rosenbauer

Sustainability Report
2023

RESPONSIBLE
FOR THE FUTURE
OF OUR PLANET

RESPONSIBLE FOR THE FUTURE OF OUR PLANET

Since Rosenbauer's founding, the company has been one of the most innovative in the firefighting industry. The company greatly values stable development and responsible business. The key here is the company's employees, who confidently lead the way with their knowledge and ideas and work in partnership with customers. Rosenbauer relies on this pioneering spirit and collaboration among its 4,312 employees. In this way, Rosenbauer is already taking responsibility for electric firefighting today.

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SUSTAINABILITY 2023 AT A GLANCE

Revenues in the 2023 financial year

€1,064.5 million

Vehicles delivered in 2023

1,850

Share of green electricity in total electricity consumption

70.1%

Recyclable water tanks made of

100%

PP (polypropylene) in all types of vehicles

Research and development expenditure

€27.8 million

4,312 Number of employees

Supporting the United Nations Women's Empowerment Principles (WEPs) since December 2023

Reduction of total energy consumption by around

2.5%

Total training hours

26,981

Integrated wildfire management

Full-service provider for fighting wildfires including wildfire detection, personal protective equipment and technical equipment

100%

heavy metal-free and non-water-soluble coatings

ABOUT THIS REPORT

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

Standards and Regulations

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

The present Sustainability Report was prepared in accordance with the internationally recognized Sustainability Reporting Standards of the Global Reporting Initiative (GRI). An overview of which GRI Standards are covered by the report and in which sections the disclosures can be found is provided by the GRI Index in the Appendix on page 60 et seq.

Report Content and Boundaries

The material topics included in the report were determined by including the opinions of internal and external stakeholders. The materiality analysis for Rosenbauer was confirmed in the reporting year 2023 following an internal review and was not changed. The assessment evaluated the impact of various topics on the environment and society (inside-out perspective). This provides the thematic focus for the report on the following action areas: Sustainable products & services, Responsible employer, Environmentally friendly Production and Business ethics & supply chain. → 2-29

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

The material topics in the key action areas and the management approaches, targets, and measures covered by this report apply to Rosenbauer International AG and its subsidiaries (hereinafter "Rosenbauer"). A summary of the indicators for the separate financial statements of Rosenbauer International AG can be found on page 57 et seq. As in the past, environmental KPIs were collected only at production sites, because only there were relevant environmental impacts identified.

This non-financial report covers the 2023 financial year (January 1 to December 31, 2023). Unless otherwise stated, it includes all fully consolidated units of the Rosenbauer Group that were part of the group as of January 1, 2023. A comprehensive list can be found in the 2023 Annual Report (page 104 et seq.). The Sustainability Report 2023 was published together with the 2023 Annual Report on April 5, 2023. The Sustainability Report is published on a yearly basis → 2-2, 2-3

The report was reviewed and approved by the Executive Board. The Executive Board provided detailed commentary on the documents in the meeting of April 4, 2024, and answered additional questions from Supervisory Board members. Following its examination, the Supervisory Board had no objections. → 2-5

Rosenbauer also considers itself committed to the Sustainable Development Goals. By signing the Women's Empowerment Principles (WEPs), the company is taking a further step towards promoting gender equality within the Group and thus pursuing SDG 5. In this report, the company presents these in the context of its fields of action and goals.

Our Action Areas

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

See chapter

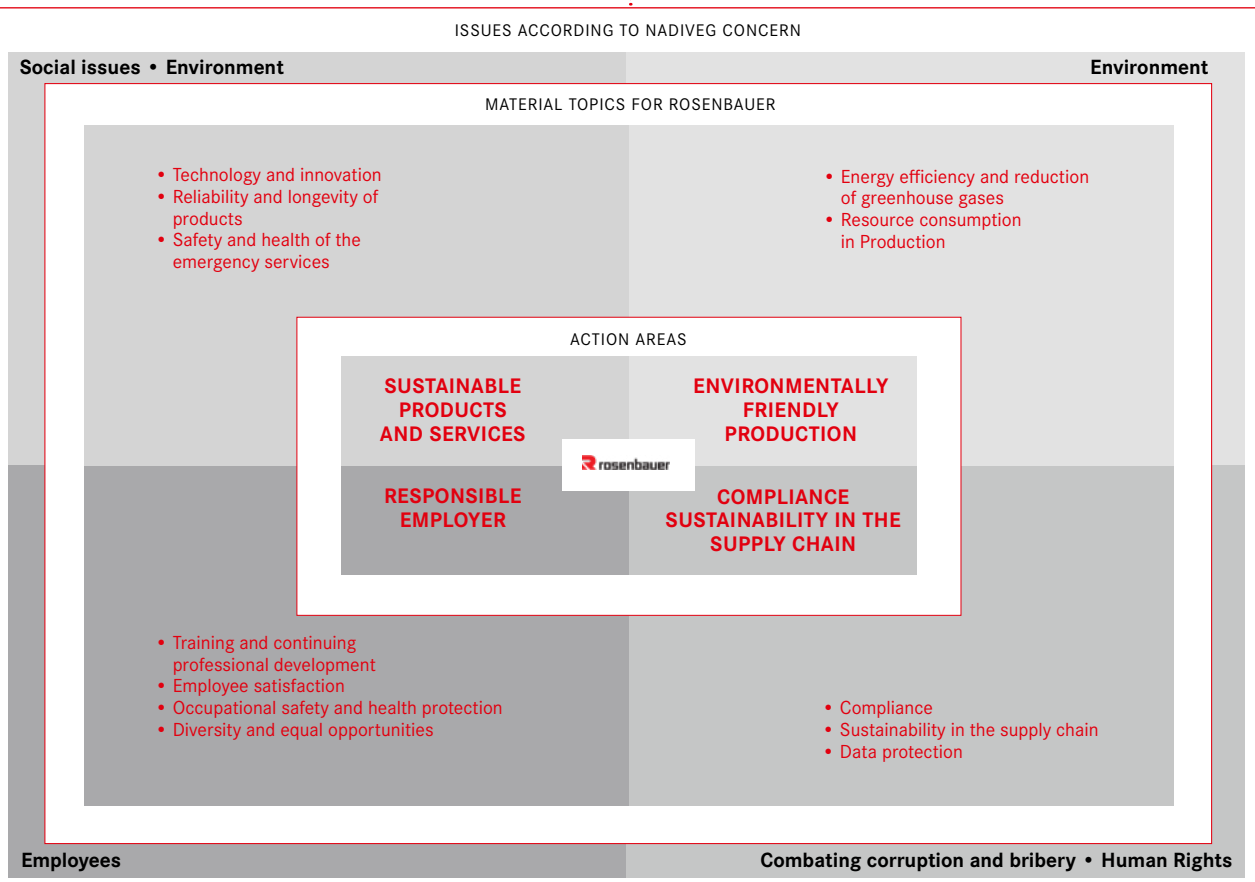
Sustainable Products & Services

page 29

See chapter

Environmentally friendly Production

page 46



See chapter

Responsible Employer

page 35

See chapter

Business Ethics & Supply Chain

page 51

FOREWORD BY THE EXECUTIVE BOARD

Ladies and gentlemen,

in our seventh Sustainability Report, we look back on an eventful 2023. Despite numerous challenges, we further enhanced our sustainability management, focusing our efforts on the EU taxonomy and the upcoming Corporate Sustainability Reporting Directive (CSRD).

Regarding implementation of the EU taxonomy, for example, we examined the taxonomy eligibility of more activities and we redoubled our efforts on taxonomy alignment. Sustainability was also integrated strategically within the organization through the establishment of a Group-wide organizational structure for CSR. In the future, this will incorporate all the company divisions in the global effort to implement the "Rosenbauer City 2030" sustainability strategy.

Especially as a technology and innovation leader in the firefighting industry, it is natural for us to take responsibility and do our part to contribute to a resource-conserving and climate-friendly economy. In the reporting year, our climate strategy was officially validated by the Science-Based Targets initiative (SBTi), indicating that it is in line with the 2015 Paris Agreement. With this strategy, we are conveying a strong commitment in the fight against climate change and following a clear, science-based path to reducing our emissions by 2030.

Our efforts are already having an impact in the improvement of our CDP rating for climate change to B (previous year: B-). We are working tirelessly to achieve our target of an A rating by 2025. Our SBTi validation and the new sustainability organization are two key elements of this work. Last year also saw us take part, for the first time, in the CDP water security ratings. We achieved a C rating.

Non-discrimination and equal opportunities in the workplace, without gender preference, are a matter of course at Rosenbauer. We have already sent a power signal for women's empowerment at Rosenbauer and in technology fields with the establishment of our women@rosenbauer initiative. We reinforced our commitment here with our endorsement of the UN Women's Empowerment Principles (WEPs). This underscores how seriously we are taking these targets, and we will endeavor to keep developing them further. The aim is to empower women at Rosenbauer at all levels of the hierarchy – from production right up to management. We are still striving for a proportion of women of 15 % company wide by 2025.

The sustainable transformation of our business model is designed to address not only the electrification of firefighting vehicles but also the diverse challenges that come with ensuring future-proof and sustainable firefighting and transitioning to the circular economy. For years, our refurbishment program has stood as a tried-and-trusted example of a circular business model that is already delivering mutual benefits to fire services and Rosenbauer alike.

In our 2023 Sustainability Report, we consistently demonstrate our commitment to the environment, society and the economy – because sustainability is an integral part of our long-term strategy.

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

MARKUS RICHTER
CFO

SEBASTIAN WOLF
CEO

ANDREAS ZELLER
CSO

ABOUT ROSENBAUER

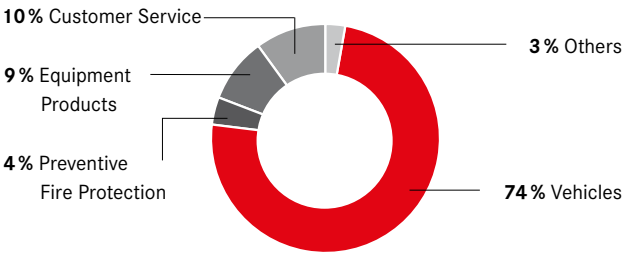
Rosenbauer has been passionate about developing innovative products for fire services for more than 158 years now. Our products are used all over the world to put out fires, save lives, and to redress the effects of natural disasters. In regular dialog with stakeholders, we focus on securing a long-lasting and sustainable development of the company.

Business Model and Strategy

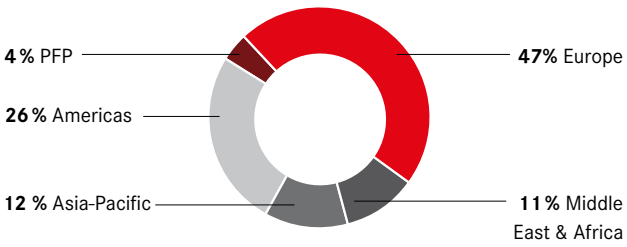
Rosenbauer is the world's leading system provider for preventive fire-fighting and disaster protection technology. The international group of companies equips fire services with a full range of vehicles, fire extinguishing systems, fire and safety equipment and digital solutions for deployment and fleet management. Preventive Fire Protection, with the installation of stationary fire extinguishing systems, is another of the Group's key areas. With a guaranteed supply of spare parts and individually tailored service agreements, Rosenbauer ensures its products remain fit for use throughout their entire life cycle. Rosenbauer also provides maintenance, customer service, and refurbishment through a service network in around 120 countries.

With revenues of approximately € 1,064.5 million in the 2023 financial year, Rosenbauer is one of the leading producers of equipment for fire services. Detailed disclosures on the Group's revenues and financial position are provided in the 2023 Annual Report (page 29 et seq.), and other information on the corporate strategy is provided on page 42 et seq. → 2-1, 2-6

Revenues by product segment in 2023



Revenues by region in 2023



Revenues in the 2023 financial year

1,064.5 Mio EUR

Our Products and Services

Rosenbauer's main strength is major innovations and pioneering technologies in the production of firefighting vehicles and fire extinguishing systems according to European and US standards. As a full-line supplier, the company provides fire services with firefighting vehicles for municipal use, turntable ladders, aerial rescue platforms, ARFF vehicles and escape ladders, industrial firefighting vehicles, specialty vehicles, extinguishing systems, equipment for fire departments, stationary fire extinguishing systems and digital solutions for vehicle and deployment management. → 2-1, 2-6

Equipment

Extinguishing Systems

Digital Solutions

Preventive Fire Protection

Customer Service

Vehicles

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

Global Network

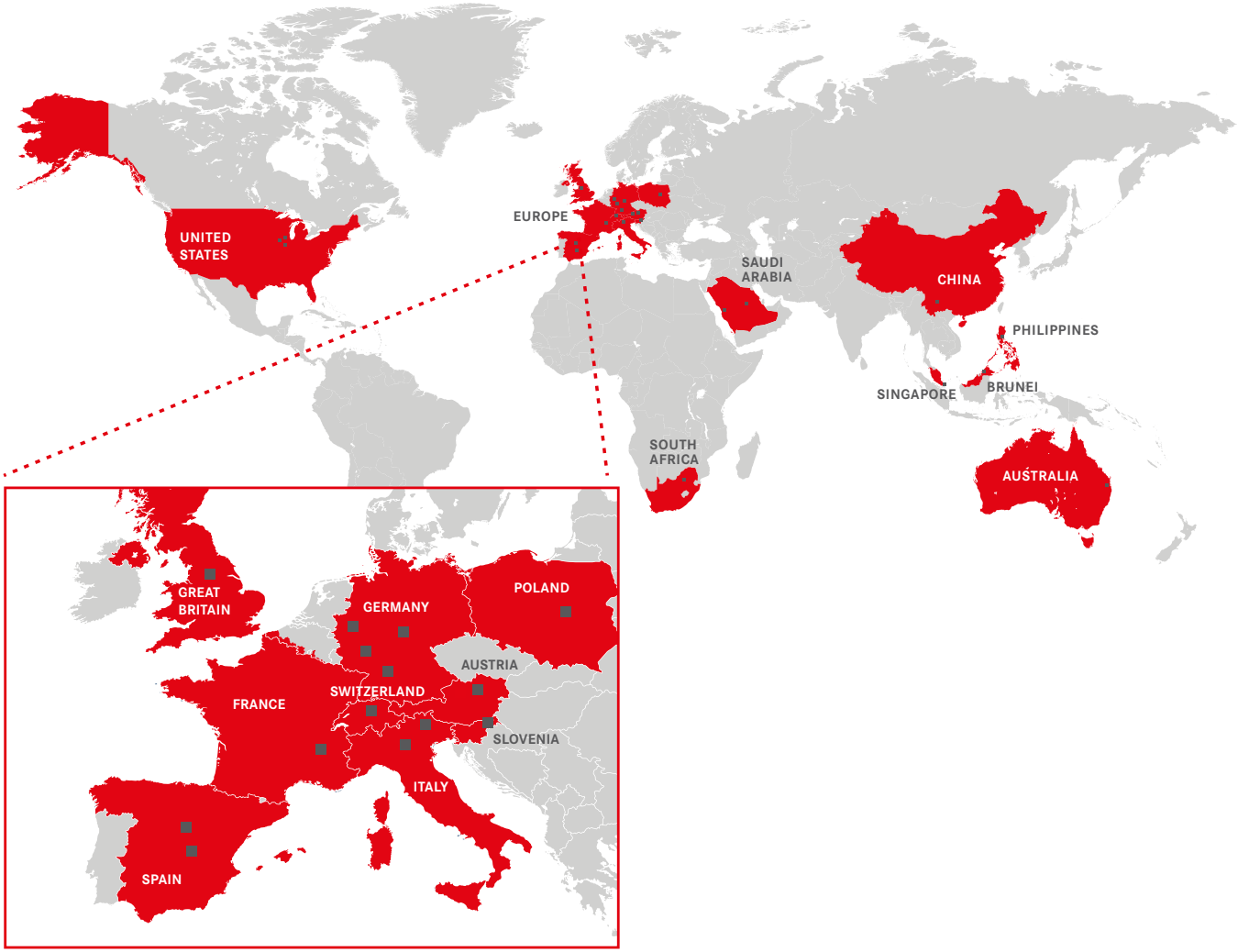
Rosenbauer has authorized agents worldwide, production facilities on three continents, and manufactures its products in accordance with generally accepted safety and quality standards. The Group has a global presence but is never far from its customers with an efficient worldwide sales and service network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

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

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

A detailed description of the respective areas can be found on page 30 et seq. of the 2023 Annual Report.

