
Scientific basis for environmental targets	-
Stakeholder involvement in the definition of targets	-
Target performance	29.2 in 2024
Target monitoring	annual survey

### Occupational accidents

Health and safety
Productivity due to less downtime
Permanent reduction in occupational accidents to a level of 30 per 1 million working time
Occupational safety according to ISO 45001
"Target type: absolute share of specified unit working time Unit: Number of accidents and number of working time"
30 per 1 million
The target comprises the entire Group
2018
54.6 in 2018
2025
-
-
-
-
29.2 in 2024
annual survey



### ESRS S1-15 Work-life balance metrics

Rosenbauer is using the phase-in for this point and is publishing this content for the first time in the 2025 Annual Report.

### ESRS S1-16 Remuneration metrics (pay gap and total remuneration)

Percentage pay gap (gender pay gap)	7.23%
Annual total remuneration ratio	11.66

### ESRS S1-17 Incidents, complaints, and severe human rights impacts

#### 103. a) Reported incidents of discrimination, including harassment

The total number of incidents of discrimination, including harassment, reported in the reporting period	0
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#### 103. b) Number of complaints

Number of complaints filed through channels for people in the company's own workforce to raise concerns (including grievance mechanisms)	6
Number of complaints filed with the OECD National Contact Points for Multinational Enterprises	0

#### 103. c) Significant fines, sanctions, and compensation payments

Total amount of significant fines, sanctions, and damages in connection with the incidents and complaints described above	0
Reconciliation of the reported monetary amounts with the most meaningful amount reported in the financial statements	0

#### 103. d) Background information necessary for understanding the data

For 103 a) and 103 b), we indicate the number of complaints filed with the complaints office in the respective reporting year.

#### 104. a) Severe incidents relating to human rights

Number of severe human rights incidents involving the workforce	0
Of which:	
Number of severe incidents of non-compliance with the United Nations Guiding Principles on Business and Human Rights	0
Number of severe incidents of non-compliance with the ILO Declaration on Fundamental Principles and Rights at Work	0
Number of severe incidents of non-compliance with the OECD Guidelines for Multinational Enterprises	0
Number of severe incidents in which the company has played a role in securing remedy for those affected	0

#### 104. b) Fines, sanctions, and compensation payments for severe human rights incidents

Total amount of fines, sanctions, and compensation payments for severe human rights incidents	0
Reconciliation of the reported monetary amounts with the most meaningful amount reported in the financial statements	0

# ESRS S2 – Workers in the value chain

## ESRS S2-1 Policies related to value chain workers

16. Guidelines for employees in the value chain in accordance with ESRS 2 MDR-P (Minimum Disclosure Requirements regarding policies)

	CERTAIN GROUPS	ALL WORKERS IN THE VALUE CHAIN
The policies cover certain groups or all workers in the value chain.		■

### Principles for respecting human rights and exercising human rights due diligence by Rosenbauer International AG

Policy	HUMAN RIGHTS POLICY – Annex to the Code of Conduct
Key contents	<p>As a globally active corporation in the firefighting business, Rosenbauer is synonymous with outstanding quality and innovative products. In this way, we make a key contribution to ensuring that firefighters worldwide are ideally equipped to save lives and protect the environment and infrastructure. Rosenbauer is committed to complying with applicable laws at all times and everywhere, respecting ethical values, and acting sustainably. Rosenbauer applies strict regulations on labor standards, business ethics, environmental protection, and safety in its own operational practice. These are set out in the general Code of Conduct "Responsibility. Trust. Respect." and are further specified here.</p> <p>Responsible, sustainable, and lawful action is one of Rosenbauer's core values and is firmly anchored in the corporate strategy.</p> <p>The Human Rights Policy covers the following topics:</p> <ul style="list-style-type: none"> <li>■ Respect for human rights</li> <li>■ Prohibition of child labor</li> <li>■ Local communities</li> <li>■ Prohibition of forced or compulsory labor and human trafficking</li> <li>■ Equal opportunity and non-discrimination</li> <li>■ Freedom of association and right to collective bargaining</li> <li>■ Occupational health and safety</li> <li>■ Remuneration</li> <li>■ Working time</li> </ul>
General objectives	The aim is to ensure that all of Rosenbauer's national and international activities are carried out in accordance with human rights and labor standards in order to guarantee responsible, sustainable, and legally compliant action.
References to material impacts, risks, and opportunities	Compliance with human rights, labor standards, and ethical principles promotes sustainable corporate governance and increases employee satisfaction and loyalty. A respectful corporate culture and strict safety standards also offer opportunities for higher productivity and a positive working atmosphere.

Policy	HUMAN RIGHTS POLICY – Annex to the Code of Conduct
Monitoring process	Executive management and the heads of the strategic business units are responsible for defining appropriate responsibilities, procedures, training, and internal controls in their respective business units to ensure consistent implementation of and compliance with this Code of Conduct. Each employee is also individually obliged to comply with this Code of Conduct and to align their professional actions with the principles formulated therein.  As part of the whistleblower policy, employees are encouraged to report information on violations at any time to the respective manager and directly to Group Compliance at Rosenbauer International AG via <a href="mailto:compliance@rosenbauer.com">compliance@rosenbauer.com</a> or via the integrity platform <a href="https://rosenbauer.integrityline.com">https://rosenbauer.integrityline.com</a> so that they can be investigated appropriately. All information is treated as confidential.
Scope	The Code of Conduct, and therefore this Annex, is binding worldwide and for an unlimited period of time. It is addressed to all employees of all Rosenbauer Group companies.
Responsible organizational level	Rosenbauer's Executive Board is committed to ensuring that all our national and international activities are conducted in accordance with applicable legal and regulatory requirements and a high level of ethical business conduct.  Executive management and the heads of the strategic business units are responsible for ensuring that the Executive Board's compliance obligation is clearly understood and that the requirements of this Code of Conduct are followed conscientiously and promptly by all employees in the respective business units and functions.
Availability of the policy for stakeholders	The policy is published and accessible internally in the process management system and externally on the company's website.

