

A photograph of four firefighters in full protective gear, including helmets and jackets with reflective stripes. They are standing in a field of tall grass, with a red fire engine partially visible in the background. The scene is outdoors with trees and a cloudy sky.

EVERYTHING FOR THIS MOMENT.

# TRUST. PERFORMANCE. SAFETY.

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# About this report

In the non-financial report 2025, Rosenbauer International AG presents an overview of the key sustainability issues and of the progress that has been made to integrate them into Rosenbauer's corporate strategy and business model. In the reporting year, key measures were implemented in the areas of sustainability and corporate governance. The new remuneration policy, which came into force in the 2025 financial year, includes ESG criteria for the first time and expands the performance assessment of the Executive Board, Supervisory Board, and senior executives to add sustainability-related aspects.

## 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 environmental, social, and employee matters, respect for human rights, and combating corruption and bribery. With this report, Rosenbauer meets NaDiVeG requirements.

This non-financial report has been prepared in accordance with Sections 243b and 267a of the Austrian Commercial Code (UGB) (NaDiVeG) (6) as a separate non-financial report. In accordance with Sections 243b and 267a UGB (NaDiVeG) (5), Rosenbauer can draw upon national, EU-based, and international frameworks when preparing its separate sustainability report.

Due to the fact that application of the national act of transposition of Directive (EU) 2022/2464 as regards corporate sustainability reporting (CSRD) – the Sustainability Reporting Act (NaBeG) – is not yet mandatory, Rosenbauer is reporting voluntarily in the current reporting year in line with the European Sustainability Reporting Standards (ESRS) in accordance with NaDiVeG.

See the “ESRS Index – List of disclosure requirements” in the section “General disclosures” under IRO2, point 56 for an overview of which ESRS are covered in this report and the sections containing the relevant information. The non-financial report (“EU Taxonomy” section) includes further manda-

tory information and key figures based on the Taxonomy Regulation (EU) 2020/852.

## Report content and boundaries

The key topics included in the report were determined with the involvement of internal and external stakeholders. The double materiality assessment for Rosenbauer was redesigned in the 2024 reporting year based on the ESRS. The assessment 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). The thematic focus areas of the report area derived from this. A climate risk and vulnerability analysis was also conducted. The double materiality assessment was updated for the 2025 financial year and approved by the Executive Board, as in the previous year.

The key topics and the management approaches, targets, and measures covered in this report apply to Rosenbauer International AG and its subsidiaries (hereinafter “Rosenbauer Group”). A summary of the key indicators for Rosenbauer International AG can be found in the final section of this report.

This non-financial report of the Rosenbauer Group was prepared as of December 31, 2025. Unless otherwise stated, it includes all fully consolidated units of the Rosenbauer Group that were part of the Group as of January 1, 2025. A complete list can be found in the 2025 consolidated financial statements of Rosenbauer International AG, in the explanatory notes under E3.

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, in line with SDG 5.



From left: Andreas Zeller, Robert Ottel, Thomas Biringer

## RTE PX 14 SUPER SILENT

The RTE PX 14 power generator delivers approx. 11 kW active power and is light and easy to use.



# GENERAL INFORMATION

# General information

## 1. Basis for preparation

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

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

This non-financial report was prepared on a consolidated basis.

#### 5. b) Scope of consolidation

The non-financial report of Rosenbauer International AG (Rosenbauer) comprises the same consolidation group of 31 fully consolidated companies as the company's consolidated financial statements.

In the 2025 financial year, Rosenbauer Ciansa S. L., the joint venture accounted for using the equity method in the previous year (Rosenbauer share 50%), was merged into Rosenbauer Española.

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, for the preparation of this non-financial report, its own activities and the value chain were subjected to a double materiality assessment with regard to impacts, risks, and opportunities (for further information, see SBM-1/42. c)).

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

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

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

### 9. Time horizons

This non-financial report uses the time horizons “short, medium, and long term” in accordance with the definition in ESRS 1 section 6.4. The following terms therefore apply:

Short term:	1 year, reporting period of the annual financial statements
Medium term:	1 to 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 reported data and key figures largely result from measurements and calculations. Estimates have been made where underlying data was unavailable. For better understanding, estimates made in the process of determining the key figures are disclosed directly with the corresponding disclosure of the key figure.

Key figures containing data on the upstream and downstream value chain, which were estimated using indirect sources such as sector average data or other approximations, particularly concern the determination of greenhouse gas (GHG) gross emissions of Scope 3 (for more information on the specific approach, see ESRS E1 Climate change, point E1-6). Due to a lack of direct measurability or available data, projections based on indirect sources are sometimes used. These relate to the following scopes:

- 3.1 Purchased goods 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 travel
- 3.7 Employee commuting
- 3.9 Downstream transportation and distribution
- 3.11 Use of sold products
- 3.12 End-of-life treatment of sold products

### 10. b) Basis for preparation

The scopes mentioned under 10. a) for determining 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 Climate change, point E1-6):

### 10. c) Description of the level 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 to determine these.

For the upstream value chain, there are a number of indirect sources which, in the opinion of Rosenbauer's sustainability management, allow for an approximation of the actual values.

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 level of accuracy.

### 10. d) Planned actions to improve accuracy in the future

In the 2025 financial year, Rosenbauer International AG launched a comprehensive project to increase data quality for calculating Scope 3 GHG emissions. The aim is to fully document the different data sources of the Group companies and define the key indicators consistently.

The commissioning of SAP S-4 Hana at the beginning of April 2026 as the new enterprise resource planning system by Rosenbauer International AG, the largest production company in the Group, is intended to improve the data basis for Scopes 3.1, 3.4, and 3.9 in particular in the future.

**ESRS 2.10; MDR-M. 77. b)**

Measurement of the key indicators presented in this report are validated only by the external body responsible for quality assurance, and the auditor.

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

The indirect emission indicators (Scope 3) reported within the framework of disclosures in accordance with ESRS E1-6 are subject to a high level 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 perform the necessary extrapolations and conversions.

**11. b) ii. Assumptions, approximations, and judgements used by the company as a basis for measurement**

Assumptions are made in particular when determining Scope 3 emissions. Detailed information on the individual emissions categories can be found under ESRS E1 Climate change, point E1-6.

**12) Note on the uncertainty of forward-looking information**

Rosenbauer International AG's non-financial report includes forward-looking information in the relevant places. Due to its intrinsic nature, this information is based on uncertainties and on known and unknown risks as it depends on future events, some of which are beyond the control of Rosenbauer International AG. Therefore, retrospectively, the forward-looking statements included in this report may differ significantly from actual results and events.

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

In the course of preparing its sustainability report, Rosenbauer International AG made changes to the calculation of the key indicators in accordance with ESRS S1-16 because the revised calculation provides a more representative statement and presentation. The changes concern in particular the recognition of in-kind payments for electric vehicles in the same way as the consideration of in-kind payments for other company-owned motor vehicles in accordance with the Austrian Regulation on the Valuation of Benefits In-Kind.

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

Due to the data not collected in the previous year and the resulting only slight improvement in comparability, the previous year's figures were not adjusted with regard to the changes in key performance indicators in accordance with ESRS S1-16.

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

Since the comparative figures were not revised, there are no differences.

**14) Reporting errors in prior periods**

In the previous year, Rosenbauer International AG erroneously stated in its sustainability report a target value for GHG emissions reduction of 904,795.7 tCO<sub>2</sub>e for 2030 in connection with the data point required by ESRS E1-34a), i.e. a reduction of -27.5% compared with the base year 2019. While the stated percentage decrease compared to the base year was correctly reported, the target value of the GHG emission reduction target for 2030 is 1,114,299.6 tCO<sub>2</sub>e in absolute terms. In this context, a correction is made to the disclosure under ESRS E1-34(a) in this report.

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

The non-financial report ("EU Taxonomy" section) includes further information and key figures based on the Taxonomy Regulation (EU) 2020/852.

**2. Governance****GOV-1 – The role of the administrative, management, and supervisory bodies****21. 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 board members. The Supervisory Board consists of eight male non-executive members.

**21. 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.

**21. 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.

**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 composed entirely of men.

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

The Supervisory Board deems its members 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 proportion of independent members of the Supervisory Board is therefore 100%.

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

Sustainability is an integral part of the Rosenbauer 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; 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 onward, will also take into account relevant sustainability aspects from the areas of social matters and governance. The Board also reviews the non-financial report.

### The Executive Board and Supervisory Board for the 2025 financial year are composed as follows:

<b>Robert Ottel</b>	CEO (since April 22, 2025) Interim CFO <sup>1</sup> (from July 1, 2025 until March 31, 2026)	<b>Andreas Zeller</b>	Deputy Chairman, CSO	<b>Thomas Biringer</b>	CTO (since June 1, 2025)
Born	1967	Born	1972	Born	1968
Global central functions	Human Resources, Global Innovation, Technology & Research, Global Marketing & Communications, Investor Relations and CSR, Preventive Fire Protection  Group Accounting and Tax, Group Audit & Risk Management, Group Controlling, Group IT, Group Legal & Compliance, Group Treasury & Insurance	Global central functions	Area Organization Europe, Middle East & Africa, Asia-Pacific, Americas, Customer Service, Digital Solutions, Fire & Safety Equipment, Firefighting & Body Components, Global Product Management, Order Center and Sales Coordination	Global central functions	Central Technics, Product Development, Production Scheduling, Quality Management, Supply Chain Management, Production Units
Joined Rosenbauer	2025	Joined Rosenbauer	2003	Joined Rosenbauer	2025
Date of first appointment	2025	Date of first appointment	2017	Date of first appointment	2025
End of term of office	2028	End of term of office	2027	End of term of office	2028
Supervisory Board mandates or similar functions	Supervisory Board at MELECS Holding GmbH and MELECS EWS GmbH	Supervisory Board mandates or similar functions	Member of Board of Directors of the Austrian Arab Chamber of Commerce	Supervisory Board mandates or similar functions	Owner BTB Consulting, Supervisory Board at UNIGRUPPE GmbH and UNIMARKT Handelsgesellschaft m.b.H.

<sup>1</sup>On April 1st, Jörg Schuschnig took over the role of CFO.

<b>Sebastian Wolf</b>	CEO (until April 30, 2025)
Born	1982
Global central functions	Group Communication, Investor Relations & CSR, Human Resources, Global Product Management & Innovation, Global Marketing, Preventive Fire Protection, Production Scheduling, Supply Chain Management, Product Development, Central Technics, Quality Management, Global Operations
Joined Rosenbauer	2008
Date of first appointment	2017
End of term of office	2025
Supervisory Board mandates or similar functions	-

<b>Markus Richter</b>	CFO (until June 30, 2025)
Born	1962
Global central functions	Group Controlling, Group Accounting & Tax, Group IT, Group Legal & Compliance, Group Audit & Risk Management, Group Treasury & Insurance
Joined Rosenbauer	2022
Date of first appointment	2022
End of term of office	2025
Supervisory Board mandates or similar functions	-

### Composition of the Supervisory Board:

	Chairman of the Supervisory Board (since April 1, 2025) member of the Supervisory Board (until April 1, 2025)
<b>Christian Reisinger</b>	
Born	1960
Date of first appointment	2006
End of term of office	2026
Committees	Chairman of the Nomination and Remuneration Committee (since April 1, 2025) Member of the Audit Committee (until April 1, 2025)
Functions	Managing Director and owner of CR Management und Investment GmbH
Supervisory Board mandates	Supervisory Board of Lenzing Plastics GmbH, Advisory Board at Bowa GmbH, IAG Invest Management AG

	Deputy Chairman of the Supervisory Board (since April 1, 2025)
<b>Gernot Hofer</b>	
Born	1980
Date of first appointment	2025
End of term of office	2030
Committees	Member of the Nomination and Remuneration Committee
Functions	Chief Executive Officer of IAG Invest Management AG
Supervisory Board mandates	Member of the Supervisory Board of Herba Chemosan Apotheker AG, JOSKO Fenster und Türen GmbH, Quadrifolia Management GmbH

	Member of the Supervisory Board (since April 1, 2025)
<b>Friedrich Roithner</b>	
Born	1963
Date of first appointment	2025
End of term of office	2030
Committees	Chairman of the Audit Committee Member of the Nomination and Remuneration Committee
Functions	Chief Executive Officer of Pierer Industrie AG
Supervisory Board mandates	Supervisory Board member at SHW AG, SHW Automotive GmbH, Pankl Racing Systems AG, Pankl AG

	Member of the Supervisory Board (since April 1, 2025)
<b>Florian Hutter</b>	
Born	1981
Date of first appointment	2025
End of term of office	2030
Committees	Member of the Audit Committee Member of the Nomination and Remuneration Committee
Functions	Managing Director of Distribution & Marketing GmbH
Supervisory Board mandates	-

	Member of the Supervisory Board, Deputy Chairman of the Supervisory Board (until April 1, 2025)
<b>Stefan Wagner</b>	
Born	1979
Date of first appointment	2024
End of term of office	2029
Committees	Member of the Nomination and Remuneration Committee (until April 1, 2025)
Functions	Vice Dean for Research and Develop- ment – Campus Hagenberg, University of Applied Sciences Upper Austria
Supervisory Board mandates	–

	Chairman of the Supervisory Board (until April 1, 2025)
<b>Jörg Astalosch</b>	
Born	1972
Date of first appointment	2023
End of term of office	2025
Committees	Member of the Nomination and Remuneration Committee (until April 1, 2025)
Functions	President and CEO of IAV GmbH Inge- nieurgesellschaft Auto und Verkehr
Supervisory Board mandates	–

	Member of the Supervisory Board (until April 1, 2025)
<b>Bernhard Matzner</b>	
Born	1958
Date of first appointment	2017
End of term of office	2025
Committees	Chairman of the Audit Committee and financial expert (until April 1, 2025)
Functions	–
Supervisory Board mandates	–

	Member of the Supervisory Board (until April 1, 2025)
<b>Martin Zehnder</b>	
Born	1967
Date of first appointment	2018
End of term of office	2025
Committees	Member of the Nomination and Remuneration Committee (until April 1, 2025)
Functions	Owner of 10Der AG
Supervisory Board mandates	Chairman of the Supervisory Board of Collini Holding AG

**Appointed by the Works Council:**

	Member of the Supervisory Board
<b>Rudolf Aichinger</b>	
Born	1962
Date of first appointment	2003
End of term of office	2030
Committees	Member of the Audit Committee
Supervisory Board mandates	–

	Member of the Supervisory Board
<b>Christian Altendorfer</b>	
Born	1971
Date of first appointment	2023
End of term of office	2030
Committees	–
Supervisory Board mandates	–

	Member of the Supervisory Board
<b>Wolfgang Untersperger</b>	
Born	1971
Date of first appointment	2020
End of term of office	2030
Committees	–
Supervisory Board mandates	–

**22. b) Responsibilities of the individual bodies regarding 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 International AG’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 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 and training. The Digital Solutions product segment pays particular attention to customer data security. It is also responsible for the equipment and components sectors.

The Chief Technology Officer is responsible for supply chain management, production processes, production safety, product quality and safety, and – from this financial year onward – for the position of Cyber Information Security Officer (CISO).

The Chief Financial Officer, a position temporarily filled by Robert Ottel since July 2025, 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 it in the sustainability report for the financial year 2023. Rosenbauer sees sustainability as a cross-cutting issue that affects all areas of the Group and is therefore part of the specific line issues (see diagram).

**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 Accounting & Tax, Investor Relations & CSR 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**

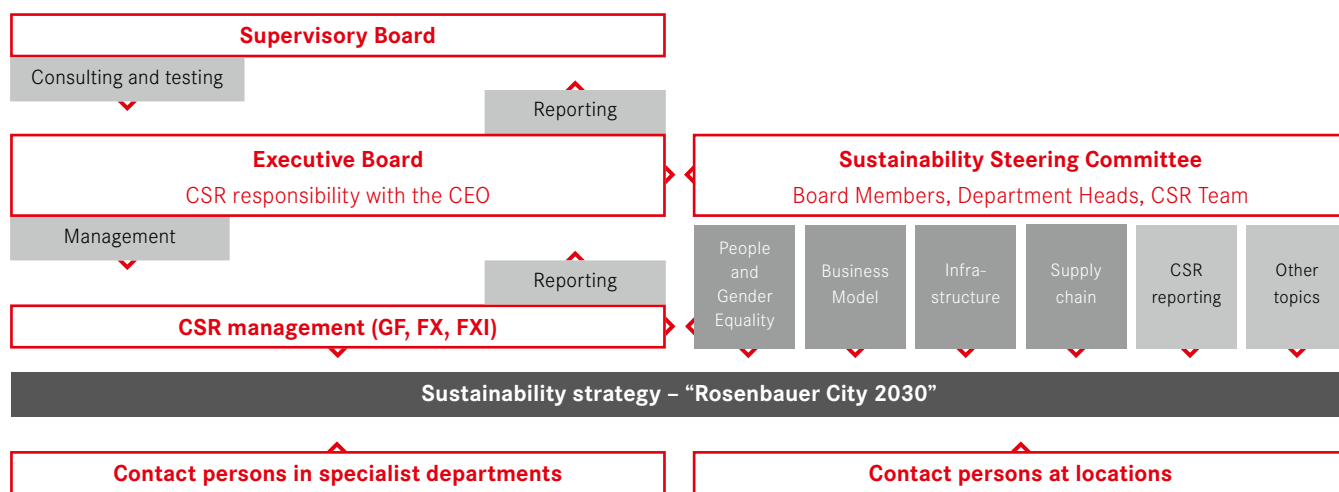
Sustainability Management prepares the annual consolidated non-financial report, which covers the progress of sustainability measures and the status of target achievement.

The report is reviewed and approved by the Executive Board. The Executive Board provides detailed commentary on the documents at the Audit Committee meeting and answers additional questions from Audit Committee members. The Supervisory Board also examines the report.

**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

**Corporate Social Responsibility Organization at Rosenbauer**



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, as well as 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 dialog and coordination between the Executive Board and the working groups and is in development.

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) 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 report. 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

The Executive Board and Supervisory Board have sound practical knowledge for managing and evaluating the Rosenbauer Group's sustainability activities. Through regular communication by Sustainability Management and the preparation of the non-financial report, current results of sustainability activities, the status of target achievement, changes in the

regulatory environment, and the most important sustainability projects are discussed and addressed. The Compliance department is also involved.

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

The Executive Board was involved in identifying 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, and is regularly informed.

The Executive Board promotes the integration of sustainability matters into daily business operations. In particular, the reduction of greenhouse gas emissions is closely linked to the business model. Promoting e-mobility is an important field of action and an integral part of the long-term Group strategy "Rosenbauer City 2030", which is reflected in current product developments in the firefighting vehicles segment.

#### G1 GOV-1 – The role of the administrative, management, and supervisory bodies regarding corporate governance

5. a), b) Rosenbauer's management and supervisory bodies are fundamental to ensuring ethical business conduct throughout the Group. This means they have a high degree of responsibility and serve as important role models. The Management Board and the Compliance department jointly define and uphold Rosenbauer's ethical standards, while both the Executive Board and the Supervisory Board bear ultimate responsibility for ensuring that Rosenbauer complies with ethical standards while simultaneously generating economic value.

The Compliance department is responsible for continually reporting on and raising awareness of compliance issues among the Board members. This also includes the fact that the members of the Management Board are part of the target group of the training program established at Rosenbauer, which underscores the importance of legally compliant conduct at the highest level.

To prevent compliance risks, particularly in the areas of anti-corruption and fair competition, the members of the Executive Board also complete the online learning that has been established at Rosenbauer on the core topics of corruption prevention and competition law. In addition, compliance issues relevant to Rosenbauer are regularly reported to the entire Executive Board, and there is discussion with the individual members of the Executive Board. Compliance also reports regularly in the Supervi-

sory Board's Audit Committee, which in turn provides information to the entire Supervisory Board.

#### 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 Accounting & Tax. The Sustainability Management team takes part in the regular CEO meeting of its assigned department head as required, and informs the CEO about current issues (e.g. in ad hoc briefings).

Sustainability Management also attended an Executive Board meeting in the 2025 reporting year and reported on climate risk analysis.

In the course of preparing the consolidated non-financial report, Sustainability Management reports to the Executive Board on the progress of sustainability measures and the status of target achievement in the non-financial report (see also point 22. c) ii).

##### 26. b) Consideration by the administrative, management, and supervisory bodies of material impacts, risks, and opportunities when overseeing the undertaking's strategy, its decisions on major transactions, and its risk management process, 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.

In the reporting year, the Supervisory Board submitted an amendment to the 2024 remuneration policy for resolution, as part of the 33rd Annual General Meeting. The new remuneration policy address key impacts, risks, and opportunities – specifically: 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. These are driven forward each year through the corresponding actions of Sustainability Management and other areas of the company. Their relevance was last reviewed in 2021 as part of a comprehensive stakeholder dialog.

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, point 48. a)) were subsequently presented to the Executive Board and discussed with its members. The double materiality assessment was updated in the 2025 financial year and approved by the Executive Board, as in the previous year.

In the 2025 reporting year, Sustainability Management informed the CEO about the following sustainability topics at the joint regular meeting:

- Status update on current ESG targets
- Presentation of the sustainability area and of the understanding of sustainability at Rosenbauer (due to the Executive Board change)
- Information about the need to develop new ESG targets and the potential inclusion of the Executive Board in this process
- Activities as part of the women@rosenbauer initiative
- Confirmation of the materiality assessment for the non-financial report

#### GOV-3, E1 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

Rosenbauer International AG’s remuneration policy reflects the company’s business strategy and provides for fixed and variable remuneration components.

In the 32nd Annual General Meeting of Rosenbauer International AG on May 14, 2024, a new remuneration policy for the Executive Board and the Supervisory Board was adopted. For the performance-related, variable remuneration of the executive bodies, defined ESG criteria were stipulated in addition to financial targets for earnings before tax and return on capital employed. In the 33rd Annual General Meeting on May 8, 2025, the remuneration policies were adjusted and the environmental parameters were removed from the ESG criteria.

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

The company’s sustainability performance included in the incentive scheme will be assessed for the 2025 financial year for the first time, based on specific sustainability-related targets or deviations from these. A combined ESG indicator reflects Rosenbauer’s efforts to increase the proportion of women in the Group, improve occupational safety, and ensure a high level of internal training in the compliance field in the Executive Board areas.

##### 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, the achievement of which relates to the years 2025 or 2030. These are as follows:

- 15% proportion of women across all hierarchy levels by 2025 (33.33% weighting)
- ongoing maximum of 30 occupational accidents per 1 million working hours (33.33% weighting); rolling target
- ongoing 98% training level on compliance in the relevant areas of the Executive Board (33.33% 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.

The maximum variable remuneration is, in any case, limited to twice the standard bonus.