Rosenbauer Locations → 2-1, 2-6



Our Mission Statement

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

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

The Rosenbauer mission statement is binding for all Group employees.

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

The Rosenbauer Group's mission statement

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

SUSTAINABILITY AT ROSENBAUER

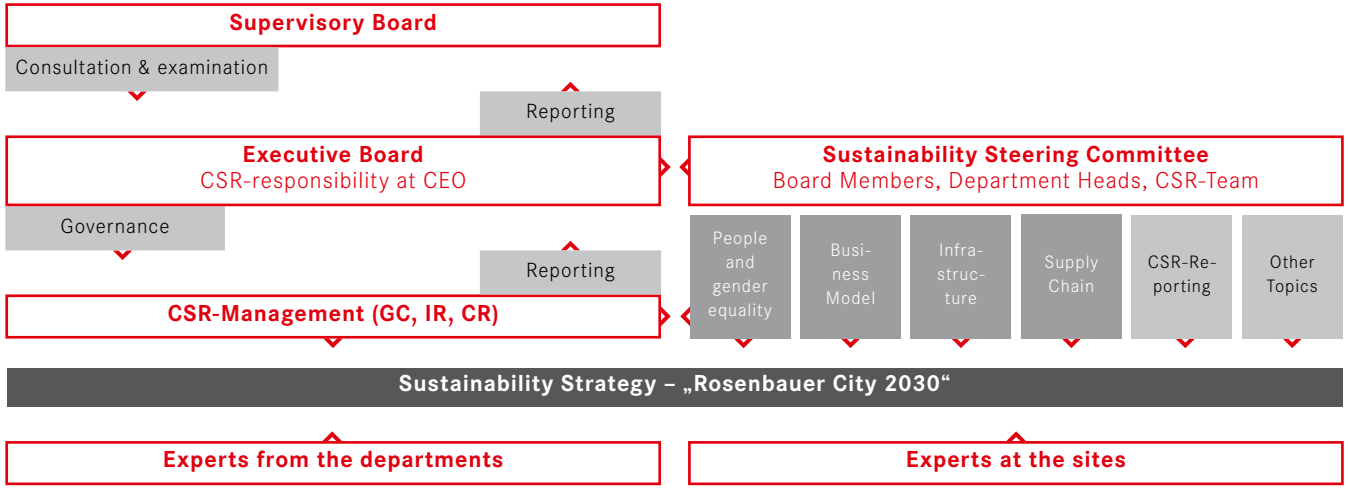
Ever since its foundation in 1866, Rosenbauer has been a company geared towards innovation in the firefighting industry. The company has always considered stable growth and responsible, sustainable practices to be a high priority.

Our Sustainability Management

Social and environmental responsibilities have always played an important role in the more than 158-year company history of Rosenbauer. The Executive Board fundamentally rejects short-term thinking about quarterly results in favor of management decisions with a long-term perspective, taking environmental, social, and governance considerations into account, which ensure lasting positive growth for the Group.

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

Corporate Social Responsibility Organization at Rosenbauer



Sustainable Governance

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

Both the Executive Board and Supervisory Board base corporate governance and supervision on Austrian and internationally recognized principles, and are committed to upholding the Austrian Code of Corporate Governance (ÖCGK). The companies satisfies the relevant provisions (see page 17-21 of the 2023 Annual Report). → 2-23

In accordance with the law, the Articles of Association and the Rules of Procedure approved by the Supervisory Board, the Executive Board of Rosenbauer International AG manages the company on its own responsibility. It performs its management duties as required for the good of the company, taking into account the interests of all internal and external stakeholders, in particular those of the owners and employees. At regular meetings it discusses current business performance and makes the necessary decisions and resolutions. A constant and open exchange of information between the members of the Executive Board, management and all employees is one of Rosenbauer's key management principles. The Executive Board reports to the Supervisory Board regularly and exhaustively on all relevant issues relating to business development, including risk exposure and risk management in the Group. Furthermore, the Chairman of the Supervisory Board maintains regular contact with the CEO, with whom he discusses strategy and ongoing business development. → 2-9

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

Further information on the composition and working methods of the Executive Board and Supervisory Board and on Rosenbauer's diversity policy can be found on page 19 et seq. of the 2023 Annual Report.

Risk and Opportunity Management

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

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

Further information on risks, opportunities and the impact of Rosenbauer's business activities can be found in the risk report section in the 2023 Annual Report starting on pages 38 and 87 et seq.

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

Management of Climate Risks

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

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

Climate-related risks and opportunities for Rosenbauer

	Risk/ opportunity	Status quo and measures
TRANSITION RISK	Rising costs	In the longer term, Rosenbauer could see costs rise due to climate change. Rising carbon prices in the EU's emissions trading system and national carbon taxes are exacerbating the already high costs in energy and materials purchasing.
PHYSICAL RISK	Water scarcity at locations	Advancing climate change results in heightened water scarcity in many regions around the world, including in those where Rosenbauer does business. Rosenbauer requires water primarily for product testing. To this end, various actions were taken to reduce water usage, close the water loop, and gain independence from the external water supply.
	Impact on Production	Acute and chronic climate changes can negatively impact Rosenbauer's locations. Acute effects include mainly increasingly extreme weather, which can lead to floods, for example. Chronic climate changes are felt by Rosenbauer chiefly in the form of rising temperatures in the summer months. The summer heat can not only become a problem for employees in the production and assembly facilities but also cause technical malfunctions in certain systems such as painting equipment. Rosenbauer invests in air conditioning for the existing buildings to provide employees with a safe and pleasant workplace. Furthermore, existing plants are increasingly being retrofitted with additional cooling systems.
TRANSITION OPPORTUNITY	Advantages of climate friendly products and companies	Customers are also increasingly interested in the sustainability impact of products. Furthermore, the financial markets, especially in Europe, are very interested in the sustainability and climate performance of companies (ESG). This unlocks opportunities for companies that can position themselves in the market as the sustainable option. New products such as the RT underscore that Rosenbauer is serious about its commitment. Rosenbauer is setting the standard with the world's first fully electric firefighting vehicle in series production.
	Use of simulators	Firefighting vehicles are not only driven in case of emergencies. Emergency services use them for training to prepare for deployments. Rosenbauer offers special simulators for specific applications, such as airport fire services. With the help of these, operations can be simulated without the use of vehicles, which helps to save CO_2.
PHYSICAL OPPORTUNITY	Water supply solutions	Climate change makes finding an adequate supply of water more difficult in many parts of the world. Rosenbauer offers several solutions to this problem from alternative water-conserving extinguishing systems for firefighting vehicles to products for transporting water.
	Increasing demand for fire protection products	The connection between climate change and the risk of fires – especially forest fires – has been scientifically proven and is already being felt in many parts of the world. Rosenbauer's broad product range includes various vehicles for fighting forest fires. However, the company also actively works to prevent forest fires. Rosenbauer is working on early warning systems for forest fires.

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

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

Scenario analysis

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

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

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

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

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

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

TCFD scenario analysis for Rosenbauer

Identified physical climate risks	Impact on Rosenbauer (Status quo)	Scenario analysis	Impact on Rosenbauer (2040)
Summer heat	(CAPEX) investments & electricity cost for air conditioning	Decarbonization scenario IPCC RCP 2.6	(CAPEX) investments & electricity cost for air conditioning
		Worst-case scenario IPCC RCP 8.5	

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

EU Taxonomy

Redirecting capital flows to environmentally sustainable investments and avoiding greenwashing are key objectives of the EU Action Plan for Financing Sustainable Growth. To this end, a uniform classification system for environmentally sustainable economic activities has been introduced – the EU Taxonomy Regulation. The EU Taxonomy Regulation (2020/852) was published in July 2020. Since the 2021 financial year (in the first year of reporting), affected non-financial companies must record 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 are also disclosed 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. Delegated Regulation (EU) 2023/2486 states that, for the 2023 financial year, there is no obligation to report the share of taxonomy-aligned economic activities for the other four environmental objectives, but merely for the first two environmental objectives like last year.

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..

The 2023 reporting year was the first year that the Delegated Acts on all environmental objectives were published 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 aligned). While for the 2021 reporting year only the share of taxonomy-eligible and taxonomy non-eligible economic activities in revenues, capital expenditures (CapEx) and operating expenditures (OpEx) was disclosed, for the 2022 reporting year the alignment assessment of the identified taxonomy-eligible economic activities was carried out for the first time. The previous impact analysis provided a basis for the 2023 reporting year. On this basis, the impact analysis was updated to take account of the newly added environmental objectives and economic activities and their applicability to Rosenbauer.

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

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

With the support of an external consultant, Rosenbauer identified the following economic activities as taxonomy eligible for the 2023 reporting year and subsequently carried out the assessment of taxonomy alignment.

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

1. Re-evaluation of activities

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

During a new impact analysis for 2022, the activities under the EU Taxonomy Regulation were re-evaluated together with the responsible departments and an external consultant based on the results of the 2021 reporting year. New findings, such as the FAQs on EU taxonomy published by the European Commission, were incorporated into the new assessment of the activities. The clarification in the FAQs published by the European Commission in December 2021 and in April and December 2022 underlined that, under the EU taxonomy, not only those activities of a company that are related to the core business are relevant, but in principle all activities that are described under the two Delegated Regulations. Accordingly, in 2022 Rosenbauer also evaluated cross-sectional activities for their alignment 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. 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 2023 reporting year:

Main economic activity

environmental objective	No. of the activity	activity
CCM (Climate change mitigation)	3.3	Manufacture of low carbon technologies for transport

Cross-sectional activities

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

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

Changes compared to previous years

Compared to the previous years there were the following changes

As was already established following the re-evaluation in the 2022 reporting year, the activity 1.4 Conservation forestry (environmental objective: climate change adaptation according to Annex II of the EU Taxonomy Regulation) was classified as irrelevant for Rosenbauer. As was the case in 2022, the services that Rosenbauer provides to protect forests and fight wildfires are allocated to other activities under the EU Taxonomy Regulation (wildfire vehicles as vehicles in accordance with activity 3.3) or are currently not covered by the EU taxonomy and therefore currently all qualify as taxonomy non-eligible.

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, they tend to be classified as low-carbon technology as defined in activity 3.6. However, an allocation in this regard still requires an in-depth internal examination, which is why this activity was not included in the 2023 reporting year.

The review of the newly added environmental objectives and economic activities found that the products "generator" and "helmet light" under economic activity 1.2 Manufacture of electrical and electronic equipment are taxonomy eligible for Rosenbauer within the environmental objective "the transition to a circular economy".

Comments on the alignment assessment

Those activities that Rosenbauer identified as taxonomy eligible in the 2023 reporting year can be classified as taxonomy aligned if they make a substantial contribution to climate change mitigation, adhere to the DNSH (Do No Significant Harm) criteria for avoiding any harm to the other environmental objectives, and meet certain minimum safeguards. The contribution to climate-change mitigation and harm to other environmental objectives were determined in a three-step process.

Based on a clarification by the European Commission, adjustments were made in the reporting year 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 the reporting year to include the Business Partner Code of Conduct, which broadly integrated the topics of labor standards and human rights in particular. Existing due diligence processes for sales partners are being revised in view of the requirements of the EU Taxonomy Regulation and other EU Regulations.

3.3 Manufacture of low-carbon technologies for transport

By manufacturing, repairing, maintaining and retrofitting firefighting vehicles, Rosenbauer meets the description of activities in section 3.3 of the EU taxonomy "Manufacture of low-carbon technologies for transport." With regard to the underlying technical screening criteria of the economic activity, while in the 2021 reporting year only those vehicles were included that follow the European classification system (specifically, vehicles of vehicle classes N2 and N3), the 2023 reporting year again follows Rosenbauer's broader interpretation of applicable technical screening criteria of the activity description that was defined in 2022. The decisive factors for this were an extensive peer-group analysis of the taxonomy reporting of selected European vehicle manufacturers and further findings obtained from the European Commission's FAQs on the EU taxonomy. Vehicles outside the European classification system, such as those for the American market, are now also subsumed under activity 3.3 Manufacture of low-carbon technologies for transport.

As was the case last year, the alignment assessment of Rosenbauer's vehicle portfolio for the 2023 reporting year identified the RT and electric aerial ladder models as vehicles that meet the description of the technical screening criteria of 3.3 Manufacture of low-carbon technologies for transport

The criterion of doing no harm to the other environmental objectives of the EU taxonomy was examined next. In this process, the identified vehicles were first analyzed with regard to the use of critical substances and substances of concern according to Annex C of Delegated Regulation 2021/2139 of the European Commission in order to ensure 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. Thus, a robust climate risk and vulnerability analysis was also conducted.
Regarding the divergence between taxonomy-eligible and taxonomy-aligned economic activities, we note that substances classed under Annex C were used for pollution prevention and control, which make taxonomy-aligned classification impossible, although the use of these substances is legally permissible and consistent with existing chemicals legislation. As a result, the entire production of vehicles qualifies as taxonomy non-aligned.

1.2 Manufacture of electrical and electronic equipment

In the 2023 reporting year, with the manufacture of electrical and electronic equipment for industry, businesses and consumers, Rosenbauer meets the newly added EU taxonomy 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.

Taxonomy alignment does not yet need to be established for this economic activity in the 2023 reporting year. This will be examined next year. Based on the data situation, no revenues are reported for this activity.

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

In the 2023 reporting year, several Rosenbauer locations acquired, leased or operated vehicles of the vehicle classes mentioned in Annex I under activities 6.5 and 6.6, which means that these activities are taxonomy eligible for Rosenbauer. However, information from external third parties, which is necessary for essential proof of alignment of these activities, cannot currently be provided by these external third parties. It was therefore not possible to determine taxonomy alignment in the 2023 reporting year, as in the previous year.

7.3 Installation, maintenance and repair of energy efficiency equipment, 7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings, 7.6 Installation, maintenance and repair of renewable energy technologies and 7.7 Acquisition and ownership of buildings

In the current reporting year, Rosenbauer's infrastructure-related activities comprised activities that can be allocated to economic activities 7.3, 7.4, 7.6 and 7.7 and therefore qualify as taxonomy eligible for the 2023 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 2023 reporting year in connection with the environmental objectives "climate change mitigation" (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 economic activities to total revenues. Total revenues can be taken from the income statement and form the denominator. Rosenbauer's total revenues were analyzed to determine whether they are associated with taxonomy-eligible economic activities. The sum of the correspondingly identified revenues forms the numerator.

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 € 790.1 million (2022: € 716.1 million) out of total revenues of € 1064.5 million (2022: € 972.2 million). The share of taxonomy-eligible revenues in total revenues is therefore 74.22% (2022: 73.65%). It follows that € 274.4 million (2022: € 256 million) or 25.8% (2022: 26.35%) is taxonomy non-eligible.

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

For Revenues, see 2023 Annual Report page 79.

CapEx

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

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

Rosenbauer's taxonomy-eligible CapEx amounts to € 3.8 million (2022: € 4.2 million) out of a total capital expenditure volume of € 20.3 million (2022: € 16.9 million). The share of taxonomy-eligible CapEx in total capital expenditure is therefore 18.82% (2022: 25.02%). It follows that € 16.4 million (2022: € 12.7 million) or 81.18% (2022: 74.98%) is taxonomy non-eligible.

For CapEx, see 2023 Annual Report page 67.

OpEx

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

Rosenbauer's OpEx was analyzed based on the identified economic activities. Rosenbauer's taxonomy-eligible OpEx amounts to € 22.2 million (2022: € 25.8 million) out of a total operating expenditure volume of € 22.2 million (2022: € 25.8 million). The share of taxonomy-eligible OpEx in total OpEx is therefore 100%. It follows that € 0 million or 0% is taxonomy non-eligible

For OpEx, see 2023 Annual Report page 79 et seq.