### Compliance guideline for suppliers and service providers

Policy	Code of Conduct for Business Partners
Key contents	This sets out the expectations and basic principles that business partners must adhere to in order to act responsibly and ethically.
General objectives	The main points include: <ol style="list-style-type: none"> <li><b>Responsibility and labor standards:</b> Compliance with human rights, equal rights, prohibition of forced and child labor, freedom of association, occupational safety, and fair wages.</li> <li><b>Environmental protection and safety:</b> Compliance with environmental legislation, increasing energy and resource efficiency, application of environmental management systems, and responsible procurement of raw materials.</li> <li><b>Transparent business relationships:</b> Avoidance of conflicts of interest, prohibition of corruption, appropriate handling of gifts, and compliance with legal requirements when dealing with authorities.</li> <li><b>Fair market behavior:</b> Compliance with competition laws, export control, prevention of organized crime and money laundering, and publication of truthful business data.</li> <li><b>Protection of data, business secrets, and company assets:</b> Compliance with data protection laws, protection of specialist knowledge and patents, responsible handling of corporate values, and securing international supply chains.</li> </ol>
References to material impacts, risks, and opportunities	Rosenbauer's Code of Conduct for Business Partners sets out the ethical standards and compliance principles expected of its business partners. This code emphasizes responsibility, integrity, and respect in all business relationships. It covers areas such as compliance with legal regulations, human rights, fair pay, safe working conditions, diversity, anti-corruption measures, protection of intellectual property, and environmental protection. The Code serves as a framework to ensure that all partners are aligned with Rosenbauer's commitment to ethical business practices.
Monitoring process	In the event of violations of the Code of Conduct, Rosenbauer reserves the right to terminate the business relationship or to take alternative action. Violations can be reported confidentially.
Scope	The scope of this guideline includes all business partners of Rosenbauer who supply goods, materials or services. Rosenbauer expects these business partners and their employees to comply with the basic principles set out in this "Code of Conduct for Business Partners". If business partners commission third parties (e.g., subcontractors or agents), Rosenbauer expects that these third parties will also be obliged to comply with the basic principles by means of appropriate contractual provisions. Rosenbauer reserves the right to check compliance with this guideline and to take action in the event of violations.
Responsible organizational level	Rosenbauer's Executive Board is committed to ensuring that all our national and international activities are conducted in accordance with applicable legal and regulatory requirements and a high level of ethical business conduct.  Executive management and the head of the strategic Supply Chain Management business unit are responsible for ensuring that these requirements are met by all contractual and business partners.
Availability of the policy for stakeholders	The policy is published and accessible internally in the process management system and externally on the company's website.

**17. a) Respect for human rights, including the rights of workers and employees**

We expect our contractors to be as committed as Rosenbauer to meeting the social, ethical, and environmental demands of society and to taking these goals into account in the production and manufacturing of their products and in the delivery of services.

In the Code of Conduct for Business Partners, Rosenbauer has set out its expectations for good business relationships. The expectation that business partners will comply with internationally recognized human and labor rights as well as with all applicable legal regulations is also stipulated here.

Preparations for an initial risk analysis for suppliers in accordance with the requirements of the LkSG (German Supply Chain Due Diligence Act) were started during the reporting period.

If workers in the value chain are exposed to a violation of the law, they can use the Integrity Platform published on the Rosenbauer website for complaints procedures, among other things.

**17. b) Engagement with workers in the value chain workers**

Annual meetings are held with the suppliers that are most important to Rosenbauer. The assessment of the supplier company is discussed, as are any possible or necessary changes. The goal is to achieve positive development and/or to maintain a positive assessment over the long term.

Workers in the value chain are included in the human rights and environmental due diligence obligations. Preparations for an initial risk analysis for suppliers in accordance with the requirements of the LkSG (German Supply Chain Due Diligence Act) were started during the reporting period. If workers in the value chain are exposed to a violation of the law, they can use the Integrity Platform published on the Rosenbauer website for complaints procedures, among other things.

**17. c) Actions to provide and/or enable remedy for human rights impacts**

If Rosenbauer identifies potential or actual human rights violations in the course of its activities or business relationships, Rosenbauer immediately takes appropriate actions to mitigate or completely prevent them as much as possible.

To prevent or counteract violations, Rosenbauer has also established various channels through which customers, business contacts, and employees in the supply chains, as well as all other stakeholder groups, can report irregular behavior, problems, suspected cases or other concerns. Rosenbauer reserves the right to check that its suppliers and service providers are adhering to agreements made to comply with internationally recognized human and labor rights. This is done through spot checks or in cases of justified suspicion.

If suppliers or service providers violate agreements or legal requirements, Rosenbauer grants them the option of rectifying shortcomings, for example in the form of concrete action plans drawn up jointly. In the event of an ongoing violation of the obligations imposed in the agreement with respect to human and labor rights, Rosenbauer reserves the right to end the business relationship based on an extraordinary reason for termination.

Preparations for an initial risk analysis for suppliers in accordance with the requirements of the LkSG (German Supply Chain Due Diligence Act) were started during the reporting period.

If workers in the value chain feel affected by actual or potential impacts on their rights, they can use the Integrity platform published on the Rosenbauer website for complaints procedures. Actions to provide and/or enable remedy for human rights impacts were not required in the reporting period

**18. ) Consideration of the issues of human trafficking, forced labor, and child labor in the policies**

	YES	NO
The policies relating to workers in the value chain explicitly cover the issues of human trafficking, forced labor, and child labor.	■	
The company has a code of conduct for suppliers.	■	
The relevant guidelines are the Human Rights Policy and the Business Partner CoC (see ESRS S2-1, point 16).		

**19. Alignment with internationally recognized standards**

In addition to complying with all legal requirements regarding respect for human rights, Rosenbauer also bases its actions on international standards and conventions. These include the United Nations Sustainable Development Goals (SDGs), the principles of the UN Global Compact, the declarations and conventions of the International Labor Organization on fundamental principles and labor rights (ILO core labor standards) and the Diversity Charter.

If workers in the value chain feel affected by actual or potential impacts on their rights, they can use the Integrity Platform published on the Rosenbauer website as a complaints procedure. In this context, no cases of non-respect of the Guiding Principles in its upstream and downstream value chain were reported via the complaints procedure.