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

$$\text{Individual bonus} = \text{standard bonus} \times (\text{weighted target achievement of EBT target in \%} + \text{weighted target achievement of net debt/EBITDA in \%} + \text{weighted target achievement of trade working capital in \%} + \text{weighted target achievement of free cash flow in \%} + \text{weighted deviation from ESG targets in \%})$$

- The following applies to the composition of ESG targets:

$$33.33\% \text{ target achievement of proportion of women} \\ + 33.33\% \text{ target achievement of occupational safety} \\ + 33.33\% \text{ target achievement of compliance/training level}$$

The amount of the bonus owed is determined based on Rosenbauer International AG’s audited consolidated financial statements including the non-financial report. 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**

<b>Core element of due diligence</b>	<b>Paragraphs in the sustainability statement</b>
Embedding due diligence in governance, strategy, and business model	<p>ESRS 2 GOV-1, G1 GOV-1 The role of the administrative, management, and supervisory bodies</p> <p>ESRS 2 GOV-2 Information provided to and sustainability matters addressed by the company’s administrative, management, and supervisory bodies</p> <p>ESRS 2 GOV-3, E1 GOV-3 Integration of sustainability-related performance in incentive schemes</p> <p>ESRS 2 SBM-1 Strategy, business model, and value chain</p> <p>ESRS 2 SBM-3, E1 SBM-3, S1 SBM-3, S2 SBM-3, S4 SBM-3 Material impacts, risks, and opportunities and their interaction with strategy and business model</p>
Involvement of affected stakeholders in the key steps of due diligence	<p>ESRS 2 GOV-2 Information provided to and sustainability matters addressed by the company’s administrative, management, and supervisory bodies</p> <p>ESRS 2 SBM-2, S1 SBM-2, S4 SBM-2 Interests and viewpoints of stakeholders</p> <p>ESRS 2 IRO-1 Description of the process to identify and assess material impacts, risks, and opportunities</p> <p>ESRS S1-2, S2-2, S4-2 Processes for engaging with stakeholders about impacts</p> <p>ESRS S1-3, S2-3, S4-3 Processes to improve negative impacts and channels</p> <p>ESRS G1-1 Corporate culture and business conduct policies</p>
Identifying and assessing negative impacts	<p>ESRS 2 IRO-1, E1 IRO-1, E2 IRO-1, E3 IRO-1, E4 IRO-1, E5 IRO-1, G1 IRO-1 Description of the process to identify and assess material impacts, risks, and opportunities</p> <p>ESRS 2 SBM-3, E1 SBM-3, S1 SBM-3, S2 SBM-3, S4 SBM-3 Material impacts, risks, and opportunities and their interaction with strategy and business model</p>
Taking actions to address those negative impacts	<p>Measures in the topic-specific sections ESRS E1, ESRS S1, ESRS S2, ESRS G1</p>
Tracking the effectiveness of these efforts and communication	<p>Targets in the topic-specific sections ESRS E1, ESRS S1, and ESRS 2 MDR-T to track effectiveness in those sectors and ESRS S2, ESRS S4, ESRS G1</p> <p>Key indicators in the topic-specific sections ESRS E1, ESRS S1, ESRS G1</p>

Core element of due diligence	Paragraphs in the sustainability statement
Embedding due diligence in governance, strategy and business model	<p>ESRS 2 GOV-1, G1 GOV-1 The role of the administrative, management, and supervisory bodies</p> <p>ESRS 2 GOV-2 Information provided to and sustainability matters addressed by the company’s administrative, management, and supervisory bodies</p> <p>ESRS 2 GOV-3, E1 GOV-3 Integration of sustainability-related performance in incentive schemes</p> <p>ESRS 2 SBM-1 Strategy, business model, and value chain</p> <p>ESRS 2 SBM-3, E1 SBM-3, S1 SBM-3, S2 SBM-3, S4 SBM-3 Material impacts, risks, and opportunities and their interaction with strategy and business model</p>
Involvement of affected stakeholders in the key steps of due diligence	<p>ESRS 2 GOV-2 Information provided to and sustainability matters addressed by the company’s administrative, management, and supervisory bodies</p> <p>ESRS 2 SBM-2, S1 SBM-2, S4 SBM-2 Interests and viewpoints of stakeholders</p> <p>ESRS 2 IRO-1 Description of the process to identify and assess material impacts, risks, and opportunities</p> <p>ESRS S1-2, S2-2, S4-2 Processes for engaging with stakeholders about impacts</p> <p>ESRS S1-3, S2-3, S4-3 Processes to improve negative impacts and channels</p> <p>ESRS G1-1 Corporate culture and business conduct policies</p>
Identifying and assessing negative impacts	<p>ESRS 2 IRO-1, E1 IRO-1, E2 IRO-1, E3 IRO-1, E4 IRO-1, E5 IRO-1, G1 IRO-1 Description of the process to identify and assess material impacts, risks, and opportunities</p> <p>ESRS 2 SBM-3, E1 SBM-3, S1 SBM-3, S2 SBM-3, S4 SBM-3 Material impacts, risks, and opportunities and their interaction with strategy and business model</p>
Taking actions to address those negative impacts	<p>Measures in the topic-specific sections ESRS E1, ESRS S1, ESRS S2, ESRS G1</p>
Tracking the effectiveness of these efforts and communication	<p>Targets in the topic-specific sections ESRS E1, ESRS S1, and ESRS 2 MDR-T to track effectiveness in those sectors and ESRS S2, ESRS S4, ESRS G1</p> <p>Key indicators in the topic-specific sections ESRS E1, ESRS S1, ESRS G1</p>

**GOV-5 (36.) – Risk management and internal controls over sustainability reporting**

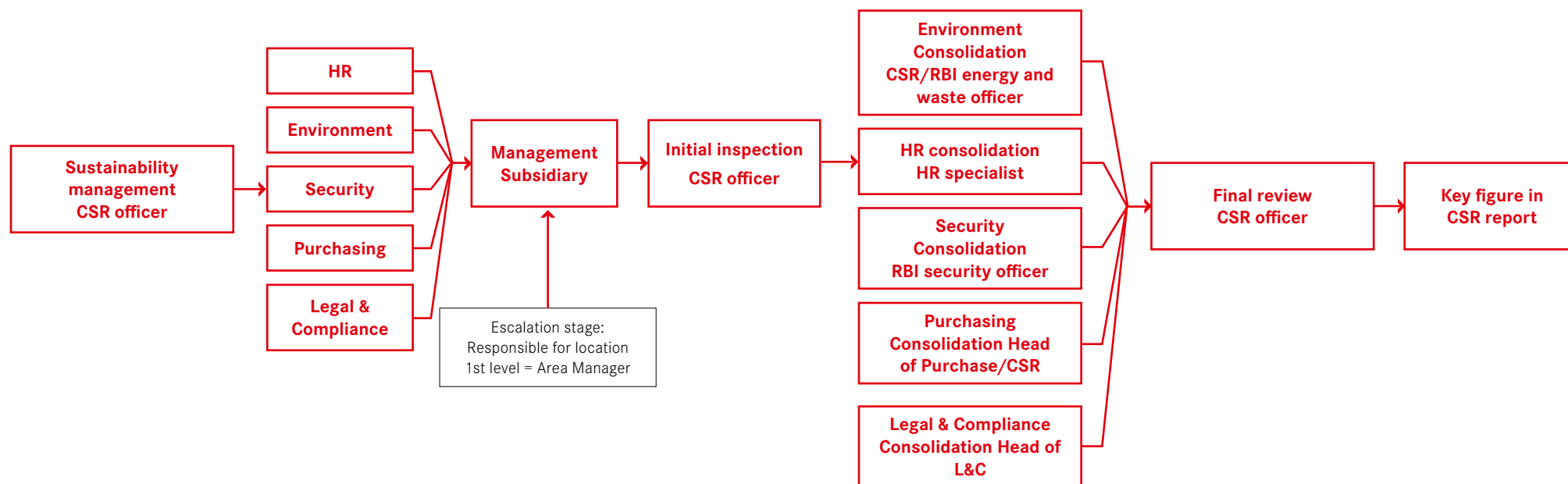
Non-compliance with regulatory requirements in sustainability reporting is recorded as a risk in Rosenbauer’s Group-wide risk management system and assigned to Sustainability Management as the risk owner. This can be caused, for example, by incomplete and inconsistent information, inaccurate data, or errors in manual transfers between different media and systems. The risk is evaluated every six months by Sustainability Management in relation to the 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 2024 reporting year and came into force under the title of “CSR data collection for ESRS reporting”. It describes the collection, processing, validation, and plausibility check of the CSR data relevant for the non-financial report. It also regulates the responsibilities of Sustainability Management, Group functions, and Group companies in the data collection process.

The risk management system is part of the Group Audit & Risk Management department and is supervised by the Group Risk Manager. As the risk owner, the Group Risk Manager is responsible for recording all risks and assigning these to the appropriate specialist areas and for

completing the six-monthly risk inventories. He presents the current risk situation and 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 ensures suitable processes for compliance with the applicable legal requirements. Group Audit regularly reviews compliance with relevant internal guidelines as well as relevant external requirements.



In the Group guideline, strict separation is established between the persons responsible for data collection and data release, which consequently leads to a corresponding dual control principle.

Strict documentation obligations are defined for the different 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. With the exception of personnel, supplier, and compliance figures, all key figures are collected using a standardized software tool.

Sustainability Management is responsible for the final review and consolidation of the CSR data submitted as well as random samples for quality assurance purposes. These control measures are described in the Group guideline.

The development of further data availability control measures is planned and includes a reporting manual including a description of the key indicators of the locations/specialist departments to be reported.

### 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 company develops and produces firefighting vehicles, extinguishing technology, equipment, digital solutions, and stationary systems for early fire detection and firefighting. In addition to this, Rosenbauer offers services such as vehicle fleet management, vehicle maintenance and repair, and training and education.

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

As a technological market leader, Rosenbauer continually adapts its portfolio to meet the demands of fire services and changing application scenarios. In May 2025, the PANTHER electric was presented at the Salzburgring as part of a demonstration event. International customers, partners, and airport representatives were able to experience the vehicle extensively for the first time and test it in operation. In the United States, Rosenbauer presented the vehicle as part of a demonstration tour from San Francisco to Boston. The first airports – Dallas Love Field

(Texas, USA) and Christchurch (New Zealand) – are set to receive their PANTHER electric 2026. The fully electric PANTHER electric offers significantly better acceleration and top speed as well as significantly lower noise emissions compared to conventionally driven airport firefighting vehicles. By substantially reducing its CO<sub>2</sub> emissions during day-to-day operations, the vehicle helps the aerospace industry and airport operators achieve their climate protection goals.

In 2025, the new generation of FOX S was introduced in the portable fire pumps segment, after the revised FOX had already been launched in 2024. The FOX S is more compact and lighter but has the same quality features and functionality as the larger model. It is particularly suitable for applications in which a low weight is crucial.

Rosenbauer is consistently expanding its service network in customer service. The Group's largest service center was completed at the Luckenwalde site in Germany, with 6,500 m<sup>2</sup> of workshop space. With the center, Rosenbauer is strengthening a central component of its global service strategy and clearly indicating its proximity to customers and focus on the future in this strategically important business area.

##### 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 also represented in 18 markets with its own sales and service companies. All important standards are met with products manufactured in Europe, the US, and Asia.

Rosenbauer's markets are divided into four geographical sales regions and five segments: Europe area, Middle East & Africa area, Asia-Pacific area, and the Americas area. In addition, Preventive Fire Protection is its own segment. In the 2025 reporting year, Group sales were divided across the different segments as follows: 46% Europe, 28% Americas, 12% Asia-Pacific, 13% Middle-East & Africa, and 1% Preventive Fire Protection.

The Group has a particularly strong presence in the Europe area, primarily in the German-speaking countries, and in the Americas area, which the company considers an expanded domestic market. Rosenbauer is a market leader in the Middle East & Africa as it is in Europe; customers here and in the Asia-Pacific area are primarily served via exports.

The companies of the Rosenbauer Group are not involved in fossil fuels, the manufacture of chemicals, controversial weapons, or the production of tobacco. They include professional and volunteer services, industrial and plant fire services, and government and military organizations.

##### 40. a) iii. Number of employees by geographical region

As at December 31, 2025, Rosenbauer's employees were distributed across the different countries and regions as follows: 1,805 in Austria, 1,137 in Germany, 1,083 in the US, and 897 in the rest of the world.

##### 40. a) iv. Products and services prohibited in certain markets

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

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

Rosenbauer Group companies are not involved in activities related to fossil fuels, chemical production, controversial weapons, or the production of tobacco.

##### 40. e) Sustainability targets related to key groups of products and services, customer categories, geographic areas, and stakeholder relationships

###### ■ Understanding of sustainability

Rosenbauer understands sustainability to mean doing business responsibly for long-term economic success in harmony with the environment and society. Achieving sustainable, profitable growth is a declared corporate goal. All relevant stakeholders are 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. In the 2022 financial year, a climate strategy including reduction targets was developed for the Rosenbauer Group. It forms the basis for mandatory, 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. Rosenbauer is tackling the challenges facing modern fire services around the world and confidently moving forward. 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 for its 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 goals

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

The Executive Board set the following targets in 2020 for the action areas "Responsible employer", "Environmentally friendly production", "Sustainable products & services", and "Business ethics & supply chain". They are based on a simple materiality assessment in accordance with GRI standards and run until the 2025 financial year:

#### Responsible employer

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

Actual status 2025: 26.0

15% women (2025)

Actual status 2025: 14.0%

#### Environmentally friendly production

75% green electricity as a proportion of total consumption (2025);

5% from own production (2025)<sup>1</sup>

Actual status 2025: Proportion of green electricity: 73.6%, of which from own production: 6.6%

Improvement of CDP rating to "A" (2025)

Actual status 2025: B

#### Sustainable products & services

The aim of offering at least one vehicle with an electric drive in each vehicle category was achieved in 2023.

#### Business ethics & supply chain

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

The climate objectives validated by the Science Based Targets initiative (SBTi) in 2023 provide the framework for corporate activity. They describe actions aimed at achieving the targets set out in the Paris Climate Agreement by reducing emissions over the coming years. Firefighting vehicles with alternative drive systems play a key role in achieving this target, including the Revolutionary Technology and PANTHER electric systems, both built 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 carbon footprint was established. Starting from this basis, scientifically sound reduction targets were defined and submitted to SBTi for evaluation in 2023. The SBTi confirmed in 2023 that the targets set were consistent with the level required to achieve the targets of the Paris Climate Agreement.

Specifically, the following reduction targets were set for upstream activities (upstream Scope 3), corporate activities (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 million tCO<sub>2</sub>e)

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

Currently, there is no transition plan 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 pillars: technology and innovation leadership, customer focus, and operational excellence. Sustainability was defined as one of nine strategic action areas.

Rosenbauer strives to manufacture its products in an environmentally friendly way and help the company achieve its sustainability targets with an appropriate range of products and services. By 2030, all Rosenbauer products must be assessed in terms of their impact on the climate (CO<sub>2</sub> and GHG emissions) and the environment, as well as on the health and safety of the workforce. This contributes to continuous product improvement and has already led to the replacement of controversial materials and substances.

■ Production and supply chain: Production processes should be designed to be resource efficient in order to minimize the consumption of energy, materials, and water and reduce CO<sub>2</sub> emissions. The supply chain is being made more sustainable by optimizing transport capacities and using packaging that meets sustainable criteria. Rosenbauer will use its data to ensure end-to-end transparency, enabling better planning and execution. The supply chain is managed taking into account environmental, social, and governance criteria.

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

- 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.
- Management 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 lenders and investors: Rosenbauer will set itself further ESG targets and communicate transparently in order to remain attractive to banks and investors. A solid ESG performance is intended to help open up new forms of financing.

#### 42. a) Inputs and approaches

Rosenbauer has a global presence with 15 production facilities in eight countries, a sales and service network in 18 countries, and around 140 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 €35.7 million invested in this in 2025. 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 4,900 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, authorities, interest groups, science and research organizations, and neighbors, where applicable.

### 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.

Science and research contribute to the development of technological innovations through cooperation, especially in the field of alternative drives and digitalization. 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 influence 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. Neighbors of Rosenbauer's locations must also be taken into account and informed of any planned projects at the sites, should there be any points of contact.

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

Rosenbauer actively involves the various stakeholders in its business model and strategy as well as in stakeholder dialogs and the double materiality assessment 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.

### 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, for example, in the development of sustainable products, the optimization of the supply chain, and actions to reduce environmental impacts. 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. 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. Specific reports are also presented, such as the results of the double materiality assessment.

**Disclosure Requirement from ESRS S1, S2, and S4 related to ESRS 2 SBM-2 – Interests and views of stakeholders****S1 The company's own workforce****12.) Interests and views of stakeholders**

Rosenbauer systematically considers the interests, viewpoints, and rights of its workforce in its strategy and business model, taking care to respect human rights. This is accomplished through structured dialog and information formats, on the one hand with the workforce itself and, on the other hand, in discussion with the Works Council. Inputs on various topics (e.g. working conditions or health and safety) are collected. The insights gained from this process are incorporated into strategic and operational decisions, e.g. as part of the HR strategy or in the development of specific measures. This ensures that the Group's social responsibility towards its own workforce is promoted as part of its corporate strategy and business model.

**S2 Workers in the value chain****9.) Interests and views of stakeholders**

The interests, viewpoints, and rights of workers in the value chain – including respect for human rights – are largely considered indirectly via dialog with business contacts in supplier and subcontractor companies. There is currently no direct exchange with their workforce. Expectations regarding human rights and work-related standards are set out in the Code of Conduct for Business Partners and taken into account in the supplier selection process. There are also various channels through which concerns and grievances can be raised, including a publicly accessible complaints process. The results of this inclusion are incorporated into the procurement strategy and may necessitate remedies or result in the termination of business relationships. Workers in the value chain are therefore considered as an important stakeholder group in the strategy and business model.

**S4 Consumers and end-users****8.) Interests and views of stakeholders**

Consumers and end users and their interests, viewpoints, and rights – including respect for their human rights – are systematically taken into account in Rosenbauer's strategy and business model. Feedback is provided in structured formats (e.g. Customer Voice Surveys or workshops) and product feature management. Identified needs are then translated into product development, safety and quality requirements, service processes, and the refurbishment program. Compliance principles that are established through the Code of Conduct (including compliance with the law, fair business practices) as well as ad hoc and project-related due diligence checks complement this. Consumers and end-user perspectives shape the continual improvement of products and services, and therefore also the corporate strategy and business model.

**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**

<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 48. c) iii</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)
<b>E1 – Climate change</b>					
Climate change mitigation	<b>Negative environmental impacts of GHG emission in connection with Rosenbauer's business activities:</b> Rosenbauer's GHG emissions and those in its value chain contribute to the loss of climate stability.	in the company upstream and downstream	negative	actual	long term
<b>S1 – The company's own workforce</b>					
Working conditions – secure employment	<b>Outsourcing/automation:</b> Due to the long-term relocation by Rosenbauer of jobs abroad, there may be job losses in certain regions.	in the company	negative	potential	long term
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
<b>ESRS S2 – Workers in the value chain</b>					
Working conditions, work-related rights	<b>Violation of working conditions/other work-related rights due to non-transparent value chains:</b> Non-transparent value chains can result in violations of working conditions, human rights, or other work-related rights, such as child labor/forced labor.	upstream	negative	potential	all time horizons

(Sub-)topic	Title and description	Concentration in the value chain	Positive or negative impact	Actual or potential	Time horizons 48. c) iii
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)
<b>S4 – Consumers and end-users</b>					
Data protection	<b>Privacy violations:</b> The improper handling or processing of user data may result in violations of privacy, identity theft, financial losses, or other personal harm to consumers.	downstream	negative	potential	short and medium term
Health and safety	<b>Limited customer safety:</b> Possible safety-related incidents/accidents involving customers plus the associated social costs due to insufficient product information or due to product defects can restrict customer safety.	downstream	negative	potential	short and medium term
Personal safety of consumers and/or end-users	<b>Increasing social trust:</b> Rosenbauer's high safety requirements for its products as well as the sharing of experience and detailed information with end users contribute to public safety and strengthen social trust.	downstream	positive	actual	short and medium term
<b>G1 – Business conduct</b>					
Corporate culture	<b>Positive contribution through Rosenbauer's corporate culture:</b> Rosenbauer's corporate culture and clear commitment to adhering to compliance standards, both in the company itself and in the value chain, strengthen ethical conduct and business and have a positive impact on stakeholders.	in the company, upstream and downstream	positive	actual	short and medium term
Political commitment and lobbying	<b>Political role model function:</b> Rosenbauer's commitment to environmentally friendly policies promotes sustainability and has a long-term positive impact on ecology and quality of life.	in the company, upstream and downstream	positive	actual	all time horizons
Management of relationships with suppliers including payment practices	<b>Reliable supply through supplier management:</b> Management of Rosenbauer's supplier relationships with respect to sustainability requirements and payment practices promotes resilient supply chains and contributes to a reliable supply of Rosenbauer's products to the general public.	in the company, upstream and downstream	positive	actual	all time horizons

## List of material risks and opportunities

(Sub-)topic	Title and description	Concentration in the value chain	Opportunity or risk	Time horizons 48. c) iii
To which (sub-)topic do the material risks and opportunities relate?	What material opportunities and risks has the company identified?	Where is the opportunity/risk of the business model, the company's own operations, and the upstream and downstream value chain concentrated?	Is this an opportunity or a risk?	Over what period of time can the material impacts of the company reasonably be expected? (short, medium, long term)
<b>E1 – Climate change</b>				
Climate change adaptation	<b>Increased costs due to adaptation measures:</b> Costs could arise for adaptation measures (such as increased air conditioning costs) or through sustainable procurement resulting from increased climate risks or regulatory requirements.	in the company	Risk	medium and long term
Climate change adaptation	<b>Increased regulations:</b> Higher expenditures could result due to stricter targets/regulations (government 2040/2050 targets, CO <sub>2</sub> tax, etc.).	in the company	Risk	medium and long term
Energy	<b>Cost savings through renewable energy:</b> Transition to and use of renewable energy leads to lower dependence (and associated costs) and also to better predictability in the event of fluctuations in energy prices and uncertain supply chains, thus creating independence.	in the company	Opportunity	medium and long term
<b>S1 – The company's own workforce</b>				
Working conditions	<b>Good working conditions:</b> Good and fair working conditions increase employee satisfaction and boost productivity, strengthen employee retention, and result in lower turnover, which can lead to cost savings for Rosenbauer, e.g. through lower recruitment costs or due to employee absences.	in the company	Opportunity	medium term
Health and safety	<b>Higher productivity due to less downtime:</b> By preventing injuries/illnesses among Rosenbauer employees, productivity can be increased due to reduced downtime.	in the company	Opportunity	short and medium term
Health and safety	<b>Staff shortages:</b> There is a risk of staff turnover due to injuries and illness-related absences, which could lead to a corresponding loss of knowledge at Rosenbauer and have financial repercussions.	in the company	Risk	short and medium term
Gender equality and equal pay for work of equal value	<b>Damage to image due to unequal treatment:</b> Unequal treatment based on gender or unequal pay may damage Rosenbauer's image.	in the company	Risk	short and medium term
Training and skills development	<b>Shortage of skilled workers:</b> Insufficient training and development opportunities for Rosenbauer's own workforce could lead to potential shortages of skilled workers or increased employee turnover, which could result in additional financial costs for the company.	in the company	Risk	short and medium term
<b>S2 – Workers in the value chain</b>				
Working conditions, equal treatment, and equal opportunities for all, other labor rights	<b>Cost increases related to supplier selection:</b> Applying ESG criteria when selecting suppliers -- such as fair pay for workers along the supply chain -- may make it more difficult for Rosenbauer to find suppliers with the same product quality. This may increase the cost of raw materials.	upstream	Risk	short and medium term

(Sub-)topic	Title and description	Concentration in the value chain	Opportunity or risk	Time horizons 48. c) iii
To which (sub-)topic do the material risks and opportunities relate?	What material opportunities and risks has the company identified?	Where is the opportunity/risk of the business model, the company's own operations, and the upstream and downstream value chain concentrated?	Is this an opportunity or a risk?	Over what period of time can the material impacts of the company reasonably be expected? (short, medium, long term)
<b>S4 – Consumers and end-users</b>				
Personal safety of consumers and/or end-users	<b>Reputational risks and costs due to limited customer safety:</b> Lack of product safety, insufficient provision of information about Rosenbauer's products, about the use of products, or safety-related incidents/accidents involving customers can lead to reputational damage, sanctions, and penalties.	downstream	Risk	short and medium term
<b>G1 – Business conduct</b>				
Corporate culture	<b>Reputational risks due to business practices:</b> There is a risk of reputational damage in the event of potential unethical business practices.	in the company	Risk	all time horizons
Management of relationships with suppliers, including payment practices	<b>Long-term partnerships:</b> Long-term and stable partnerships with suppliers can lead to lower purchase prices, higher sales margins, less effort for monitoring/quality assurance, and therefore also cost savings.	in the company, downstream	Opportunity	long term
Corruption and bribery	<b>Reputational risks and penalties from corruption and bribery:</b> There is a residual financial risk from potential cases of corruption and bribery that could arise despite established compliance processes for detecting and avoiding individual cases.	in the company, downstream	Risk	all time horizons

The material impacts, risks, and opportunities identified are most heavily concentrated in Rosenbauer's own operations. Measures and processes are used to manage and develop the operating business.

**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, for example, increases employee satisfaction and has a positive impact on society. Poor working conditions can jeopardize the company's reputation and lead to higher staff turnover and staff shortages. Positive working conditions, by contrast, 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 higher staff turnover, 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 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 efficiency.

**Downstream value chain:** Rosenbauer contributes towards ensuring public safety in the downstream value chain by enabling safe fire de-

partment deployments. However, material defects can jeopardize the company's reputation and lead to a drop in sales.

Data protection is also important: 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 an important aspect. 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

Rosenbauer is aware of the impacts, risks, and opportunities arising from climate change which both affect its own business activities and also are influenced by its own business activities. The long-term Group strategy "Rosenbauer City 2030", which was further developed in 2021, identifies climate change as one of the major challenges for the future. The strategy contains other ESG aspects that are reflected in the identified major impacts, risks, and opportunities, such as sustainability, employee centering, e-transformation, and efficient supply chains. The results of the double materiality assessment will be or are integrated into the business strategy and taken into account in decision-making, as outlined in the following example:

- Negative environmental effects that can arise, for example, from the emission of greenhouse gases in connection with Rosenbauer's business activities require corresponding adaptation measures (such as air conditioning at the locations, structural flood protection, or sustainable procurement). Increased climate risks or regulatory requirements can also make adaptation measures necessary and pose a financial risk for Rosenbauer.

Rosenbauer has defined clear, scientifically-based emission reduction targets for itself in this area and is focusing on the production of its own electricity, on energy efficiency, and on the use of renewable energy. In addition, the company carried out a detailed climate risk analysis in 2024 and plans to make investment decisions in the future, taking ESG criteria into account.

