Sustainability Report 2024

Securing a Sustainable Future of Energy Infrastructure

ROSEN

empowered by technology

08

Erik Cornelissen,
Chief Executive Officer (right),
and Roland Kampe, Chief Legal
and Compliance Officer, talk
about how innovation leads to
sustainable solutions.

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The ROSEN Group's activities
support a sustainable future
by enabling the transport
of new energy sources and
enhancing the safety and
efficiency of oil, gas, and mining
infrastructure worldwide.

Dear Customers, Shareholders, Employees, and Partners

At ROSEN, we actively contribute to safeguarding people, communities, and the environment by driving innovation, protecting global energy transportation, and acting responsibly in everything we do. Even though we are at the beginning of our journey, our ESG strategy is an integral part of this mission, underscoring our dedication to sustainable business practices that create long-term value for all stakeholders.

This report reflects the progress we have made in embedding ESG principles into our operations. It outlines our approach to governance, social responsibility, and environmental stewardship, aligned with our core values and strategic goals.

For more than four decades, we have been using applied research and development and the latest inspection technologies to prevent environmental pollution while ensuring the performance of industrial assets for global economic prosperity.

Our efforts are guided by a vision for continuous improvement. We recognize that the ESG landscape is constantly evolving and we are committed to adapting to new challenges and opportunities as they arise. Through transparent reporting and accountable practices, we aim to strengthen trust with our customers, partners, employees, shareholders, and the communities we serve.

This report represents an important milestone on our path toward even more sustainable operations. We remain focused on integrating ESG considerations into our core business strategies and fostering a culture of responsibility and innovation that embodies our purpose: Securing a sustainable future – empowered by technology.

Yours sincerely,
Erik Cornelissen, Chief Executive Officer

"Our efforts are guided by a vision for continuous improvement."

Erik Cornelissen,
Chief Executive Officer
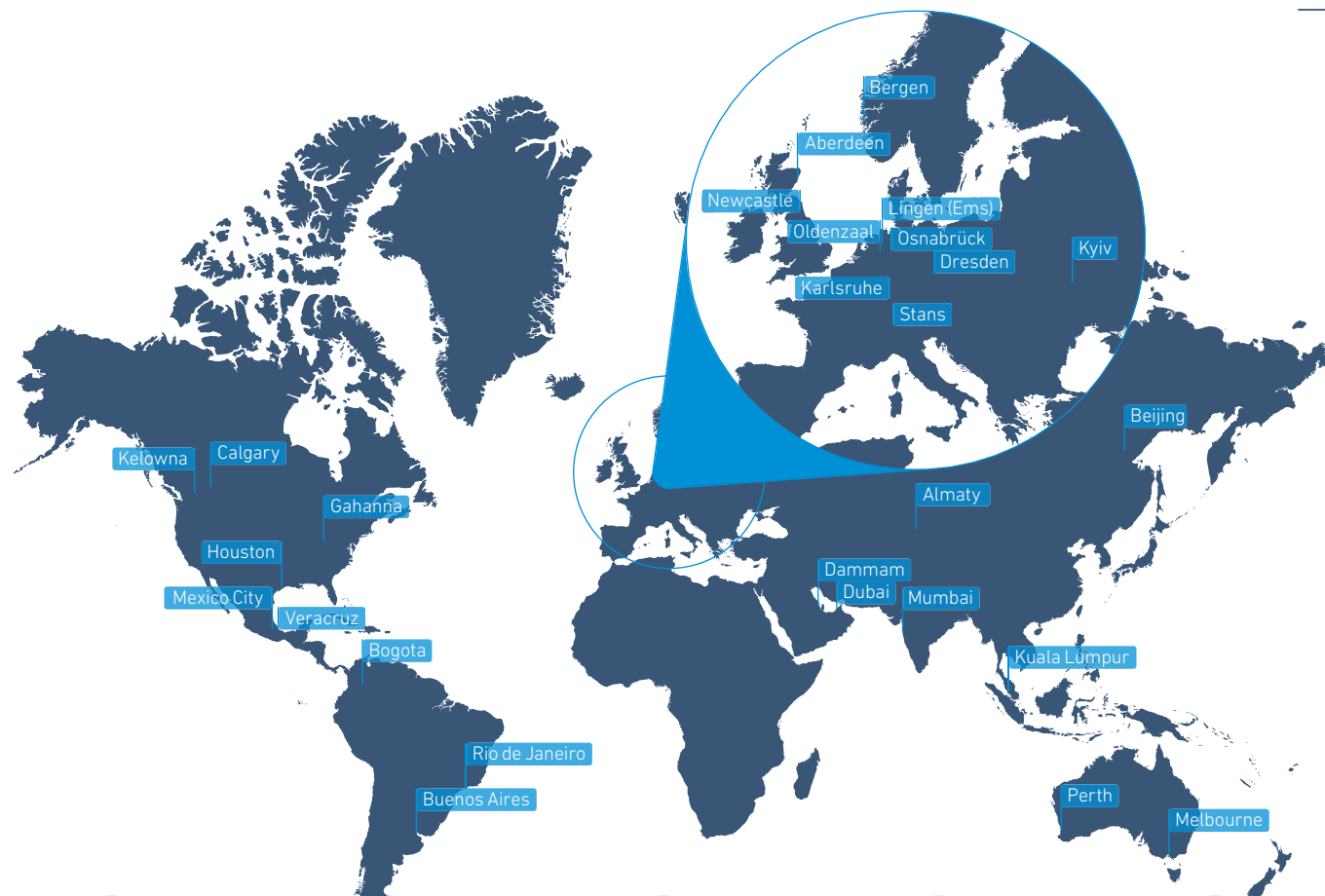
ROSEN at a Glance