### ESRS S2-2 Processes for engaging with value chain workers about impacts that affect them

#### 24. No general procedure for cooperating with the workforce in place

Apart from the complaints procedure accessible via the Rosenbauer website, Rosenbauer does not have a general procedure for cooperating with workers in the value chain.

As an initial risk assessment has not revealed any specific material human rights-related risks and therefore no material, actual or potential impact within the meaning of the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz – LkSG) for workers in Rosenbauer’s own business area and at Rosenbauer’s suppliers - most of which are based in the EU - there are currently no plans to introduce such a procedure. The risk analysis will subsequently be improved and updated as required. If workers in the value chain feel that their rights are restricted by actual or potential impacts, the complaints procedure accessible via the Rosenbauer website can be used to provide information.

### ESRS S2-3 Processes to remediate negative impacts and channels for value chain workers to raise concerns

#### 27. a) General approach and procedures for the implementation of or participation in remediation actions

As part of compliance and in view of the possible implementation of LkSG, an Integrity Line has been set up that can be accessed via the Rosenbauer website. It can also be used by workers in the value chain who feel affected by an infringement to file information on how to take remediation action. The matter in question and any necessary remediation action will be discussed with the whistleblowers; further details can be found on the website.(<https://rosenbauer.integrityline.com/>)

In the reporting period, there were no indications of any significant negative impacts on workers in the value chain. No remedial measures were therefore necessary in the reporting period.

#### 27. b) Specific channels through which workers in the value chain can communicate their concerns or needs

The Integrity Line enables individuals – and thus also workers in the value chain – to report human rights and environmental risks as well as violations of human rights or environmental obligations that have arisen as a result of Rosenbauer’s business activities in its own field of business or those of a direct supplier.

#### 27. c) Processes through which the company supports or requires the availability of such channels in the workplace of workers in the value chain

The information on the Integrity Line is publicly available on the Rosenbauer website and can be passed on via suppliers along the supply chain if required.

#### 27. d) Tracking and monitoring the problems addressed and the effectiveness of the channels

During the reporting period, no problems were raised or reported in connection with workers in the value chain.

#### 28. Knowledge and confidence of workers in the value chain in the structures or processes

	YES	NO
The company has policies in place to protect individuals against retaliatory measures.	■	

The Compliance Whistleblowing Guideline RB-GG0055 applies here. The Integrity Line also safeguards confidentiality and identity and ensures effective protection against discrimination or punishment on the basis of a complaint.

### ESRS S2-4 Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions

#### 32. a) Actions to prevent, mitigate or remedy significant negative impacts on workers in the value chain

Rosenbauer has set out its expectations for a good business relationship in the Code of Conduct for suppliers and service providers. The expectation that business partners will comply with internationally recognized human and labor rights as well as with all applicable legal regulations is also stipulated here.

#### Contractual measures

The content of the Code of Conduct and its regulations on respect for human and employee rights are an integral part of the business relationship with Rosenbauer. As part of supply chain management, regulations and standards for respecting human rights, including workers' rights, are therefore applied to workers in the value chain.

#### Actions within the scope of risk management

Initial preparations for a risk analysis for the company’s own field of business and suppliers began in the reporting period. Additional actions to prevent, mitigate or remedy significant negative impacts on workers in the value chain were not necessary in the reporting period. If workers in the value chain feel that they are affected by actual or potential legal repercussions, they can use the complaints procedure accessible via the Rosenbauer website to provide information.

#### 32. b) Actions taken to remedy the situation or to enable it to be remedied

Initial preparations were made for a risk analysis for the company’s own field of business and suppliers in accordance with the requirements of the German Supply Chain Due Diligence Act (LkSG). Remediation actions were therefore not necessary in the reporting period. If workers in the value chain feel that they are affected by actual or potential legal repercussions, they can use the complaints procedure accessible via the Rosenbauer website to provide information.

### 33. a) Processes for identifying measures for specific actual or potential negative impacts on workers in the value chain

Carrying out a review and evaluation of complaints management information and, if necessary, taking appropriate preventive and remediation action.

### 35. Ensuring that practices do not cause significant negative impacts on workers in the value chain

As part of its risk management, Rosenbauer began subjecting its suppliers to due diligence under the aspects of the LkSG during the reporting period. Monitoring is carried out by Supply Chain Management in coordination with the Compliance department.

### 36. Severe problems and incidents relating to human rights

No severe problems or incidents relating to human rights within our upstream and downstream value chain were reported to Rosenbauer in the reporting year.

## **ESRS S2-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities**

### 41. Targets for the management of material impacts, risks, and opportunities relating to workers in the value chain.

Rosenbauer has not set any targets for the management of impacts, risks, and opportunities relating to workers in the value chain.

# ESRS S3 – Affected communities

## ESRS S3-1 Policies related to affected communities

### 14. Guidance for affected communities in accordance with ESRS 2 MDR-P

	SPECIFIC COMMUNITIES	ALL AFFECTED COMMUNITIES
The policies cover specific or all affected communities	■	

As affected communities, Rosenbauer believes that local communities, i.e. people in the sense of local residents, are relevant.

With respect to affected communities, Rosenbauer has dealt with all relevant topics in the Human Rights Policy as a supplement to the existing Code of Conduct and has compiled these for the entire Group.

### 15. Policy provisions for preventing and addressing impacts on indigenous peoples

Rosenbauer has drawn up a Human Rights Policy relating to affected communities as an Annex to the Code of Conduct.

The Human Rights Policy covers the following topics:

- Respect for human rights
- Prohibition of child labor
- Local communities
- Prohibition of forced or compulsory labor and human trafficking
- Equal opportunity and non-discrimination
- Freedom of association and right to collective bargaining
- Occupational health and safety
- Remuneration
- Working time
- Responsibility and compliance

There were no significant human rights-related violations during the reporting period.

### 16. b) Engagement with affected communities

In the Code of Conduct for Business Partners, Rosenbauer has set out its expectations for good business relationships. The expectation that business partners will comply with internationally recognized human and labor rights as well as with all applicable legal regulations is also stipulated here.

### 16. c) Measures to provide and/or enable remedy for human rights impacts

Rosenbauer’s Integrity Line is available as a reporting tool for employees and external parties regarding potential violations.