In the 2025 financial year, there were no current and expected effects of the material impacts, risks, and opportunities on the business model, value chain, strategy, and decision-making which would have required an immediate change to the strategy or business model. Action being taken

in relation to the impacts, risks, and opportunities is explained in each topic-specific section.

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

Impacts comprise the significant negative and positive effects of the company's operations on people or environment that already exist or are expected to occur. Major impacts can significantly affect environments or people.

Negative effects can include Rosenbauer's activity as a mechanical engineering manufacturing company through the emission of greenhouse gases in connection with industrial processes and operational activities. These can affect human health and environment. In addition, outsourcing and automation activities, violations of working conditions along the value chains, potential violations of privacy, and safety-related incidents and accidents can have adverse consequences for consumers and end users.

Positive impacts of Rosenbauer's business activities may result from the adequate pay of Rosenbauer's own workforce, the high standards Rosenbauer requires for safety criteria with respect to its own products, Rosenbauer's corporate culture, its political role model function, as well as reliable supply due to supplier management.

#### 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 impacts identified as part of the double materiality assessment mainly result from Rosenbauer's business model as a producer of firefighting vehicles and equipment. As explained under 48. b), the major impacts are integrated into the corporate strategy and are taken into account within the framework of Rosenbauer's business model. The measures Rosenbauer has put in place to minimize negative impacts and promote positive effects are also anchored in the corporate strategy. For example, strengthening attractiveness as an employer and reducing greenhouse gases are in line with the identified impacts.

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

The time horizons that can reasonably be expected for each material impact depend on the individual activities and measures. The corresponding time horizons can be found in the list regarding the material impacts.

#### 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 promotes a positive corporate culture and appealing remuneration packages in order to increase its attractiveness as an employer. Creating a positive work environment and having fair and transparent remuneration structures can have a positive impact on both the well-being of the company's own workforce as well as its other stakeholders.

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.

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 continually 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. In 2025, the double materiality assessment carried out for the first time by the Group for the reporting year was updated, including the financial impacts of material sustainability risks and opportunities, in order to identify potential impacts on Rosenbauer's financial position.

In terms of the identified material risks and opportunities, no significant current effects on Rosenbauer's financial position were identified, including the carrying amount of assets and liabilities.

#### 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 analyses carried out and targeted actions. The material risks and opportunities were identified by means of 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 measures such as adapting its business model through e-mobility and the use of renewable energies. Insurance policies are used to cushion 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, fire extinguishing systems, technical and personal protective equipment, and

digital solutions 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 where possible 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.

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

The double materiality assessment, which was prepared in accordance with European Sustainability Reporting Standards (ESRS) for the first time in the previous year, was updated for the reporting year. Major impacts, risks, and opportunities were specified in detail, and material topics and sub-topics were reclassified or adjusted to take the latest insights and developments into account. Three changes deserve special mention in this context: the deletion of S3 – Affected communities, which was previously considered significant; the reduction of positive impacts/opportunities across several material topics that are considered to be neutral; and the reclassification of the opportunity disclosed in the previous year in the area of corruption and bribery to a risk.

#### 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.

**Disclosure Requirement from ESRS E1 related to ESRS 2 SBM-3 – Material impacts, risks, and opportunities and their interaction with strategy and business model: Climate change**

19. AR 7 b), AR 8 b<sup>1)</sup>) The company describes the resilience of its strategy and business model with respect to climate change. The description includes:

- a<sup>2)</sup>) the scope of the resilience analysis;
- b<sup>3)</sup>) information on how and when the resilience analysis was conducted, including the use of the climate scenario analysis that is referred to in the disclosure requirement in relation to ESRS 2 IRO-1 below and related application requirements; and
- c<sup>4)</sup>) the results of the resilience analysis, including the results of 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 to minimize financial losses from these identified physical risks. Considering the vulnerability of economic activities and existing adaptation measures at each location, eight relevant net risks remain at seven locations in the US, Austria, and Saudi Arabia:

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

The most relevant physical climate risks were documented in section ESRS2 E1-IRO-1, point 20 of this report. The eight identified net risks 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 SBM-3 48. f)

**Disclosure Requirement from ESRS S1 related to ESRS 2 SBM-3 (13.–16.) – Material impacts, risks, and opportunities and their interaction with strategy and business model: The company's own workforce**

In addition to employees with whom there is a direct employment/service contract, Rosenbauer's workforce also include self-employed employees and leasing employees. The major impacts identified in the double materiality assessment, including with the involvement of the department, can (potentially) affect all of the company's staff. Workers likely to be more severely affected by potential job relocation are those working in areas that are or could be affected by outsourcing/automation. The related negative impact described under SBM-3 is potentially to be expected in the contexts in which the company operates. The significant impact identified as positive relating to overfulfillment of collective agreements results from Rosenbauer's contribution to raising the industry standards. The material risks and opportunities under SBM-3, which arise from impacts and dependencies related to the company's workers, do not involve impacts on specific groups. Material risks have been identified related to staff shortage, inequality, and skills shortages. Significant opportunities can arise from good working conditions and reduced downtime, which lead to greater employee satisfaction and productivity.

Through different forms of dialog, employees' views and opinions are gathered and taken into account in decision-making. Among other things, the measures boost employer attractiveness and promotes health and diversity. Rosenbauer also offers a wide range of training and continuing education opportunities as well as other benefits.

**Disclosure Requirement from ESRS S2 related to ESRS 2 SBM-3 (11.–13.) – Material impacts, risks, and opportunities and their interaction with strategy and business model: Workers in the value chain**

As part of the double materiality assessment, a potential negative impact was assessed as material in terms of non-transparent value chains and the associated risk of cost increases when selecting suitable suppliers. Those identified as workers in the value chain were primarily workers who are active in the upstream value chain (suppliers and subcontractors of materials and contract work, as well as upstream), including relevant specialist departments. Workers in certain countries (potentially) face an increased risk of violations of working conditions and/or other labor rights. The potential negative impacts resulting from the violation of work-related rights are systemic and tend to occur in countries that present a high risk in this regard. In addition to the Code of Conduct for Business Partners as a compliance guideline for delivery companies and service providers, Rosenbauer monitors compliance with due diligence obligations through supplier assessments and meetings. A complaints channel is also available.

<sup>1</sup> Further content on physical hazards can be found under E1-IRO-1.20 b) AR11c) Exposure to physical hazards and under E1-IRO-1.20 c) AR 12d) Incompatible assets and business activities.

<sup>2</sup> In addition, under ESRS 2, E1-IRO-1 20 AR12, more detailed information can be found on transition events as well as transition risks and opportunities.

<sup>3</sup> Background information regarding the timetable for climate risk and resilience analysis under ESRS 2, E1-IRO-1.20 AR9 can also be found.

<sup>4</sup> The tabular overview of transitional risks and opportunities can be found under item E1-IRO-1 20. AR 12a).

**Disclosure Requirement from ESRS S4 related to ESRS 2 SBM-3 (9.-12.) – Material impacts, risks, and opportunities and their interaction with strategy and business model: Consumers and end-users**

As an international systems provider, Rosenbauer helps shape the firefighting market with comprehensive solutions and future-oriented technologies. When developing the double materiality assessment, experts evaluated whether certain consumers/end-users could be exposed to a higher damage risk. Those identified as affected consumers/end users were mainly those who rely on sufficient information about Rosenbauer's products and their compliance with safety criteria in order to avoid safety-related incidents/accidents. The material risk identified under SBM-3, which arises from impacts and dependencies related to consumers and end-users, does not involve impacts on specific groups. Significant negative impacts potentially result from individual incidents concerning the safety of technologies and/or products (e.g. insufficient information about products or product defects) and data protection. Rosenbauer counters these risks as well as the associated reputational risks and costs due to limited customer safety or data protection incidents through dialog with customers, process and product optimization, and regular quality controls. In addition, high safety requirements for products as well as sharing relevant experience and information with end users contribute to public safety and strengthen social trust.

## 4. Management of impacts, risks, and opportunities

### 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 identify ESG issues as well as determine impacts, risks, and opportunities and analyze their materiality. Rosenbauer not only examined its own business activities but also the upstream and downstream value chain. The material topics were adjusted as part of an update this year that specified major impacts, risks, and opportunities in precise detail and reclassified or renamed topics/subtopics. This allows the latest findings and developments to be taken into account. In the following section, the process for first-time implementation of the double materiality assessment is described in detail and the update is discussed.

Based on a peer review, on an analysis of the regulatory requirements of the ESRS and on a comparison with the SASB sector standards for industry, machinery, and goods and the S&P ESG Materiality Map in the automotive sector, a longlist of potentially relevant sustainability topics was drawn up in an initial phase. As part of a multi-stage process involving experts as well as internal and external stakeholders, the list of potentially relevant sustainability topics was refined and the impacts, risks, and opportunities were definitively assessed and evaluated by experts in the company's workshops. Taking into account the insights gained from the individual steps of the materiality assessment and the defined threshold, the material impacts, risks, and opportunities were defined.

#### 53. b) & c) 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 as well as the risks and opportunities that have or may have a financial impact

Based on a wide variety of data, such as internal documents, competitor reporting, relevant reporting standards, and existing regulations, Rosenbauer International AG identified and summarized potentially relevant topics.

This longlist was narrowed down to the relevant topics as part of several validation loops and feedback rounds involving various specialist departments of Rosenbauer and including stakeholders via online surveys using the Qualtrics tool. In cooperation with the specialist departments, the materiality assessment was carried out from both an inside-out and an outside-in perspective, taking into account short-, medium-, and long-term impacts, risks, and opportunities. In materiality workshops with experts, the identified impacts, risks, and opportunities were presented, jointly discussed, and rated on a five-point scale in terms of their "impact materiality" and "financial materiality" using a real-time voting tool (Mentimeter). Risks and opportunities exceeding a threshold of 3.5 are considered material.

The first-time materiality assessment, which was completed in November 2024, will be reviewed annually to identify changes in the material impacts, risks, and opportunities and adjust the reporting. As part of this annual review, Sustainability Management adjusted the material impacts, risks, and opportunities for the 2025 financial year. Topics were specified in greater detail, reclassified, aggregated, and in some cases deleted. The changes relating to the impacts, risks, and opportunities arising from this update are listed in the disclosures in accordance with ESRS 2 SBM-3. The materiality assessment will be repeated in a multi-year cycle in the future.

The material risks and opportunities from the double materiality assessment were recorded in the fourth quarter of 2024 and are therefore subject to the six-monthly risk inventory for the 2025 financial year for the first time. They will therefore also be part of risk reporting from 2025 onward.

#### 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, 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

In its process, Rosenbauer takes into account not only its own activities, 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.

Using this procedure, the company can 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. For this reason, as part of the double materiality assessment, an online survey conducted from November to December 2023 included the stakeholders most affected by Rosenbauer's activities and also those stakeholders whose business activities have the greatest impact on Rosenbauer. Of all potential stakeholders, employees, business partners and customers, suppliers and subcontractors, investors, and banks were among those stakeholders identified as having a higher impact and were included in the stakeholder survey. 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.

In addition to this survey, departmental interviews were conducted with ten corporate divisions. These were used for an in-depth analysis of those sustainability topics that are particularly relevant for the respective specialist departments. As well as impacts, opportunities and risks were also recorded and assessed from a double materiality perspective. The results of these interviews formed the basis for the materiality workshop, which was conducted with leading departmental heads and moderated by two representatives from a consultancy. 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 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. The assessment was made using the criteria of extent, scope, and irreversibility for negative impacts as well as probability of occurrence for potential impacts, with a rating of 1 for the respective criterion representing a lesser extent, limited scope, easily correctable, and unlikely impacts. These factors were systematically transferred into an evaluation matrix as part of the stakeholder survey, the departmental interviews, and the materiality workshop. The evaluation was primarily based on qualitative elements. The severity of the impacts is determined in accordance with the evaluation matrix. An even weighting between the individual factors was considered, with a high level for one criterion automatically leading to a high degree of severity. The level of severity was then multiplied by the probability of occurrence. In the event of possible negative impacts on human rights, the severity of the impacts takes precedence over their probability.

The issues with the highest negative impacts were classified as particularly significant and prioritized. Impacts, risks and opportunities exceeding a threshold of 3.5 are considered material.

#### 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 that also includes the 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

Once identified, the risks and opportunities are assessed on the basis of their potential financial impacts. Several factors play a key role here: 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.

**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

**Assessment of the type 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.

These assessments were discussed in the materiality workshop and in the departmental interviews and recorded in a materiality matrix using a weighted scoring procedure. Risks and opportunities exceeding a threshold of 3.5 are considered material. 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) 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.

The results of the double materiality assessment were incorporated into the Group-wide risk management system. Risks with a high probability and great extent are prioritized and addressed through appropriate actions, while opportunities are used in a targeted manner to support sustainable value creation.

#### 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 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, thus ensuring comprehensive management and control.

These identified material risks and opportunities were included in the risk management system in the previous year 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. They are 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 to the Executive Board and the Supervisory Board personally by the Group Risk Manager. 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 Sustainability Management 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 (social and governance) criteria.

Rosenbauer's sustainability management 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 report.

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. The risk management system stipulates regular internal risk reporting to both the Executive Board and the Supervisory Board.

**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 internal reports, stakeholder survey findings, workshops with experts, and 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.

The material impacts, risks, and opportunities were adjusted for the 2025 financial year. Sustainability Management critically reviewed the topics identified in the previous year. In this context, topics were specified in greater detail, reclassified, aggregated, and in some cases deleted. The changes relating to the impacts, risks, and opportunities arising from this update are listed in the disclosures in accordance with ESRS 2 SBM-3. The materiality assessment will be repeated in a multi-year cycle in the future.

### 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

E1-IRO-1. 20. The company shall describe the process to identify and assess climate-related impacts, risks and opportunities. This description includes its process relating to

a) the impacts on climate change, in particular the company's GHG emissions

#### AR 9

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.

Rosenbauer bases its assessment of climate impacts on the carbon footprint, which was prepared for the first time for the 2019 financial year as a base year in accordance with the GHG Protocol. The preparation of the carbon footprint takes into account not only the company's own activities (Scope 1 and 2) but also the upstream and downstream value chain (Scope 3). By screening its activities, Rosenbauer identified the actual GHG emission sources for its own activities. Actual and potential impacts on climate change were assessed as part of the materiality assessment. More detailed information on targets related to climate change mitigation and adaptation and the preparation of the carbon footprint can be found under the disclosures in accordance with E1-4 and E1-6.

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

E1-IRO-1.20. The company shall describe the process to identify and assess climate-related impacts, risks and opportunities. This description shall include its procedures relating to

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).

E1-IRO-1. 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 their alignment with state-of-the-art science. See AR 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 on 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

E1-IRO-1. 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.

AR 12 a)

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.

Climate risk analysis

ID	Type	Climate-related transition risks
1	Policy and legal	mechanism for pricing GHG emissions
2	Policy and legal	Increased emissions reporting obligations
3	Policy and legal	Regulation on vehicle emission limits
4	Technology	Unsuccessful transition to low-emission firefighting vehicles
5	Technology	Costs of the transition to lower-emission technologies
6	Market	Increased costs of raw materials
7	Reputation	Failure to meet consumer preferences for sustainable products
8	Reputation	Failure to meet climate goals with reputation-damaging consequences

Climate risk analysis

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.

Climate risk analysis

ID	Type	Climate-related transition opportunities
1	Resource efficiency	Transition to more efficient electric forms of transportation
2	Resource efficiency	Switch to more efficient/energy-efficient buildings/energy-efficient renovation
3	Energy source	Use of lower-emission energy sources
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 adaptation measures
7	Resilience	Resource substitutes and 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).

E1-IRO-1. 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 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. They ensure the 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)

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, and the important key forces and 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)

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 on 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 and 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

The scenarios applied here of IPCC SSP5-8.5 (global warming of 4.4°C by the end of the century) for physical and IEA NZE of 1.5°C (net zero emissions by 2050) for transitory opportunities and risks are consistent with the climate-related assumptions in the financial reports.

##### Disclosure Requirement from ESRS E2 related to ESRS 2 IRO-1 – Description of the processes to identify and assess material impacts, risks, and opportunities related to pollution

The materiality of impacts, risks, and opportunities related to pollution was assessed as part of the double materiality assessment<sup>1</sup>, which took into account not only the company's own activities, but also its value chain (see section IRO-1). The impacts, risks, and opportunities identified in relation to the topic were assessed as not material, therefore the disclosures required under ESRS E2 are not reported. Rosenbauer did not carry out any consultations during the double materiality assessment, especially with affected communities.

##### Disclosure Requirement from ESRS E3 related to ESRS 2 IRO-1 – Description of the processes to identify and assess material impacts, risks, and opportunities related to water and marine resources

The materiality of impacts, risks, and opportunities related to water and marine resources was assessed as part of the double materiality assessment, which took into account not only the company's own activities,

<sup>1</sup>Der Fokus lag auf den Geschäftstätigkeiten, auf Standortebene kam es zu keiner Verprobung.

but also its value chain (see section IRO-1). The impacts, risks, and opportunities identified in relation to the topic were assessed as not material, therefore the disclosures required under ESRS E3 are not reported. Rosenbauer did not carry out any consultations during the double materiality assessment, especially with affected communities.

**Disclosure Requirement from ESRS E4 related to ESRS 2 IRO-1; 19a – Description of the processes to identify and assess material impacts, risks, and opportunities related to biodiversity and ecosystems**

The materiality of impacts, risks, and opportunities related to biodiversity and ecosystems was assessed as part of the double materiality assessment, which took into account not only the company's own activities, but also its value chain (see section IRO-1). The impacts, risks, and opportunities identified in relation to the topic were assessed as not material, therefore the disclosures required under ESRS E4 are not reported. Rosenbauer did not carry out any consultations during the double materiality assessment, especially with affected communities.

The identification of biodiversity-sensitive areas and the allocation of sites were based on a buffer radius of 250 metres around the respective sites. This radius was chosen in order to appropriately capture potential indirect impacts of the site (e.g. from traffic or other operational activities in the immediate vicinity) without unduly widening the scope of assessment.

The sites in Poland and China are located entirely within designated protected areas (national park or nature reserves). This potentially results in increased impacts on local ecosystems and species. The sites located within the protected areas consist exclusively of administrative buildings and small retail spaces (shops) without any own production activities. Land use is limited, and there are no direct interventions in natural habitats (e.g. no extraction of raw materials, no discharge of wastewater or emissions into sensitive areas). As part of protected area management and local regulation, no adaptation measures were required.

**Disclosure Requirement from ESRS E5 related to ESRS 2 IRO-1 – Description of the processes to identify and assess material impacts, risks, and opportunities related to resource use and circular economy**

The materiality of impacts, risks, and opportunities related to resource use and circular economy was assessed as part of the double materiality assessment, which took into account not only the company's own activities, but also its value chain (see section IRO-1). The impacts, risks, and opportunities identified in relation to the topic were assessed as not material, therefore the disclosures required under ESRS E5 are not reported. Rosenbauer did not carry out any consultations during the double materiality assessment, especially with affected communities.

**Disclosure Requirement from ESRS G1 related to ESRS 2 IRO-1 – Description of the processes to identify and assess material impacts, risks, and opportunities related to corporate governance**

The identification and assessment of material impacts, risks, and opportunities related to corporate governance did not explicitly distinguish by location, activity, sector, or transaction structure. The assessment was made on the basis of the list of potentially relevant topics, with the inclusion of the Group Legal & Compliance department and the evaluation of the results of the stakeholder survey and the materiality workshop. The material topics and impacts, risks, and opportunities for corporate governance were updated for the 2025 financial year, as described under ESRS 2 IRO-1.

**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

The following tables show “ESRS Index – List of disclosure requirements” and “List of data points in cross-cutting and topical standards that derive from other EU legislation” (ESRS 2, Appendix B).

**ESRS Index – List of disclosure requirements**

Disclosure requirement			
<b>ESRS 2: General Disclosures</b>			
BP-1	General basis for preparation of the sustainability statements	5	-
BP-2	Disclosures in relation to specific circumstances	5	-
GOV-1	The role of the administrative, management, and supervisory bodies	6	-
GOV-2	Information provided to and sustainability matters addressed by the company's administrative, management, and supervisory bodies	11	-
GOV-3	Integration of sustainability-related performance in incentive schemes	12	-
GOV-4	Statement on due diligence	13	-
GOV-5	Risk management and internal controls over sustainability reporting	15	-
SBM-1	Strategy, business model, and value chain	16	SBM-1 40. b) Phase-in SBM-1 40. c) Phase-in
SBM-2	Interests and views of stakeholders	19	
SBM-3	Material impacts, risks, and opportunities and their interaction with strategy and business model	21	SBM-1 48. e) Phase-in
IRO-1	Description of the processes to identify and assess material impacts, risks, and opportunities	29	-
IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	36	-
<b>Environmental standards</b>			
<b>ESRS E1 Climate Change</b>			
ESRS 2, GOV-3	Integration of sustainability-related performance in incentive schemes	12	-
E1-1	Transition plan for climate change mitigation	62	-
ESRS 2, SBM-3	Material impacts, risks, and opportunities and their interaction with strategy and business model	27	-
ESRS 2, IRO-1	Description of the processes to identify and assess material climate-related impacts, risks, and opportunities	32	-
E1-2	Policies related to climate change mitigation and adaptation	62	-
E1-3	Actions and resources in relation to climate change policies	62	-
E1-4	Targets related to climate change mitigation and adaptation	63	-
E1-5	Energy consumption and mix	66	-
E1-6	Gross Scopes 1, 2, 3 and total GHG emissions	67	-
E1-7	GHG removals and GHG mitigation projects financed through carbon credits	-	Not relevant/material
E1-8	Internal carbon pricing	-	Not relevant/material
E1-9	Expected financial effects of material physical risks and transition risks as well as potential climate-related opportunities	-	Phase-in

Disclosure  
requirement

## Social standards

## ESRS S1 Own workforce

ESRS 2, SBM-2	Interests and views of stakeholders	20	-
ESRS 2, SBM-3	Material impacts, risks, and opportunities and their interaction with strategy and business model	27	-
S1-1	Policies related to the company's own workforce	71	-
S1-2	Processes for engaging with own workers and workers' representatives about impacts	76	-
S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns	77	-
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	78	-
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	86	-
S1-6	Characteristics of the undertaking's employees	88	-
S1-7	Characteristics of non-employee workers	90	-
S1-8	Collective bargaining coverage and social dialog	90	-
S1-9	Diversity metrics	92	-
S1-10	Adequate wages	92	-
S1-11	Social protection	93	-
S1-12	Persons with disabilities	95	-
S1-13	Training and skills development metrics	-	Phase-in
S1-14	Health and safety metrics	95	-
S1-15	Work-life balance metrics	-	Phase-in
S1-16	Compensation metrics (pay gap and total compensation)	95	-
S1-17	Incidents, complaints, and severe human rights impacts	96	-

## ESRS S2 - Workers in the value chain

ESRS 2, SBM-2	Interests and views of stakeholders	20	-
ESRS 2, SBM-3	Material impacts, risks, and opportunities and their interaction with strategy and business model	28	-
S2-1	Policies related to value chain workers	97	-
S2-2	Processes for engaging with value chain workers about impacts	99	-
S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	99	-
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	99	-
S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	100	-

**Disclosure requirement**

<b>ESRS S4 Consumers and end-users</b>			
ESRS 2, SBM-2	Interests and views of stakeholders	20	-
ESRS 2, SBM-3	Material impacts, risks, and opportunities and their interaction with strategy and business model	28	-
S4-1	Policies related to consumers and end-users	102	-
S4-2	Processes for engaging with consumers and end-users about impacts	102	-
S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	103	-
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	103	-
S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	103	-
<b>Governance standards</b>			
<b>ESRS G1 Business conduct</b>			
ESRS 2, GOV-1	The role of the administrative, management, and supervisory bodies	11	-
ESRS 2, IRO-1	Description of the processes to identify and assess material impacts, risks, and opportunities	36	-
G1-1	Corporate culture and business conduct policies	105	-
G1-2	Management of relationships with suppliers	108	-
G1-3	Prevention and detection of corruption and bribery	109	-
G1-4	Confirmed incidents of corruption or bribery	110	-
G1-5	Political influence and lobbying activities	110	-
G1-6	Payment practices	110	-