EU taxonomy KPIs – turnover 2023

Financial year 2023		2023		Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')									
Economic Activities	Code	Turnover	Proportion of Turnover 2023	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Minimum Safeguards	**Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) turnover, year N-1**	Category enabling activity	Category transitional activity
		T€	in %	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	yes/no	yes/no	yes/no	yes/no	yes/no	yes/no	yes/no	**in %**	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)																			
Of which Enabling																			
Of which Transitional																			
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
3.3 Manufacture of low carbon technologies for transport	**CCM 3.3** / CCA 3.3	790,134	74.22%	EL	EL	N/EL	N/EL	N/EL	N/EL								**73.65%**		
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		**790,134**	**74.22%**	**100%**	**0%**	**0%**	**0%**	**0%**	**0%**										
A. Turnover of Taxonomy eligible activities (A.1+A.2)		**790,134**	**74.22%**														**73.65%**		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																	**26.35%**		
Turnover of Taxonomy-non-eligible activities		274,409	25.78%																
TOTAL		**1,064,543**	**100.00%**														**100%**		

EU taxonomy KPIs – CapEx 2023

Financial year 2023		2023		Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')									
Economic Activities	Code	CapEx	Proportion of CapEx 2023	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Minimum Safeguards	**Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) CapEx, year N-1**	Category enabling activity	Category transitional activity
		T€	in %	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	yes/no	yes/no	yes/no	yes/no	yes/no	yes/no	yes/no	**in %**	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
CapEx of environmentally sustainable activities (Taxonomy-aligned)																			
Of which Enabling																			
Of which Transitional																			
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
3.3 Manufacture of low carbon technologies for transport	**CCM 3.3** / CCA 3.3	2,389.2	11.79%	EL	EL	N/EL	N/EL	N/EL	N/EL								**6.81%**		
6.5 Transport by motorbikes, passenger cars and light commercial vehicles	**CCM 6.5** / CCA 6.5	32.4	0.16%	EL	EL	N/EL	N/EL	N/EL	N/EL								**1.83%**		
6.6 Freight transport services by road	**CCM 6.6** / CCA 6.6	352.0	1.74%	EL	EL	N/EL	N/EL	N/EL	N/EL								**0.24%**		
7.3 Installation, maintenance and repair of energy efficiency equipment	**CCM 7.3** / CCA 7.3	564.8	2.79%	EL	EL	N/EL	N/EL	N/EL	N/EL								**0.81%**		
7.4 Installation, maintenance or repair of charging stations for electric vehicles in buildings	**CCM 7.4** / CCA 7.4	5.4	0.03%	EL	EL	N/EL	N/EL	N/EL	N/EL								**0.01%**		
7.6 Installation, maintenance and repair of renewable energy technologies	**CCM 7.6** / CCA 7.6	70.0	0.35%	EL	EL	N/EL	N/EL	N/EL	N/EL								**0%**		
7.7 Acquisition and ownership of buildings	**CCM 7.7** / CCA 7.7	399.2	1.97%	EL	EL	N/EL	N/EL	N/EL	N/EL								**15.24%**		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		**3,813.0**	**18.82%**	**100%**	**0%**	**0%**	**0%**	**0%**	**0%**								**24.94%**		
A. CapEx of Taxonomy eligible activities (A.1+A.2)		**3,813.0**	**18.82%**	**100%**	**0%**	**0%**	**0%**	**0%**	**0%**								**25.02%**		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
CapEx of Taxonomy-non-eligible activities		**16,446.6**	**81.18%**														**74.98%**		
TOTAL		**20,259.5**	**100.00%**														**100%**		

EU taxonomy KPIs – OpEx 2023

Financial year 2023		2023		Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')									
Economic Activities	Code	OpEx	Proportion of OpEx	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Minimum Safeguards	**Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) OpEx, year N-1**	Category enabling activity	Category transitional activity
		T€	in %	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	yes/no	yes/no	yes/no	yes/no	yes/no	yes/no	yes/no	**in %**	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)																			
Of which Enabling																			
Of which Transitional																			
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
3.3 Manufacture of low carbon technologies for transport	**CCM 3.3** / CCA 3.3	22,218.1	100%	EL	EL	N/EL	N/EL	N/EL	N/EL								**100%**		
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)				**100%**	**0%**	**0%**	**0%**	**0%**	**0%**										
A. OpEx of Taxonomy eligible activities (A.1+A.2)		**22,218.1**	**100%**	**100%**	**0%**	**0%**	**0%**	**0%**	**0%**								**100%**		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OpEx of Taxonomy-non-eligible activities		0	0%														**0%**		
TOTAL		**22,218.1**	**100%**														**100%**		

Templates for the disclosure according to Annex XII of the Delegated Regulation (EU) 2021/2178

Row	Nuclear energy related activities	
1.	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO
2.	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO
3.	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO
	Fossil gas related activities	
4.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
5.	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	NO
6.	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	NO

Value chain

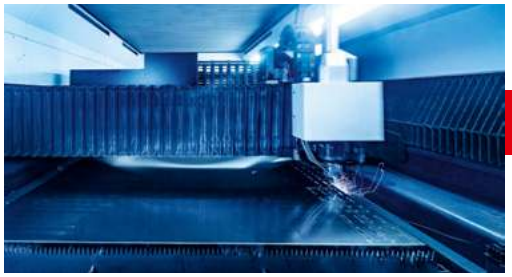
In order to live up to its responsibilities in the field of firefighting and disaster control, Rosenbauer incorporates sustainability issues into every aspect of its strategy. The focus is on the areas which the company can be instrumental in shaping. The life cycle of a firefighting vehicle begins with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

Procurement and outsourcing → 2-6

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

Value chain

1 PROCUREMENT



RAW MATERIALS
Aluminum sheets, steel profiles, PPE panels

PURCHASED PARTS
Chassis, engines, pump parts

SUPPLIES
Paint, bolts

PRODUCTION SYSTEMS
Buildings, CNC machinery, heating

EQUIPMENT
Helmets, shoes, clothing

TRANSPORT →

2 ROSENBAUER

DEVELOPMENT
Innovation & Engineering

PRODUCTION
Prefabrication, assembly, tests

MANAGEMENT
Purchasing, HR management, Finance, Marketing, etc.

SALES →

3 USE PHASE

VEHICLE HANDOVER
Training

USE
Firefighting, disaster control, rescue and protection

SERVICE
Training, repairs, maintenance, refurbishment

RECYCLING

DISPOSAL

The Group's procurement volume, which also includes commodities, amounts to around 61% of revenues on average, most of which goes into purchasing chassis. The suppliers are continuously assessed and involved in optimizing the logistics chain, environmental impact and product recyclability. Rosenbauer prioritizes long-term relationships and creating close ties with key partners.

Production at Rosenbauer

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

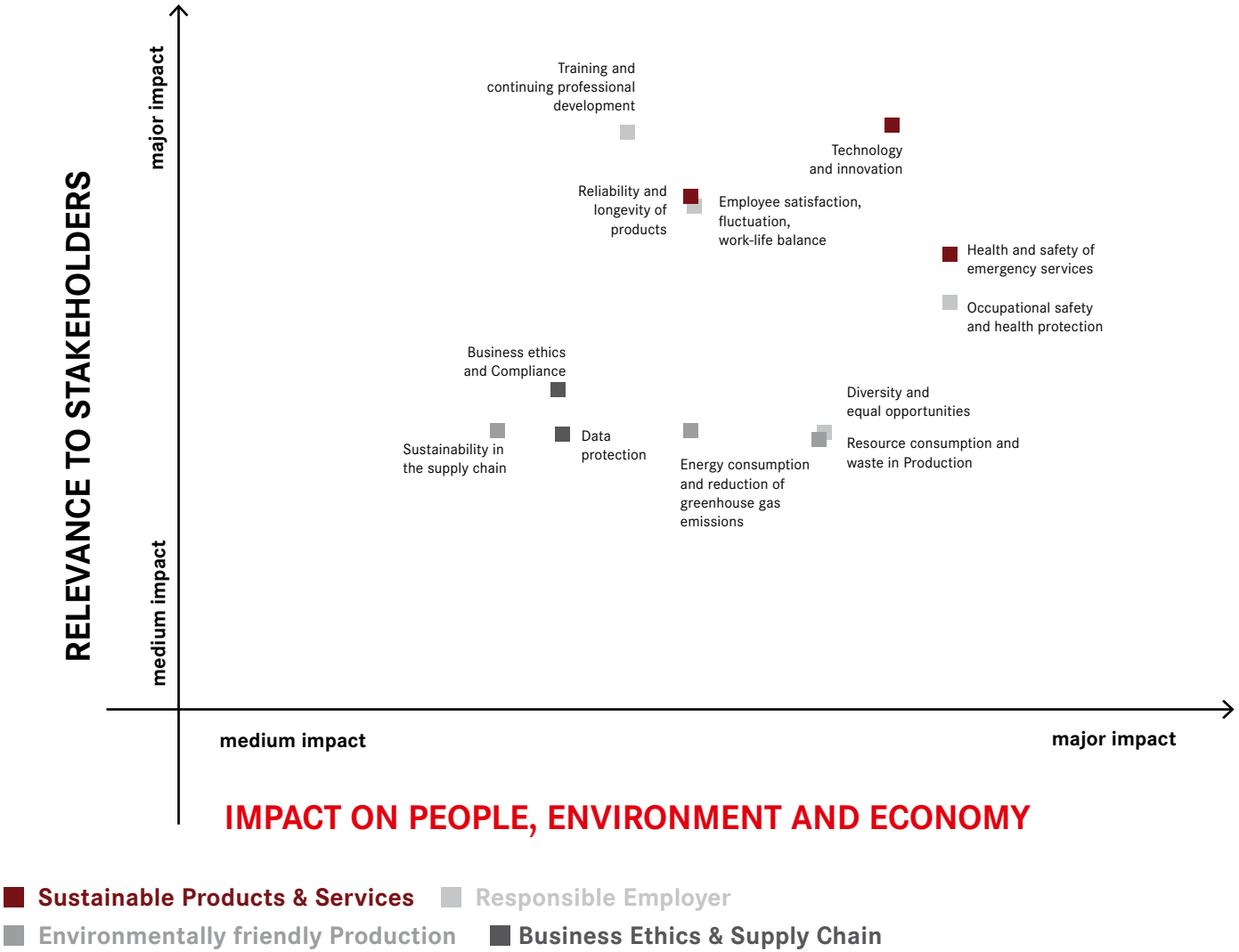
Use Phase

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

Material sustainability topics

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

Materiality matrix → 3-2



Sustainable Products & Services Responsible Employer

Environmentally friendly Production **Business Ethics & Supply Chain**

Rosenbauer stakeholder groups → 2-29

Dialog with our stakeholders

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

Among Rosenbauer's most important stakeholder groups around the world are customers, fire services and firefighter associations, employees, suppliers and sales partners. Other important partners are the owner family, banks, shareholders and investors. Rosenbauer values collaboration with regional partners and so also counts local communities and residents as relevant stakeholders. → 2-29

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

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

Sustainable Development Goals

Rosenbauer supports the UN Sustainable Development Goals (SDGs) approved by the member states in 2015 as part of Agenda 2030. In the current reporting year, the company has deepened its commitment to promoting diversity and gender equality by endorsing the United Nations Women's Empowerment Principles (WEPs). Rosenbauer is therefore continuing to make a contribution to SDG 5. Rosenbauer is focusing its efforts on promoting equal opportunities within the Group and providing targeted support to women at the company.

The following table provides an overview of the SDGs that Rosenbauer is focusing on and of the key areas in which the 2030 corporate strategy will contribute to meeting the SDGs.

Rosenbauer's contribution to the Sustainable Development Goals

	Good health and well-being – Good health and well-being – Rosenbauer manufactures products that are hazardous to the population and the environment. The focus here is on the health and safety of firefighters during and after deployment. Naturally, employee health is also a key action area.
	Quality education – Rosenbauer promotes employee development with customized training and continuing development programs such as comprehensive apprenticeship training. Extensive training programs are also available for customers.
	Gender equality – Diversity makes a significant contribution to the success of companies. Rosenbauer has set itself the target of specifically promoting women in the company. More women are also to be employed in the future, especially in technical areas.
	Affordable and clean energy – This goal is supported by Rosenbauer by the increased use of renewable energies. Roofs at locations worldwide are being checked for their suitability for photovoltaic systems. Electricity contracts are gradually being switched to green electricity.
	Decent work and economic growth – Compliance with ethical guidelines such as the OECD Guidelines for multinational companies and the United Nations' Universal Declaration of Human Rights is a matter of course for Rosenbauer. Furthermore, the company is committed to corporate diversity. In addition, safety culture plays a special role in everyday working life at Rosenbauer.
	Industry, innovation and infrastructure – As world market leader, Rosenbauer plays a special role in innovation. Rosenbauer is making a major contribution to this goal by developing innovative products for fire services, particularly with the development of various emergency vehicles with electric drives.
	Sustainable cities and communities – Rosenbauer considers it its corporate mission to equip cities and municipalities all over the world with the best vehicles and products for a broad range of applications. The Revolutionary Technology (RT) truck has actually been adapted to the needs of modern cities.
	Climate action – With its electric emergency vehicles, Rosenbauer is contributing to the transition to electromobility. At the same time, all firefighting vehicles are extinguishing fires quickly and efficiently, reducing the CO_2 emissions caused by the fire in the process. Rosenbauer additionally supports this goal by promoting green energy at its locations.

Our sustainability strategy

Sustainability at Rosenbauer is embedded within the corporate strategy. That means clear responsibilities and resources have been defined, and sustainability has been integrated into all core processes. The implementation of the sustainability strategy is expertly tracked and evaluated by CSR management based on the targets and measures determined annually.

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

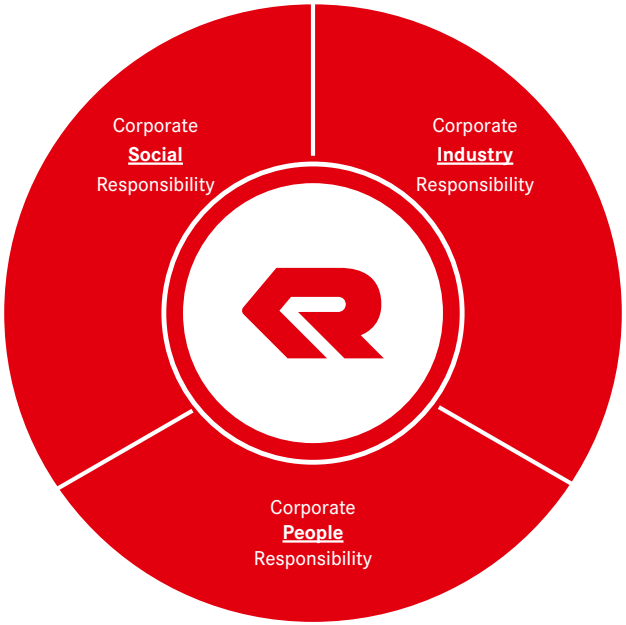
Based on this foundation, 2017 was set as the starting point for Rosenbauer's Sustainability Strategy. Working with all members of the Executive Board and operational managers, the relevant areas of activity were defined and corresponding guiding principles developed. Clear KPIs ensure the measurability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

Rosenbauer sustainability strategy 2030

In the reporting year, we finalized our "Rosenbauer City 2030" corporate and sustainability strategy and presented it to a broad public at Interschutz in Hanover in June 2022.

Core aspects include sustainability, responsibility and performance, and for this reason sustainability was integrated as a separate element within this corporate strategy.

In accordance with the long-term Group Strategy 2030, Rosenbauer is focusing on responsibility for all employees (**Corporate People Responsibility**), responsibility for society and the planet (**Corporate Social Responsibility**), and the industry in order to shape the sector together (**Corporate Industry Responsibility**).