### 17. Alignment with internationally recognized standards

Rosenbauer ensures that all national and international activities are carried out in accordance with the Code on Human Rights and Working Conditions (UN Human Rights Convention). Our Rosenbauer values and working standards define the highest standards and are based on the principles of the UN Global Compact.

Rosenbauer is obliged to comply at least with the International Labour Organization (ILO) regarding the minimum age for employment and the prohibition of child labor.

## ESRS S3-2 Processes for engaging with affected communities about impacts

### 24. No general process for engaging with affected communities

Due to its business model, Rosenbauer International AG does not have an explicit process for engaging with affected communities.

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

### 29. No process to remediate negative impacts

Rosenbauer International AG does not have any established processes through which affected communities can express concerns, but the Rosenbauer Integrity Line and the resulting reporting option are generally available to internal and external persons.

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

Rosenbauer International AG is not taking any measures in this context.

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

Rosenbauer International AG does not define any targets in this context.

# ESRS S4 - Consumers and end-users

## ESRS S4-1 Policies related to consumers and end-users

### 15. Guidance on consumers and end-users in accordance with ESRS 2 MDR-P

#### Rosenbauer International AG's Code of Conduct:

As a globally active corporation in the fire service business, Rosenbauer is synonymous with outstanding quality and innovative products. In this way, the company makes a key contribution to ensuring that firefighters worldwide are ideally equipped to save lives and protect the environment and infrastructure. Rosenbauer's strategic objective is to be the first choice for our customers. The Code of Conduct sets out the compliance principles that we apply consistently in order to help us achieve this.

The Rosenbauer Code of Conduct for Business Partners sets out behavior standards for third parties. End-users are subject to due diligence checks on an event-specific and project-specific basis. The cornerstones of the Code of Conduct in relation to consumers and end-users are compliance with the law, fair competition, and the rejection of corruption and bribery.

Responsibility, trust, and respect are the three core elements of our Code of Conduct. We aim to be a reliable partner for our business relationships and a secure employer for our employees. We thank our business partners and employees for the trust they place in Rosenbauer. It is just as important for us to be able to trust the honesty, quality, and reliability of our partners and employees.

## ESRS S4-2 Processes for engaging with consumers and end-users about impacts

### 20. a) Engaging with consumers and/or end-users or their representatives

	DIRECT ENGAGEMENT	ENGAGEMENT WITH LEGITIMATE REPRESENTATIVES OR CREDIBLE PROXIES
Engagement with the workforce takes place directly or through worker's representatives.	■	

### 20. b) Stages, type, and frequency of engagement Surveys on customer satisfaction

Since mid-2024, Customer Voice Surveys have been carried out following each customer service work order. The surveys help us assess the quality of our services. They include aspects such as the friendliness and competence of the service employees, the efficiency with which the service was provided, and reliability.

Feedback from customers can help identify areas where improvements are needed. These improvements may include process optimization, employee training, or technical upgrades to enhance the service experience.

All surveys can be viewed in the CRS system with the relevant work order. The surveys were automatically sent out after the work order.

In the surveys, if the question on the likelihood of commissioning Rosenbauer with a service order again was rated 6 or lower on a scale from 1 to 10, it is necessary to contact the customer. In such cases, a customer voice alert is automatically created and assigned to the previously defined customer voice manager.

### Product Feature Management

In active dialogue with its customers and partners, Rosenbauer International AG is trying to address the wishes and requirements of customers and incorporate them in the innovation process and in the development of new product features.

This new input can be introduced as part of workshops. Customers, business contacts, and representatives of the emergency services are invited and are given information on various topics. They are also asked about their views and needs.

This exchange also takes place through direct inquiries from customers, business contacts, and emergency response organizations.

### Refurbishment

As already explained with regard to product feature management, customers, business contacts, and emergency response organizations contact Rosenbauer International AG directly if, for example, modernization is required during the life cycle of a vehicle.

Refurbishment was developed from this. The focus here is on upgrading rather than new acquisitions. Rosenbauer International AG sets the highest standards in order to meet the most demanding expectations of its customers. The general refurbishment of vehicles, equipment, or key components to as-new condition is an extensive process.

Years of demanding use leave their mark, and what people need from their vehicles and equipment is also changing. In the course of a refurbishment, Rosenbauer Customer Service brings used vehicles back to as-new condition and up to state-of-the-art level. Municipal and aerial rescue vehicles as well as industrial and ARFF vehicles can be completely refurbished and upgraded with state-of-the-art technology. Even individual modernization measures are possible.



This calls for highly qualified professionals, specialist equipment, strict quality controls, and access to the latest technical updates.

**ESRS S4-3 Processes to remediate negative impacts and channels for consumers and end-users to raise concerns**

At Rosenbauer, this point is recognized in the supply chain and developed further by the respective specialist department. Rosenbauer is not directly involved in business with consumers.

**ESRS S4-4 Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions**

Rosenbauer International AG is not taking any measures in this context.

**ESRS S4-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities**

Rosenbauer International AG does not define any targets in this context.

# ESRS G1 - Business conduct

## ESRS G1-1 Policies related to corporate policy and corporate culture

### 7. Approaches related to corporate governance and promotion of corporate culture

The Code of Conduct governs the internal ethical guidelines for doing business. In particular, it defines the compliance principles. 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 applies to all the Group's employees and sales contacts worldwide. It thus serves as a guidance framework for compliant ethical conduct.

In addition, an Annex to the Code of Conduct on Human Rights and Working Conditions was drafted together with the HR and ESG division. It covers topics such as working time, remuneration, and human rights.

The following Group guidelines contribute to the corporate culture:

- Donations
- Compliance Whistleblowing Guideline
- Human Rights Policy as an Annex to the Code of Conduct

### 9. Establishment, development, promotion, and evaluation of corporate culture

All employees and sales contacts are issued with a copy of the Rosenbauer Code of Conduct. This presents Rosenbauer's mission statement. For new hires, the Code of Conduct and compliance training are part of the onboarding process. In accordance with a risk-based training plan, certain employees are required to complete training courses at regular intervals on pertinent topics such as corruption prevention or fair and free competition.

In addition, a Group-wide online learning tool on the core topics of corruption prevention and competition law was introduced in 2020.