## List of data points in cross-cutting and topical standards that derive from other EU legislation (ESRS 2, Appendix B)

Disclosure Requirement and related datapoint	SFDR (1) reference	Pillar 3 (2) reference	Benchmark regulation reference (3)	EU Climate Law (4) reference	Material/not material	Page reference
ESRS 2 GOV-1 Gender diversity in the management and control bodies paragraph 21(d)	Indicator No. 13 in Annex 1, Table 1		Delegated Regulation (EU) 2020/1816 (5), Annex II		material	6
ESRS 2 GOV-1 Percentage of board members who are independent, paragraph 21 (e)			Delegated Regulation (EU) 2020/1816, Annex II		material	6
ESRS 2 GOV-4 Statement on due diligence paragraph 30	Indicator No. 10 in Annex 1, Table 3				material	13
ESRS 2 SBM-1 Participation in activities related to fossil fuels paragraph 40(d) i.	Indicator No. 4 Table 1 in 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 Regulation (EU) 2020/1816, Annex II		not material	n/a
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii.	Indicator No. 9 in Annex 1, Table 2		Delegated Regulation (EU) 2020/1816, Annex II		not material	n/a
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii.	Indicator No. 14 in Annex 1, Table 1		Delegated Regulation (EU) 2020/1818 (7), Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		not material	n/a
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(1) Delegated Regulation (EU) 2020/1816, Annex II		not material	n/a
ESRS E1-1 Transition plan to reach climate neutrality by 2050, paragraph 14				Regulation (EU) 2021/1119, Article 2(1)	material	62
ESRS E1-1 Undertakings 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 – transition risk related to climate change: Credit quality of exposures by sector, emissions, and residual maturity	Delegated Regulation (EU) 2020/1818, Article 12(1) (d) to (g) and Article 12 Paragraph 2		material	62

Disclosure Requirement and related datapoint	SFDR (1) reference	Pillar 3 (2) reference	Benchmark regulation reference (3)	EU Climate Law (4) reference	Material/ not material	Page reference
ESRS E1-4 GHG emission reduction targets paragraph 34	Indicator No. 4 in Annex 1, Table 2	Article 449a Regulation (EU) No. 575/2013; Commission Implement- ing Regulation (EU) 2022/2453, Template 3: Banking book – transition risk related to climate change: Alignment metrics	Commission Delegated Regulation (EU) 2020/1818, Article 6		material	63
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors), paragraph 38	Indicator No. 5 in Annex 1, Table 1 and indicator No. 5 in Annex 1, Table 2				material	66
ESRS E1-5 Energy consumption and mix paragraph 37	Indicator No. 5 in Annex 1, Table 1				material	66
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40–43	Indicator No. 6 in Annex 1, Table 1				material	66–67
ESRS E1-6 Gross Scopes 1, 2, 3 and total GHG emissions paragraph 44	Indicators No. 1 and 2 in Annex 1, Table 1	Article 449a Regulation (EU) No. 575/2013; Commission Implement- ing Regulation (EU) 2022/2453, Template 1: Banking book – transition risk related to climate change: Credit quality of exposures by sector, emissions, and residual maturity	Commission Delegated Regulation (EU) 2020/1818, Article 5(1), Article 6, and Article 8 paragraph 1		material	67
ESRS E1-6 Intensity of gross GHG emissions paragraphs 53–55	Indicator No. 3 in Annex 1, Table 1	Article 449a of Regulation (EU) No. 575/2013; Commission Implement- ing Regulation (EU) 2022/2453, Template 3: Banking book – transition risk related to climate change: Alignment metrics	Commission Delegated Regulation (EU) 2020/1818, Article 8 paragraph 1		material	69
ESRS E1-7 GHG removals and GHG mitigation projects financed through carbon credits paragraph 56				Regulation (EU) 2021/1119, Article 2(1)	not material	n/a
ESRS E1-9 Risk position of the reference portfolio in relation to climate-related physical risks paragraph 66			Commission Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		Phase-in	n/a

Disclosure Requirement and related datapoint	SFDR (1) reference	Pillar 3 (2) reference	Benchmark regulation reference (3)	EU Climate Law (4) reference	Material/ not material	Page reference
ESRS E1-9 Breakdown of monetary amounts by acute and chronic physical risk paragraph 66(a) ESRS E1-9 Location of significant assets with material physical risk paragraph 66 (c)		Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, paragraphs 46 and 47; Template 5: Banking book – Indicators of potential climate change physical risk: Exposures subject to physical risk			Phase-in	n/a
ESRS E1-9 Breakdowns of carrying value of real estate assets by energy efficiency classes paragraph 67 (c)		Article 449a of Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453, paragraph 34; Template 2: Banking book – transition risk related to climate change: Loans collateralised by immovable property – Energy efficiency of the collateral			Phase-in	n/a
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities, paragraph 69			Delegated Regulation (EU) 2020/1818, Annex II		Phase-in	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 No. 8 in Annex 1, Table 1 Indicator No. 2 in Annex 1, Table 2 Indicator No. 1 in Annex 1, Table 2 Indicator No. 3 in Annex 1, Table 2				not material	n/a
ESRS E3-1 Water and maritime resources paragraph 9	Indicator No. 7 in Annex 1, Table 2				not material	n/a
ESRS E3-1 Special policy paragraph 13	Indicator No. 8 in Annex 1, Table 2				not material	n/a
ESRS E3-1 Sustainable oceans and seas paragraph 14	Indicator No. 12 in Annex 1, Table 2				not material	n/a
ESRS E3-4 Total water recycled and reused, paragraph 28 (c)	Indicator No. 6.2 in Annex 1, Table 2				not material	n/a

<b>Disclosure Requirement and related datapoint</b>	<b>SFDR (1) reference</b>	<b>Pillar 3 (2) reference</b>	<b>Benchmark regulation reference (3)</b>	<b>EU Climate Law (4) reference</b>	<b>Material/ not material</b>	<b>Page reference</b>
ESRS E3-4 Total water consumption in m <sup>3</sup> per net revenue from own operations paragraph 29	Indicator No. 6.1 in Annex 1, Table 2				not material	n/a
ESRS 2 – SBM-3 – E4 paragraph 16 (a) i.	Indicator No. 7 in Annex 1, Table 1				not material	n/a
ESRS 2 – SBM-3 – E4 paragraph 16 (b)	Indicator No. 10 in Annex 1, Table 2				not material	n/a
ESRS 2 – SBM-3 – E4 paragraph 16 (c)	Indicator No. 14 in Annex 1, Table 2				not material	n/a
ESRS E4-2 Sustainable land/agriculture processes or policies, paragraph 24 (b)	Indicator No. 11 in Annex 1, Table 2				not material	n/a
ESRS E4-2 Sustainable oceans/seas processes or policies, paragraph 24 (c)	Indicator No. 12 in Annex 1, Table 2				not material	n/a
ESRS E4-2 Policies to address deforestation, paragraph 24 (d)	Indicator No. 15 in Annex 1, Table 2				not material	n/a
ESRS E5-5 Non-recycled waste paragraph 37 (d)	Indicator No. 13 in Annex 1, Table 2				not material	n/a
ESRS 2 SBM3 – S1 Risk of forced labor paragraph 14 (f)	Indicator No. 13 in Annex 1, Table 3				material	27
ESRS 2 SBM3 – S1 Risk of child labor paragraph 14 (g)	Indicator No. 12 in Annex 1, Table 3				material	27
ESRS S1-1 Commitments in the area of human rights policy, paragraph 20	Indicator No. 9 in Annex I, Table 3 and Indicator No. 11 in Annex 1, Table 1				material	71
ESRS S1-1 Due diligence policies on issues addressed by the fundamental conventions 1 to 8 of the International Labour Organization, paragraph 21			Delegated Regulation (EU) 2020/1816, Annex II		material	75

Disclosure Requirement and related datapoint	SFDR (1) reference	Pillar 3 (2) reference	Benchmark regulation reference (3)	EU Climate Law (4) reference	Material/ not material	Page reference
ESRS S1-1 Processes and measures for preventing trafficking in human beings, paragraph 22	Indicator No. 11 in Annex 1, Table 3				material	75
ESRS S1-1 Policy or management system for the prevention of occupational accidents, paragraph 23	Indicator No. 1 in Annex 1, Table 3				material	76
ESRS S1-3 Grievance/complaints handling mechanisms paragraph 32 (c)	Indicator No. 5 in Annex 1, Table 3				material	78
ESRS S1-14 Number of fatalities and number and rate of work-related accidents, paragraph 88 (b) and (c)	Indicator No. 2 in Annex 1, Table 3		Delegated Regulation (EU) 2020/1816, Annex II		material	95
ESRS S1-14 Number of days lost to injuries, accidents, fatalities, or illness paragraph 88 (e)	Indicator No. 3 in Annex 1, Table 3				material	95
ESRS S1-16 Unadjusted gender-specific pay gap, paragraph 97 (a)	Indicator No. 12 in Annex 1, Table 1		Delegated Regulation (EU) 2020/1816, Annex II		material	95
ESRS S1-16 Excessive CEO pay ratio, paragraph 97 (b)	Indicator No. 8 in Annex 1, Table 3				material	95
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	Indicator No. 7 in Annex 1, Table 3				material	96
ESRS S1-17 Non-respect of the United Nations Guiding Principles on Business and Human Rights and the OECD Guidelines paragraph 104 (a)	Indicator No. 10 in Annex 1, Table 1 and Indicator No. 14 in Annex 1, Table 3		Commission Delegated Regulation (EU) 2020/1816, Annex II Commission Delegated Regulation (EU) 2020/1818 Article 12(1)		material	96
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 1, Table 3				material	20
ESRS S2-1 Commitments in the area of human rights policy paragraph 17	Indicator No. 9 in Annex 1, Table 3 and Indicator No 11 in Annex 1, Table 1				material	98

Disclosure Requirement and related datapoint	SFDR (1) reference	Pillar 3 (2) reference	Benchmark regulation reference (3)	EU Climate Law (4) reference	Material/ not material	Page reference
ESRS S2-1 Policies related to value chain workers, paragraph 18	Indicators No. 11 and 4 in Annex 1, Table 3				material	98
ESRS S2-1 Non-respect of the United Nations Guiding Principles on Business and Human Rights and the OECD Guidelines, paragraph 19	Indicator No. 10 in Annex 1, Table 1		Commission Delegated Regulation (EU) 2020/1816, Annex II Commission Delegated Regulation (EU) 2020/1818 Article 12(1)		material	98
ESRS S2-1 Due diligence policies on issues addressed by the fundamental conventions 1 to 8 of the International Labour Organization, paragraph 19			Delegated Regulation (EU) 2020/1816, Annex II		material	98
ESRS S2-4 Problems and incidents relating to human rights connected to its upstream and downstream value chain, paragraph 36	Indicator No. 14 in Annex 1, Table 3				material	100
ESRS S3-1 Commitments in the area of Human Rights paragraph 16	Indicator No. 9 in Annex 1, Table 3 and Indicator No 11 in Annex 1, Table 1				not material	n/a
ESRS S3-1 Non-respect of the United Nations Guiding Principles on Business and Human Rights, IAO Principles, and OECD Guidelines, paragraph 17	Indicator No. 10 in Annex 1, Table 1		Commission Delegated Regulation (EU) 2020/1816, Annex II Commission Delegated Regulation (EU) 2020/1818 Article 12(1)		not material	n/a
ESRS S3-4 Problems and incidents relating to human rights paragraph 36	Indicator No. 14 in Annex 1, Table 3				not material	n/a
ESRS S4-1 Policies related to consumers and end-users paragraph 16	Indicator No. 9 in Annex 1, Table 3 and Indicator No 11 in Annex 1, Table 1				material	102
ESRS S4-1 Non-respect of the United Nations Guiding Principles on Business and Human Rights and the OECD Guidelines, paragraph 17	Indicator No. 10 in Annex 1, Table 1		Commission Delegated Regulation (EU) 2020/1816, Annex II Commission Delegated Regulation (EU) 2020/1818 Article 12(1)		material	102
ESRS S4-4 Problems and incidents relating to human rights paragraph 35	Indicator No. 14 in Annex 1, Table 3				material	103

Disclosure Requirement and related datapoint	SFDR (1) reference	Pillar 3 (2) reference	Benchmark regulation reference (3)	EU Climate Law (4) reference	Material/ not material	Page reference
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	Indicator No. 15 in Annex 1, Table 3				material	107
ESRS G1-1 Protection of whistle-blowers paragraph 10 (d)	Indicator No. 6 in Annex 1, Table 3				material	107
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)	Indicator No. 17 in Annex 1, Table 3		Delegated Regulation (EU) 2020/1816, Annex II		material	110
ESRS G1-4 Standards of anti-corruption and anti-bribery paragraph 24 (b)	Indicator No. 16 in Annex 1, Table 3				material	110

(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 L 171, 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 L 406, 3 December 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 L 324, 19 December 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 L 406, 3 December 2020, p. 17).

### 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.

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# ENVIRONMENTAL INFORMATION

# EU Taxonomy

Redirecting capital flows to environmentally sustainable investments and avoiding greenwashing are key objectives of the EU Action Plan for Financing Sustainable Growth. To this end, a uniform classification system for environmentally sustainable economic activities has been introduced – the EU Taxonomy Regulation. The EU Taxonomy Regulation (2020/852) was published in July 2020. Since the 2021 financial year (in the first year of reporting), affected non-financial companies must record 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. Full disclosure of taxonomy eligibility and taxonomy alignment has been required for all environmental targets since the 2024 reporting year.

The regulatory changes for the 2025 reporting year are as follows: Delegated Act (EU) 2026/73 on simplifying reporting pursuant to Article 8 of the EU Taxonomy Regulation was published in the Official Journal of the European Union on 8 January 2026 and can already be applied for financial years between 1 January 2025 and 31 December 2025. The Delegated Act provides for simplified templates, simplification of technical criteria relating to the environmental target “pollution prevention and control” and a materiality concept for revenue, capital expenditure (CapEx), and operating expenditure (OpEx). Templates for activities related to fossil gases and nuclear activities are not required. The simplifications relating to EU Taxonomy reporting will be applied by Rosenbauer for the 2025 reporting period. Details on how to apply these simplifications in practice can be found in the following sections on EU Taxonomy reporting.

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.

In principle, the systematics of the EU taxonomy require a distinction between taxonomy eligibility and taxonomy alignment. 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, CapEx, and 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 events 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 2025 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, at whole company level, 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 Unternehmensgesetzbuch (UGB – Austrian Commercial Code) have been complied with. 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.)

## Determining taxonomy eligibility

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. The potentially relevant activities 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 Regu-

lations. 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 analyzed and determined again in the 2024 and 2025 reporting years based on the approach taken in previous years. Rosenbauer has fully surveyed its taxonomy-eligible activities as a result of this analysis. This reassessment of activities resulted in the following list for the 2025 reporting year:

### Main economic activity

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

### Cross-sectional activities

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

As was already established following the re-evaluations in the 2022 and 2023 reporting years, 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 for fighting 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.

### General comments on the alignment assessment

Those activities that Rosenbauer identified as taxonomy eligible in the 2025 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.

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.

### Explanations of individual activities

#### 3.3 Manufacture of low-carbon technologies for transport

By manufacturing, repairing, maintaining, and retrofitting firefighting vehicles, Rosenbauer meets the description of economic activity in section 3.3 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 2025 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 in previous years, the alignment assessment of Rosenbauer's vehicle portfolio for the 2025 reporting year identified the RT and electric aerial ladder models as vehicles that meet the description of the technical screening criteria for the important contribution 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 compliance 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 2025 reporting year, with the manufacture of electrical and electronic equipment for industry, businesses and consumers, Rosenbauer meets the EU taxonomy economic activity description 1.2 "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.

Based on the data available, no revenues are reported for this activity in the 2025 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 2025 reporting year, several Rosenbauer locations acquired, leased, or operated vehicles of the vehicle classes mentioned in Annex I under the activity 6.5, 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 2025 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 2025 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 2025 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 €1,116 million (2024: €985.3 million) out of total revenues of €1,429 million (2024: €1,305.9 million). The share of taxonomy-eligible revenues in total revenues is therefore 78.10% (2024: 75.45%). This means that €313 million (2024: €320.6 million) or 21.90% (2024: 24.55%) is not taxonomy-eligible.

Rosenbauer’s taxonomy-eligible revenues amounted to €450.02 million in RBI’s separate financial statements out of total revenues of €688.80 million. The share of taxonomy-eligible revenues in total revenues is therefore 65.33%. This means that €238.78 million or 34.67% is not taxonomy-eligible.

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

For revenues, see the 2025 Annual Report, D21 Revenues.

### CapEx

The CapEx key indicator represents the share of capital expenditures that is related to a taxonomy-eligible and taxonomy-aligned 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 and taxonomy-aligned 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.

Since the 2024 reporting year, the IFRS 16 item has been added to the reported CapEx, as these amounts were not taken into account in the CapEx reported up to that point.

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 is €26.7 million (2024: €16.6 million) out of a total investment volume of €63.1 million (2024: €46.6 million). The share of taxonomy-eligible CapEx in the total capital expenditure is therefore 42.2% (2024: 35.6%). This means that €36.5 million (2024: €30 million) or 57.8% (2024: 64.4%) is not taxonomy-eligible.

Rosenbauer’s taxonomy-eligible CapEx amounted to €4.43 million in RBI’s separate financial statements with a total investment volume of €14.47 million. The share of taxonomy-eligible CapEx in the total investment volume is therefore 30.6%. This means that €10.0 million or 69.38% is not taxonomy-eligible.

For the CapEx, see the 2025 Annual Report, D1.

### OpEx

The OpEx key indicator indicates the share of operating expenditures (as defined by the EU taxonomy) associated with a taxonomy-eligible and taxonomy-aligned economic activity or a CapEx plan or relating to the acquisition of products or services from taxonomy-eligible and taxonomy-aligned 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 to the area of repair and maintenance (2024: €7.3 million) and therefore have a connection to activity 3.3 “Manufacture of low-carbon technologies for transport”.

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.

The proportion of the denominator of the OpEx KPI calculated in accordance with the requirements of the EU Taxonomy Regulation, measured against the total operating expenses presented in the separate and consolidated financial statements, is less than 10%. For this reason, this indicator is classified as not relevant to the business model within the meaning of the Disclosure Delegated Act ((EU) 2021/2178) and will not be reported in the current financial year nor in the future. Accordingly, the relevant taxonomy-eligible as well as taxonomy-aligned share of OpEx for the 2025 financial year is 0% in each case. The denominator of the OpEx KPI, which continues to be reported, amounts to EUR 12.1 million (prior year: EUR 12.6 million) at the level of Rosenbauer International AG and EUR 42.7 million (prior year: EUR 34.9 million) at Group level.

The denominator of the OpEx KPI for the 2025 financial year is made up of the following operating expenses:

	<b>Rosenbauer International AG in € million</b>
Rent or lease of tools and machinery	296
Rent, lease and leasing for premises	-
Other rental and leasing fees	254
Facility management	1,722
Fleet - leased vehicles	1,117
Fleet - purchased vehicles	63
Development, testing and design costs	4,617
Maintenance	4,027

	<b>Rosenbauer Group in € million</b>
Leasing < 12m	886
IAS 38 (R&D)	30,557
Repairs/maintenance/facility management	11,265

In the previous financial year, the KPI was still fully disclosed. At that time, a taxonomy-eligible share of 38.9% at the level of Rosenbauer International AG and 74.7% at Group level was reported, and a taxonomy-aligned share of 0% in each case.

For the OpEx, see the 2025 Annual Report, D23 and D24.

### Key indicators according to the EU Taxonomy – Revenues 2025

Reported KPI Turnover

Financial year 2025

Economic Activities	Code	Taxonomy eligible KPI	Taxonomy aligned KPI	Taxonomy aligned KPI	Substantial Contribution Criteria							Enabling activity		Proportion of Taxonomy aligned in Taxonomy eligible
		(Proportion of Taxonomy eligible Turnover)	(monetary value of Turnover)	(Proportion of Taxonomy aligned Turnover)	Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity	E	T		
		%	TE	%	%	%	%	%	%	%			%	
3.3 Manufacture of low carbon technologies for transport	CCM 3.3/ CCA 3.3	78.1%	0	0%	0%	0%	0%	0%	0%	0%	E		0%	
<b>Sum of alignment per objective</b>					<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>				
<b>Total KPI Turnover</b>		<b>78.1%</b>	<b>0</b>	<b>0%</b>	<b>%</b>	<b>%</b>	<b>%</b>	<b>%</b>	<b>%</b>	<b>%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	

#### Share of sales / total sales

	Taxonomy-eligible per target	Taxonomy-eligible per target
CCM	0%	78.10%
CCA	0%	0%
WTR	0%	0%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%

## Indicators according to EU Taxonomy – Investments 2025

Reported KPI CapEx

Financial year 2025

Economic Activities	Code	Taxonomy eligible KPI (Proportion of Taxonomy eligible CapEx)	Taxonomy aligned KPI (monetary value of CapEx)	Taxonomy aligned KPI (Proportion of Taxonomy aligned CapEx)	Substantial Contribution Criteria						Enabling activity	Transitional activity	Proportion of Taxonomy aligned in Taxonomy eligible
		%	T€	%	Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity	E	T	%
3.3 Manufacture of low carbon technologies for transport	CCM 3.3/ CCA 3.3	7.7%	0	0%	0%	0%	0%	0%	0%	0%	E		0%
6.5 Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5/ CCA 6.5	1.0%	0	0%	0%	0%	0%	0%	0%	0%		T	0%
7.3 Installation, maintenance and repair of energy efficiency equipment	CCM 7.3/ CCA 7.3	4.0%	0	0%	0%	0%	0%	0%	0%	0%	E		0%
7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings	CCM 7.4/ CCA 7.4	0.1%	0	0%	0%	0%	0%	0%	0%	0%	E		0%
7.6 Installation, maintenance and repair of renewable energy technologies	CCM 7.6/ CCA 7.6	0.3%	0	0%	0%	0%	0%	0%	0%	0%	E		0%
7.7 Acquisition and ownership of buildings	CCM 7.7/ CCA 7.7	29.2%	0	0%	0%	0%	0%	0%	0%	0%			0%
<b>Sum of alignment per objective</b>					<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>			
<b>Total KPI CapEx</b>		<b>42.2</b>	<b>0</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>

## Share of CapEx / total CapEx

	Taxonomy-eligible per target	Taxonomy-eligible per target
CCM	0%	42.2%
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)	7.3	Installation, maintenance and repair of energy efficiency equipment
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

Reported KPI Turnover

Financial year 2025

Economic Activities	Code	Taxonomy eligible KPI	Taxonomy aligned KPI	Substantial Contribution Criteria							Proportion of Taxonomy aligned in Taxonomy eligible		
		(Proportion of Taxonomy eligible Turnover)	(monetary value of Turnover)	(Proportion of Taxonomy aligned Turnover)	Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity	Enabling activity	Transitional activity	
		%	T€	%	%	%	%	%	%	%	E	T	%
3.3 Manufacture of low carbon technologies for transport	CCM 3.3/ CCA 3.3	65.3%	0	0%	0%	0%	0%	0%	0%	0%	E		0%
<b>Sum of alignment per objective</b>					<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>			
<b>Total KPI Turnover</b>		<b>65.3%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>

Share of sales / total sales

	Taxonomy-eligible per target	Taxonomy-eligible per target
CCM	0%	65.3%
CCA	0%	0%
WTR	0%	0%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%

Reported KPI CapEx

Financial year 2025

Economic Activities	Code	Taxonomy eligible KPI	Taxonomy aligned KPI	Taxonomy aligned KPI	Substantial Contribution Criteria							Enabling activity	Transitional activity	Proportion of Taxonomy aligned in Taxonomy eligible
		(Proportion of Taxonomy eligible CapEx)	(monetary value of CapEx)	(Proportion of Taxonomy aligned CapEx)	Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity				
		%	€	%	%	%	%	%	%	%	%	E	T	%
3.3 Manufacture of low carbon technologies for transport	CCM 3.3/ CCA 3.3	0.9%	0	0%	0%	0%	0%	0%	0%	0%	0%	E		0%
7.3 Installation, maintenance and repair of energy efficiency equipment	CCM 7.3/ CCA 7.3	12.6%	0	0%	0%	0%	0%	0%	0%	0%	0%	E		0%
7.6 Installation, maintenance and repair of renewable energy technologies	CCM 7.6/ CCA 7.6	1.1%	0	0%	0%	0%	0%	0%	0%	0%	0%	E		0%
7.7 Acquisition and ownership of buildings	CCM 7.7/ CCA 7.7	16.1%	0	0%	0%	0%	0%	0%	0%	0%	0%			0%
<b>Sum of alignment per objective</b>					<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>				
<b>Total KPI CapEx</b>		<b>30.6%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>

Share of CapEx / total CapEx

	Taxonomy-eligible per target	Taxonomy-eligible per target
CCM	0%	30.6 %
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

Line	Activities in the nuclear energy sector	
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 GOV-3 – Integration of sustainability-related performance in incentive schemes

### 13. Disclose information on whether and how climate-related considerations are included in the remuneration of members of the administrative, management, and supervisory bodies

The remuneration policy of Rosenbauer International AG does not take climate-related considerations into account. For information on the ESG factors included in the incentive system (not climate-related), see the section E1 GOV-3 – Integration of sustainability-related performance in incentive schemes in the “General disclosures” section.