With a view to implementing the corporate strategy, the following key points were developed within the area of sustainability to bolster the company's position as a sustainable and responsible systems supplier.

Key sustainability points for 2030

- Emission-free firefighting
- Reducing CO_2 emissions in logistics by 50%
- Aligning investments with ESG criteria
- Consuming and generating green energy
- Developing a Group climate strategy
- Promoting diversity
- Significantly increasing the proportion of women and
- Supporting managers to advance Rosenbauer's sustainable development

Rosenbauer's climate strategy

In 2022, Rosenbauer formulated a climate strategy based on the Science-Based Targets initiative (SBTi). It forms the framework for our future corporate actions and contains measures to achieve the targets set out in the Paris Climate Agreement by reducing emissions over the coming years. This target reflects the strategic conviction that the fire truck of the future will no longer be powered by a traditional drive system.

CO_2-reduction targets validated by the SBTi

For the first time ever, emissions were calculated in accordance with the Greenhouse Gas Protocol using 2019 as the base year and a science-based carbon footprint was established. Using this basis as a benchmark, at the end of 2022 a climate strategy containing science-based reduction targets informed by the Science-Based Targets initiative (SBTi) was submitted to the SBTi for evaluation. In the reporting year, the initiative confirmed that the targets we set were consistent with the level that will be required to achieve the targets set out in the Paris Climate Agreement.

Rosenbauer's climate targets

Rosenbauer is thus committed to the 2015 Paris target of limiting global warming to 1.5 degrees Celsius if possible, but in any case well below 2 degrees. Consequently, Rosenbauer wants to reduce direct greenhouse gas emissions (Scope 1 and 2) by 46.2% and indirect greenhouse gas emissions (Scope 3) by 27.5% against 2019 levels by 2030. In the case of indirect emissions, including those arising from firefighting work or materials purchasing that Rosenbauer cannot directly control, this is to be understood as just a target.

Measures aimed at reducing CO_2 emissions

To halt the continued rise in global emissions and reduce emissions by the specified amount, Rosenbauer has at its disposal the following levers in particular that it can apply in the case of direct emissions:

- Increased use of renewable energies
- Increase the energy efficiency of processes and infrastructure
- Lower usage of natural gas
- Develop energy roadmaps aimed a reducing CO_2 emissions based on business criteria

Measures to be taken along the value chain

Indirect emissions go beyond the company's direct sphere of influence and affect the product portfolio and value chain. At present, Rosenbauer mainly produces vehicles that are powered by diesel engines. The required reduction targets cannot be met using this drive technology. So, as in the case of private transport, the only way is through a technological shift.

In the reporting year, Rosenbauer initiated various projects to identify other potential areas where it could reduce emissions throughout the value chain. In addition, the current product portfolio is already enabling the company to reduce emissions outside the value chain as well through the use of prevention technologies (e.g. wildfires) and efficient firefighting techniques.

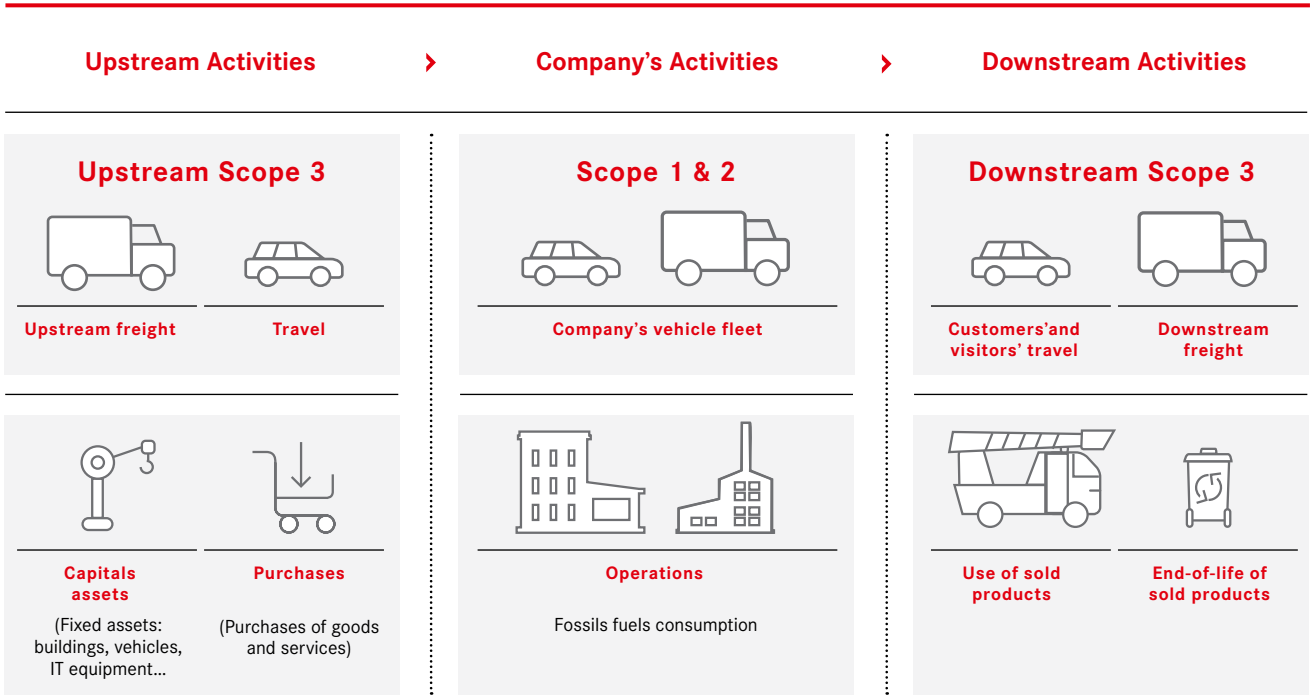
Carbon footprint

Rosenbauer's footprint along the entire value chain in 2019 was around 1.5 million metric tons of CO_2 equivalents, with direct emissions (Scope 1), for example from the operation of boilers, paint shops and our own vehicle fleet, and indirect emissions from purchased energy (Scope 2) altogether accounting for just 1% (15,951 t).

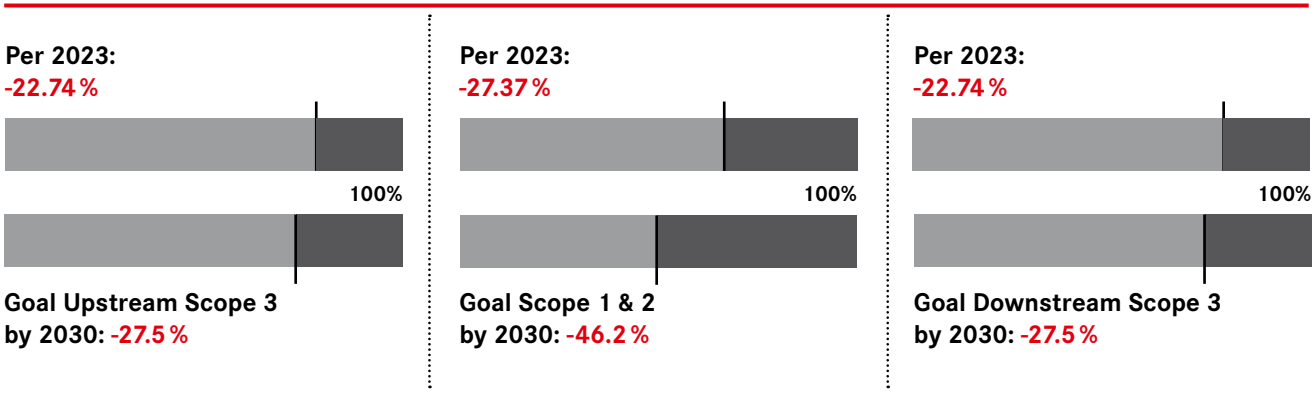
Around 15% of indirect emissions (Scope 3) are caused by material procurement and transportation, travel to the workplace, business trips, etc. At over 80%, by far the largest part of the footprint is attributable to emissions that are generated after the sale and during the use of our products.

Rosenbauer reduced its carbon footprint by 5% across all areas (Scope 1, 2 and 3) in 2023.

Carbon Footprint along the Value Chain



Development of Scope 1, 2 and 3 Targets



Sustainability goals and measures → 3-3

Action Area	Sustainable Products & Services	Responsible Employer	Environmentally friendly Production	Business Ethics & Supply Chain
Guiding Principle	As an innovation and technology leader, we offer our customers safe, ergonomic and durable products for protecting lives and property.	As a responsible employer, we promote the health and safety of our employees. The continual professional development of all employees is a key ingredient in our collective success as a company.	We are aware of our environmental responsibility. We prioritize climate action and make sure we use resources efficiently.	We have zero tolerance for compliance and business ethics infringements.
Goals	• Offer at least one electric vehicle per vehicle category by 2023 • Offer technological opportunities for using fluorine-free foam concentrates for all vehicle segments and Preventive Fire Protection by 2023 • Establish Rosenbauer as a partner to emergency services to improve hygiene during deployments and ensure the health and safety of emergency services	• Reduce accidents to 30 per one million working hours by 2025 (baseline: 2018) • Promote diversity and increase the percentage of women to 15% by 2025 (baseline: 2022)	• Develop a comprehensive climate strategy in 2022 based on the Science Based Targets initiative (SBTi) • First report to the Carbon Disclosure Project (CDP) in 2021. Strive to achieve an A rating by 2025 • Expand the percentage of total electricity consumption accounted for by green electricity to 75% by 2025 • Generate green electricity at Rosenbauer locations totaling 5% of total requirement	• Initial certification of the anti-corruption management system according to ISO 37001 was completed in 2021. • 100% in-person compliance training for all new employees at RBI, RBÖ, and RBB • Complete e-learning on antitrust law and corruption for 90% of focus group by 2023 • Business relationships are exclusively maintained with verified sales partners
Measures	• Research into energy-efficient drive architectures • Investigation of alternative energy sources • Development of hygiene concepts for developments	• Implementation of safety campaigns • Mandatory safety briefings • Increased bonus for safety tips and ideas to prevent accidents • Certification of three additional locations to ISO 45001 by 2025 • From 2020, every newly opened location will be certified to ISO 45001 • Introduction of a technician trainee program • Implementation of employer branding measures • Strengthening of female recruiting • Implementation of a women's network	• Analyze status quo • Corporate Carbon Footprint according to Greenhouse Gas Protocol • Survey of emissions in the value chain (Scope 3) • Potential analysis for emission reduction • Examination of further possibilities for photovoltaic systems at Rosenbauer locations	• Conduct mandatory training for all compliance-relevant employees • Due diligence for sales partners prior to the conclusion of any cooperation agreement as well as the extended and continuous review of existing partners to ensure that the audit results are up to date and valid.
SDGs	3, 4, 9, 11	3, 4, 5, 8	7, 13	8

SUSTAINABLE PRODUCTS & SERVICES

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

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

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

Technology and Innovation

The focus on technology and innovation enables Rosenbauer to equip fire services with alluring products. Research into future developments and trends serves as the foundation for Rosenbauer's innovation efforts, which are always focused on the long term. The Rosenbauer Fire Service Trendmap draws connections between the major megatrends and fire services and serves as a source for inspiration.

In the reporting year, Rosenbauer published the "Firefighting Trend Map 5.0," an interactive digital map with extensive background information on the twelve major global industry trends it covers. The content was validated and refined through internal trend workshops and a workshop with European experts. The digital processing has made it possible to prepare a large part of the underlying research findings in such a way that they are easier to grasp for further derivations.

Employees who bring their field experience gained from participation in volunteer fire services to bear on processes and product development at Rosenbauer make a major contribution to the company's innovativeness. To leverage external expertise, the company works with educational institutions and centers of excellence and actively participates in national and international research programs.

For example, in 2022 the "Green Energy on Fire" initiative was launched, a networking and knowledge platform for the energy and mobility transition among Austrian fire services. The most important areas of action drawn from this are presented centrally in the "Green Energy on Fire Map" and further broadened. The continuation of the "Green Energy on Fire" network and the focusing of funding and implementation support from the federal and state governments were part of the development activities in 2023. Digital, online maps for "Green Energy on Fire" and the "Wildfire action map" are currently being developed. They are intended to support emergency response organizations in gaining an easier overview of the often complex issues and serve as a basis for deriving concrete approaches.

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

Integrated wildfire management

In the reporting year, Rosenbauer transitioned into a full-service provider for fighting wildfires. From personal protective equipment to technical equipment, Rosenbauer offers emergency services, an extensive range of products that is constantly being optimized and adapted to customer needs.

The current product range of personal protective equipment for wildfires consists of the GAROS G10, a lightweight protective suit, the GLOROS F10, a special wildfire glove, and the BOROS B2 and BOROS B3 Cross shoe line. The range's HEROS H10 wildfire helmet was presented to the public as a prototype in the reporting year. In addition, there is a portable wildfire pump set for the emergency services in the technical equipment range. There is also a range of specific vehicle solutions and digital support products on offer that help not only to detect fires but also to determine their exact location.

Rosenbauer has been cooperating with OroraTech since the beginning of 2022 in order to detect wildfires at an even earlier stage with the aid of satellite systems. OroraTech provides up-to-date wildfire information from public satellites and an increasing number of its proprietary "low orbit" satellites equipped with high-resolution thermal imaging cameras. Rosenbauer integrates data that is relevant for the mission into its situation overview.

The aim of the strategic partnership is to digitalize fighting wildfires in order to provide the most accurate information to emergency response organizations on the ground as a basis for making prevention and deployment decisions.

The RT out in the field

In the reporting year, two of the all-electric "Revolutionary Technology" (RT) vehicles were handed over to the Vienna professional fire department. They were designed as innovative basic firefighting vehicles. This means that Rosenbauer is now represented with the RT across the entire DACH region, and there were already 29 vehicles out in the field in locations worldwide at the end of 2023.

The innovative concept of the RT supports emergency response organizations in achieving their sustainability goals. For this, the RT received the Austrian Mobility Award in the category "Climate-friendly technologies – sustainable value creation" in 2022.

Extinguishing systems for battery fires in electric vehicles

Changes in the way we get around are bringing an increasing number of electric vehicles onto the roads. This poses a new challenge for fire departments. Although electric vehicles are no more prone to fires than conventional ones, the potential hazards of high-voltage batteries that catch fire cannot be underestimated.

Rosenbauer has been researching high-voltage battery fires since 2018. With the market launch of a corresponding extinguishing system in 2021, Rosenbauer has once again demonstrated its innovative leadership. Since then, the system has established itself on the market and is now being used with much success in locations worldwide.

Reducing the environmental impact of products

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

Closed-loop material cycle for water tanks

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

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

Since 2020, the water tanks in all PANTHER ARFF vehicle types have also been made of PP. These environmentally friendly tanks are also used across the board in all other vehicle types. If a vehicle with a PP tank is scrapped, it can be returned to the material cycle, even after a long period of service. And when it is disposed of correctly, a new extinguishing agent tank can be produced for Rosenbauer vehicles. This change in production allows Rosenbauer to not only improve the environmental footprint of its products but also to make a significant contribution to maintaining employee health in the workplace.

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

Extinguishing foam is among the most important products for fighting fires in solid materials and liquids. Some foam concentrates contain substances that fall into the category of PFCs, or perfluorinated chemicals. In addition to their great advantages in firefighting, the adverse impact of these perfluorinated chemicals on the environment cannot be ignored. After a deployment, they enter the soil along with extinguishing water and cannot be broken down naturally. With time, their concentration can increase and they can enter the food chain with toxic effects.
An alternative is fluorine-free foam concentrates that are fully biodegradable. The higher viscosity of these fluorine-free compounds also increases the demands on the pressurized foam proportioning systems, however. In order to resolve these many requirements and technical challenges, Rosenbauer has developed a new system, the RFC Admix Variomatic. In addition to producing foam proportioning systems, the company helps customers minimize the use of foam concentrates, recommends the use of fluorine-free foam concentrates and therefore keeps the environmental impact to a minimum. In addition, the VARIOMATIC foam proportioning system enables a foam-free practice mode. Likewise, the FIXMIX 2.0 E for the Panther has a test mode that can also be carried out with water instead of foam. → 303-2

Product reliability and longevity

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

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

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

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

Refurbishment as the focal point of the circular economy

Sustainability plays an important role in the Rosenbauer Group, which is why the Group is continuing to focus intensively on the topic of the circular economy in the reporting year as well. The focus here is on the product. At the end of its life cycle, it should not become a burden on people and nature (waste), but should be able to be reused in the most environmentally friendly way possible through targeted measures such as refurbishment or the recycling of components. Together with the Johannes Kepler University and the Linz Center of Mechatronics as well as other industrial companies, Rosenbauer launched a pilot project in the reporting year to identify specific recycling potential for submersible pumps or thermoset rear seat benches (installed in AT) and to develop an approach.