The Rosenbauer compliance management system provides for mandatory completion of online courses for employees at management level and in particularly exposed areas such as sales or purchasing. The knowledge acquired is reinforced through ongoing follow-up of the online courses after completion. Selected sales contacts are also required to complete the online learning courses. Specific groups of employees are made aware of compliance risks as appropriate.

The Rosenbauer America team members also undertook the online learning as part of due diligence. Basic compliance training for existing and new employees takes place four times a year. In 2024, 54 employees completed basic compliance training.

Group Human Resources offers staff development opportunities. Employees are given the Code of Conduct and a slide on the relevant compliance issues (link to Compliance SharePoint) on their first working day.

### 10. a) Identifying, reporting, and investigating concerns about unlawful behavior or behavior in contradiction of the Code of Conduct or similar internal rules

Rosenbauer has a whistleblower system (Integrity Line) that enables employees to submit a report confidentially and, if required, anonymously. The whistleblower system can be used to report violations of the Rosenbauer Code of Conduct or breaches of the law. The Integrity Line can be used to report grievances or suspected cases related to discrimination or other violations related to human rights.

All reports will be investigated and handled with strict confidentiality by Group Compliance. To help employees understand the reporting option, a Group guideline has been established that describes the Rosenbauer Integrity Line, its personal and functional scope, and the protection of whistleblowers. External persons can submit a report via the website, and employees can do so internally.

The workforce can report a concern in the following ways:

1. Via Rosenbauer's Integrity Line or directly via Group Legal & Compliance
2. By contacting the relevant HR department/HR contact person
3. By contacting the Works Council/employee representative or the youth council
4. By contacting the representative for people with disabilities
5. During the employee performance review
6. During exit interviews (carried out by the HR department)

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 routine recertification audit was successfully completed in June 2024.

All sales relationships are subject to a specific risk-oriented integrity review to identify potential corruption risks. This is web based and performed using a specialized online tool for integrity checks. Potential new business partners are subject to reviews before the start of the business relationship. Existing relationships are subject to further checks at regular intervals. In addition, the compliance organization carries out case-specific plausibility checks of individual sales projects.

Around 89 existing business partners were reassessed in 2024 as part of a risk-based business partner integrity check. There were no known cases of corruption in 2024, and there were no associated fines, sanctions, or damages payments made.

**10. b) Policies that address the United Nations Convention against Corruption and the fight against corruption or bribery**

	YES	NO
The company has an anti-corruption or anti-bribery policy consistent with the United Nations Convention against Corruption.	■	

There is currently no explicit anti-corruption policy. This topic is addressed in individual points in the Code of Conduct, but is not covered in depth.

**10. c) i. Internal reporting channels for whistleblowers**

Rosenbauer has a whistleblower system that enables employees to submit a report confidentially and, if required, anonymously. The whistleblower system can be used to report violations of the Rosenbauer Code of Conduct or breaches of the law. The whistleblower system can be used to report grievances or suspected cases related to discrimination or other violations related to human rights. All reports will be investigated and handled with strict confidentiality by Group Compliance.

To help employees understand the reporting option, a Group guideline has been established that describes the Rosenbauer Integrity Line. External persons can submit a report via the Rosenbauer website, and employees can do so internally. Only the Head of Legal & Compliance and the Compliance Manager have access to the Rosenbauer Integrity Line.

The option of using Rosenbauer’s Integrity Line is explained in the basic compliance training.

**10. c) ii. Measures to protect own workers who are whistleblowers against retaliation**

The comments and reports can be made completely anonymously. This means it is not possible for them to be traced back. There is also a corresponding policy, see point 10. d).

**10. d) Policies to protect whistleblowers**

	YES	NO
The company has policies in place to protect whistleblowers.	■	

The process for handling comments/whistleblowing and the notes in the internal information system on the whistleblowing process contain guidelines on the protection of whistleblowers. These topics are also covered in works agreement RBI-FL-BV0 “Further development of the company whistleblower system”.

**10. e) Processes for following up whistleblower reports and investigating incidents related to corporate policy**

	YES	NO
The company has processes in place to promptly, independently, and objectively investigate incidents related to the corporate culture.	■	

The company has processes in place to promptly, independently, and objectively investigate incidents related to the corporate culture. This content is can be found in the Compliance Whistleblowing directive.

**10. f) Concepts related to animal welfare**

	YES	NO
The company has policies in place regarding animal welfare.		■

No animal welfare policies are in place.

**10. g) Policy for internal training on corporate policy**

All employees and sales contacts are issued with a copy of the Rosenbauer Code of Conduct. For new hires, the Code of Conduct and compliance training are part of the onboarding process. In accordance with a risk-based training plan, certain employees are required to complete training courses at regular intervals on pertinent topics such as corruption prevention or fair and free competition. In addition, a Group-wide distance learning tool on the core topics of corruption prevention and competition law was introduced in 2020.

The Rosenbauer compliance management system provides for mandatory completion of online courses for employees at management level and in particularly exposed areas such as sales or purchasing. The knowledge acquired is reinforced through ongoing follow-up of the online courses after completion. Selected sales contacts are also required to complete the online learning courses. Specific groups of employees are made aware of compliance risks as appropriate.

On their first working day, employees receive a starter pack from HR containing the Code of Conduct and a compliance starter slide (ComplianceSharePoint overview).

Between the launch of the online learning courses and December 31, 2024, 468 employees completed the “Fair Competition” online course and 522 employees the “Anti-corruption” online course (including managers, focus group).

Basic compliance training for existing and new employees takes place four times a year. In 2024, 54 employees completed basic compliance training.

**10. h) Functions within the company that are most at risk in respect of corruption and bribery**

Within Rosenbauer International AG, sales and purchasing are the most at risk. In both purchasing and sales, corruption/bribery can potentially occur through the granting of unfair advantages, monetary payments, invitations, and the acceptance of gifts.

**11. Subject to Directive (EU) 2019/1937 or equivalent legal requirements**

	YES	NO
The company is subject to the requirements of national law regarding the implementation of Directive (EU) 2019/1937 or equivalent legal requirements with respect to whistleblower protection.	■	

The company is subject to the requirements of national law regarding the implementation of Directive (EU) 2019/1937 or equivalent legal requirements with respect to whistleblower protection.