## 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.

## ESRS 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 targets (hereinafter referred to as Group climate targets), which were 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% (Scopes 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 include firefighting with low-emission vehicles, 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 area of “Other” is taken into account in the company’s policies		■

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

### 28. AR21 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:

1. 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. The climate strategy pursues a holistic approach and therefore covers the entire company as well as the value chain and is thus not limited to specific activities or geographies. The progress of this measure can be found in the disclosure under 34 (a)–(b).
2. Electrification of emergency vehicles: As part of its business model, Rosenbauer is focusing heavily on the electrification of our emer-

gency vehicles. By using electric vehicles, Rosenbauer reduces direct emissions from vehicle operation and contributes to improving air quality. This ongoing measure affects the downstream value chain and is not subject to any geographical limitations. The progress of this measure is reflected in the emission reductions achieved.

3. 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. This ongoing measure affects the downstream value chain and is not subject to any geographical limitations. The progress of this measure is reflected in the emission reductions achieved.
4. Reduction of indirect greenhouse gas emissions: The largest proportion of our indirect greenhouse gas emissions, around 80%, 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. This measure affects the downstream value chain and is not subject to any geographical limitations. This measure is in line with the emission reduction targets and is therefore geared towards the 2030 time horizon. The progress of this measure is reflected in the emission reductions achieved.
5. Energy roadmap: A detailed energy roadmap was drawn up for the Leonding Plant I site in 2022. This roadmap aims to increase energy efficiency and maximize the deployment of renewable energies. These actions reduce the site's CO<sub>2</sub> emissions and contribute to a sustainable energy supply. Rosenbauer is also constantly assessing locations with regard to their suitability for photovoltaic systems. These have been installed e.g. in Spain and Luckenwalde. The progress of this measure is reflected in the emission reductions achieved.

It is not assumed that significant amounts of CapEx and OpEx will be required for the measures described.

### 29. b) Achieved and expected emissions reduction

A description of the achieved and expected reduction of greenhouse gas emissions by individual measures is practically not feasible due to the different measures being implemented simultaneously and is therefore not provided.

However, the total achieved and expected reduction of greenhouse gas emissions resulting from the measures can be found in the disclosures on AR 34 (a)–(b) “GHG emissions reduction targets”. A quantitative estimate of the expected GHG emissions reductions is currently not possible.

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

### 32.-33. 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 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 thus lies on a well-below 2°C (1.75°C) trajectory in accordance with the Paris Climate Agreement.

### 34. b) Scope of the reduction targets

Rosenbauer's GHG targets were defined using the same boundaries as for the preparation of the underlying 2019 greenhouse gas inventory, which was compiled in 2022, in order to ensure consistency between target-setting and reporting. The target fully covers the Scope 1 and Scope 2 emissions from this underlying greenhouse gas inventory, which excludes small service and sales locations. Measured against total GHG emissions (Scope 1–3, market-based), the share of Scope 1 emissions was 1% and the share of Scope 2 emissions was below 1%. This voluntary target is monitored and reviewed annually.

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

**Disclosure in accordance with ESRs 2 MDR-T, AR 25**

Disclosure in accordance with ESRs 2 MDR-T, AR 25	Rosenbauer climate target
Addressed material (sub)topic:	Climate change mitigation
Addressed material IRO:	Negative environmental impact of GHG emissions in connection with Rosenbauer's business activities, increased costs due to adaptation measures
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. The GHG emissions are measured in t CO <sub>2</sub> e.
Target value:	Scope 1 and 2 target value: 8,581.6 t CO <sub>2</sub> e Target value for the Scope 3 target: 1,114,299.6 t CO <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 and 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 t CO <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 t CO <sub>2</sub> e.
Base year of the target:	2030
Stages or interim targets:	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
Stakeholder involvement in the definition of targets:	Stakeholders were not involved in the target setting process.
Target performance:	Scope 1 and 2: 14,060.93 (-11.85%) Scope 3: 1,437,153 (-6.48%)
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.

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 of 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 interim targets:	n/a	n/a
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:	n/a	n/a
Stakeholder involvement in the definition of targets:	n/a	n/a
Target performance:	71.6% in 2025	6.9% in 2025
Target monitoring:	Annual survey	Annual survey

#### 34. a)–b) GHG emission reduction targets

Target	Base year	Base year emissions (t CO <sub>2</sub> e)	Target year	Emissions in the target year (t CO <sub>2</sub> e) and reduction (%) from 2019	Target achievement 2024 (%)	Target achievement 2025 (%)
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	14,060.93 (-11.85%) of which Scope 1: 8,904.29 of which Scope 2: 5,156.64
Near-term target Scope 3	2019	1,536,965	2030	1,114,299.6 (-27.5%)	1,123,028 (-26.93%) <sup>1</sup>	1,437,353 (-6.48%)

#### 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) AR 30 c) Scientific basis for GHG emission reduction targets

Rosenbauer's GHG emission reduction targets were drawn up based on SBTi requirements. This ensured 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 defined on the basis of a cross-sectoral emissions 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. Apart from the target that is in line with limiting global warming to 1.5°C, no other climate scenarios were taken into account.

<sup>1</sup>Addition of emissions from the purchase of services to Scope 3.1 in the 2024 reporting year

**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 en-

ergy 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.

**ESRS E1-5 Energy consumption and mix****37.-39. Total energy consumption in connection with own operations****Energy consumption and mix**

	<b>2024</b>	<b>2025</b>
(1) Fuel consumption from coal and coal products (MWh)	2.29	0
(2) Fuel consumption from crude oil and petroleum products (MWh)	17,759.01	24,479.50
(3) Fuel consumption from natural gas (MWh)	20,972.81	17,806.14
(4) Fuel consumption from other fossil sources (MWh)	0.26	0
(5) Consumption from purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh)	15,296.97	12,075.39
<b>(6) Total fossil energy consumption (MWh) (calculated as the sum of lines 1 to 5)</b>	<b>54,031.34</b>	<b>54,361.03</b>
Share of fossil sources in total energy consumption (in %)	80.78	76.06
<b>(7) Consumption from nuclear sources (MWh)</b>	<b>3,367.40</b>	<b>674.39</b>
Share of nuclear sources in total energy consumption (in %)	5.03	0.94
(8) Fuel consumption for renewable sources, including biomass (also industrial and bio-waste of biological origin, biogas, hydrogen from renewable sources, etc.) (MWh)	50.64	0
(9) Consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources (MWh)	8,706.20	15,282.39
(10) Consumption of self-generated non-fuel renewable energy (MWh)n/a	731.83	1,157.71
<b>(11) Total renewable energy consumption (MWh) (calculated as the sum of lines 8 to 10)</b>	<b>9,488.67</b>	<b>16,440.10</b>
Share of renewable sources in total energy consumption (in %)	14.19	23.00
<b>Total energy consumption (MWh) (calculated as the sum of lines 6, 7, and 11)</b>	<b>66,889.24</b>	<b>71,475.51</b>

**MDR-M 77. b)**

The measurement of the indicators relating to ESRS E1-5 presented in this report is not validated by any external body other than the one responsible for quality assurance – with the exception of the statutory auditor.

**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

**42. Sectors with high climate impact for determining energy intensity**

The company operates in climate-intensive sectors within the meaning of Regulation (EU) 2022/1288. Relevant economic activities fall under the following NACE sections and codes:

NACE Section C – Manufacturing, NACE Code 30 “Manufacture of other transport equipment” NACE Section G – Wholesale and retail trade; repair of motor vehicles and motorcycles, NACE Code 45 “Wholesale and retail trade and repair of motor vehicles and motorcycles”.

These sectors are considered high climate impact sectors and form the basis for determining energy intensity in accordance with ESRS E1.40–42.

<b>Energy intensity per net sales revenue</b>	<b>2024</b>	<b>2025</b>
MWh/EUR million	51.22	50.02
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	71,475.51/ 1429 = 50.02

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

Reporting year	2024	2025
Net sales revenue from activities in high climate impact sectors used to calculate energy intensity	EUR 1,305.9 million	EUR 1,429 million
Net sales (other)	0 EUR million	0 EUR million
Total net sales revenue (financial statements)	EUR 1,305.9 million	EUR 1,429 million

#### MDR-M 77. a) Disclosure of the methods and key assumptions underlying the metric

Total energy consumption is derived from site-specific data using a combination of direct measurements, calculations, and estimates. Where direct measurements or calculations are not possible, estimates are used to determine energy consumption. Potential limitations of the method include the accuracy and reliability of estimates when direct measurements and calculations are not possible.

### E1-6 – Gross GHG emissions for Scopes 1, 2, 3 and total GHG emissions

#### 39. c), 44.-46., 48.-52.; MDR.-M 77. a), c) Report gross Scope 1, Scope 2, and Scope 3 GHG emissions in metric tons of CO<sub>2</sub> equivalent

Rosenbauer calculated Scope 3 indirect emissions in accordance with the Greenhouse Gas Protocol for the first time for the 2019 financial year and established a science-based carbon footprint. The 2019 financial year is also the base year on which scientifically sound reduction targets were defined and submitted to SBTi for evaluation. Scope 1, Scope 2, and Scope 3 emissions are calculated according to the operational control approach. Primary data from the production sites are used to calculate Scope 1 and the location-specific Scope 2 data, where, like the procedure for determining market-based Scope 2 emissions and Scope 3 emissions, estimation methods were applied where primary data was not available. The secondary data and/or emission factors used to calculate the carbon footprint comes from databases such as ecoinvent 3.11 and 3.12, Environment Agency Austria, GEMIS,

IFEU, and others. The emission factors were largely made available via the ESG cockpit and were taken from there.

#### ■ Scope 1 GHG emissions

This category includes direct emissions from facilities/sources owned or controlled by Rosenbauer. Scope 1 emissions were calculated using activity data, calculations and estimates, and the corresponding emission factors.

#### ■ Scope 2 GHG emissions

Scope 2 emissions are indirect emissions from the generation of purchased or acquired electricity, steam, heat, or cooling consumed by the company. Rosenbauer reports according to both the market-based approach and the location-based approach, taking into account energy consumption and the corresponding emission factors. No unbundled guarantees of origin are acquired, which means that all contractual instruments used for the sale and purchase of energy are bundled with energy attributes. Around 0% of the electricity, heat, and steam purchased is covered by guarantees of origin, 0% of which relate to renewable energy certificates. At the sites in Austria, Karlsruhe, and Luckenwalde, electricity is purchased in the form of bundled market instruments under power supply contracts, which account for 50.54% of the Rosenbauer Group's electricity demand.

#### ■ 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. Rosenbauer relies largely on extrapolations and estimates for the determination and uses emission factors from various sources such as ecoinvent 3.11, Environment Agency Austria, GEMIS, IFEU, and others (0.58% of the data is based on primary data from suppliers or other partners in the value chain). Due to a lack of data, many assumptions have to be made when determining emissions from the downstream value chain, which is why there is a correspondingly low degree of accuracy. The procedure chosen for the individual Scope 3 emissions categories is explained in detail below.

#### ■ Scope 3.1 Purchased products and services

The five largest material groups (steel, aluminum, plastics, glass, and copper) are extrapolated on the basis of their estimated shares of the various vehicle models and the planned vehicle production volume for the reporting year, using a 75/25 sales distribution, and multiplied by a factor of 1.20 in order to cover the remaining material quantities. 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.

#### ■ Scope 3.7 Commuting kilometers of employees

For the approximately 1,600 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 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 electricity 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.

The following Scope 3 categories were not included in the preparation of the carbon footprint: Scope 3.8 Upstream leased assets, 3.10 Processing of products sold, 3.13 Downstream leased assets, 3.14 Franchises

and 3.15 Investments. These categories were not included either due to the lack of Rosenbauer activities or to avoid double counting.

Rosenbauer International AG, the largest production company in the Group, plans to put SAP S4/Hana into operation in the 2026 financial year as its new enterprise resource planning system. The introduction will improve the data basis for calculating the GHG emissions of Scopes 3.1, 3.4, and 3.9 and will therefore deliver more precise results in the future.

	Retrospective				Milestones and target years			
	Base year	2024	2025	% 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	8,743.88 7,918.56*	9,833.07	+12.46	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	8,272.28 8,056.91*	6,808.02	17.70	n/a	n/a	n/a	n/a
Gross market-based Scope 2 GHG emissions (t CO <sub>2</sub> e)	5,691	5,071.04 4,843.69*	5,394.92	+6.39	n/a	3061.76	n/a	-4.2
<b>Significant Scope 3 GHG emissions</b>								
Gross total indirect (Scope 3) GHG emissions (t CO <sub>2</sub> e)	1,536,965	1,123,028.67	1,437,352.64	+27.99	n/a	1,114,299.6	n/a	-2.5
1 Purchased goods and services	232,387	186,146.87	282,158.81	+51.58	n/a	n/a	n/a	n/a
2 Capital goods	8,445	12,365	12,912	+4.42	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	4,626	5,495.23	+18.79	n/a	n/a	n/a	n/a
4 Upstream transportation and distribution	18,124	11,898	13,079.34	+9.93	n/a	n/a	n/a	n/a
5 Waste generated in operations	2,092	2,838.48	1,869.65	+34.13	n/a	n/a	n/a	n/a
6 Business trips	6,236	2,377	893.35	-62.43	n/a	n/a	n/a	n/a
7 Commuting employees	11,466	11,789	11,131.24	-5.58	n/a	n/a	n/a	n/a
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	1,322	1,307.93	-1.06	n/a	n/a	n/a	n/a
10 Processing of products sold	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
11 Use of products sold	1,247,994	886,389	1,101,437.22	+24.26	n/a	n/a	n/a	n/a
12 End-of-life treatment of sold products	4,016	3,277.32	7,067.88	+115.66	n/a	n/a	n/a	n/a

	Retrospective				Milestones and target years			
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	264	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)	<b>1,555,983</b>	<b>1,140,044.83</b>	<b>1.453.993,73</b>	<b>+27,54</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>1,136,843.59</b>	<b>1.452.580,63</b>	<b>+27,77</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. Emissions from Scope 3.1 were supplemented in the 2024 reporting year by the emissions from services.

#### MDR-M 77. b)

The measurement of the indicators relating to ESRS E1-6 presented in this report is not validated by any external body other than the one responsible for quality assurance – with the exception of the statutory auditor.

#### 47. Significant changes to definitions

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	2024	2025	% N / N-1
Total GHG emissions (location-based) per net sales revenue (t CO <sub>2</sub> e/EUR million)	872.99	1,017.49	+16.55
Total GHG emissions (market-based) per net sales revenue (t CO <sub>2</sub> e/EUR million)	870.54	1,016.50	+16.77

#### AR 55 Reconciliation of net sales revenue for GHG intensity with disclosures in the notes to the financial statements

	2024	2025
Net sales revenue used to calculate the greenhouse gas intensity	EUR 1,305.9 million	EUR 1,429 million
Net sales (other)	0 EUR million	0 EUR million
Net total sales revenue (in the financial statements)	EUR 1,305.9 million	EUR 1,429 million

AR 43 c), AR 45 e), AR 46 j) reporting on Scope 1, 2, and 3 biogenic emissions

There are no material Scope 1 and 2 biogenic emissions. No Scope 3 biogenic emissions were collected.

EVERYTHING FOR THIS MOMENT

The HEROS H10 firefighting helmet and the GAROS G10 protective suit are impressively lightweight and relieve pressure on the emergency services.



# SOCIAL INFORMATION

# 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 was adopted in November 2023.</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 partners 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 line with the European Convention on Human Rights and the Charter of the United Nations, Rosenbauer considers human rights to be fundamental values that must be respected and adhered to at all times and in all areas of business.</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.

## Human Rights Policy

### Guideline

#### Key contents:

#### The Human Rights Policy covers the following topics:

#### General targets:

#### Scope:

#### Responsibilities:

#### Compliance with the Human Rights Policy:

### Human Rights Policy – Annex to the Code of Conduct

The Human Rights Policy has been in effect since March 24, 2025.

As a globally active corporation in the fire service 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. In particular, the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct and the core labor standards of the International Labour Organization (ILO) apply.

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.

1. Respect for human rights
2. Prohibition of child labor
3. Monitoring impacts on local communities
4. Prohibition of forced or compulsory labor and human trafficking
5. Equal opportunity and non-discrimination
6. Freedom of association and right to collective bargaining
7. Occupational health and safety
8. Fair remuneration
9. Working hours in accordance with local legal regulations
10. Responsibility and compliance

Rosenbauer is committed to ensuring that all national and international activities are carried out in accordance with the Code on Human Rights and Working Conditions (UN Human Rights Convention) in order to guarantee responsible, sustainable and compliant action. It is the responsibility of all Rosenbauer employees and senior executives to ensure that no Rosenbauer company engages in practices that violate legal or official regulations or run counter to our human rights standards.

This Group guideline is binding worldwide and indefinitely. The guideline is addressed to all employees of all Rosenbauer Group companies. The basic principles and values contained in the Human Rights Policy, such as adherence to human rights, prohibition of child labor, local communities, prohibition of forced or compulsory labor, and human trafficking, etc., must also be observed by employees when interacting with the value chain and, in this respect, have a direct impact on Rosenbauer’s choice of suppliers and business relationships with its business partners and their workers.

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.

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 [compliance@rosenbauer.com](mailto:compliance@rosenbauer.com) or via the Integrity platform <https://rosenbauer.integrityline.com> so that they can be investigated appropriately. All information is treated as confidential.

Non-compliance with the provisions of this Human Rights Policy or a lack of cooperation in an investigation into violations or suspected violations of this guideline may result in an employee’s behavior being examined.

## Diversity Guideline

Guideline	Diversity Guideline
Key contents:	<p>The Diversity Directive has been in force since November 20, 2025.</p> <p>Rosenbauer is committed to a corporate culture based on respect, inclusion, and equal opportunity. Rosenbauer recognizes that diversity in all its forms – whether gender, ethnic origin, sexual orientation, religion, age, disability, or other characteristics – is not only a social responsibility but also makes a crucial contribution to the success of the company. Diversity fosters innovation, creativity, and collaboration, and is an essential part of the corporate values.</p>
The Diversity Guideline covers the following topics:	<ol style="list-style-type: none"> <li>1. Principles of equal opportunity, respect, inclusion, and diversity</li> <li>2. Measures to promote diversity</li> <li>3. Anti-discrimination and equal treatment</li> <li>4. Responsibility and accountability</li> <li>5. Promotion of an inclusive corporate culture</li> <li>6. Creation of a safe environment</li> </ol>
General targets:	<p>The aim of this Guideline is to create a working environment in which all employees are respected and treated equally, regardless of their personal characteristics. For Rosenbauer, every person is unique and individual differences are seen as enriching. This is supported by a diverse work environment that enables equal opportunities for all. The aim is to foster an inclusive work environment that values diversity and prevents discriminatory behavior.</p>
Employee-focused targets:	<p>The aim is for all employees in the organization to feel comfortable and free of discrimination, harassment, and prejudice. Senior executives are required to undergo training that promotes respectful interaction and creates a safe workplace.</p>
Scope:	<p>The Diversity Guideline applies across the Group. Locations in the US are excluded.</p> <p>Its application is based on the legal and cultural framework in force in the respective countries.</p>
Responsibilities:	<p>The Executive Board, senior executives, HR, and Global HR are responsible for implementation.</p>
Compliance with the Diversity Guideline:	<p>Senior management is responsible for implementing and continually improving this Diversity Guideline.</p>

## 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 shared success. We stand for equal opportunities, objectivity, and fairness across the Group.

Global Corporate HR: The Group-wide HR agendas are based on clear structures and responsibilities through the division of tasks and responsibilities between Corporate 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, Corporate 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 (shown below), which depicts the different phases of an employee's career:



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 employer 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 competencies. 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 put into practice consciously 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.

#### 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 HRstrategy applies Group-wide.

#### 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 Center of Competence through the matrix function. The local managing directors are responsible for compliance with the Group's guidelines.

## Company agreements and service instructions

Guideline	Company agreements and service instructions
Key contents:	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.
Relevant company agreements and service instructions:	<ol style="list-style-type: none"> <li>Working time: e. g.: flexible working models, shift models, etc.</li> <li>remuneration: e.g.: Equal pay, subsidies etc.</li> <li>Voluntary social benefits</li> <li>Disciplinary regulations</li> </ol>
General targets:	Creation of binding regulations for all employees on the respective topics that are the content of the company agreements and service instructions.
Scope:	The scope of application is regulated in the respective company agreement and service instructions.
Responsibilities:	The responsibilities are governed in the respective company agreement and service instructions.
Compliance with company agreements:	Employees are obliged to comply with the relevant provisions of the company agreements and service instructions. The respective managers have a monitoring function here.

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

Our Rosenbauer values and working 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 Organization (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, disability, sexual orientation, political views – inso-

far 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 Organization (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, promoting equal opportunities, and other ways to advance diversity and inclusion.	■	

The Diversity Guideline is explained in detail under point 19 and entered into force on November 20, 2025.

**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, 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. This is intended to promote the integration of persons with disabilities in 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. Rosenbauer has therefore taken several measures to raise awareness of Diversity, Equity & Inclusion (DEI). 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. 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.

- 5. Pulse check survey tool:** In 2025, a digital pulse check survey tool was introduced in Austria to collect employee feedback at Rosenbauer on an ongoing and anonymous basis. The aim is to regularly obtain an honest snapshot of the mood within the company, identify potential areas for improvement, and support the further development of a positive corporate culture. The surveys are short and can be easily carried out via a web browser or an app. A rollout to other countries is currently being evaluated.

Two pilot surveys were conducted to evaluate survey tool management and internal processes. The focus was on the preparation of employee data, cooperation and support by the manufacturer, and the user-friendliness and understandability of the results from an application perspective. The participating departments were deliberately selected as a representative mix of the workforce. To enable production employees without a fixed PC workstation to participate, tablets were purchased and set up in cooperation between IT and HR.

58% of employees took part in the first survey conducted throughout Austria. The results were divided into the following areas: satisfaction, general conditions, culture, future challenges, and operational organization of work. The results were processed in a structured manner using thematic filters and evaluations, supplemented by an AI-supported plausibility check by the manufacturer.

The responsibility for processing the results, deriving and implementing measures, and evaluating these measures lies primarily with the senior executives, supported by HR. HR is also responsible for company-wide evaluation, quality assurance of the processes, and communicating the results to the Executive Board. For support, external consultants were involved in interpreting the results, developing measures, and moderating the steering group meetings.

The steering group – consisting of senior executives, workers' representatives, the occupational health service, and HR – meets after the surveys are completed in order to discuss the results, prioritize measures, and define goals together. The consolidated results and recommendations for action are then reported to the Executive Board, who, together with HR, decides on the implementation of company-wide measures.

### 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 pulse check survey tool is a key method for continuously collecting feedback. Regular, short surveys ensure that current employee feedback is promptly collected, systematically evaluated, and presented in a clear and understandable way. This enables senior executives and teams to gain early insights into relevant areas for action so they can develop targeted measures. At the same time, the use of the survey tool supports the development of an open feedback culture and contributes to strengthening cooperation within the company.

### 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 Rosenbauer's female workforce. The initiative is currently active in Austria, Germany, and the USA.

The pulse check survey tool is another initiative. Clear rules and regulations ensure that the results obtained are systematically processed and that senior executives are obliged to devise appropriate measures. In addition to the team-based evaluations, Group-wide results are also analyzed in order to identify key topics and fields of action at the organizational level. The tool gives all employees an equal and anonymous opportunity to provide feedback, which allows their views to be incorporated into the further development of the company in a structured way.

## 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 whistleblower system that gives employees the option 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.

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 company’s employees:

1. Rosenbauer whistleblower system (Integrity Line)
2. Contacting the relevant HR department/HR contact person/HR business partner
3. Contacting the Works Council or staff representatives or the Youth Council
4. Contacting the representative for people with disabilities
5. Employee performance reviews
6. Exit interviews
7. Board Talks (where questions can be put directly and anonymously to the Executive Board)
8. Pulse check survey tool

**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 centrally on the Rosenbauer SharePoint site. Here, there is also a direct link to the system that allows violations to be reported anonymously. Access to the whistleblower system is also provided via an external website: <https://rosenbauer.integrityline.com/>. Details of the responsible contacts are also published on the SharePoint site.

The pulse check survey tool also gives employees the option to submit feedback anonymously via open question fields.

In addition, Board Talks allow questions to be put directly and anonymously to the Executive Board, thus promoting direct dialog at the company level.

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

Group Compliance regularly extracts the incoming reports to the whistleblower system. 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.	■	

AR 31:  
Surveys/satisfaction surveys are not conducted.

**ESRS S1-4, AR 43 Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to its own workforce, and the 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**

**Actions to promote health**

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

- BEM – operational reintegration management  
In Austria, the BEM team meets at regular intervals. The BEM team is made up of representatives from HR and the Works Council. The company psychologist and the company doctor also attend every other meeting. The objective of these meetings is to have a structured discussion about the situation of those employees who are on long-term sick leave at the specific point in time. This involves checking whether there is continuous contact with the employees concerned and whether supportive measures can be offered, in particular with regard to the gradual resumption of occupational activities.

The part-time reintegration model is a key tool, which is often offered to employees to make it easier for them to return to work. This working time model facilitates an earlier return to work in the best interests of the company and also helps to ensure that employees do not have to handle a full workload after a period of sick leave. In Germany too, various measures, especially structured meetings, are also being implemented to support employees in their return to work. Measures to promote reintegration into the work environment are also being implemented in Slovenia and the US.