Product reliability and longevity along with high quality are the most important requirements in production at Rosenbauer. Thanks to the refurbishment program, Rosenbauer is lengthening the service life of its products sustainably and bringing every aging vehicle up to the state of the art in technology, while incorporating the most recent innovations. Overhauling vehicles, equipment or key components to make them like new is an extensive process using the skills of highly qualified technicians at Rosenbauer that requires strict quality controls. The goal is to refurbish a vehicle back to an excellent standard of quality, regardless of vehicle type. In the reporting period, 26 vehicles were refurbished as part of this program. Furthermore, Rosenbauer also completed more than 14 projects in which individual components (e.g. lighting or brackets) were brought up to date.

The Pinzgauer belonging to FF Windischgarsten volunteer fire department before and after refurbishment.

Extinguishing systems and invasive extinguishing technology

The development and production of fire extinguishing systems and components for extinguishing technology is one of Rosenbauer's core competencies. This covers pumps and pump systems, portable fire pumps, such as the FOX or FOX S, admixture systems, turrets, electronic control systems, mobile compressed-air foam extinguishing systems (POLY or CAFS systems), portable fire extinguishers and compressed-air foam systems in every performance class.

To minimize hazards during operations, Rosenbauer developed the RTE Robot (remote-controlled tracked vehicle), which, thanks to standardized interfaces, can be equipped with different superstructures, such as a turret, depending on the operational scenario.

With the battery extinguishing system, Rosenbauer launched an innovative extinguishing system for the safe and environmentally friendly extinguishing of electric car-battery fires. The extinguishing water is transported directly into the interior of the battery without emergency services having to be next to the vehicle. This means the service men and women are not exposed to any of the harmful substances released during battery fires.

Rosenbauer also supplies the RFC CUTTEX, a high-pressure extinguishing system with the function of water-jet cutting, which combines the steps of cutting and extinguishing in a single system. It was developed to safely and efficiently extinguish fires with a low fire load or in angled structures, such as ventilation systems, without having to create large-scale access to the source of the fire in the first phase of firefighting.

Since April 2023, Rosenbauer has been cooperating with SYNEX TECH on the market launch of DRILL-X. The drilling extinguishing device (drilling, penetration, extinguishing) is used to combat localized fires with a high fire load, such as roof truss fires or fires in larger buildings, without the need to enter the fire room during the initial firefighting phase.

Health and Safety of emergency services personnel

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

"Be clean & stay healthy" – Hygiene campaign

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

Customer service – Customers are the focus at Rosenbauer

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

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

UPGRADE FOR FIREFIGHTING VEHICLES

As a full-service provider, Rosenbauer offers not only new vehicles and a wide range of equipment and components, but also the refurbishment of vehicles. This involves modernizing older firefighting vehicles so that they can continue to perform their duties. This is a sustainable and cost-saving alternative to purchasing new vehicles, which is often chosen for vehicles with special chassis (Pinzgauer, Unimog).

In this interview, Martin Reitetschläger provides an insight into how a refurbishment works at Rosenbauer and its requirements.

Mr. Reitetschläger, you have been working in refurbishment at Rosenbauer since 2011. Can you give us a brief outline of the process?
Martin Reitetschläger: Of course. In our customer center at the location in Asten (Austria), four people from the service team take care of the processing of orders – from the quotation to the handover to the customer. The process involves several steps, such as an initial meeting and the preparation of a rough quotation, so that the fire departments have an overview of what costs to expect.

This is followed by a thorough inspection of the vehicle and the preparation of a specific offer. Once the order has been placed, a structural work meeting follows and we work with the fire department to specify the work to be carried out. Once all points have been clarified, the conversion work begins – this can include, for example, replacing the lighting system with LED or modernizing the equipment and crew compartment. We hold regular meetings and consultations to discuss the current status and provide regular updates on progress. Only after an extensive test phase is the completely refurbished vehicle handed over to the customer.

You mentioned the lighting system and equipment compartment, which other parts of the vehicle are usually replaced?
Martin Reitetschläger: A key point is the repair of corrosion damage and components that are badly worn or damaged. We also replace the electronics, install new equipment, or replace the seat and rear upholstery, for example. The vehicles are also upgraded by installing safety-relevant components such as reversing cameras, cornering assistants, additional speed cameras, or traffic guidance systems.

And what happens to the replaced parts?
Martin Reitetschläger: The replaced parts are kept until the final acceptance of the vehicle. The customer decides upon handover whether he wants to use parts, such as brackets or belts, for other purposes. If this is not the case, we will send them for recycling.

Can a trend be identified as to which fire departments are particularly interested in refurbishment?
Martin Reitetschläger: Interested parties approach us for a wide variety of reasons. They are often fire departments that have very off-road vehicles (Pinzgauer or Unimog) in their fleet. But also fire departments that need adaptations to cope with certain operational scenarios such as forest fires or chemical accidents. It may also be the case that vehicles in the fire departments are no longer being refitted or that it is currently not possible to finance new vehicles.

Martin Reitetschläger, Refurbishment-Team Rosenbauer

What parameters play a role when deciding whether to purchase a new vehicle or refurbish one?
Martin Reitetschläger: In my opinion, the condition of the chassis and the body as well as the prices for new vehicles are key factors in the decision-making process. A refurbishment only makes sense if the equipment or the vehicle still has a considerable residual value. As already mentioned, the condition of the chassis, but also the availability of spare parts, is crucial. By modernizing obsolete or worn parts, costs are saved and, at the same time, the service life of a vehicle is significantly extended.

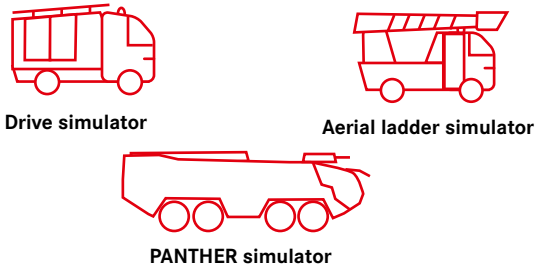
Rosenbauer is already addressing the topic of the circular economy with a number of exemplary products. Where does refurbishment fit in here?
Martin Reitetschläger: The circular economy is about using, repairing, and recycling existing materials and products for as long as possible, with the aim of extending their life cycle. This is exactly what we achieve with a refurbishment. Instead of disposing of old vehicles, they are brought up to date. This saves resources, reduces waste and, at the same time, preserves the value of the vehicles and maximizes their useful life. A win-win situation for the environment and the fire department.

Mr. Reitetschläger, thank you very much for the interview and the interesting insights.

Expanding the simulator range

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

Variety of training simulators



Robots for many applications – All-purpose "helpers"

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

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

RESPONSIBLE EMPLOYER

Rosenbauer has 4,312 employees worldwide, men and women who make a difference with their diversity and ideas. The company provides an environment in which every employee can contribute their talent and efforts.

Current social and technical developments are changing the environment in which Rosenbauer and fire services operate. As a result, employees' needs and requirements are changing. Digital networks and communications have gained in importance.

HR management at Rosenbauer is coordinated globally by the Human Resource Management department at Group headquarters in Leonding (Upper Austria). Larger company locations also have HR departments that cover all local issues. The departments actively exchange information to ensure the provision of training and professional development opportunities. One of HR management's most important duties is to create a corporate culture and work environment in which employees can evolve and gladly contribute to our mutual success. Global HR management is tasked with monitoring success in the four material areas of activity (training and continued professional development, employee satisfaction, occupational health and safety, and diversity and equal opportunity) and reviewing this using corresponding key performance indicators. → 3-3

Employment structure → 2-6, 2-7

In the 2023 financial year, Rosenbauer had 4,312 employees worldwide – an increase of around 5.7% over the previous year. Of these, 60.3% are blue-collar workers who mainly work in production, assembly and repair, while 39.7% are white-collar workers who work in administration, development and sales. In the Group as a whole, only 6.2% of Rosenbauer's employees work part time, and more white-collar workers do so (8.6%) than blue-collar workers (4.6%). Rosenbauer supports flexible working hours, and in addition to part-time options also offers flextime models. In the year under review, the flextime agreement was greatly expanded at headquarters, core attendance was abolished, and break regulations were greatly facilitated, especially for part-time employees.

In order to be able to satisfy demand for employees working in production at all times, Rosenbauer also employs temporary workers. They have equal rights to Rosenbauer's own employees and generally have the opportunity to join its permanent workforce. In the reporting period, the Group had 149 temporary employees (131 in Austria, the others in the rest of Europe). Some 68.1% of all Rosenbauer employees are subject to collective labor agreements. → 2-8, 2-30

Employees of Rosenbauer Group by region (headcount) → 102-8	All employees			Blue-collar workers			White-collar workers		
	2023	2022	2021	2023	2022	2021	2023	2022	2021
Austria	1,632	1,646	1,648	875	920	916	757	726	732
Germany	1,038	1,003	997	733	652	642	305	351	355
Rest of Europe	413	346	329	222	171	162	191	175	167
USA	920	899	985	579	551	619	341	348	366
Rest of World	309	184	171	191	91	90	118	93	81

Part-time rate at Rosenbauer Group (in % and headcount) → 102-8	2023	2022	2021
Total	268	254	242
Total in %	6.2%	6.2%	5.9%
Women	131	123	126
Women in %	22.2%	22.3%	23.1%
Men	137	131	116
Men in %	3.7%	3.7%	3.2%
Blue-collar workers			
Total	120	113	99
Total in %	4.6%	4.7%	4.1%
Women	29	24	23
Women in %	18.6%	17.7%	17.8%
Men	91	89	76
Men in %	3.7%	4.0%	3.3%
White-collar workers			
Total	148	141	143
Total in %	8.6%	8.3%	8.4%
Women	102	99	103
Women in %	23.3%	23.9%	24.8%
Men	46	42	40
Men in %	3.6%	4.7%	3.1%

The age structure of employees at Rosenbauer is relatively balanced, with those between 30 and 50 years old making up the largest group at 52.4%.

Employees of Rosenbauer Group by age group (in %) → 405-1	2023	2022	2021
All employees			
< 30 years	23.5%	23.7%	24.7%
30–50 years	52.4%	54.0%	52.5%
> 50 years	24.1%	22.3%	22.8%
Blue-collar workers			
< 30 years	27.8%	27.5%	28.4%
30–50 years	48.7%	50.6%	49.2%
> 50 years	23.5%	21.9%	22.4%
White-collar workers			
< 30 years	16.9%	18.4%	19.4%
30–50 years	58.1%	56.5%	57.4%
> 50 years	25.0%	25.1%	23.2%

Turnover

The turnover rate of 13.4% was down by 2.5% on the previous year. This indicates that the general turmoil in the labor market created by the pandemic has somewhat stabilized. Some 17% of the workforce joined the company in 2023 – not including those who were taken on as the result of acquisitions or start-ups that took place in the reporting period. → 401-1

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

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

	2023	2022	2021
All employees			
Women	591	551	546
Women in %	13.7%	13.5%	13.2%
Men	3,721	3,572	3,584
Men in %	86.3%	87.6%	86.8%
Blue-collar workers			
Women	156	136	129
Women in %	6.0%	5.7%	5.3%
Men	2,444	2,249	2,300
Men in %	94.0%	94.3%	94.7%
White-collar workers			
Women	435	415	416
Women in %	25.4%	24.5%	24.5%
Men	1,277	1,278	1,285
Men in %	74.6%	75.5%	75.5%

Total number and rate of new employees in the Rosenbauer Group → 401-1

		2023		2022		2021
Total	17.0%	733	14.6%	596	13.2%	671
Women	20.3%	120	22.7%	125	16.9%	119
Men	16.5%	613	13.4%	471	12.6%	552
< 30 years	28.6%	289	26.8%	259	18.1%	311
30–50 years	15.5%	351	12.3%	270	10.7%	304
> 50 years	9.0%	93	7.4%	67	13.7%	56
Austria	10.6%	173	12.1%	199	10.6%	175
Germany	12.9%	134	9.5%	95	8.5%	85
Rest of Europe	25.2%	104	27.5%	95	21.5%	71
USA	29.0%	267	20.0%	180	32.9%	324
Rest of World	17.8%	55	14.7%	27	9.4%	16

Total number and rate of employee turnover in the Rosenbauer Group → 401-1

		2023		2022		2021
Total	13.4%	576	15.9%	648	13.0%	538
Women	18.8%	111	21.8%	120	16.7%	91
Men	12.5%	465	15.0%	528	12.5%	447
< 30 years	17.2%	174	23.8%	230	18.0%	184
30–50 years	12.3%	277	13.4%	294	10.5%	227
> 50 years	12.0%	125	13.6%	124	13.5%	127
Austria	11.9%	191	12.3%	202	9.0%	148
Germany	7.2%	75	8.9%	89	6.7%	67
Rest of Europe	14.0%	58	22.3%	77	14.9%	49
USA	25.7%	236	29.6%	266	25.4%	250
Rest of World	5.2%	16	7.6%	14	14.0%	24

STARTING AS A TRAINEE AT ROSENBAUER

Rosenbauer offers graduates with a technical or business background the opportunity to join the Rosenbauer Technical Trainee Program (RTTP). Over an 18-month period, the trainees gain work experience across the various technical departments and at the headquarters in Leonding as well as one other Group location.

Helga Riss and Julia Christina Wolf completed the program in 2023. We interviewed them to find out how they got on and what kind of experience they had.

Were you always interested in technology? Where does this interest come from?
Helga Riss: My general interest in the technical field was sparked at a very young age on the family farm by taking an active role in the various jobs that had to be done. This inspired me to take mathematical and technical subject options at school. After finishing my technical studies, it was clear to me that I wanted to start my working life at a technical employer.

Julia Christina Wolf: Even as a young child, I had a certain fascination with cars, and at school I was very good at scientific subjects like math, physics and chemistry. After I finished school, I decided to study for a bachelor's degree in industrial and mechanical engineering followed by a master's degree in industrial and automotive engineering. In addition, all the internships and student jobs I had were always linked to automotive engineering. So you could say I developed a certain affinity with technology from playing with my Carrera racetrack in my bedroom as a child, and this affinity is still very much alive in my work with firefighting vehicles.

How did you find out about the Rosenbauer program?
Helga Riss: Because I'd already written my master's thesis at Rosenbauer, I was approached by the HR department and asked whether I would be interested in taking part in the trainee program. I didn't need long to think about it and said yes right away.

Julia Christina Wolf: I found out about the trainee program through an online search. I became aware of Rosenbauer as a company by chance through an episode of "Sendung mit der Maus" that talked about the company and its products.

Helga Riss (left) and Julia Christina Wolf (right) pictured with Sebastian Wolf and Andreas Zeller

What were the conditions for taking part in the program?
Helga Riss: As a longstanding member of a volunteer fire service, I was already aware of Rosenbauer. Because of that, I was curious to take a look behind the scenes and learn more about what Rosenbauer was like as a company. I was also interested in doing a trainee program.

Julia Christina Wolf: I think the appealing thing about a trainee program is the chance to gain insight into different areas of a company and different work processes while also having the opportunity to manage projects and build up a network within the company. This allows you to get a better idea of what your strengths in the job are and decide on the specific area you want to work in for the future based on your interests.