## ESRS G1-2 Management of relationships with suppliers

### 15. a) Relationships with suppliers, taking into account risks related to the supply chain and impacts on sustainability aspects

#### Human rights and environmental due diligence requirements – suppliers and service providers

Rosenbauer expects its business contacts to take social, ethical, and environmental aspects into account in their business activities. The Code of Conduct for Business Partners sets out the specific sustainability requirements that Rosenbauer imposes on its suppliers. This also includes compliance with internationally recognized human and labor rights, banning child labor and forced labor, adhering to legal standards and environmental guidelines, and adhering to and promoting ethical behavior. The Code of Conduct for Business Partners has been included in supplier onboarding.

Preparations for an initial risk analysis for suppliers in accordance with the requirements of the LkSG (German Supply Chain Due Diligence Act) were started during the reporting period. Country- and industry-specific risks as well as negative information within the meaning of the LkSG will be assessed for the supply companies. In the future, the risk analysis will be repeated annually, meaning that new suppliers as defined in the LkSG will also be checked.

#### Sustainability in purchasing and procurement

The purchasing and procurement process is based on defined procedures and responsibilities that are specified as part of the process landscape (e.g. Purchasing Guideline, Onboarding Guideline). In procurement, we are often able to find suppliers in the vicinity of our plants. In addition to sustainability aspects, this means we are also responding to our customers' request for local content.

With our "clevercure" procurement platform, we are pursuing the aim of digitalizing the purchasing process and thus avoiding paper-based requisitions. Plans are also in place to further digitalize the entire procurement process as part of the SAP rollout.

The Code of Conduct for Business Partners formulates and defines the requirements that Rosenbauer imposes on its contractors with respect to the fulfillment of sustainability goals. These are compliance with internationally recognized human and labor rights, banning child labor and

forced labor, adhering to legal standards and environmental guidelines, and adhering to and promoting ethical behavior. Our suppliers and service providers are required to provide guidance to all parties in their supply chain that reflects these requirements and promotes and maintains compliance with the standards.

Discussions are held at least once annually with our most important suppliers regarding cooperation, possible improvements to the product portfolio, and the focus on the new needs of customers. Rosenbauer reserves the right to check that its suppliers and service providers are adhering to agreements made to comply with internationally recognized human and labor rights. This is done through spot checks or in cases of justified suspicion.

If suppliers or service providers violate agreements or legal requirements, Rosenbauer grants the option of rectifying shortcomings, for example in the form of concrete action plans drawn up jointly. In the event of an ongoing violation of the obligations imposed in the agreement with respect to human and labor rights, Rosenbauer reserves the right to end the business relationship based on an extraordinary reason for termination.

In the reporting year, the company started using a tool for conducting supplier due diligence in order to process and track compliance issues in the supply chain in a structured way. We did not become aware of any violations of the supplier guidelines in 2024.

#### Overview of essential purchasing and procurement requirements

Essential purchasing requirements have been drawn up as work instructions. For example, the Purchasing Guideline has regulated basic procurement procedures since 2020. The Guideline was last updated in February 2024. Employees in the purchasing departments are instructed on the rules by way of training on the job and through discussion and briefings in regular team meetings.

### 15. b) Consideration of social and environmental criteria in selecting suppliers

We expect our contractors to be as committed as Rosenbauer to meeting the social, ethical, and environmental demands of society and to taking these goals into account in the production and manufacturing of their products and in the delivery of services. The purchasing and procurement process is based on defined procedures and responsibilities that are embedded in Rosenbauer's management system, such as the supplier onboarding regulation.

Rosenbauer's suppliers and service providers are required to provide guidance to all parties in their own supply chain that reflects these requirements and promotes and maintains compliance with the standards. As a general procurement rule, the purchase of goods and services is only permitted under market conditions and at market prices. Payments to contract partners should not exceed normal market rates for similar services.

Annual meetings are held with the suppliers that are most important to Rosenbauer. At these meetings, their internal assessment is discussed, as are any possible and necessary changes. The goal is to achieve positive supplier development and/or to maintain a positive assessment over the long term.

Rosenbauer prefers to work with suppliers who themselves have introduced comprehensive guidelines on responsible production and procurement and are able to make binding commitments: for example, to adhering to social and safety standards, to fair remuneration, and to compliance with environmental regulations.

## ESRS G1-3 Prevention and detection of corruption and bribery

### 18. a) Preventing, detecting, and addressing allegations or incidents of corruption or bribery

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. This can be achieved through collaboration with Internal Audit. Group Compliance works independently of the operating business.

Rosenbauer has been certified in accordance with ISO 37001 "Anti-bribery management systems" since 2021. This first-time certification has underscored 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 routine recertification audit was successfully completed in June 2024.

All sales contacts are subject to a specific risk-oriented integrity review to identify potential corruption risks. This is web based and performed using a specialized online tool for integrity checks. Potential new partnerships are subject to reviews before the start of the business relationship, while existing partners are checked at regular intervals. In addition,

the compliance organization carries out case-specific plausibility checks of individual sales projects. Around 89 existing business partners were reassessed in 2024 as part of a risk-based business partner integrity check.

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 contacts, Rosenbauer has established the following measures, which have been constantly expanded and improved since the Compliance Management System was introduced:

- Due diligence check for sales partners prior to entering into a business relationship
- Ongoing monitoring and further risk-based review of existing sales partnerships to ensure that the audit results are up to date and valid.
- Online learning courses on “Fair Competition” and “Anti-corruption”
- Group guidelines and work instructions
- Discussion with Group compliance contacts

All employees and sales contacts are issued with a copy of the Rosenbauer Code of Conduct. For new hires, the Code of Conduct and compliance training are part of the onboarding process. In accordance with a risk-based training plan, certain employees are required to complete training courses at regular intervals on pertinent topics such as corruption prevention or fair and free competition. In addition, a Group-wide distance learning tool on the core topics of corruption prevention and competition law was introduced in 2020.