- Partial retirement  
At Rosenbauer’s locations in Austria, Switzerland, Karlsruhe, Australia, and the US, many employees express the desire to reduce their working hours in their last active working years. In the vast majority of cases, the

company agrees to this request after carefully examining the relevant organizational and operational parameters.

#### ■ Ergonomic workstations

At Rosenbauer in Austria, Switzerland, Germany, China, Slovenia, Poland, Italy, the United Kingdom, and Saudi Arabia, as well as at Rosenbauer Aerials, Nebraska, and South Dakota, great importance is attached to protecting and promoting the health of all employees. This is evident in areas such as the consistent ergonomic design of the workstations.

Various measures are being implemented for this purpose. Production workstations are regularly evaluated and adapted if needed. Height-adjustable working and lifting devices enable employees to mount workpieces, such as built-in pumps or power generators, at an ergonomically optimal working height for each individual.

The ergonomic design of office workstations is also reviewed at regular intervals. Employees receive expert advice, including on ergonomically correct seating positions and the optimal adjustment of computer screen workstations. Workstations are also equipped with height-adjustable desks where recommended based on occupational health assessments.

#### ■ Company bike

In the UK and at all locations in Austria and Germany, employees are offered the option of obtaining a company bike as part of a leasing model. This supports environmentally friendly mobility and also promotes employee health.

#### ■ Employee catering

At the Austrian sites, employees have access to a variety of catering options. Every day, the company canteen at the Leonding site serves around 1,500 employees from the Upper Austrian sites as well as around 50 additional guests on average. Workers at the Neidling site also have hot lunch menus. Most of the food used is sourced from regional suppliers. The company also provides water dispensers with treated tap water (either still or carbonated) at all Austrian locations to ensure that employees have an adequate fluid supply.

In China, all local employees receive a daily meal allowance of CNY 30. Coffee, tea, and seasonal fruit are also provided.

At the Karlsruhe site in Germany, there are also catering options for employees. The Luckenwalde site in Germany has a company canteen.

At Rovereto (Italy), catering is organized via an external canteen, with the company paying 80% of the daily catering costs. A cafeteria is available at the site in Andrian (Italy).

In Slovenia, employees have their own canteen at their disposal, where four or five different dishes are offered daily.

In Saudi Arabia, all workers are provided with meals.

Vending machines are available in the break rooms at the Aerials location in Nebraska (USA).

In South Dakota (USA), special events such as milestone celebrations, shared meals, and official dinners are organized.

There is no catering service in France. However, employees have access to a designated lounge area with a refrigerator, microwave, and the necessary kitchen utensils. Coffee is provided free of charge.

#### ■ Health offers

At the locations in Upper Austria, Rosenbauer offers a comprehensive range of health measures in collaboration with the occupational health service. Employees are offered extended medical check-ups in addition to what is required by law as standard. As well as planned examinations, site-specific priorities are set, such as spine screenings. Health care practitioners also take more time for individual consultations to discuss results than is required by law.

In addition, at least two vaccination campaigns are carried out annually. A free influenza vaccination is offered in the fall and tick vaccinations are available in the spring, with the company contributing financially.

At the locations in Karlsruhe (Germany) and Singapore, a number of different health promotion measures are implemented.

In Slovenia, employees have access to regular health checks and information on healthy nutrition. Measures to promote exercise and adequate hydration are also implemented. A company health promotion program offers healthy meals, smoothies, and fruit for all employees, among other things.

In Poland, employees benefit from private medical care financed by the employer.

In Saudi Arabia, health care is provided under existing health insurance coverage.

At the South Dakota location (USA), employees can take advantage of health insurance benefits as well as fitness and wellness options.

In Mogendorf, employees benefit from the services of an occupational health insurance company as well as from discounted rates for gym memberships.

In Italy, employees are integrated into a health fund that allows partial reimbursement of medical costs.

In addition to health insurance, the Aerials locations (USA) offer programs to promote mental well-being and help with managing diabetes, as well as personalized health care.

Wellness programs are in place at the other locations of Minnesota and Motors as part of insurance services. In addition, partial reimbursement of costs for gym memberships has been offered.

In France, there is free access to pétanque and table soccer games (for use only outside working hours). A free sports course is offered for a period of one year.

#### ■ 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 locations across Europe come together for a long weekend including a ski race, wellness, and a convivial get-together. This allows employees from different locations to get to know each other, which subsequently has a positive influence on day-to-day work.

Events such as the Rosenbauer tennis, indoor soccer, and golf tournaments are also very popular. The Rosenbauer sports club supports employees who want to take part in running or cycling events by covering most of the entry fees.

### 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

#### Benefits for employees

Rosenbauer offers its employees a comprehensive range of benefits for an attractive working environment:

- Attractive pay

Employee performance at the locations is rewarded with an attractive remuneration system.

- Company parking for employees

Free company parking spaces at the sites in South Africa, Switzerland, Singapore, Slovenia, Poland, Andrian (Italy), Germany, Austria, the United Kingdom, Saudi Arabia, United Arab Emirates, Australia, France, and the US, located at or very near to the company premises, allow employees to arrive stress-free at their workplace.

- Paid time off for firefighting operations

Employees who are members of voluntary fire departments receive paid time off for assignments during working hours in Switzerland, Germany, Austria, Rovereto (Italy), and the US.

- Bonuses and additional benefits

A number of different performance-related and function-related bonus models are used at locations in South Africa, Switzerland, Austria, China,

Singapore, Italy, the UK, Germany, Poland, Slovenia, Saudi Arabia, the United Arab Emirates, Australia, France, the US, and Spain.

Various other additional benefits are also offered at the locations. **Karlsruhe:** Apprentices receive fixed amount travel allowances and all employees receive corporate benefits. **Slovenia:** All employees are reimbursed for their travel expenses. Bonus payments are also made based on monthly performance assessments. **Australia:** Travel allowances and time off in lieu are granted depending on position and employee group. Guidelines for additional services are also available at the locations in **Switzerland, Singapore, and Saudi Arabia.**

- Public transport links

The Rosenbauer locations in South Africa, Switzerland, China, Singapore, Italy (Rovereto, Andrian), the UK, Austria, Saudi Arabia, France, Germany (Karlsruhe, Luckenwalde) have good public transport links that allow employees to travel conveniently by train or bus.

- Onboarding and mentoring program

Giving new employees a warm welcome and a good start at Rosenbauer is a very high priority. A well-thought-out **onboarding program** helps new hires find their way around from day one in Switzerland, Germany (Karlsruhe, Luckenwalde), Italy (Rovereto, Andrian), Slovenia, the UK, the US, Australia, and France. In China, new employees receive an employee

handbook, training, and Code of Conduct training. Some locations also use **mentoring programs**. South Africa: Experienced employees and new employees work together in a service team. Slovenia: We have internalmentors for new employees and twomentors for apprentices/pupils. Italy: New employees are coached and supported by a person from the relevant department. Materials: Experienced employees work with new employees. South Dakota: All new employees are supported by long-standing employees.

- Corporate, sports, and cultural events

Shared experiences strengthen team spirit and cooperation outside the workplace. In Karlsruhe there are events such as summer barbecues, Christmas celebrations, and the B2Run. In Slovenia, there are team building events, completion parties, and volleyball events, plus theater performances for children. In Andrian (Italy) there are company outings and a Christmas party. Aerials/Nebraska has a Christmas party and a family day. In France, a company event is organized twice a year. In the US and Luckenwalde (Germany) there are corporate, sports, and cultural events.

- Shopping discounts

Rosenbauer employees in Germany (Karlsruhe, Luckenwalde), Slovenia, Italy (Andrian), South Dakota, and Austria benefit from various discounts that can be used in stores of all kinds.

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

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**Action:** As a rule, all vacancies at the Rosenbauer locations in Austria, Switzerland, Germany, South Africa, and the UK are advertised as both **full-time** and **part-time positions**. This enables applicants to apply for vacant positions based primarily on their qualifications and irrespective of the desired amount of working hours.

In France, Slovenia, Poland, and Aerials (Nebraska) there are employees who work part-time. Part-time work is possible where it is compatible with the requirements of the respective position. In Australia, part-time working is available depending on the respective job vacancy. In South Dakota (USA), part-time positions are available only to a very limited extent.

**Flextime arrangements** give employees the opportunity to adjust their working hours to their individual needs, supporting the compatibility of work and personal obligations. The prerequisite is always coordination with the relevant manager and the team. Flextime or similar flexible working time models are in place in Austria, Germany, China, the United Arab Emirates, the UK, Australia, France, and the US, depending on the respective position.

Flextime allows employees to 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 key aspect is the option of **working remotely** and/or **working from home agreements**. In Austria, full-time employees can work from home or from elsewhere for up to two days a week, depending on individual agreement. At the other locations in Germany, Switzerland, France, Rovereto (Italy), Slovenia, the United Arab Emirates, Poland, the UK, China, and South Africa, working from home and working remotely is possible to varying degrees depending on the position and individual agreement.

In the United States, selected positions can be partially performed by working from home or working remotely, subject to approval from the relevant manager.

The **birth of a child** brings major changes for employees. Being able to balance work and family life is therefore a high priority, and the company offers various measures to support parents-to-be. Austria: The company offers extensive rights and services to protect expectant mothers, fathers, and children as best as possible. A specially developed guideline helps employees keep track of dates and deadlines, meaning that they can focus on the needs of their family. A baby package was also introduced that has been issued to parents-to-be since January 2023. Among other things, this includes a life companion book written by Helene and Elisabeth Sageder, a baby blanket, a bodysuit, a bib, and Konrad the trauma bear. China: Employees receive a gift of CNY 500 upon the birth of a child; in the case of multiple births, the amount increases accordingly for each additional child. **Slovenia:** When a child is born, employees receive a gift for the child valued at around €40.

**United Kingdom:** The company gives a small gift to employees who have a child.

**Germany:** At the Luckenwalde location, employees are given a ride-on toy car when they have a baby. At Karlsruhe, they are given a baby package as a gift.

**Good childcare** is a crucial prerequisite for supporting a work-life balance. That is why Rosenbauer Austria 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. In this setting, children can develop exceptionally well.

At Leonding (Austria), there are also **special childcare offers for the summer vacations** from the Kinderfreunde-ÖÖ vacation catalog for 5- to 12-year-olds, which are also one-third funded by Rosenbauer.

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

Rosenbauer supports its employees worldwide through various forms of **care leave**, which also contributes to a work-life balance. The scope and structure of these forms of leave are aligned with the respective legal frameworks of the countries concerned and with supplementary voluntary company benefits.

**Austria:** Employees are entitled to care leave with continued payment of salary up to the level of regular weekly working hours. This entitlement applies if, after the beginning of the employment relationship, they are prevented from working due to the necessary care or support of close relatives.

**Switzerland, the United Arab Emirates, Poland, South Dakota (USA), Karlsruhe (Germany), Slovenia, Italy:** In these countries, care leave is granted in accordance with the respective statutory provisions as well as any additional voluntary regulations of the company.

**Aerials, Nebraska (USA):** Under the Family and Medical Leave Act (FMLA), employees are entitled to up to 12 weeks of unpaid but job-protected leave per year for family or medical reasons. Rosenbauer also provides paid sick leave.

**Australia:** Care leave is granted in accordance with the legal requirements and guidelines of Fair Work Australia.

**China:** Employees whose parents are hospitalized at the age of 60 or older due to ill health are entitled to care leave. Only children are given up to 20 days per year; employees with siblings up to 10 days per year. At Rosenbauer's locations in Austria, Switzerland, Karlsruhe, Australia, and the US, many employees express the desire to reduce their working hours in their last active working years. In the vast majority of cases, the company agrees to this request after carefully examining the relevant organizational and operational parameters.

At Rosenbauer Austria, those employees who are about to retire have 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 do not lose any of these entitlements. The reduction in working time also has no impact on the amount of severance pay.

**The result:**

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.

**Training and education (valid for Austria and Germany)**

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 the number of women 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.

**Action:****Continued 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.

**The result:**

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

**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.

**Scope:**

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

**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.

**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 and increasing the proportion of women in management positions

#### Action:

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 have 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. Likewise, all men in the Rosenbauer Group who want to support women, regardless of age, level of education, hierarchical level, length of service, origin, family status, etc.

#### “Inclusion at Rosenbauer” project

The proportion of people with disabilities at the Rosenbauer Group Austria is currently 2.66% and is set to be increased further.

At the location in Andrian (Italy), there is an equal opportunities committee. At its locations in South Africa, China, Singapore, Italy (Rovereto), Poland, the UK, Saudi Arabia, France, the US, Austria, and Karlsruhe, Rosenbauer provides comprehensive accessibility within the company’s buildings irrespective of physical abilities, thus creating an inclusive work environment.

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
- raise awareness of senior executives and achieve openness
- to develop the management competence of managers as part of the Rosenbauer training program

## Promoting diversity and increasing the proportion of women in management positions

<b>Action:</b>	<p>For more than 10 years, Rosenbauer has been working together with Caritas in the “Industry Project” to support the individual needs of apprentices with disabilities.</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 such as women.

### 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)

### 41. Ensuring that practices have no significant negative impacts on staff

See 38. d) and 39.

### 43. Management tools and user information on how material impacts are managed

See 39.

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

### 46.-47. 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. The Works Council is regularly involved in setting targets and tracking them.

### 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 proportion of women in the Group specifically to 15% at all levels by 2025 and to 15.5% by the end of 2026. These targets have been updated in the remuneration policies (revised April 2025) and in the side letter for bonus calculation.

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**

	<b>Proportion of women 2024</b>	<b>Proportion of women 2025</b>
Addressed material (sub)topic:	Equal treatment and opportunities for all	Equal treatment and opportunities for all
Addressed material IRO:	Gender equality and equal pay for work of equal value	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	Achievement of a 15.5% proportion of women across all hierarchy levels by the end of 2026
Addressed policy:	Diversity policy, Women@Rosenbauer initiative	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 type: Percentage share of the total workforce Unit of the target: in percent
Target value:	15%	15.5%
Scope of application in relation to business activities (and geographic areas where applicable):	All hierarchy levels throughout the Group	All hierarchy levels throughout the Group
Base year of the target:	2022	2022
Baseline value of the target:	551 women in the company in 2022 (corresponds to 13.5%)	551 women in the company in 2022 (corresponds to 13.5%)
Base year of the target:	2025	2026
Stages or interim targets:	-	-
Methods and significant assumptions in target setting:	Reference to total workforce	Reference to total workforce
Scientific basis for environmental targets:	-	-
Stakeholder involvement in the definition of targets:	Women@Rosenbauer Steering Group	Women@Rosenbauer Steering Group
Target performance:	13.7% in 2024	14.01% in 2025
Target monitoring:	Annual survey	Annual survey

**Disclosure in accordance with ESRS 2 MDR-T**

	<b>Occupational accidents 2024</b>	<b>Occupational accidents 2025</b>
Addressed material (sub)topic:	Health and safety	Health and safety
Addressed material IRO:	Productivity due to less downtime	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	Permanent reduction in occupational accidents to a level of 30 per 1 million working time
Addressed policy:	Occupational safety according to ISO 45001	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 hours	Target type: Absolute share of specified unit working time Unit: Number of accidents and number of working hours
Target value:	30 per 1 million	30 per 1 million
Scope of application in relation to business activities (and geographic areas where applicable):	The target comprises the entire Group	The target comprises the entire Group
Base year of the target:	2018	2018
Baseline value of the target:	54.6 in 2018	54.6 in 2018
Base year of the target:	2025	2026
Stages or interim targets:	-	-
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	26.0 in 2025
Target monitoring:	Annual survey	Annual survey

**ESRS S1-6 Characteristics of the undertaking's employees**

## 50. a). f) Total number of employees

<b>Employees by gender</b>	<b>2024</b>	<b>2025</b>
Male	3,870	4,229
Female	613	690
Diverse	0	3
Not reported	0	0
<b>Sum</b>	<b>4,483</b>	<b>4,922</b>

The most representative figure in the financial reports is shown in the consolidated financial statements under D28. Staff costs and employee disclosures.

## 50. b) i. Permanent employees

<b>Employees by gender</b>	<b>2024</b>	<b>2025</b>
Male	3,759	4,092
Female	598	666
Diverse	0	2
Not reported	0	0
<b>Sum</b>	<b>4,357</b>	<b>4,760</b>

## 50. b) ii. Temporary employees

<b>Employees by gender</b>	<b>2024</b>	<b>2025</b>
Male	103	137
Female	15	24
Diverse	0	1
Not reported	0	0
<b>Sum</b>	<b>118</b>	<b>162</b>

## 50. b) iii. Employees without guaranteed working time

<b>Employees by gender</b>	<b>2024</b>	<b>2025</b>
Male	8	0
Female	0	0
Diverse	0	0
Not reported	0	0
<b>Sum</b>	<b>8</b>	<b>0</b>

## 50. c) Staff turnover

<b>Staff turnover</b>	<b>2024</b>	<b>2025</b>
Total departures	625	643
Staff turnover rate in the reporting period	13.9%	13.1%

## 50. d) i. Compilation of data as number of staff or full-time equivalents

	<b>NUMBER OF PERSONS</b>	<b>FULL-TIME EQUIVALENT</b>
The data is transmitted as the number of persons or full-time equivalents.	■	

Re 50 a): Total number of employees: Number of individuals incl. apprentices, excl. inactive employees, excl. low-hour employees (< 15%)

Re 50 b) i. Permanent employees: Number of individuals incl. apprentices, excl. inactive employees, excl. low-hour employees (< 15%)

Re 50 b) ii. Temporary employees: This is the number of people with fixed-term contracts.

Re 50. b) iii. Employees without guaranteed working time: Individuals who work for the company without fixed or guaranteed minimum working hours

#### 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 determination was made as of cut-off date December 31, 2025.

#### 51. Breakdown by region

Permanent employees by region	2024	2025
Austria	1,687	1,799
Germany	972	1,046
USA	954	1,081
Rest of the world	744	834
<b>Sum</b>	<b>4,357</b>	<b>4,760</b>
<b>Temporary employees by region</b>		
Austria	8	6
Germany	74	91
USA	0	2
Rest of the world	36	63
<b>Sum</b>	<b>118</b>	<b>162</b>
<b>Employees without guaranteed working time</b>		
Austria	0	0
Germany	0	0
USA	0	0
Rest of the world	8	0
<b>Sum</b>	<b>8</b>	<b>0</b>

The table excludes self-employed workers and excludes workers on leases.

The breakdown by region is based on the corresponding allocation to the locations of the employees.

#### 52. a) Full-time employees

Full-time employees by gender	2024	2025
Male	3,722	4,099
Female	479	561
Diverse	0	3
Not reported	0	0
<b>Sum</b>	<b>4,201</b>	<b>4,663</b>

#### Full-time employees by region

Austria	1,516	1,623
Germany	960	1,076
USA	950	1,081
Rest of the world	775	883
<b>Sum</b>	<b>4,201</b>	<b>4,663</b>

#### 52. b) Part-time employees

Part-time employees by gender	2024	2025
Male	148	130
Female	134	129
Diverse	0	0
Not reported	0	0
<b>Sum</b>	<b>282</b>	<b>259</b>

#### Part-time employees by region

Austria	179	182
Germany	86	61
USA	4	2
Rest of the world	13	14
<b>Sum</b>	<b>282</b>	<b>259</b>

**ESRS S1-7 Characteristics of non-employee workers**

## 55. a) Non-employee workers in the company's own workforce

	<b>2024</b>	<b>2025</b>
Number of self-employed employees	23	17
Number of leasing employees	231	241

## 55. b) i. Data in number of persons or full-time equivalents

	<b>NUMBER OF PERSONS</b>	<b>FULL-TIME EQUIVALENT</b>
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

	<b>AVERAGE FOR THE REPORTING PERIOD</b>	<b>USE OF ANOTHER METHOD</b>
The figure is reported at the end of the reporting period as an average across the reporting period or using another methodology.		■

The determination was made as of cut-off date December 31, 2025.

**ESRS S1-8 – Additional disclosures: Collective bargaining coverage and social dialog**

## 60. a) Employees with collective agreements

	<b>2024</b>	<b>2025</b>
The percentage of its total employees covered by collective bargaining agreements	66.40%	65.75%

### 60. b) and c) Proportion and scope of collective agreements in the European Economic Area and outside the European Economic Area

#### Collective Bargaining Coverage 2024

Coverage Rate	Employees within EEA countries	Employees within non-EEA countries
< 5%	Poland	Australia, Switzerland, United States, Saudi Arabia, United Kingdom, China, Singapore
> 97%	Austria, Germany, Italy, Slovenia, France, Spain	South Africa

#### Collective Bargaining Coverage 2025

Coverage Rate	Employees within EEA countries	Employees within non-EEA countries
< 5%	Germany (Mogendorf/Gladbeck), Poland	South Africa, China, Singapore, United Kingdom, Australia, United Arab Emirates, Saudi Arabia, United States
5-97 %	Germany (Luckenwalde)	
From 97%	Austria, Germany (Karlsruhe), Italy, Slovenia, France, Spain	Switzerland

### 63. a) Employees who are covered by staff representatives

	2024	2025
Total percentage of employees covered by staff representatives	59.60%	60.16%

#### Social Dialog 2024

Coverage Rate	Employees within EEA countries
< 5%	Italy, Slovenia, Poland, Spain
> 97%	Austria, Germany, France

#### Social Dialog 2025

Coverage Rate	Workplace representation within EEA countries	Workplace representation within non-EEA countries
< 5%	Germany (Mogendorf/Gladbeck), Italy, Slovenia, Poland	South Africa, China, Singapore, United Kingdom, Australia, United Arab Emirates, Saudi Arabia, United States
5-97%	France	
> 97%	Austria, Germany (Karlsruhe, Luckenwalde), Spain	Switzerland

### 63. b) Social dialog 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	2024		2025	
	Number	Percentage share	Number	Percentage share
Male	45	90%	50	91%
Female	5	10%	5	9%
Diverse	0	0%	0	0%
Not reported	0	0%	0	0%
<b>Sum</b>	<b>50</b>	<b>100%</b>	<b>55</b>	<b>100%</b>

### AR 71 Definition of top management level

The top management level at Rosenbauer International AG comprises the Leadership Team (incl. Executive Board) and the Extended Leadership Team.

### 66. b) Gender distribution of employees by age group

Employees by age group	2024	2025
< 30 years	1,002	1,144
30-50 years	2,536	2,760
> 50 years	945	1,018
<b>Sum</b>	<b>4,483</b>	<b>4,922</b>

## ESRS S1-10 Adequate wages

### 69. Adequate wages

	YES	NO
Alle Beschäftigten erhalten im Einklang mit den geltenden Referenzwerten eine angemessene Entlohnung.	■	

## 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	■	■	■	■	■
South Africa					■
Switzerland	■	■	■	■	■
Germany	■	■	■	■	■
China	■	■	■	■	■
Singapore	■		■	■	
Italy	■	■	■	■	■
Slovenia	■	■	■	■	■
Poland	■	■	■	■	■
United Kingdom	■	■	■	■	■
France	■	■	■	■	■
Spain	■	■	■	■	■
Australia	■		■	■	■
UAE	■	■	■	■	
Saudi Arabia	■		■	■	
United States	■	■	■		■

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					
South Africa	■	■	■	■	
Switzerland					
Germany					
China					
Singapore		■			■
Italy					
Slovenia					
Poland					
United Kingdom					
France					
Spain					
Australia		■			
UAE					■
Saudi Arabia		■			■
United States				■	

If not all employees have social protection, the countries must be specified in which there is no protection in relation to one or more of the above-mentioned events. The relevant categories of workers must be specified for each of these countries.

- South Africa: Workers, salaried employees, senior executives
- Singapore: Workers, salaried employees
- Australia: Workers, salaried employees
- United Arab Emirates: Workers, salaried employees, senior executives
- Saudi Arabia: Workers, salaried employees, senior executives
- United States: Workers, salaried employees, senior executives

**ESRS S1-12 Persons with disabilities****79.) Percentage share of employees with disabilities in the company**

	<b>2024</b>	<b>2025</b>
Employees with disabilities	4.44%	<b>4.30%</b>

**AR 76 Background information on the KPI**

The legal definitions of each country serve as the basis for determining this indicator. The survey is conducted by means of written questionnaires by HR.

**ESRS S1-14 Health and safety metrics****88. a) Percentage of employees covered by the company's health and safety management system**

	<b>2024</b>	<b>2025</b>
Percentage of people covered in own workforce	88%	<b>91%</b>

**88. b) Number of fatalities as a result of work-related injuries and work-related ill health**

	<b>2024</b>	<b>2025</b>
Number of deaths due to work-related injuries	0	<b>0</b>
Number of deaths due to work-related illnesses	0	<b>0</b>

**88. c) Reportable occupational accidents**

	<b>2024</b>	<b>2025</b>
Number of reportable occupational accidents involving salaried employees	201	200
Rate of reportable occupational accidents among salaried employees	29.2	<b>26.0</b>

**88. d) Reportable work-related ill health**

	<b>2024</b>	<b>2025</b>
Number of reportable work-related ill health cases of employees	not collected	<b>72</b>

**88. e) Number of lost days**

	<b>2024</b>	<b>2025</b>
Number of lost days of salaried employees	not collected	<b>27,819</b>

The data was collected and evaluated using a data collection tool.