What is it like as a young woman to work in an environment or business that is traditionally dominated by men? What were your first impressions?

Helga Riss: Both my male and female colleagues welcomed me with open arms and we worked together as equals right from the start. Due to my affinity with technology, I'd already had previous experience of working in male-dominated fields, so it wasn't a new experience for me at Rosenbauer. But I want to stress that my experience was an extremely positive one.

Julia Christina Wolf: I was given a very open and warm welcome by everyone and quickly integrated into the teams across the various departments. I was always treated as an equal. Although there were also a few isolated occasions where I was viewed with skepticism as a woman. You've got to understand that it's a bit tense for both sides when there is suddenly a woman sitting in the "man cave." It's a situation that takes some time to get used to. It's not my first time working at a male-dominated company, and I had a very pleasant working relationship with my colleagues.

When you look back and take stock of the last few months, what have you learned?
Helga Riss: At the headquarters in Leonding, I gained considerable experience and expanded my skills working in the various departments. For example, I gained an overall picture of vehicle production in Leonding, Neidling and Minnesota along with an insight into CFD[1] simulation (flow analysis), VBA[2] programming, project management and process development.

The most exciting thing for me was the chance to spend several months getting to know the plant in Minnesota, USA. I got to work on the US launch of the RTX, liaising with customers to fix the equipment assembly schedule, talking them through the development process and giving them a picture of the completion process, and actively supporting them with everyday business.

Julia Christina Wolf: I gained some fascinating insights into various technical areas, and this helped me become much more familiar with Rosenbauer and its structures. Rosenbauer is represented in over 120 countries, and I had the chance to complete a part of the program at the location in Singapore. This gave me the opportunity to immerse myself in a different culture and come into contact with other Rosenbauer products.

The trainee program has allowed me to find a technical position that I can see myself doing in the future: work technician on the AT vehicle range. I really like production-related work because of the variety of different tasks and the direct link to the product.

And one final question: Will you continue to work in this field?
Helga Riss: That's a resounding yes; the interest is there. Following the trainee program, I'll be working in extinguishing system development.

Julia Christina Wolf: Definitely! The trainee program reinforced my ambition to continue working as an engineer.

Ms. Riss and Ms. Wolf, thank you very much for the interview and the interesting insights.

Markus Schachner, Senior Vice President Product Developement, gives us his view on the Rosenbauer trainee program

What advantages do you think the trainee program has to offer?
The trainee program has many advantages because it offers a broad experience that informs trainees about all the possible entry-level positions available at the start of their career before they specialize in a certain professional field. This allows them to develop a broad spectrum of knowledge across the value chain encompassing the whole product portfolio and to build a supportive network that spans the entire Rosenbauer Group. It also gives the company the opportunity to align the different entry-level positions that are available to trainees with their abilities and interests.

Where do you think there is still potential to improve?
Compared with Scandinavian countries, Austria still has a very small percentage of women in STEM professions (STEM stands for science, technology, engineering and mathematics). At the same time, experiences across various companies show just how much technical solutions and the efficiency of teams benefit from having women working in technical fields. We need to make a more conscious and targeted effort to get young women engaged with technology and technical pursuits at the various stages when they are developing their interests.

Is it the case that too few women think themselves capable of pursuing this professional route?
I would encourage any woman to embark on a technical career and opt for scientific subject options as early as the school stage. The wide range of career opportunities available, the tailored development prospects in technical professions and, not least, the opportunity to use your own creativity in scientific work tasks should persuade more women to choose this route.

[1] CFD Computational Fluid Dynamics or numerical fluid mechanics
[2] VBA Visual Basic for Applications, a programming language

Training and education

Rosenbauer invests in its employees by offering customized training and continued professional development programs and helps them realize their full potential and contribute their skills and expertise to the company. In 2023, the Group spent a total of € 520 thousand (2022: € 580 thousand) on training and continuing professional development. Training courses on specific work-related hazards are held on an ongoing basis. → 403-5

Measures in this area include:

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

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

Training concepts for apprentices

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

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

In 2023, a total of 164 young people in Austria, Germany, Switzerland and Italy served an apprenticeship with Rosenbauer, with around 76% studying technical and industrial professions and 24% administrative and commercial occupations.

The two largest US locations in Wyoming (Minnesota) operate a separate training program for young employees. This provides the opportunity to receive technical training since apprenticeships are not common in the United States.

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

Continued professional development

Rosenbauer continually invests in both professional and personal development, with the aim of preserving and fostering its employees' qualifications and motivation. In-house and external experts offer tailored training and continued professional development programs adapted to the working environment. At the Austrian, German, and Swiss locations, courses can be booked on the company portal, which will be rolled out to other locations. Regular professional development reviews help determine employees' needs and development goals. In the reporting year, each employee had an average of 6.3 hours of traditional continued professional development, with white-collar workers spending approximately 11.1 hours in training and blue-collar workers 3.1 hours. However, these statistics do not take account of learning on the job, which is typical in the area of Production. Not all locations record statistics on continued professional development hours.

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

Number of apprentices at Rosenbauer 2023

164

76 %
technical and industrial professions

24 %
administrative and commercial occupations

Employee satisfaction

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

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

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

Period of service

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

Evaluation of mental stress in the workplace

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

Performance reviews for employees at all levels

Regular performance reviews are part of responsible corporate culture at Rosenbauer and are conducted in the spirit of open and respectful dialog. Based on a discussion guide, these are held regularly between employees and their direct supervisors on a mandatory basis. In the course of these meetings, the past year, performance, skills and qualifications are discussed with employees along with professional development opportunities. Future work priorities, target agreements, and development and training measures are also agreed. These discussions with employees were held at all levels at Rosenbauer again in 2023.

Family support program for parental leave

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

In Europe a dedicated familiy program allows men to also take parental leave. At the headquaters in Leonding 14 men took this opportunity in the year under review. → 2-7

Occupational health and safety

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

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

Occupational accidents at Rosenbauer Group → 403-9	**2023**	**2022**	**2021**
Work-related injuries			
Employees and workers			
Number	251	266	265
Occupational accidents per 1 million working hours	42.0	45.7	43,7
Leasing staff			-
Number	29	15	15
Occupational accidents per 1 million working hours	59.3	65.7	62.5
High-consequence work-related injuries			
Employees and workers			
Number	0	0	0
Occupational accidents per 1 million working hours	0	0	0
Leasing staff			
Number	0	0	0
Occupational accidents per 1 million working hours	0	0	0

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

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

Prevention at the fore

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

Accident statistics

In 2023, a total of 251 occupational accidents occurred at Rosenbauer, of which none had serious consequences, while 85 occupational accidents resulted in more than three days' sick leave per employee. The company set itself the goal in 2018 of reducing the accident rate to a maximum of 30 accidents per one million working hours by 2023. At 42.0 accidents per one million working hours, the accident rate is on the same level in the year under review compared with the previous year. In line with the GRI index, since 2021 the working hours of all employees have been counted and no longer only those in the so-called productive work areas.

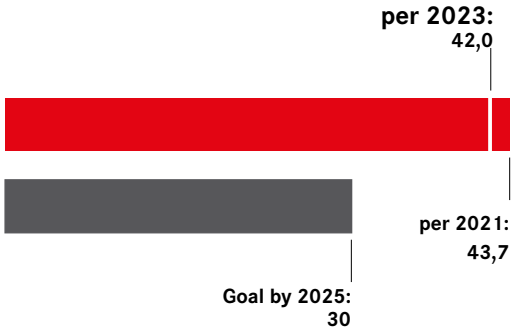
As a percentage of all hours worked, those lost due to accidents amounted to 0.1%, which also represents a fall compared with the previous year. However, this is due to the fact that since the 2021 reporting year, the working hours of all employees have now been counted. Previously, only hours worked in Production were reported. These occupational accidents were mainly cuts, bruises, lacerations and similar injuries when handling tools and workpieces. There were no fatal accidents or occupational accidents with serious consequences in the reporting year. Accidents involving temporary workers are included in the statistics and are also reported. → 403-2, 403-4, 403-9

In 2022, 24 ideas for improving occupational safety were submitted in Austria alone. Employees are informed and made aware before starting their activities – and at regular intervals thereafter – by workplace inspections, and instruction and training on safety risks and potential hazards. In 2023, 44 near-miss accidents were reported across the Group which is due to the improved documentation since 2021. → 403-5, 403-9

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

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

Status goal: Workplace accidents per 1 million working hours



Occupational health

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

Throughout the Group, the average number of sick days per employee in the reporting year stands at 12.4 days, which equates to an increase of 0.9 days compared with the previous year. In Austria and Germany, employees returning from long-term sick leave are supported by a company reintegration management system taken advantage of by a majority of the affected employees. This helped 17 employees in Austria in 2023, for example. → 3-3

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

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

Average sick days at Rosenbauer Group	2023	2022	2021
Total	12.4	11.5	10.3
Women	11.6	10.8	8.9
Men	12.6	11.7	10.5
Blue-collar workers	14.4	13.6	13.1
White-collar workers	9.9	8.6	6.2
Austria	16.4	13	12.5
Germany	18.5	18.9	17.3
Rest of Europe	16.1	14.5	12.5
USA	0	0	0
Rest of World	15.9	7.4	1.9

No hazardous substances in Production

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

Diversity and Opportunities

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

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

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

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

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

People with disabilities make up 4.1% of the workforce worldwide. Rosenbauer works with social psychologists on their employment. What is more, several locations work with sheltered workshops. → 405-1

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

Equal opportunities: women@rosenbauer

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

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

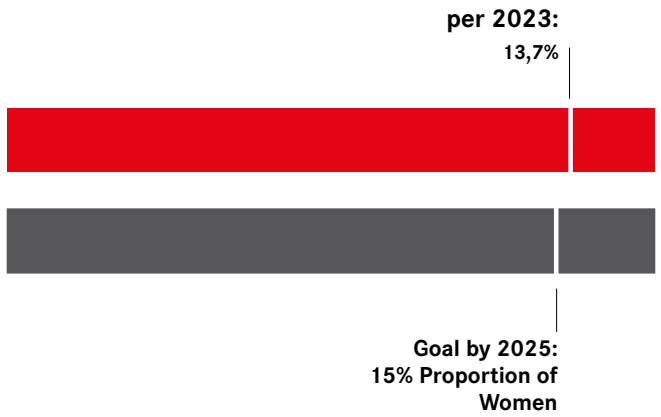
Occupational safety has top priority in the production of vehicles.

According to a study by McKinsey*, only 22% of tech jobs in Europe are currently held by women. This is also reflected in the Rosenbauer Group, with a professional environment traditionally dominated by men. For this reason, another focus is on recruiting, which explicitly aims to attract more women to Rosenbauer in the future, especially in technical professions. Several measures are being supported to get girls interested in technology as early as school age. In September 2023, a firefighting training course for girls aged 8 to 12 was held at the Leonding location. As part of the "International Summer Academy in Engineering for Women" at the University of Applied Sciences Upper Austria, 23 female participants from 13 different countries visited the Rosenbauer location in Leonding to learn about the development and production of firefighting vehicles.

In the recruitment process, care is taken to treat male and female applicants equally. The total percentage of women in the Group is 13.7% and is therefore 0.2% higher than the previous year. The initial focus is always on increasing the proportion of women in general, but especially in management at Rosenbauer International. Corresponding measures are being developed by HR together with the women's network and implemented step by step. → 405-1

With the launch of the women's initiative, the targets for the proportion of women were also brought into focus. The target set for the first time of employing 540 women in the company by 2023 was achieved in 2021. Rosenbauer now aims to achieve a 15% share of women by 2025, both in the overall workforce and in the top two levels of management. Employees with responsibility for staff at the individual locations were used for the calculation. As a manufacturer that takes on apprentices, Rosenbauer's stated objective is to encourage girls to follow a technical career path. The percentage of young women doing an apprenticeship was 24.0% in 2023. Female apprentices in Production accounted for a share of 12.6%. The target of increasing the proportion of female industrial apprentices to 10% by 2023 was therefore already achieved in 2021. → 405-1

Status Goal Proportion of Women: achieved



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

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

ENVIRONMENTALLY FRIENDLY PRODUCTION

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

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

Responsibility for these issues lies with Production managers. There are dedicated environmental managers at the individual Production locations who monitor energy and water usage, waste and other environmental matters. Rosenbauer structures management of these issues with an environmental management system certified to ISO 14001 and an ISO 50001-compliant energy management system at some locations. The existing goals and measures are evaluated at regular intervals. ⟶ 3-3

Energy efficiency and reduction of greenhouse gas emissions

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

Total Energy Consumption The Rosenbauer Group's energy requirement in the reporting year totaled 57,405.8 MWh (18,9 kWh per productive hour) and therefore decreased slightly in relation to 2022. Generally, production sites with paint shops use the most process and heating energy. Sales, assembly, and customer service operations account for most of our fuel consumption. Locations where the buildings and factory spaces require year-round cooling consume relatively high levels of electricity.

70.1% of electrical energy comes from renewable sources, 3.9% from the photovoltaic systems in Neidling and Leonding. District heating, which is largely generated from waste heat, in turn provides 37.4% of the process and heating energy used. Diesel accounts for 87.4% of the fuel used. ⟶ 302-1

Climate action and reduction of greenhouse gas emissions

The calculation of greenhouse gas emissions (Scope 1 and Scope 2) show that these figures decreased by around 3.0% compared with the previous year to 11,585 t CO_2eq. Rosenbauer's indirect emissions (Scope 3) totaled 1,187,408 t CO_2e in the reporting period and thus decreased by 5.0 %. ⟶ 305-1, 305-2, 305-3

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

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

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

As part of its Group strategy, Rosenbauer drew up its climate strategy in 2022 based on the requirements of the Science Based Targets Initiative and submitted it for evaluation. SBTi officially confirmed this in the 2023 reporting year. A comprehensive greenhouse gas inventory was again carried out and indirect CO_2 emissions were determined in addition to direct emissions. This showed that Rosenbauer as a manufacturer generates only a very small proportion (12,000 metric tons) of the attributable emissions itself. The overwhelming majority of around 1.2 million metric tons comes from indirect emissions through the use of the vehicles sold.

Audited transparency for stakeholders

In order to increase the transparency of its climate commitment to stakeholders, Rosenbauer reported to CDP Climate Change for the first time in 2021 and achieved a rating of "C" (Awareness level). In 2023, the rating was improved to to "B". Rosenbauer aims to achieve the top grade of "A" (Leadership Level) by 2025. Rosenbauer also took part in CDP's "Water Security" rating for the first time and achieved a "C" rating.

In the VÖNIX rating, the sustainability benchmark of the Austrian stock market, Rosenbauer again received a B rating for the year 2023/2024. Rosenbauer has been included in the index since 2005.

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

Energy consumption of Rosenbauer Group ⟶ 302-1	**2023**	**2022**	**2021**
Total*			
MWh	57,405.8	58,895.9	59,705.5
kWh per prod. hour	18.9	18.6	18.2
Electricity consumption			
MWh	15,615.9	15,477.0	16,570.0
kWh per prod. hour	5.1	4.9	5.0
Heating and process energy consumption			
MWh	26,497.3	28,422.0	28,325.0
kWh per prod. hour	8.7	9.0	8.6
Fuels consumption			
MWh	15,292.6	14,996.9	14,809.0
kWh per prod. hour	5.0	4.7	4.5

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

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

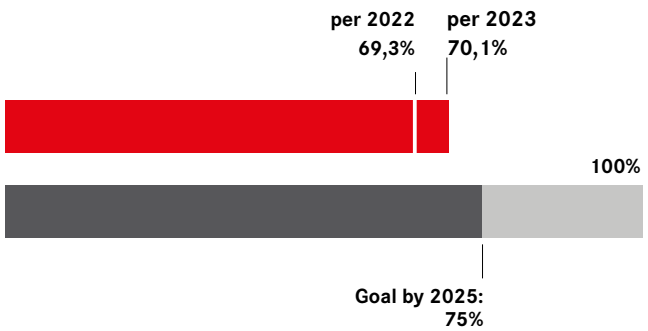
Greenhouse gas emissions of Rosenbauer Group (in t CO2eq)* → 305-1, 305-2	Market-based			Country-based		
	2023	2022	2021	2023	2022	2021
Total Scope 1 + Scope 2	11,585	11,941	11,861	15,310	15,669	14,761
Direct greenhouse gas emissions (Scope 1)	7,161	7,553	7,210	7,161	7,553	7,210
Indirect energy-related emissions (Scope 2 resulting from the use of district heating and electricity)	4,424	4,389	4,652	8,149	8,116	7,552
Andere indirekte Emissionen (Scope 3 bedingt durch die Wertschöpfungskette)	1,187,408	1,250,158				

* Data in CO2 equivalents in accordance with the GHG Protocol Corporate Standard, taking into account the following greenhouse gases: CO2, CH4, N2O, SF6, HSCs, PFCs, NF3; without consideration of biogenic greenhouse. Rosenbauer uses emission factors from the Austrian Federal Environment Agency and the ecoinvent 3.6 database to calculate greenhouse gas emissions. The values for Global Warming Potential are based on the 5th Assessment Report of t48he IPCC (2013).