The Rosenbauer compliance management system provides for mandatory completion of online courses for employees at management level and in particularly exposed areas such as sales or purchasing. The knowledge acquired is reinforced through ongoing follow-up of the online courses after completion. Selected sales contacts are also required to complete the online learning courses. Specific groups of employees are made aware of compliance risks as appropriate.

Between the launch of the online learning courses and December 31, 2024, 468 employees completed the “Fair Competition” online course and 522 employees the “Anti-corruption” online course (including managers, focus group).

The Rosenbauer America sales team members also undertook the online learning as part of due diligence. Basic compliance training for existing

and new employees takes place four times a year. In 2024, 54 employees completed basic compliance training.

**18. b) Investigators or investigating committee**

	YES	NO
The investigators or investigating committee are separate from the chain of management involved in the matter.	■	

The investigators or investigating committee are separate from the chain of management involved in the matter.

**18. c) Process to report outcomes to the administrative, management, and supervisory bodies**

The Group Compliance Officer reports directly to the Executive Board and provides the Supervisory Board Audit Committee with information on activities that have been undertaken and any relevant incidents. Information is provided at least once a year. Reports can also be submitted to the responsible committees as required. The Compliance Manager reports to the Head of Group Legal & Compliance at regular intervals. Within the compliance organization, work is continually being undertaken to further develop the compliance management system with the aim of improving processes.

**20. Accessibility of policies**

The internal work instructions, policies, processes, and Group guidelines can be viewed and accessed in the company’s internal portal, or more precisely in the ConSense process tool.

**21. a) Scope of anti-corruption training**

The aim and scope of anti-corruption topics are taught in the company’s own online learning courses on “Fair Competition” and “Anti-corruption”. In the “Fair Competition” online learning course, antitrust risks are explained and queried. The “Anti-corruption” online learning course covers practical topics such as invitations, gifts, donations, and active/passive corruption in greater detail. The knowledge acquired is tested using questions.

The above-mentioned topics are taught and discussed in the basic compliance training, which is held in person four times a year.

**21. b) Information about employees in high-risk functions**

The basic compliance training must be completed by new employees.

Existing employees are also invited to attend this training. The department allocates the online learning courses to new and existing team members. The online learning courses completed and not completed are monitored on a monthly basis.

Depending on the job function and focus group, training sessions must be repeated at regular intervals.

**21. c) Extent to which members of the management levels are trained**

Management level employees must also complete online learning courses. There is a basic compliance training course (four times a year) that is also aimed at employees in selected positions. Around 15 people take part in each compliance training course.

**ESRS G1-4 Confirmed incidents of corruption or bribery**

**24. a) Number of convictions and amount of fines**

Number of convictions for corruption and bribery.	0
Amount of fines for violations of corruption and bribery rules	0

There were no known cases of corruption in 2024, and there were no associated fines, sanctions, or damages payments made.

**24. b) Actions taken to address breaches in procedures and standards of anti-corruption and anti-bribery**

There are policies that are taught in the basic compliance training (four times a year). Training courses on individual topics can be held as required.

## ESRS G1-5 Political influence and lobbying activities

### 29. c) Main topics that are the subject of lobbying

Rosenbauer International AG does not make donations to political parties or people who work in politics.

Rosenbauer International AG believes it has a responsibility to increase awareness of volunteering and to show why new technologies are goal-oriented and future-oriented and what potential funding can be used to purchase and finance them.

It is essential to raise awareness of this among politicians and to establish an understanding of openness, acceptance, and the promotion of new technologies, thereby making the procurement process not only more affordable for the emergency services, but above all possible.

At the same time, the aim is not only to raise awareness of new technologies, but also to demonstrate that awareness of safety should be given greater prominence. At the political level, awareness should be gradually built up that there is a responsibility toward the population and sustainable action in their interests is required.

These trust-building measures aimed at building relationships and understanding are only implemented at the highest management level and never by the direct sales employees in the respective regions.

## ESRS G1-6 Payment practices

### 33. a) Average invoice settlement time

The average time the company needs to settle an invoice, calculated from the beginning of the contractual or legal period for payment, is 27 days.

### 33. b) Standard payment periods

The preferred standard payment period is 30 days net, with the conditions ranging from 10 days net with a 2% discount to 180 days net.

### 33. c) Number of legal proceedings for late payments

There were no outstanding legal proceedings for late payments during the reporting period.

# Key figures Rosenbauer International AG 2024

## E1-5 Energy consumption and mix

Energy consumption and mix	Comparison	Year 2024
(1) Fuel consumption from coal and coal products (MWh)	n/a	0
(2) Fuel consumption from crude oil and petroleum products (MWh)	n/a	1,621.52
(3) Fuel consumption from natural gas (MWh)	n/a	6,643.70
(4) Fuel consumption from other fossil sources (MWh)	n/a	0
(5) Consumption from purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh)	n/a	6,934.33
<b>(6) Total fossil energy consumption (MWh) (calculated as the sum of lines 1 to 5)</b>	<b>n/a</b>	<b>15,199.56</b>
Share of fossil sources in total energy consumption (in %)	n/a	65.75
<b>(7) Consumption from nuclear sources (MWh)</b>	<b>n/a</b>	<b>475.61</b>
Share of nuclear sources in total energy consumption (in %)	n/a	2.06
(8) Fuel consumption for renewable sources, including biomass (also industrial and bio-waste of biological origin, biogas, hydrogen from renewable sources etc.) (MWh)	n/a	0
(9) Consumption from purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	n/a	6,833.63
(10) Consumption of self-generated non-fuel renewable energy (MWh)	n/a	608.54
<b>(11) total renewable energy consumption (MWh) (calculated as the sum of lines 8 to 10)</b>	<b>n/a</b>	<b>7,442.17</b>
Share of renewable sources in total energy consumption (in %)	n/a	32.19
<b>Total energy consumption (MWh) (calculated as the sum of lines 6,7 and 11)</b>	<b>n/a</b>	<b>23,117.34</b>

## 40. Energy intensity associated with activities in high climate impact sectors

Total energy consumption from activities in high climate impact sectors per net sales revenue related to activities in high climate impact sectors

Energy intensity per net sales revenue	
MWh/EUR million	39.60
Total energy consumption from activities in high climate impact sectors per net sales revenue from activities in high climate impact sectors (MWh/EUR million)	23,117.34/583.783