**ESRS S1-16 Remuneration metrics (pay gap and total remuneration)****97. a) Gender-specific pay gap**

	<b>2024*</b>	<b>2025**</b>
Percentage pay gap (gender pay gap)	8.47%	7.62%

\* reporting date is Dec. 31, 2024. Total number of employees is taken into account: Number of individuals incl. apprentices, excl. inactive employees, excl. low-hour employees (< 15%), excl. self-employed and leasing personnel

\*\* reporting date is Dec. 31, 2025. Total number of employees is taken into account: Number of individuals incl. apprentices, excl. inactive employees, excl. low-hour employees (< 15%), excl. self-employed and leasing personnel

**Calculation of gender pay gap:**

The national currencies are translated into euros using the exchange rate from the Annual Report of December 31. The basic monthly salary for December of the year (consisting of the sum of guaranteed and non-variable remuneration) and 1/12 of annual fluctuating monthly earnings (e.g.: bonuses, overtime pay, allowances) were added up and divided per person by the calculated hourly conversion factor (depending on the country's employment level and weekly standard working hours).

The three individuals with the "diverse" gender were excluded and calculated as a percentage with the remaining number of employees in accordance with the specified formula in the gender pay gap guideline.

**97. b) Annual total remuneration ratio (MDR-M, AR 102)**

	<b>2024*</b>	<b>2025**</b>
Annual total remuneration ratio	10.71	14.58

\* The reporting date is December 31, 2024. Total number of employees is taken into account: Number of individuals incl. apprentices, excl. inactive employees, excl. low-hour employees (< 15%), excl. self-employed and leasing personnel

\*\* reporting date is Dec. 31, 2025. Total number of employees is taken into account: Number of individuals incl. apprentices, excl. inactive employees, excl. low-hour employees (< 15%), excl. self-employed and leasing personnel

**Calculation of the total remuneration ratio:**

The national currencies are translated into euros using the exchange rate Annual Report of December 31. The basic monthly salary for December plus 1/12 of annual fluctuating monthly earnings (e.g.: bonuses, overtime pay, allowances) calculated as the salary of all part-time employees was then extrapolated to full-time in accordance with the country's weekly full-time standard working hours.

The monthly basic salary for December and the variable payment were then each multiplied by the number of months of the individual's employment and both amounts were then added together. The total remuneration ratio was then calculated according to the formula specified in the guideline.

Note: Part-time employees were extrapolated to full-time for better comparability.

## ESRS S1-17 Incidents, complaints, and severe human rights impacts

### 103. a) Reported incidents of discrimination, including harassment

	2024	2025
The total number of incidents of discrimination, including harassment, reported in the reporting period	0	0

### 103. b) Number of complaints

	2024	2025
Number of complaints filed through channels for people in the company's own workforce to raise concerns (including grievance mechanisms)	6	8
Number of complaints filed with the OECD National Contact Points for Multinational Enterprises	0	0

### 103. c) Significant fines, sanctions, and compensation payments

	2024	2025
Total amount of significant fines, sanctions, and damages in connection with the incidents and complaints described above	0	0
Reconciliation of the reported monetary amounts with the most meaningful amount reported in the financial statements	0	0

### 103. d) Background information necessary for understanding the data

Under 103 a) and 103 b), the number of complaints is indicated that were filed with the complaints office in the respective reporting year.

### 104. a) Severe incidents relating to human rights

	2024	2025
Number of severe human rights incidents involving the workforce	0	0
Of which:		
Number of severe incidents of non-compliance with the United Nations Guiding Principles on Business and Human Rights	0	0
Number of severe incidents of non-compliance with the ILO Declaration on Fundamental Principles and Rights at Work	0	0
Number of severe incidents of non-compliance with the OECD Guidelines for Multinational Enterprises	0	0
Number of severe incidents in which the company has played a role in securing remedy for those affected	0	0

### 104. b) Fines, sanctions, and compensation payments for severe human rights incidents

	2024	2025
Total amount of fines, sanctions, and compensation payments for severe human rights incidents	0	0
Reconciliation of the reported monetary amounts with the most meaningful amount reported in the financial statements	0	0

# ESRS S2 – Workers in the value chain

## ESRS S2-1 Policies related to workers in the value chain

### 16. Guidelines for employees in the value chain in accordance with ESRS 2 MDR-P

	CERTAIN GROUPS	ALL WORKERS IN THE VALUE CHAIN
The policies cover certain groups or all workers in the value chain.		■

Regarding Rosenbauer’s obligations in the area of the human rights policy, please refer to the statements in section ESRS S1 on the Human Rights Policy (Annex to the Code of Conduct). As a measure to create and/or enable a remedy for potential impacts on human rights, the whistleblowing process described for ESRS G1 should be mentioned. This can also be used by consumers and end-users.

### Compliance guideline for suppliers and service providers

Policy	Code of Conduct for Business Partners
<b>Key contents:</b>	Rosenbauer’s Code of Conduct for Business Partners sets out the ethical standards and compliance principles expected of its business partners in order to act responsibly and ethically. 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.
<b>The Code of Conduct for Business Partners covers the following topics:</b>	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
<b>General targets:</b>	<p>The main points include:</p> <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>
<b>Scope:</b>	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.
<b>Responsibilities:</b>	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.

Policy	Code of Conduct for Business Partners
Compliance with the Code of Conduct for Business Partners:	In the event of violations of the Code of Conduct, Rosenbauer reserves the right to terminate the business relationship or to take alternative action. For example, violations can be reported confidentially via the Integrity platform
Policy availability to stakeholders:	The policy is published and accessible internally in the process management system and externally on the company's website ( <a href="https://www.rosenbauer.com/en/procurement">https://www.rosenbauer.com/en/procurement</a> ).

**17. a) Respect for human rights, including the rights of workers and employees**

Rosenbauer expects 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.

Using a program platform, an abstract risk analysis for suppliers was carried out in accordance with the requirements of the LkSG (German Supply Chain Due Diligence Act) during the reporting period.

If workers in the value chain feel that their rights are affected, the Integrity Platform published on the Rosenbauer homepage can already be used as a complaints procedure to provide information about this.

**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 is discussed, as are any possible or necessary changes. The goal is to achieve positive supplier-development and/or to obtain 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 feel that their rights are affected, the

Integrity Platform published on the Rosenbauer homepage can already be used as a complaints procedure to provide information about this.

**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 action within its means to mitigate these or, if possible, prevent them completely.

To prevent or counteract violations, Rosenbauer has also established various channels through which customers, business partners, 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.

If workers in the value chain feel that their rights are affected by actual or potential impacts, the Integrity Platform published on the Rosenbauer homepage can already be used as a complaints procedure to provide information about this. Actions to provide and/or enable remedy for human rights impacts were not required during 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 Labour Organization on fundamental principles and rights at work (ILO core labor standards) and the Diversity Charter.

If workers in the value chain feel that their rights are affected by actual or potential impacts, the Integrity Platform published on the Rosenbauer homepage can already be used as a complaints procedure to provide information about this. 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

Beyond the complaints process accessible via the Rosenbauer homepage, Rosenbauer does not have a general procedure for cooperating with the workers in the value chain.

As an initial risk assessment for the company’s own field of business and suppliers has not revealed any specific material human rights-related risks and therefore no material, actual, or potential impacts within the meaning of the LkSG (German Supply Chain Due Diligence Act) for workers in Rosenbauer’s own business area and at Rosenbauer’s suppliers – predominantly based in the EU – there are currently no plans to introduce such a procedure. The risk analysis will be continuously improved and updated as required. If workers in the value chain feel that their rights are affected by actual or potential impacts, the complaints procedure accessible via the Rosenbauer homepage can be used to provide information about this.

## 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 with regard to possible implementation of the LkSG, an Integrity Line has been set up that can be accessed via the Rosenbauer homepage. Workers in the value chain who feel their rights are affected can also use it to provide information for the purpose of implementing remedial action. The matter in question and any necessary corrective measures will be discussed with the whistleblowers; further details can be found on the homepage. (<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 that 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 homepage and may be passed on via suppliers along the supply chain if necessary.

### 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. The knowledge and trust of the employees in the value chain in relation to the reporting channels established in the company were not reviewed.

## 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

The personnel and monetary resources required to carry out the measures described here are taken into account in the overall budget of the department responsible for this measure. The measures described below relate to the procurement process and thus to the upstream value chain. Unless otherwise stated, these measures are ongoing or solely ongoing.

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 supplier 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

An abstract risk analysis was carried out in the reporting period for the Group’s own business segment and its suppliers. For suppliers with higher risk values, a specific risk assessment was carried out by means of a survey. In all cases, the questions were answered satisfactorily. Additional or ad hoc 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 their rights are affected by actual or potential impacts, the complaints procedure accessible via the Rosenbauer homepage can be used to provide information about this.

**32. b) Actions taken to remedy the situation or to enable it to be remedied**

An abstract risk analysis was conducted for the first time for the company's own field of business and suppliers in accordance with the requirements of the LkSG (Supply Chain Due Diligence Act). In individual cases, it was necessary to obtain certain information directly from the supplier in the form of questionnaires, but no further measures to provide remedies were required in the reporting period. If workers in the value chain feel that their rights are affected by actual or potential impacts, the complaints procedure accessible via the Rosenbauer homepage can be used to provide information about this. See also points 33a–c below).

**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.

**33. b) Approach to taking action in relation to certain material impacts**

See points 32 and 35.

**33. c) Ensuring that remedial measures are available and effective in the event of significant negative impacts**

It is ensured via the whistleblowing process described in section ESRS G1 that in the event of significant negative impacts, remedial measures are implemented and made possible, and prove to be effective.

**34. Actions related to material risks and opportunities and how the effectiveness is tracked**

Continuous monitoring as part of risk management allows early intervention and a search for new suppliers, which can reduce cost increases and thus address risk. See also points 32 and 35.

**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.

**38. The entity shall disclose the resources allocated to the management of its major impacts, including information that enables users to understand how the major impacts are managed**

See point 32.

**ESRS S2-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities****4.1. Targets for the management of material impacts, risks, and opportunities relating to workers in the value chain.**

Rosenbauer International AG has not currently set any measurable, results-oriented targets for the management of impacts, risks, and opportunities relating to workers in the value chain.

**ESRS 2, item 81.**

The effectiveness of policies and measures is nevertheless tracked via risk-based due diligence processes in supplier management as well as established reporting and complaint channels. These structures are applied and monitored in the course of day-to-day compliance and supply chain management.

# ESRS S4 – Consumers and end-users

## ESRS S4-1 Policies related to consumers and end-users

### 15.–16. Guidance on consumers and end-users according to ESRS 2 MDR-P and obligations in the area of human rights policies relevant to consumers and/or end-users

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 in the honesty, quality, and reliability of our partnerships and employees.

With regard to the most important content or topics, scope, and responsibilities for the Code of Conduct and the Code of Conduct for Business Partners, we refer to the further explanations in the sections ESRS S1 and ESRS S2.

Regarding Rosenbauer’s obligations in the area of the human rights policy, please refer to the statements in section ESRS S1 on the Human Rights Policy (Annex to the Code of Conduct).

As a measure to create and/or enable a remedy for potential impacts on human rights, the whistleblowing process described for ESRS G1 should be mentioned. This can also be used by consumers and end-users.

Rosenbauer directly involves consumers and end-users in its human rights due diligence. For this purpose, a complaints system (Integrity Line) is used, which is accessible to all end customers. Complaints and information submitted are systematically evaluated to identify potential or actual negative impacts on consumer rights, such as those related to safety and data protection, and to initiate remedial action.

Rosenbauer also incorporates consumer interests indirectly, especially through regular dialog with firefighter associations who know and represent the user groups and their needs.

### 17. Alignment of policies with internationally recognized instruments and instances of non-compliance

The guidelines mentioned are consistent with internationally recognized instruments relevant for consumers and/or end-users, including the United Nations Guiding Principles on Business and Human Rights. No cases of non-compliance with the United Nations Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises involving consumers/end-users are known in the downstream value chain.

## ESRS S4-2 Processes for engaging with consumers and end-users about impacts

### 20. a) Working with consumers and/or end-users or their representatives

	DIRECT ENGAGEMENT	ENGAGEMENT WITH LEGITIMATE REPRESENTATIVES OR CREDIBLE PROXIES
Consumers and end-users are included either directly or through employee representatives	■	

### 20. b)-c) Stages, type, and frequency of engagement Surveys on customer satisfaction and operational responsibility for engagement

The Chief Sales Officer is responsible for the Customer Service area. Since mid-2024, Customer Voice Surveys have been carried out following each field service assignment. 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 us 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 CRM system with the relevant assignment. The surveys were automatically sent out after the assignment.

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

Rosenbauer International AG attaches great importance to fully understanding its customers' needs and having them incorporated into product development at an early stage. The systematic recording and prioritization of requirements along the entire value chain forms the basis for creating targeted innovations that are both convincing in use and preferred in the procurement process.

By using structured analyses and comparing internal assessments with external expectations, hidden innovation and business potential can be identified, cost reduction opportunities highlighted, and potential miscalculations recognized early on. This helps Rosenbauer reduce development risks, increase market accuracy, and make fact-based decisions for future product generations.

Ongoing communication with customers, partners, and representatives of emergency organizations is an essential part of the process. Firstly, relevant ideas are gathered in workshops in which participants gain insights into current developments and contribute their requirements and perspectives. Secondly, this dialog takes place continuously through direct inquiries from the market.

In this way, Rosenbauer ensures that new product features, technical solutions, and future vehicle generations are consistently aligned with actual customer needs and make a sustainable contribution to strengthening its market position.

### 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.

The topic of refurbishment 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

#### 25a.

If end-users and consumers 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 about this. There is currently no process that supports or requires the availability of these channels in the context of business relationships. The respective department is pushing for further development in this direction.

### 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 and approaches

#### 30. Action for the management of material impacts, risks, and opportunities relating to consumers and end-users

Rosenbauer International AG is not currently planning or taking any measures in this context. Relevant topics relating to ESRS S4 are covered in existing policies and action concerning the needs of customers and emergency organizations (e.g. Customer Voice surveys, product feature management, refurbishment) have already been implemented in the past, as presented under ESRS S4-2. Further action may be defined in the future.

### ESRS S4-5 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 consumers and end-users

Rosenbauer International AG has not currently set any measurable, results-oriented targets for the management of impacts, risks, and opportunities relating to consumers and end-users.

**ESRS 2.81.** The effectiveness of policies and measures is nevertheless tracked via various dialog formats, such as Customer Voice Surveys, and product feature management. Ongoing service measures and quality controls (in refurbishments) are also carried out by skilled personnel. Feedback from these channels is continuously fed into product development and service.

There are no procedures or targets for follow-up in this regard.

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# GOVERNANCE INFORMATION

# ESRS G1 – Business conduct

## G1-1 Policies related to business conduct and corporate culture

### 7. Policies related to aspects of 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.

With regard to the most important content or topics, scope, and responsibilities for the Code of Conduct and the Code of Conduct for Business Partners, we refer to the further explanations in the sections ESRS S1 and ESRS S2.

In addition, an Annex to the Code of Conduct on Human Rights and Working Conditions was drafted together with HR and CSR. It covers topics such as working time, remuneration, and human rights. Regarding Rosenbauer's obligations in the area of the human rights policy, please refer to the statements in section ESRS S1 on the Human Rights Policy (Annex to the Code of Conduct).

In addition, the following Group guidelines contribute to the corporate culture:

<b>Guideline</b>	<b>Group guideline on donations – principles regarding gifts and invitations</b>
<b>Key content:</b>	The Group guideline on donations specifies consistent minimum content and guidance regarding the avoidance of bribery. In the context of business transactions, even the appearance of any improper influence on business partners and customers or on Rosenbauer's employees should be avoided. The guideline stipulates that all donations must be documented in writing, including value, description, persons involved, reason, and any written clarification with supervisor/Compliance, and archived for at least ten years.
<b>General targets:</b>	The aim of the guideline is to avoid undue influence or dependencies in business transactions.
<b>Scope:</b>	The guideline is applicable throughout the Group. Its minimum content and guidance must be implemented by the subsidiaries through their own regulations, which must comply with national legislation.
<b>Responsibilities:</b>	The Head of Group Legal & Compliance is responsible for the guideline. Gifts to business partners above a defined value require the prior approval of the responsible AREA manager and, if there is any doubt, the AREA manager should involve Group Legal & Compliance to determine further action.
<b>Compliance with Group guideline on donations:</b>	Head of Group Legal & Compliance is responsible for implementing and continually improving the Compliance Whistleblower Guideline.

<b>Guideline</b>	<b>Compliance Whistleblower Guideline</b>
<b>Key content:</b>	The guideline describes the Rosenbauer Group’s whistleblowing system and its whistleblowing facility (Integrity Line), the process for handling incoming reports, and protection against reprisals. It also contains information about data protection law.
<b>General targets:</b>	The guideline serves to implement the legal requirements for the protection of whistleblowers, including compliance with the EU Whistleblowing Directive and the respective national implementation acts. It is intended to enable the reporting of misconduct, support and protect whistleblowers, ensure prompt and professional handling, improve the organization’s structure, and reduce the risk of misconduct.
<b>Scope:</b>	The guideline is applicable throughout the Group. The internal whistleblowing unit is available to all persons as defined in the EU Whistleblowing Directive, including employees, self-employed people, shareholders, persons belonging to the administrative, management, or supervisory body of a company, as well as persons working under the supervision and direction of contractors and suppliers. In terms of content, violations of the Code of Conduct, internal guidelines, and laws can be reported, including abusive practices or suspicious cases in the areas of antitrust law, corruption, money laundering, false accounting, property offenses, discrimination, or sexual harassment, as well as violations of human rights-related and environmental obligations.
<b>Responsibilities:</b>	Compliance is responsible for implementing the Compliance Whistleblower Guideline.
<b>Compliance with the Compliance Whistleblower Guideline:</b>	Compliance is responsible for implementing and continually improving the Compliance Whistleblower Guideline.

### 9. Establishment, development, promotion, and evaluation of corporate culture

All employees and sales partners 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 in-person 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. Online basic compliance training for all employees started being rolled out across the Group in mid-2025.

The Rosenbauer compliance management system provides for mandatory completion of online training on the core topics of corruption prevention and competition law 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 partners are required to complete the online learning courses as well. Specific groups of employees are made aware of compliance risks as appropriate. Basic in-person compliance training for existing and new employees takes place four times a year.

In 2025, a total of 91 employees completed the in-person compliance training (77 employees completed the basic compliance training and 14 employees completed the additional compliance training) (as part of five basic training courses held four times a year, and one additional training course). Individual training sessions for senior executives also took

place. In 2025, 938 employees used the Group-wide distance learning tool to complete training on the core topics of corruption prevention and competition law (448 employees completed the “Fair competition” training and 490 employees completed the “Protection against corruption” training). The Group-wide basic compliance online training (rollout Q4 2025) was completed by 2,232 employees.

#### 10. a) Identifying, reporting, and investigating concerns regarding unlawful conduct or conduct that contravenes the Code of Conduct or similar internal rules

Rosenbauer has a whistleblower 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. To help employees understand the reporting option, a Group guideline has been defined that describes the Rosenbauer whistleblower system, its personal and material scope of application, and the protection of whistleblowers. Individuals can report information externally, as well as employees internally, via the homepage. See also G1-3, 18. a)

Employees can report information in the following ways:

1. Rosenbauer whistleblower system/directly via Group Legal & Compliance
2. By contacting the relevant direct supervisor
3. By contacting the relevant HR department/HR contact person
4. By contacting the Works Council or employee representative, Youth Council (if available at the location)
5. By contacting the representative for people with disabilities (if available at the location)
6. Employee performance review
7. Exit interviews (by HR)

Rosenbauer has been certified in accordance with ISO 37001 “Anti-bribery management systems” since 2021. 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 2025.

All sales partners 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 partners are subject to reviews before the start of the business relationship. Existing partners are subject to further checks at regular intervals. In addition, the compliance organization carries out case-specific plausibility checks of individual sales projects.

As part of a risk-based business partner integrity check, 40 business partners successfully completed the due diligence review in 2025. There

were no known cases of corruption in 2025, and there were no associated fines, sanctions, or damages payments made.

**10. b) Policies consistent with the United Nations Convention against Corruption and combating corruption and bribery**

	YES	NO
The company has an anti-corruption or anti-bribery policy consistent with the United Nations Convention against Corruption.	■	

**10. c) i. Internal reporting channels for whistleblowers**

Rosenbauer has a whistleblower 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. To help employees understand the reporting option, a Group guideline has been established that describes the whistleblower system. Only the Head of Legal & Compliance and the Compliance Manager have access to the Rosenbauer whistleblower system.

Both the in-person compliance training and the Group-wide online basic compliance training discuss the option of using the whistleblower system.

**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 the company agreement RBI-FL-BV0 “Further development of the operational whistleblower system.”

**10. e) Procedures for following up whistleblower reports and investigating incidents related to corporate governance**

	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. g) Policies for organizational training on corporate governance**

All employees and sales partners 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.

Online basic compliance training for all employees started being rolled out across the Group in 2025. 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. Sales partners are required to complete the online learning courses as well.

Specific groups of employees are made aware of compliance risks as appropriate. On their first working day, employees receive a starter pack from HR that contains the Code of Conduct and a compliance starter slide (Compliance SharePoint overview).

Since the launch of the online learning courses, 897 people have completed the “Fair competition” training and 952 people have completed the “Protection against corruption” training (including managers, focus groups, employees, and nominated business partners). See also G 1-1, 9.

**10. h) Positions within the company that are most at risk from 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 and complies with this (see also section G 1, points 10 c) and 10 d)).

## G1-2 Management of relationships with suppliers

### 14. Prevention of late payment, especially to SMEs

Rosenbauer relies on clear, regulated payment terms to ensure financial stability in the supply chain, especially with regard to SMEs. The responsible employees are trained in order to support the timely processing of payments. This is intended to reinforce transparency in procurement, improve suppliers' financial protection, and promote environmental and social responsibility along the supply chain.

### 15. a) Relationships with suppliers, taking into account the risks associated with the supply chain and impacts on sustainability aspects

#### Human rights and environmental due diligence requirements – suppliers and service providers

Rosenbauer expects its business partners 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.

The "osapiens HUB for Due Diligence" program on the topic of supplier due diligence was set up in the reporting period and an initial risk analysis for suppliers was carried out in accordance with LkSG requirements. Country- and industry-specific risks as well as negative information within the meaning of the LkSG were assessed for the suppliers. In the future, the risk analysis will be repeated annually in order to identify changed risks and to ensure that new suppliers as defined in the LkSG are also 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 Rosenbauer is also responding to our customers' request for local content.

With the internal "clevercure" procurement platform, Rosenbauer is 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. 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 once annually with the most important suppliers regarding cooperation, possible improvements to the product portfolio, and the focus on new customer needs. Rosenbauer reserves the right to check that its own 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 2025 reporting year, supplier due diligence was carried out for the first time in order to process and track supply chain compliance issues in a structured manner. Targeted information gathering in the form of surveys was carried out to follow up on business partners who had been assessed as having a higher risk value in the abstract risk analysis. In all cases, the risk rating was reduced due to the specific risk analysis. No violations of the supplier guidelines were reported via the complaints process in 2025.

#### 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 October 2025. 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 the selection of suppliers

Rosenbauer expects its suppliers to be as committed as Rosenbauer itself 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 "ConSense" 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. The internal assessment of the supplier is discussed with them, as are any possible or 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.

### G1-3 Prevention and detection of corruption and bribery

#### 18. a) Preventing, identifying, and combating allegations or incidents related to corruption or bribery

##### Combating corruption and 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 (see also G1-1.10. a).

All sales partners 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 partners are subject to reviews before the start of the business relationship. Existing partners are subject to further checks at regular intervals. In addition, the compliance organization carries out case-specific plausibility checks of individual sales projects. As part of a risk-based business partner integrity check, 40 business partners successfully completed the due diligence review in 2025.

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

- 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 the Group’s compliance contacts

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

See also G1-1.10 g.)

#### 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) Procedures for communicating results to members of the administrative, management, and supervisory bodies

Group Legal & Compliance reports directly to the Executive Board and at least twice a year provides the Supervisory Board’s Audit Committee with information on activities that have been undertaken and any relevant incidents. Reports can also be submitted to the responsible bodies (Executive Board, Supervisory Board, Supervisory Board’s Audit Committee) as required. The Compliance Manager also reports to the Head of Group Legal & Compliance. Within the compliance organization, the compliance management system is continually being refined to improve the process.