Increase in green electricity and electricity generated by the company

The share of green electricity has risen to 70.1 % compared to the previous year, which is due to an increased share of renewable energy sources. The target of meeting 75% of electricity demand from renewable energy sources by 2025. 2025. The large production locations in Austria and Germany have been operated using 100% green electricity since 2019.

Status Goal Share of green electricity



The target of covering 5% of total electricity requirements with photovoltaic systems by 2025. The target value includes both self-generated energy and electricity from systems on rooftops that are rented by Rosenbauer. The output of the existing photovoltaic systems at the Leonding and Neidling locations covers 3.9% of the Group's total electricity requirements. Following a relocation, the Mogendorf location no longer has a photovoltaic system. It is planned to check further sites for their suitability for photovoltaic systems in the coming years.

Employee mobility

Rosenbauer's commitment to the environment includes providing alternative and sustainable forms of transportation for employees. As early as 2019, the Carployee ride sharing app was introduced at the locations in Upper Austria. This enables employees to ride together to and from work, thereby saving money. And it is an environmentally friendly way to commute. Rosenbauer promotes this initiative by providing benefits to active users. Since the project's introduction, employees have traveled more than 2,700,000 km fewer on the roads, which corresponds to around 349 metric tons of carbon emissions. Since the reporting year, it has also been possible to lease a company bike. Company bike means that Rosenbauer leases a bike that is also given to employees for private use.

Resource consumption in Production

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

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

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

Total water consumption in Production

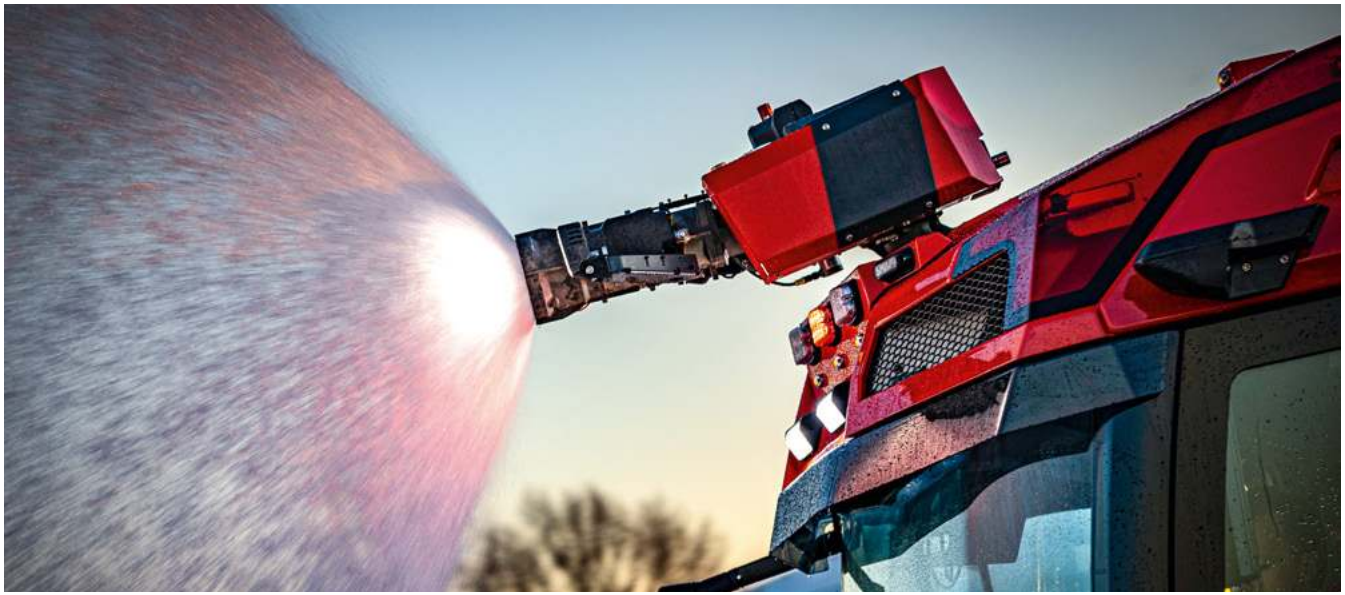
Leonding plant I has the highest water requirement of any location in the Group. This is where Rosenbauer produces all pumps and extinguishing systems that must be tested with water as part of quality assurance. Water is also required for vehicle deliveries to demonstrate the extinguishing functions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

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

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

In the reporting period, the Rosenbauer Group's total water consumption amounted to 80,858.0 m^3, which is equal to specific water consumption of 26.6 liters per productive hour.

36.23% of the water consumed came from Rosenbauer's own wells, the rest from the municipal supply. Compared with the previous year, total water consumption increased by around 7.7%. → 303-3



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

Water consumption of Rosenbauer Group (m^3) → 303-3	**2023**	**2022**	**2021**
Municipal water	51,561.0	50,416.4	48,822.5
thereof in water-stressed areas	26.5%	27.5%	19.7%
Liters per prod. hour	17.0	15.9	14.9
Well water	29,297.0	24,681.0	32,109.0
thereof in water-stressed areas	3.5%	5.0%	3.4%
Liters per prod. hour	9.7	7.8	9.8
Total water consumption	**80,858.0**	**75,097.4**	**80,931.5**
thereof in water-stressed areas	18.1%	20.1%	13.5%
Liters per prod. hour	26.6	23.7	24.6

Reduction of plastic used in helmet production

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

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

Reduction of noise emissions in Production

An important stakeholder group for Rosenbauer is the neighbors living around the production facilities. To protect them from noise, new buildings and conversions are equipped with noise barriers, and noisy tests are performed in enclosed, soundproofed factory spaces. At production locations with direct neighbors, it is determined systematically how and to what extent they are disturbed by noise at Rosenbauer. There were three complaints in the reporting year.

Total volume of waste

The volume of waste produced by the Rosenbauer Group in 2023 was around 3,963.1 t (1.3 kg per productive hour). Around 5.6% of the waste was hazardous, such as paints, solvents, batteries and used oils. Residual waste for disposal accounted for 19.9% of the total. All other used materials and waste were recycled. Specifically, this included aluminum, steel, recyclable plastics and cable residues, wood, glass, cardboard and paper. The figures are partly based on estimates, as not all locations keep detailed records. For waste disposal, Rosenbauer recycles as a matter of course and relies on local conditions and suppliers at all locations. → 306-2, 306-3

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

Waste of Rosenbauer Group → 306-3	**2023**	**2022**	**2021**
Total			
t	3,963.1	3,752.1	3,660.6
kg per prod. hour	1.3	1.2	1.1
Hazardous waste			
t	220.8	151.6	260.4
kg per prod. hour	0.1	0.1	0,1
Recyclable waste*			
t	2,951.7	3,182.9	3,111.3
kg per prod. hour	1.0	1.0	1.0
Residual waste			
t	790.5	417.6	288.9
kg per prod. hour	0.3	0.1	0.1

* Used material, non-hazardous waste without residual waste

BUSINESS ETHICS & SUPPLY CHAIN

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

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

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

RESPONSIBILITY – TRUST – RESPECT

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

Rosenbauer Code of Conduct

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

Compliance

To ensure lawful and ethically sound conduct, Rosenbauer has established a Compliance Management System (CMS) at the company, which supports management in fulfilling this responsibility and encourages ongoing improvements. A central component of the CMS is the Rosenbauer Code of Conduct, which is binding not only for all employees of the Group, but also for sales partners. Since 2021, there has also been a separate Supplier Code of Conduct. This was revised in 2023 and enhancements made to form a Business Partner Code of Conduct. More information about this is available online.

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

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

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

Compliance organization

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

To enable any misconduct to be flagged and pursued, the company introduced its own whistleblower system in 2014. It can be used by employees and outsiders to the company alike – anonymously, if they wish. In December 2021, the existing whistleblower system was expanded to include a new web-based tool, the "Integrity Line," offering an additional reporting option for whistleblowers in line with the requirements of the European Union. Violations of the Rosenbauer Code of Conduct or breaches of the law can be reported confidentially and completely anonymously. There are disciplinary consequences in place; depending on the severity of proven infringements; these range from a warning to immediate dismissal. There were no significant compliance reports to Group Compliance in 2023. → 419-1

Compliance training for employees

All employees and sales partners are issued the Rosenbauer Code of Conduct when they start working with us. They must confirm receipt of the Code of Conduct. Sales partners will receive the new Business Partner Code of Conduct going forward. Employees in positions related to compliance receive regular training as needed. These training courses are also available throughout the Group on the company's intranet. This ensures that the information is available to all employees for reference purposes at all times, not just during courses. In spring 2020, an online anti-corruption and anti-trust course was established, which is available throughout the Group and must be completed by selected sales partners as well. Course participants can successfully complete the training by passing a test, after which they receive a certificate. Since the start of online learning, approximately 500 employees (particularly executives) have successfully completed both training courses.

Specific groups of employees are made aware of compliance risks as appropriate. For example, at a sales meeting in Germany, 53 people were given specific training on fair competition and corruption prevention.

Number of Rosenbauer employees who participated in compliance training in 2023 (including e-learning)

Fair competition training	Corruption prevention training
324	**331**
Participants	Participants

Combating bribery and corruption

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

Rosenbauer has been certified in accordance with ISO-37001 "Anti-bribery management systems" since 2021. This first-time certification underscores Rosenbauer's innovative leadership in this area. Certification brings considerable advantages in terms of legal certainty and can also provide a decisive competitive advantage in tendering procedures. The routine monitoring audit was successfully completed in June 2023.

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 checking. Potential new partners are subject to reviews before the start of collaboration, while existing partners are checked at regular intervals. In addition, the compliance organization carries out case-specific plausibility checks of individual sales projects. Along with the internal audit, on-site inspections or audits are conducted at sales partners that present a heightened risk.

A total of 74 business partners were assessed as part of our integrity reviews in 2023; a total of three were rejected as a result. There were no known cases of corruption in 2023. → 205-3

Respect for human rights

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

Regardless of the location in the various countries, Rosenbauer takes particular care to treat its employees fairly in compliance with the relevant legal regulations. Treating different hierarchies, religions and nationalities with respect is also a matter of course at all locations.

Tax Transparency

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

Sustainable tax strategy – tax follows business

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

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

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

Tax compliance

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

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

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

Tax payments

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

2023 (in € thousand)	Number of employees	External revenues	Revenues from intercompany transactions	Profit before income taxes	Property, plant and equipment with the exception of cash and cash equivalents	Income tax paid	Income tax expense/income
Austria	1,632	344,368	318,916	-12,650	280,285	906	-2,195
Germany	1,038	284,945	113,368	9,063	154,835	-5,193	-4,314
Italy	55	14,246	5,594	-822	9,198	-50	131
Poland	26	15,348	758	795	5,736	-29	-103
Slovenia	208	19,898	25,677	2,399	21,663	-613	-405
Switzerland	35	29,273	83	2,174	16,530	-192	-439
Spain	48	17,012	13,152	173	9,098	-48	-92
South Africa	8	1,741	0	-16	576	-64	-2
France	25	7,324	688	211	1,809	-0	1
United Kingdom	16	9,358	0	254	3,232	-89	-61
UAE	95	15,336	1,240	3,018	7,076	0	0
Saudi Arabia	129	32,061	1,072	1,120	32,659	-149	-282
Australia	11	10,945	13	716	11,336	-246	-242
Singapore	59	18,374	0	1,261	17,355	-546	-164
Brunei	0	185	0	-57	41	-0	-9
China	24	1,680	0	6	164	1	-3
USA	920	258,250	131,943	-239	190,987	581	1,263

2023 (in € thousand)	Profit before income taxes	thereof 24 % national income tax expense	Non-capitalization of loss carryforwards	Effect of different tax rates	Permanent differences	Taxes from previous years	Other	Effective tax income (–)/ expense (+)
Austria	-36,695	-8,807	4,920	0	2,349	-160	2,798	1,101
Germany	9,063	2,175	0	426	440	-145	1,418	4,314
Italy	-808	-194	0	0	87	0	-24	-131
Poland	795	191	0	-40	-0	0	-48	103
Slovenia	2,399	576	0	-120	-49	0	-2	405
Switzerland	2,174	522	0	-87	0	0	5	439
Spain	173	42	0	2	4	0	45	92
South Africa	-16	-4	0	-0	0	0	7	2
France	211	51	0	2	0	0	-54	-1
United Kingdom	254	61	0	-1	4	0	-2	61
UAE	3,018	724	0	-724	0	0	0	0
Saudi Arabia	1,120	269	0	-45	0	0	58	282
Australia	716	172	0	43	0	0	27	242
Singapore	1,261	303	0	-88	-67	0	17	164
Brunei	-57	-14	13	4	0	0	5	9
China	6	1	31	-0	0	0	-29	3
USA	23,370	5,609	0	-701	-2,211	0	-3,959	-1,263

Sustainability in the supply chain

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

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

Suppliers' environmental management

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

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

Supplier screening

Rosenbauer has maintained close business relationships with some of its suppliers for decades. Key suppliers, i.e. those with a purchasing volume over € 100,000 in the year under review, are screened regularly against environmental and social criteria to ensure that certain minimum standards are maintained. The figures for the 2022 supplier screening, which were incomplete due to last year's cyberattack, were submitted at a later date and are shown in the table below.

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

Suppliers of Rosenbauer group with certificates (in %) → 308-1, 414-1	**2023**	**2022**	**2021**
Suppliers with Code of Conduct	73.0	72.9	72.8
Suppliers ISO 9001	59.5	59.7	59.6
Suppliers ISO 14001	22.3	22.4	22.2
Suppliers ISO 50001	7.8	7.7	7.7
Suppliers ISO 45001	6.9	7.1	7.2

Avoidance of child and forced labor

Rosenbauer vehemently rejects child labor and forced labor. This is actively checked among key suppliers. None of these suppliers manufactures any products whose manufacture involves an above average risk of child labor or forced labor. To guarantee respect for human rights, all suppliers with a procurement volume of over € 100,000 are asked to submit a declaration on the avoidance of child labor and forced labor. In this declaration, business partners recognize human rights and confirm that no child labor according to the definition of the ILO Convention is involved in the manufacture of their products, and that people do not work against their will. Of the suppliers surveyed, 73,0% signed the declaration, or subscribe to even higher human rights standards, such as those of the UN Global Compact. → 3-3, 2-6, 414-1

Data Protection

In the course of the introduction of the EU General Data Protection Regulation, Rosenbauer worked more intensively on the topic of data protection and implemented processes to guarantee their realization. An in-house officer was appointed for data protection, coordinating information on all processes relating to data protection, including the necessary security precautions and types of data involved. Rosenbauer was the victim of a cyberattack in the reporting year. Immediate action was taken, which meant that system security was maintained, sensitive data was successfully protected and all systems were restored.