	Retrospective					Milestones and target years		
	Base year	2023	2024	% N/N-1	2025	2030	2050	Annual % of target/ base year
13 Downstream leased assets	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
14 Franchises	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
15 Investments	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Total GHG emissions</b>								
Total GHG emissions (location-based) (t CO <sub>2</sub> e)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total GHG emissions (market-based) (t CO <sub>2</sub> e)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

### 53 Greenhouse gas emissions on the basis of net sales revenue

Total GHG emissions (t CO<sub>2</sub>e)/net sales revenue (currency unit)

<b>GHG intensity per net revenue</b>	<b>2023</b>	<b>2024</b>	<b>% N / N-1</b>
Total GHG emissions (location-based) per net sales revenue (t CO <sub>2</sub> e/currency unit)	n/a	n/a	n/a
Total GHG emissions (market-based) per net sales revenue (t CO <sub>2</sub> e/currency unit)	n/a	n/a	n/a

### AR 55

Net sales revenue used to calculate the greenhouse gas intensity	583.783 EUR million
Net sales (other)	0 EUR million
Net total sales revenue (in the financial statements)	583.783 EUR million

**ESRS S1-6 Characteristics of the company's employees**

## 50. a) Total number of employees

<b>Employees by gender</b>	<b>Number of persons</b>
Male	1,349
Female	254
Diverse	0
<b>Sum</b>	<b>1,603</b>

## 50. b) i. Permanent employees

<b>Permanent employees by gender</b>	<b>Number of persons</b>
Male	1,342
Female	253
Diverse	0
<b>Sum</b>	<b>1,595</b>

## 50. b) ii. Temporary employees

<b>Temporary employees by gender</b>	<b>Number of persons</b>
Male	7
Female	1
Diverse	0
<b>Sum</b>	<b>8</b>

## 50. b) iii. Employees without guaranteed working time

<b>Employees by gender</b>	<b>Number of persons</b>
Male	0
Female	0
Diverse	0
<b>Sum</b>	<b>0</b>

50.c) Staff turnover

Staff turnover	Disclosure
Total departures 2024	117
Staff turnover rate in the reporting period	7.3%

50.d) i. Compilation of data as number of staff or full-time equivalents

	NUMBER OF PERSONS	FULL-TIME EQUIVALENT
The data is transmitted as the number of persons or full-time equivalents.	■	

Re 50 a): Number of individuals incl. apprentices, excl. employees on leave  
 Re 50 b) i: Number of individuals excl. apprentices, excl. employees on leave  
 Re 50 b) ii: Temporary employees: This is the number of people with fixed-term contracts.

50. d) ii. Compilation of data as an average or using another method

	AVERAGE FOR THE REPORTING PERIOD	USE OF ANOTHER METHOD
The figures are reported as an average for the reporting period or using a different method.		■

The calculation was made as of the reporting date of Dec. 31, 2024.

52. a) Full-time employees

Full-time employees by gender	Number of persons
Male	1,264
Female	168
Diverse	0
Not reported	0
<b>Sum</b>	<b>1,432</b>

52. b) Part-time employees

Part-time employees by gender	Number of persons
Male	85
Female	86
Diverse	0
Not reported	0
<b>Sum</b>	<b>171</b>

**ESRS S1-7 Characteristics of non-employee workers in the company’s own workforce**

55. a) Non-employee workers in the company’s own workforce

	Number of persons
Number of self-employed employees	2
Number of leasing employees	125

55.b) i. Data in number of persons or full-time equivalents

	NUMBER OF PERSONS	FULL-TIME EQUIVALENT
The number of non-employees is reported as the number of persons or full-time equivalents.	■	

55. b) ii. Disclosures as an average for the reporting period or using another method

	AVERAGE FOR THE REPORTING PERIOD	USE OF ANOTHER METHOD
The figure is reported at the end of the reporting period as an average across the reporting period or using another methodology.		■

The calculation was made as of the reporting date of Dec. 31, 2024.

## ESRS S1-8 Collective bargaining coverage and social dialogue

### 60.a) Employees with collective agreements

The percentage of its total employees covered by collective bargaining agreements	99.80%
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### 63.a) Employees who are covered by staff representatives

Total percentage of employees covered by staff representatives	99.80%
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### 66. b) Distribution of employees by age group

Employees by age group	Number of persons
< 30 years	409
30–50 years	889
> 50 years	305
<b>Sum</b>	<b>1,603</b>

## ESRS S1-10 Adequate wages

### 69. Adequate wages

	YES	NO
All employees receive adequate wages in line with the applicable benchmarks.	■	

## ESRS S1-12 Persons with disabilities

Employees with disabilities	2.87%
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## ESRS S1-14 Health and safety parameters

### 88.a) Percentage of employees covered by the company's health and safety management system

Number of people covered in own workforce	1,603
Percentage of people covered in own workforce	100%

### 88.b) Number of fatalities as a result of work-related injuries and work-related ill health

Number of deaths due to work-related injuries	0
Number of deaths due to work-related illnesses	0

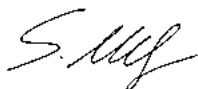
### 88.c) Reportable accidents at work

Number of reportable occupational accidents involving salaried employees	67
Rate of reportable occupational accidents among salaried employees	27.50

# Statement of all Legal Representatives

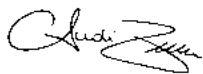
We confirm to the best of our knowledge that the consolidated non-financial report prepared in accordance with the European Sustainability Reporting Standards (ESRS) contains the disclosures pursuant to Sections 267a(2), 243b(2) of the Austrian Commercial Code (UGB) that are necessary for an understanding 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 3, 2025



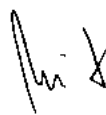
Sebastian Wolf  
CEO

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



Andreas Zeller  
CSO

Global central functions:  
Area Organization  
Europe, Middle East &  
Africa, Asia-Pacific,  
Americas, Customer  
Service & Digital Solutions,  
Sales Administration



Markus Richter  
CFO

Global central functions:  
Group Controlling,  
Group Accounting & Tax,  
Group IT, Group Legal &  
Compliance, Group  
Audit, Group Treasury &  
Insurance

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