#### 20. Accessibility of policies

The internal work instructions, policies, processes, and Group guidelines can be viewed and accessed in the company’s internal ConSense process tool. Supply Chain Management also provides the Business Partner Code of Conduct.

As part of our business partner due diligence process, business partners are made aware of the Rosenbauer Code of Conduct by Compliance and must also accept this in writing. All other sales partners receive this information in their contract documents (General Terms). The Code of Conduct is also available on the website.

#### 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 “Protection against corruption”. In the “Fair Competition” online learning course, antitrust risks are explained and queried. The “Protection against 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 positions subject to risk

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 employees. The online learning courses completed and not completed are monitored on a monthly basis.

Depending on the employee, position, and focus group, training sessions must be repeated at regular intervals.

#### 21. c) Extent to which senior executives are trained

Management-level employees are also in scope for online learning (“Protection against corruption” and “Fair Competition”). In addition, there is in-person basic compliance training (four times a year) that is mandatory for each new salaried employee. The number of participants per basic compliance training session is around 15 people.

## ESRS G1 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Rosenbauer has not currently set any measurable, results-oriented targets for the management of impacts, risks, and opportunities relating to corporate governance.

### ESRS 2.81.

Currently, the focus is on preventive governance structures with respect to compliance with legal and internal requirements. The effectiveness of policies and measures is tracked in various ways including ISO 37001 certification, risk-based integrity checks of sales partners, follow-up of reports in the whistleblower system, monitoring of participation rates in training courses, and payment practices.

## G1-4 Confirmed incidents of corruption or bribery

### 24. a) Number of convictions and amount of fines

	2024	2025
Number of convictions for violations of anti-corruption and anti-bribery laws.	0	0
Amount of fines for violations of anti-corruption and anti-bribery laws	0	0

There were no known cases of corruption in 2025, and there were no associated fines, sanctions, or damages payments made.

### 24. b) Measures to address violations of procedures and standards for combating corruption and bribery

There are guidelines that are communicated in the in-person basic compliance training. Training courses on individual topics can be held as required.

## G1-5 Political influence and lobbying activities

### 29. c) Disclosures on the most important topics

Rosenbauer International AG does not make any donations, financial contributions, or donations in the form of in-kind contributions to political parties, elected representatives, or their affiliated organizations.

Memberships of associations and participation in initiatives are solely for the purpose of technical exchange and the pooling of interests on industry-specific topics; no further public influence is exerted.

Rosenbauer International AG believes it has a responsibility to increase awareness of volunteering, while focusing on the safety of the population, 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 in order to be able to offer more environmentally friendly alternatives and make 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 greater prominence should be given to the awareness of safety. At the political level, awareness should be gradually built up that there is a responsibility toward the population and that sustainable action in their interests is required in order to secure and/or improve quality of life in the long term.

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.

The Executive Board of Rosenbauer International AG

Robert Ottel  
CEO

Andreas Zeller  
CSO

Thomas Biringer  
CTO

Jörg Schuschnig  
CFO

Leonding April 9, 2026

## G1-6 Payment practices

### 33. a) Average time to settle invoices

The average time the company needs to settle an invoice, calculated from the beginning of the contractual or legal period for payment, is 36 days.

For the calculation, it should be noted that all payments from Rosenbauer International AG to creditors were taken into account. In a further step, the difference between the document date and the clearing date was determined – allowing the payment period to be derived. The average was then calculated from this.

### 33. b) Standard payment periods

Rosenbauer categorizes its suppliers by product group.

The standard payment terms for the main categories of these product groups (80% of payments correspond to these) are as follows:

- Net 60 days from invoice date
- Net 90 days from invoice date
- 30 days 3% discount, net 60 days from invoice date
- 14 days 2% discount, net 60 days from invoice date

### 33. c) Number of legal proceedings for late payments

There were no outstanding legal proceedings for late payments during the reporting period.

**EVERYTHING FOR THE MOMENT THAT MATTERS**

RDS Connected Drones have a short set-up time, enabling rapid aerial photography and an overview of the situation for every operation.



# KEY FIGURES

Separate financial statements of  
Rosenbauer International AG

# Rosenbauer International AG Metrics 2025

## E1-5 Energy consumption and mix

Energy consumption and mix	2024	2025
(1) Fuel consumption from coal and coal products (MWh)	0	0
(2) Fuel consumption from crude oil and petroleum products (MWh)	1,621.52	1,991.78
(3) Fuel consumption from natural gas (MWh)	6,643.70	2,608.03
(4) Fuel consumption from other fossil sources (MWh)	0	0
(5) Consumption from purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh)	6,934.33	5,789.56
<b>(6) Total fossil energy consumption (MWh) (calculated as the sum of lines 1 to 5)</b>	<b>15,199.56</b>	<b>10,389.37</b>
Share of fossil sources in total energy consumption (in %)	65.75	53.80
<b>(7) Consumption from nuclear sources (MWh)</b>	<b>475.61</b>	<b>0</b>
Share of nuclear sources in total energy consumption (in %)	2.06	0
(8) Fuel consumption for renewable sources, including biomass (also industrial and bio-waste of biological origin, biogas, hydrogen from renewable sources etc.) (MWh)	0	0
(9) Consumption from purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	6,833.63	8,414.37
(10) Consumption of self-generated non-fuel renewable energy (MWh)	608.54	507.87
<b>(11) total renewable energy consumption (MWh) (calculated as the sum of lines 8 to 10)</b>	<b>7,442.17</b>	<b>8,922.24</b>
Share of renewable sources in total energy consumption (in %)	32.19	46.20
Total energy consumption (MWh) (calculated as the sum of lines 6, 7, and 11)	23,117.34	19,311.61

## 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	2024	2025
MWh/EUR million	39.60	28.04
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	19,311.61/688.803

## 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	EUR 688.803 million
Net sales (other)	0 EUR million
Total net sales revenue (financial statements)	EUR 688.803 million

## E1-6 – Gross Scopes 1, 2, 3 and total GHG emissions

	Retrospective				Milestones and target years			
	Base year	2024	2025	% 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)	3,211	1,681.49	1,015.87	-39.59	n/a	n/a	n/a	n/a
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)	2,228	3,313.28	1,722.22	-48.02	n/a	n/a	n/a	n/a
Gross market-based Scope 2 GHG emissions (t CO <sub>2</sub> e)	402	32.88	560.67	+1,605.20	n/a	n/a	n/a	n/a
<b>Significant Scope 3 GHG emissions</b>								
Gross total indirect (Scope 3) GHG emissions (t CO <sub>2</sub> e)	n/a	n/a	747,606.06	n/a	n/a	n/a	n/a	-2.5
1 Purchased goods and services	n/a	n/a	108,755.52	n/a	n/a	n/a	n/a	n/a
2 Capital goods	n/a	n/a	4,522.38	n/a	n/a	n/a	n/a	n/a
3 Activities related to fuels and energy (not included in Scope 1 or Scope 2)	n/a	n/a	1,318.82	n/a	n/a	n/a	n/a	n/a
4 Upstream transportation and distribution	n/a	n/a	5,394.38	n/a	n/a	n/a	n/a	n/a
5 Waste generated in operations	n/a	n/a	544.52	n/a	n/a	n/a	n/a	n/a
6 Business travel	n/a	n/a	866.03	n/a	n/a	n/a	n/a	n/a
7 Employee commuting	n/a	n/a	3,756.40	n/a	n/a	n/a	n/a	n/a
8 Upstream leased assets	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
9 Downstream transportation and distribution	n/a	n/a	539.44	n/a	n/a	n/a	n/a	n/a
10 Processing of products sold	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
11 Use of sold products	n/a	n/a	618,993.54	n/a	n/a	n/a	n/a	n/a
12 End-of-life treatment of sold products	n/a	n/a	2,915.04	n/a	n/a	n/a	n/a	n/a
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
Total GHG emissions (location-based) (t CO <sub>2</sub> e)	n/a	n/a	750,344.15	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	749,182.60	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>2024</b>	<b>2025</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	1,089.35	n/a
Total GHG emissions (market-based) per net sales revenue (t CO <sub>2</sub> e/currency unit)	n/a	1,087.66	n/a

**AR 55**

Net sales revenue used to calculate the greenhouse gas intensity	EUR 688.803 million
Net sales (other)	0 EUR million
Net total sales revenue (in the financial statements)	EUR 688.803 million

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

## 50. a) Total number of employees

<b>Employees by gender</b>	<b>2024</b>	<b>2025</b>
Male	1,349	1,422
Female	254	278
Diverse	0	0
Not reported	0	0
<b>Sum</b>	<b>1,603</b>	<b>1,700</b>

## 50. b) i. Permanent employees

<b>Employees by gender</b>	<b>2024</b>	<b>2025</b>
Male	1,342	1,417
Female	253	277
Diverse	0	0
Not reported	0	0
<b>Sum</b>	<b>1,595</b>	<b>1,694</b>

## 50. b) ii. Temporary employees

<b>Employees by gender</b>	<b>2024</b>	<b>2025</b>
Male	7	5
Female	1	1
Diverse	0	0
Not reported	0	0
<b>Sum</b>	<b>8</b>	<b>6</b>

## 50. b) iii. Employees without guaranteed working time

<b>Employees by gender</b>	<b>2024</b>	<b>2025</b>
Male	0	0
Female	0	0
Diverse	0	0
Not reported	0	0
<b>Sum</b>	<b>0</b>	<b>0</b>

## 50. c) Staff turnover

<b>Staff turnover</b>	<b>2024</b>	<b>2025</b>
Total departures	117	98
Staff turnover rate in the reporting period	7.3%	5.76%

## 50. d) i. Compilation of data as number of staff or full-time equivalents

	<b>NUMBER OF PERSONS</b>	<b>FULL-TIME EQUIVALENT</b>
Die Daten werden als Personenzahl oder Vollzeitäquivalent übermittelt.	■	

Re 50 a): Number of individuals, incl. apprentices, excl. employees on leave, excl. self-employed and leasing personnel

Re 50 b): Number of individuals, excl. apprentices, excl. employees on leave, excl. self-employed and leasing personnel

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

	<b>AVERAGE FOR THE REPORTING PERIOD</b>	<b>USE OF ANOTHER METHOD</b>
Die Zahlen werden als Durchschnitt des Berichtszeitraums oder unter Verwendung einer anderen Methode übermittelt.		■

The determination is made as of cut-off date December 31, 2025.

## 52. a) Full-time employees

<b>Employees by gender</b>	<b>2024</b>	<b>2025</b>
Male	1,264	1,341
Female	168	185
Diverse	0	0
Not reported	0	0
<b>Sum</b>	<b>1,432</b>	<b>1,526</b>

52. b) Part-time employees

Employees by gender	2024	2025
Male	85	81
Female	86	93
Diverse	0	0
Not reported	0	0
<b>Sum</b>	<b>171</b>	<b>174</b>

**ESRS S1-7 Characteristics of non-employee workers**

55. a) Non-employee workers in the company's own workforce

	2024	2025
Number of self-employed workers	2	1
Number of leasing employees	125	180

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 determination is made as of cut-off date December 31, 2025.

**ESRS S1-8 – Additional disclosures: Collective bargaining coverage and social dialog**

## 60. a) Employees with collective agreements

	<b>2024</b>	<b>2025</b>
The percentage of its total employees covered by collective bargaining agreements	99.80%	99.82%

## 63. a) Employees covered by employee representative bodies

	<b>2024</b>	<b>2025</b>
Total percentage of employees covered by employee representative bodies	99.80%	99.82%

Where there are employee representative bodies, the employees are represented by local representatives. These are selected directly by the employees at the location.

**ESRS S1-9 Diversity metrics**

## 66. a) Gender distribution at the top management level

<b>Employees at the top management level by gender</b>	<b>2024</b>		<b>2025</b>	
	Number	Percentage share	Number	Percentage share
Male	29	93.5%	34	94.4%
Female	2	6.5%	2	5.6%
Diverse	0	0%	0	0%
Not reported	0	0%	0	0%
<b>Sum</b>	<b>31</b>	<b>100%</b>	<b>36</b>	<b>100%</b>

## AR 71. Definition of top management level

The top management level at Rosenbauer International AG comprises the Leadership Team (incl. Executive Board) and the Extended Leadership Team.

## 66. b) Employee breakdown by age group

<b>Employees by age group</b>	<b>2024</b>	<b>2025</b>
< 30 years	409	431
30–50 years	889	955
> 50 years	305	314
<b>Sum</b>	<b>1,603</b>	<b>1,700</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**

## 79. a) Percentage share of employees with disabilities in the company

	2024	2025
Employees with disabilities	2.87%	2.71%

## AR 76

The survey is conducted by means of written questionnaires by HR.

**ESRS S1-14 Health and safety parameters**

## 88. a) Percentage of employees covered by the company's health and safety management system

	2024	2025
Number of people covered in own workforce	1,603	1,700
Percentage of people covered in own workforce	100%	100%

## 88. b) Number of fatalities as a result of work-related injuries and work-related ill health

	2024	2025
Number of deaths due to work-related injuries	0	0
Number of deaths due to work-related illnesses	0	0

## 88. c) Reportable occupational accidents

	2024	2025
Number of reportable occupational accidents involving salaried employees	67	73
Rate of reportable occupational accidents among salaried employees	27.5	28.13

## 88. d) Reportable work-related ill health

	2024	2025
Number of reportable work-related ill health cases of employees	not collected	0

## 88. e) Number of days lost

	2024	2025
Number of lost days of salaried employees	not collected	429

## ESRS S1-16 Remuneration metrics (pay gap and total remuneration)

## 97. a) Gender-specific pay gap

	2024	2025
Percentage pay gap (gender pay gap)	16.0%	15.6%

\* The reporting date is December 31, 2024. Total number of employees is taken into account: Number of individuals incl. apprentices, excl. inactive employees, excl. low-hour employees (< 15%), excl. self-employed and leasing personnel

\*\* The reporting date is December 31, 2025. Total number of employees is taken into account: Number of individuals incl. apprentices, excl. inactive employees, excl. low-hour employees (< 15%), excl. self-employed and leasing personnel

## 97. b) Annual total remuneration ratio (MDR-M, AR 102.)

	2024	2025
Annual total remuneration ratio	9.5	12.3

\* The reporting date is December 31, 2024. Total number of employees is taken into account: Number of individuals incl. apprentices, excl. inactive employees, excl. low-hour employees (< 15%), excl. self-employed and leasing personnel

\*\* The reporting date is December 31, 2025. Total number of employees is taken into account: Number of individuals incl. apprentices, excl. inactive employees, excl. low-hour employees (< 15%), excl. self-employed and leasing personnel

The Executive Board of Rosenbauer International AG

Robert Ottel  
CEO

Andreas Zeller  
CSO

Thomas Biringer  
CTO

Jörg Schuschnig  
CFO

Leonding April 9, 2026

# 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 9, 2026

Robert Ottel

CEO

Global central functions:

Human Resources,  
Global Innovation,  
Technology & Research,  
Global Marketing & Communications,  
Investor Relations and CSR,  
Preventive Fire Protection

Andreas Zeller

CSO

Global central functions:

Area Organization Europe,  
Middle East & Africa, Asia-Pacific,  
Americas, Customer Service,  
Digital Solutions,  
Fire & Safety Equipment,  
Firefighting & Body Components,  
Global Product Management,  
Order Center and Sales Coordination

Thomas Biringer

CTO

Global central functions:

Central Technics,  
Product Development,  
Production Scheduling,  
Quality Management,  
Supply Chain Management,  
Production Units

Jörg Schuschnig

CFO

Global central functions:

Group Accounting & Tax,  
Group Audit & Risk Management,  
Group Controlling, Group IT,  
Group Legal & Compliance,  
Group Treasury & Insurance

# REPORT ON THE INDEPENDENT AUDIT

## of the consolidated non-financial report of Rosenbauer International AG concerning fiscal year 2025

We have performed a limited assurance engagement of the consolidated non-financial report (hereinafter: “non-financial report”) of Rosenbauer International AG (hereinafter: “Company”) concerning the fiscal year ending at 31.12.2025.

### Summary judgement on the basis of a limited assurance engagement

Based on the procedures performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the non-financial report is not prepared, in all material respects, in accordance with the requirements of Sections 243b and 267a of the Austrian Commercial Code (UGB), including:

- Compliance with the European Sustainability Reporting Standards (ESRS),
- The implementation of the process to identify information to be reported under the ESRS (hereinafter: “Double Materiality Assessment”) and its presentation in the disclosure regarding ESRS 2 IRO-1, and
- Compliance with the reporting requirements pursuant to Article 8 of the Taxonomy Regulation (EU) 2020/852 (hereinafter: EU Taxonomy Regulation).

### Basis of the summary judgement

Our limited assurance engagement on the non-financial report was conducted in accordance with the statutory requirements and Austrian Standards on Other Assurance Engagements (KFS/PG13) and additional expert opinions (KFS/PE28). An independent assurance engagement with the purpose of expressing a conclusion with limited assurance is substantially less in scope than an independent assurance engagement with the purpose of expressing a conclusion with reasonable assurance, thus providing reduced assurance.

Our responsibility under those requirements and standards is further described in the “Responsibilities of the auditor of the non-financial report” section of our assurance report.

We are independent of the Company in accordance with the Austrian professional regulations and Art. 22 ff. AP-RL and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Our audit firm is subject to the provisions of KSW-PRL 2022, which essentially corresponds to the requirements of ISQM 1, and applies a comprehensive quality management system, including documented policies and procedures for compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained up to the date of the limited assurance report is sufficient and appropriate to provide a basis for our conclusion as of that date.

### Other matter

The comparative information for prior periods presented in the Company’s non-financial report, including that contained in the section reporting pursuant to Article 8 of the EU-Taxonomy Regulation, was not and is not subject to this limited assurance engagement nor to an audit providing reasonable assurance.

### Emphasis of Matter – Disclosures on the Double Materiality Assessment

We draw attention to the disclosures in the non-financial report regarding the double materiality assessment process according to ESRS 2 IRO-1 and the related disclosures according to ESRS 2 SBM-3. These disclosures are based, as stated by the Company, on a continuous process. This implies that the results of the double materiality assessment are influenced by changing stakeholder expectations, regulatory requirements, changes in risk management, as well as business model and strategy adjustments. The non-financial report may therefore not capture all impacts, risks, and opportunities or company-specific information that each individual group of stakeholders of the Company might consider material in their own assessment.

Our conclusion is not modified in respect of this matter.

### Emphasis of Matter – Disclosures on Scope 3 Greenhouse Gas Emissions

We draw attention to the Company’s description in the non-financial report regarding the disclosure requirement in the section “Disclosure Requirement E1-6 – Gross GHG emissions in categories Scope 1, 2, and 3 and total GHG emissions.” As explained in this section, indicators for Scope 3 greenhouse gas emissions are based to a high degree on assumptions. This particularly affects “Disclosure Requirement E1-6” as well as the related “Disclosure Requirement E1-3 – Actions and resources in relation to climate change policies” and “Disclosure Requirement E1-4 – Targets related to climate change mitigation and adaptation.” The high degree of dependence on assumptions associated with these disclosure requirements means that the affected indicators are less resilient than those based on primary data.

Our conclusion is not modified in respect of this matter.

### Other information

The statutory representatives are responsible for the other information. The other information comprises all information included in the consolidated annual financial statements, and the Group management report and the Annual Report 2025.

We obtained the consolidated annual financial statements and the Group management report, the consolidated corporate governance report and the declaration of the statutory representatives before the date of our report, and the remaining parts of the annual report are expected to be made available to us after this date.

Our conclusion on the non-financial report does not cover the other information and we will not express any form of assurance conclusion thereon. In connection with our limited assurance engagement on the non-financial report, our responsibility is to read the other information when available and, in doing so, consider whether the other information is materially inconsistent with the non-financial report or our knowledge obtained in the limited assurance engagement or otherwise appears to be misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this context.

### Responsibility of the statutory representatives and the supervisory board

It is the statutory representatives of the Company who are responsible for the proper compilation of the non-financial report in alignment with the applicable requirements. This responsibility includes:

- The identification of actual and potential impacts, as well as risks and opportunities in connection with sustainability matters, and the assessment of the materiality of these impacts, risks, and opportunities,
- The preparation of the non-financial report in compliance with the requirements of Sections 243b and 267a UGB, including compliance with the ESRS,
- The inclusion of disclosures in the non-financial report in accordance with the EU Taxonomy Regulation, and
- The designing, implementing and maintaining of internal controls that management consider relevant to enable the preparation of a non-financial report that is free from material misstatement, whether due to fraud or error.

This responsibility includes also the selection and application of appropriate methods for non-financial reporting and the making of assumptions and estimates for individual sustainability disclosures that are reasonable in the circumstances.

The Supervisory Board is responsible for monitoring the preparation of the consolidated non-financial report.

### Inherent limitations in the preparation of the non-financial report

When reporting forward-looking information, the Company is obliged to prepare this forward-looking information based on disclosed assumptions about events that could occur in the future and possible future actions by the Company. Actual results are likely to differ as expected events often do not occur as assumed.

When determining the disclosures in accordance with the EU-Taxonomy Regulation, the statutory representatives are obliged to interpret undefined legal terms. Undefined legal terms can be interpreted differently, also regarding the legal conformity of their interpretation and are therefore subject to uncertainties.

### Responsibilities of the auditor of the non-financial report

Our objectives are to plan and conduct an audit to obtain limited assurance as to whether the non-financial report and reporting under the EU-Taxonomy Regulation is free from material misstatements, whether due to fraud or error, and to issue a limited assurance report on it containing our summary judgement. Misstatements may result from fraudulent acts or errors and are considered material if, individually or collectively, they could reasonably be expected to influence the decisions of users made on the basis of the non-financial report.

In a limited assurance engagement, we exercise professional judgement and maintain professional skepticism throughout the assurance engagement.

Our responsibilities include:

- performing risk-related assurance procedures, including obtaining an understanding of internal controls relevant to the engagement, to identify disclosures where material misstatements are likely to arise, whether due to fraud or error, but not for the purpose of expressing a conclusion on the effectiveness of the Company's internal controls, and
- design and perform assurance procedures responsive to disclosures in the non-financial report, where material misstatements are likely to arise. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

### Summary of the work performed

A limited assurance engagement involves performing procedures to obtain evidence about the non-financial report. The nature, timing and extent of assurance procedures selected depend on professional judgement, including the identification of disclosures likely to be materially misstated in the non-financial report, whether due to fraud or error.

In conducting our limited assurance engagement on the non-financial report, we proceed as follows:

- We obtain an understanding of the Company's processes relevant to the preparation of the non-financial report.
- We assess whether all relevant information identified through the double materiality assessment process has been included in the non-financial report.
- We assess whether the structure and presentation of the non-financial report are in accordance with the ESRS.
- We perform inquiries of relevant personnel and analytical procedures on selected disclosures in the non-financial report.
- We perform risk-oriented assurance procedures, on a sample basis, on selected disclosures in the non-financial report.
- We reconcile selected disclosures in the non-financial report with the corresponding disclosures in the consolidated annual financial statements and (Group) management report.
- We obtain evidence on the methods for developing estimates and forward-looking information.
- We obtain an understanding of the process to identify taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the non-financial report.

#### **Limitation of Liability and Publication**

The limited assurance audit of the non-financial report is a voluntary audit.

We issue this conclusion based on the assurance contract concluded with the client, which is also based, with effect on third parties, on the attached General Conditions of Contract for the Public Accounting Professions (AAB 2018).

With regard to our responsibility and liability under the contractual relationship, point 7 of the AAB 2018 applies.

The report on the independent audit may only be made accessible to third parties together with the non-financial report and only in its complete and unabridged form. As our report is prepared exclusively on behalf of and in the interest of the Company, it does not form a basis for any potential reliance by third parties on its content. Claims by third parties can therefore not be derived from it.

#### **Responsible auditor**

Mr. Mag. Jürgen Töglhofer, Certified Auditor, is responsible for the proper performance of the limited assurance audit of the non-financial report.

Vienna, 9.4.2026

BDO Assurance GmbH  
Wirtschaftsprüfungs- und Steuerberatungsgesellschaft

Mag. Jürgen Töglhofer  
Auditor

Mag. Gerhard Posautz  
Auditor

# Legal Notice

Rosenbauer International AG does not guarantee in any way that the forward-looking assumptions and estimates contained in this Sustainability Report will prove correct, nor does it accept any liability for loss or damages that may result from any use of or reliance on this Report. Gender-sensitive communication is as important to us as the readability of our texts. This is why we use female, male, and gender-neutral terminology. Occasionally, for optimum readability, there may be individual instances of the generic masculine term which is used to refer to all genders. Minimal arithmetical differences may arise from the application of commercial rounding to individual items and percentages in the Rosenbauer Annual Report. This sustainability report is available in German and English. Subject to printing and typesetting errors.

**Owned and published by:**

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Concept and layout: Rosenbauer

Photos: Rosenbauer, Hermann Wakolbinger