In 2023, there were no substantiated complaints concerning data protection violations affecting customer or employee privacy or the loss of personal data, for example. We did not receive any complaints in connection with the cyberattack either. → 418-1

APPENDIX

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

KEY SUSTAINABILITY FIGURES OF ROSENBAUER INTERNATIONAL AG 2023

Total employment by gender (headcount) → 102-8	Alle Mitarbeiter	Arbeiter	Angestellte
Women	242	59	183
Men	1,300	799	501

Employees by contract → 102-8	
Employees with collective labor agreements	1,542
Temporary employees (headcount)	131

Turnover of employees (in % and headcount) → 401-1	New employees		Departures	
Total	10.3%	159	9.6%	148
Women	17.4%	42	10.3%	25
Men	9.0%	117	9.5%	123
< 30 years	19.7%	80	12.3%	50
30–50 years	8.9%	72	8.4%	68
> 50 years	2.1%	7	9.2%	30

Part-time employees (in % and headcount) → 102-8	All employees		Blue-collar workers		White-collar workers	
Total	10.4%	161	7.1%	61	14.6%	100
Women	36.0%	87	25.4%	15	39.3%	72
Men	5.7%	74	5.8%	46	5.6%	28

Employees by age group (headcount) → 405-1	All employees	Blue-collar workers	White-collar workers
< 30 years	406	250	156
30–50 years	809	408	401
> 50 years	327	200	127

Hours of training per headcount → 404-1	All employees	Women	Men	Blue-collar workers	White-collar workers
	11.0	11.1	11.0	10.9	11.1

Accident statistics → 403-9	**Work-related injuries**	**High-consequence work-related injuries**
Employees		
Number	94	0
Occupational accidents per 1 million working hours	39.3	0
Leasing staff		
Number	14	0
Occupational accidents per 1 million working hours	79.7	0

Average sick days	**All employees**	**Women**	**Men**	**Blue-collar workers**	**White-collar workers**
	16.6	14.9	21.5	22.1	9.7

Energy consumption → 302-1	**Total***	**Electricity consumption**	**Heating and process energy consumption**	**Fuels consumption**
MWh	20,188.46	6,713.40	9,713.20	3,761.86
kWh per prod. hour	22.01	7.32	10.59	4.10

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

Greenhouse gas emissions (in t CO2eq)* → 302-1, 305-2	**Market-based**	**Country-based**
Total Scope 1 + Scope 2	1,449	4,652
Direct greenhouse gas emissions (Scope 1)	1,417	1,417
Indirect energy-related emissions (Scope 2 resulting from the use of district heating and electricity)	32	3,235

* Data in CO_2 equivalents in accordance with the GHG Protocol Corporate Standard, taking into account the following greenhouse gases: CO_2, CH4, N2O, SF6, HSCs, PFCs, NF3; without consideration of biogenic greenhouse. Für die Berechnung der Treibhausgas-Emissionen verwendet Rosenbauer Emissionsfaktoren des österreichischen Umweltbundesamtes und der ecoinvent 3.6 Datenbank. Die Werte zum Global Warming Potential basieren auf dem 5. Sachstandsbericht des IPCC (2013). gases.

Water consumption* → 303-3	**Total**	**Municipal water**	**Well water**
m^3	47,919.0	19,640.0	28,279.0
Liters per prod. Hour	52.2	21.4	30.8

* Water consumption according to meter reading and billing

Waste → 303-3	**Total**	**Hazardous waste**	**Recyclable waste***	**Residual waste**
t	1,734.22	116.75	1,471.49	145.98
kg per prod. Hour	1.9	0.1	1.6	0.2

* Used material, non-hazardous waste without residual waste

Suppliers with certificates (in %) → 308-1, 414-1	
Suppliers with Code of Conduct	71.1
Suppliers ISO 9001	60.3
Suppliers ISO 14001	25.5
Suppliers ISO 50001	9.9
Suppliers ISO 45001	8.3

Complaints of residents	
Complaints because of noise	3

For key financial figures, see Annual Financial Report 2023 from page 45 et seq.

GRI INDEX

Rosenbauer reports in accordance with the GRI standards for the period January 1, 2023 to December 31, 2023.

GRI Standard No.	GRI Standard Title	No.	Disclosure	Page in report	Explanation/Omission
GRI 1: Foundation 2021					
GRI 2: General disclosures					
GRI 2	General Disclo-sures 2021	2-1	Organizational details	7 et seq., imprint (cover)	
GRI 2	General Disclo-sures 2021	2-2	Entities included in the organization's sustainability reporting	4, 9	
GRI 2	General Disclo-sures 2021	2-3	Reporting period, frequency and contact point	4, 9,	
GRI 2	General Disclo-sures 2021	2-4	Restatements of information	4	none
GRI 2	General Disclo-sures 2021	2-5	External assurance	4	
GRI 2	General Disclo-sures 2021	2-6	Activities, value chain and other business relationships	7 et seq., 22, 36, 48, 55	
GRI 2	General Disclo-sures 2021	2-7	Employees	36 et seq.	
GRI 2	General Disclo-sures 2021	2-8	Workers who are not employees	36	No further breakdown is reported.
GRI 2	General Disclo-sures 2021	2-9	Governance structure and composition	11	
GRI 2	General Disclo-sures 2021	2-10	Nomination and selection of the highest governance body	Annual Report 2022, p. 17 et seq.	
GRI 2	General Disclo-sures 2021	2-11	Chair of the highest governance body	Annual Report 2022, p. 18	

GRI Standard No.	GRI Standard Title	No.	Disclosure	Page in report	Explanation/Omission
GRI 2	General Disclosures 2021	2-12	Role of the highest governance body in overseeing the management of impacts	Annual Report 2023, p. 17 et seq.	
GRI 2	General Disclosures 2021	2-13	Delegation of responsibility for managing impacts	11 et seq., Annual Report 2023, p. 17 et seq.	
GRI 2	General Disclosures 2021	2-14	Role of the highest governance body in sustainability reporting	70	
GRI 2	General Disclosures 2021	2-15	Conflicts of interest	Annual Report 2023, p. 20	
GRI 2	General Disclosures 2021	2-16	Communication of critical concerns	52 et seq.	
GRI 2	General Disclosures 2021	2-17	Collective knowledge of the highest governance body	Annual Report 2023, p. 17 et seq.	
GRI 2	General Disclosures 2021	2-18	Evaluation of the performance of the highest governance body	Annual Report 2023, p. 19	
GRI 2	General Disclosures 2021	2-19	Remuneration policies	Annual Report 2023, p. 19, Compensation Report 2023	
GRI 2	General Disclosures 2021	2-20	Process to determine remuneration	Annual Report 2023, p. 25	
GRI 2	General Disclosures 2021	2-21	Annual total compensation ratio		The ratio between the annual total compensation of the highest-paid person (CEO) in the company and the median level of total annual compensation of all employees in 2022 (excluding the highest paid individual) was 6.04.The ratio of the percentage increase in annual total compensation for the highest-paid individual in the company to the median percentage increase of total annual compensation for all employees in 2022 (excluding the highest-paid individual) was -1.45. In the calculations, apprentices and temporary staff were excluded and a full-time salary was assumed for all part-time employees. Overtime allowances, annual and other bonuses were taken into account.
GRI 2	General Disclosures 2021	2-22	Statement on sustainable development strategy	6	
GRI 2	General Disclosures 2021	2-23	Policy commitments	10 et seq.	
GRI 2	General Disclosures 2021	2-24	Embedding policy commitments	Annual Report 2023, p. 19 et seq.	

GRI Standard No.	GRI Standard Title	No.	Disclosure	Page in report	Explanation/Omission
GRI 2	General Disclosures 2021	2-25	Processes to remediate negative impacts	11 et. seq., Annual Report 2023, p. 19	
GRI 2	General Disclosures 2021	2-26	Mechanisms for seeking advice and raising concerns	52	
GRI 2	General Disclosures 2021	2-27	Compliance with laws and regulations		No relevant violations are known to have occurred during the reporting period.
GRI 2	General Disclosures 2021	2-28	Membership associations	24	
GRI 2	General Disclosures 2021	2-29	Approach to stakeholder engagement	4, 24	
GRI 2	General Disclosures 2021	2-30	Collective bargaining agreements	36	
GRI 3: Material Topics 2021					
GRI 3	Material Topics 2021	3-1	Process to determine material topics	23	
GRI 3	Material Topics 2021	3-2	List of material topics	23	
GRI 205: Anti-corruption					
GRI 3	Material Topics 2021	3-3	Management of material topics	23, 51	
GRI 205	Anti-corruption 2016	205-3	Confirmed incidents of corruption and actions taken	53	
GRI 207: Tax					
GRI 3	Material Topics 2021	3-3	Management of material topics	23, 51	
GRI 207	Tax 2019	207-1	Approach to tax	53	
GRI 207	Tax 2019	207-2	Tax governance, control, and risk management	53	

GRI Standard No.	GRI Standard Title	No.	Disclosure	Page in report	Explanation/Omission
GRI 207	Tax 2019	207-3	Stakeholder engagement and management of concerns related to tax	53	
GRI 207	Tax 2019	207-4	Country-by-country reporting	53	
GRI 301: Materials					
GRI 3	Material Topics 2021	3-3	Management of material topics	23, 30	
GRI 301	Materials	301-1	Materials used by weight or volume		Without weight or volume data and without breakdown by renewable and non-renewable materials, as the figures are not currently available in this form: Supplement by reporting year 2024.
GRI 302: Energy					
GRI 3	Material Topics 2021	3-3	Management of material topics	23, 47	
GRI 302	Energy 2016	302-1	Energy consumption within the organization	47, 58	
GRI 303: Water and effluents					
GRI 3	Material Topics 2021	3-3	Management of material topics	23, 48	
GRI 303	Water and Effluents 2018	303-1	Interactions with water as a shared resource	49	
GRI 303	Water and Effluents 2018	303-2	Management of water discharge-related impacts	31, 49	
GRI 303	Water and Effluents 2018	303-3	Water withdrawal	49, 59	

GRI Standard No.	GRI Standard Title	No.	Disclosure	Page in report	Explanation/Omission
GRI 305: Emissions					
GRI 3	Material Topics 2021	3-3	Management of material topics	23, 47	
GRI 305	Emissions 2016	305-1	Direct (Scope 1) GHG emissions	47 et seq, 58	
GRI 305	Emissions 2016	305-2	Energy indirect (Scope 2) GHG emissions	47 et seq, 58	
GRI 305	Emissions 2016	305-3	Other indirect GHG emissions (Scope 3)	47 et seq	Scope 3 in tCO_2e: Scope 3.1 Purchased goods and services: 185.002 tCO_2e Scope 3.2 Capital goods: 9.292 tCO_2e Scope 3.3 Fuel- and energy-related activities (not included in scope 1 or scope 2): 2.691 tCO_2e Scope 3.4 Upstream transportation and distribution: 12.722 tCO_2e Scope 3.5 Waste generated in operations: 1.343 tCO_2e Scope 3.6 Business travel: 2.226 tCO_2e Scope 3.7 Employee commuting: 11.918 tCO_2e Scope 3.9 Downstream transportation and distribution: 1.414 tCO_2e Scope 3.11 Use of sold products: 957.838 tCO_2e Scope 3.12 End-of-life treatment of sold products: 2.963 tCO_2e
GRI 306: Waste					
GRI 3	Material Topics 2021	3-3	Management of material topics	23, 50	
GRI 306	Waste 2020	306-2	Management of significant waste-related impacts	50	
GRI 306	Waste 2020	306-3	Waste generated	50, 59	
GRI 308: Supplier environmental assessment					
GRI 3	Material Topics 2021	3-3	Management of material topics	23, 55	
GRI 308	Supplier environmental assessment 2016	308-1	New suppliers that were screened using environmental criteria	55, 59	

GRI Standard No.	GRI Standard Title	No.	Disclosure	Page in report	Explanation/Omission
GRI 401: Employment					
GRI 3	Material Topics 2021	3-3	Management of material topics	23, 36	
GRI 401	Employment 2016	401-1	New employee hires and employee turnover	37 et seq., 57	
GRI 403: Occupational health and safety					
GRI 3	Material Topics 2021	3-3	Management of material topics	23, 42	
GRI 403	Occupational Health and Safety 2018	403-1	Occupational health and safety management system	42	
GRI 403	Occupational Health and Safety 2018	403-2	Hazard identification, risk assessment, and incident investigation	43	
GRI 403	Occupational Health and Safety 2018	403-3	Occupational health services	43	
GRI 403	Occupational Health and Safety 2018	403-4	Worker participation, consultation, and communication on occupational health and safety	43	
GRI 403	Occupational Health and Safety 2018	403-5	Worker training on occupational health and safety	43	
GRI 403	Occupational Health and Safety 2018	403-6	Promotion of worker health	43	
GRI 403	Occupational Health and Safety 2018	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	43	

GRI Standard No.	GRI Standard Title	No.	Disclosure	Page in report	Explanation/Omission
GRI 403	Occupational Health and Safety 2018	403-8	Workers covered by an occupational health and safety management system	42 et seq.	
GRI 403	Occupational Health and Safety 2018	403-9	Work-related injuries	42 et seq., 58	Occupational accidents involving leasing staff included. The collection of accidents by employees of third-party companies at Rosenbauer locations will follow in the coming years.
GRI 404: Training and education					
GRI 3	Material Topics 2021	3-3	Management of material topics	23, 38	
GRI 404	Training and Education 2016	404-1	Average hours of training per year per employee	40, 57	
GRI 405: Diversity and equal opportunity					
GRI 3	Material Topics 2021	3-3	Management of material topics	23, 43	
GRI 405	Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	36, 44, 57	
GRI 405	Diversity and Equal Opportunity 2016	405-2	Ratio of basic salary and remuneration of women to men	44	
GRI 406: Non-discrimination					
GRI 3	Material Topics 2021	3-3	Management of material topics	23, 44	
GRI 406	Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	44	

GRI Standard No.	GRI Standard Title	No.	Disclosure	Page in report	Explanation/Omission
GRI 408: Child labor					
GRI 3	Material Topics 2021	3-3	Management of material topics	23, 51	
GRI 408	Child labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor		Rosenbauer currently has no business locations or suppliers with a significant risk of incidents of child labor.
GRI 409: Forced or compulsory labor					
GRI 3	Material Topics 2021	3-3	Management of material topics	23, 51	
GRI 409	Forced or compulsory labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor		In the reporting period, Rosenbauer did not have any business locations or suppliers with a significant risk of incidents of forced or compulsory labor.
GRI 414: Supplier social assessment					
GRI 3	Material Topics 2021	3-3	Management of material topics	23, 55	
GRI 414	Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	55, 59	
GRI 416: Customer health and safety					
GRI 3	Material Topics 2021	3-3	Management of material topics	23, 32	
GRI 416	Customer health and safety 2016	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services		No violations became known during the reporting period.

GRI Standard No.	GRI Standard Title	No.	Disclosure	Page in report	Explanation/Omission
GRI 418: Customer privacy					
GRI 3	Material Topics 2021	3-3	Management of material topics	23, 55	
GRI 418	Customer privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	55	
Not covered by GRI: Technology and innovation					
GRI 3	Material Topics 2021	3-3	Management of material topics	10, 23, 29	
Not covered by GRI: Vehicle reliability and longevity					
GRI 3	Material Topics 2021	3-3	Management of material topics	10, 23, 30	

TCFD INDEX

	Recommendation	Reference in Report
Governance	a) Describe the board's oversight of climate-related risks and opportunities.	page 12
	b) Describe management's role in assessing and managing climate-related risks and opportunities.	pages 13
Strategy	a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	pages 12-13
	b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	pages 12, 13, 14
	c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2 °C or lower scenario.	page 14
Risk management	a) Describe the organization's processes for identifying and assessing climate-related risks.	pages 13, 14
	b) Describe the organization's processes for managing climate-related risks.	page 14
	c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	page 14
Metrics and targets	a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	pages 14, 47 et seq.
	b) Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.	page 48
	c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	pages 27 et seq.

STATEMENT OF ALL LEGAL REPRESENTATIVES

→ 2-14

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

Leonding, March 29, 2024

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

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

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

LEGAL NOTICE

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

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