We Are Where You Need Us

For us, technology is the driving force of progress to ensure a more sustainable future for our customers, their assets, and society.

As a global technology company, we focus on empowering our customers to make the best decisions for their critical industrial assets. With a portfolio of highly advanced proprietary diagnostic technologies, a vast and unique data set, and industry-leading software solutions combined with integrity engineering consulting services, we offer a unique synergy that allows us to transform data into knowledge. Knowledge enables smarter decision-making and delivers a comprehensive understanding of asset safety, lifetime, and performance.

As an international company, we are represented in various countries around the world. At our locations in Germany, experts from all disciplines work especially in research and development, as well as manufacturing of cutting-edge technologies, to support the entire group as a technology pool.

The location in Lingen (Ems) is the ROSEN Group's oldest location and – with more than 1,500 employees – also the largest.

Bergen
Aberdeen
Newcastle
Oldenzaal
Lingen (Ems)
Osnabrück
Dresden
Kyiv
Karlsruhe
Stans
Kelowna
Calgary
Gahanna
Beijing
Houston
Almaty
Mexico City
Dammam
Veracruz
Dubai
Mumbai
Bogota
Kuala Lumpur
Rio de Janeiro
Buenos Aires
Perth
Melbourne

We are the
 # 1
technology and global leader in our key markets

More than
25
locations worldwide

More than
4,000
employees worldwide

More than
75
nationalities working together

More than
110
countries in which we operate

Putting Ingenuity and Sustainability into Action for Our Customers

We are a global technology group. We enable asset owners to make the best decisions for the performance, integrity, and lifetime extension of assets.

For over 40 years, we have delivered insights, innovative solutions, and outstanding services based on our expertise in multiple technology areas, combined advanced digital capabilities, and AI-based solutions.

We invest in research and development of technologies and innovations to overcome complex challenges by providing valuable solutions. We are passionate about putting ingenuity and sustainability into action by focusing on fundamental research and dynamic development cycles driven by long-term goals. Technologies and innovations are not only part of our products and services, but are also applicable to standardized processes such as logistics or in-house manufacturing.

Our Business Fields:

H₂
Future Fuels

Oil & Gas

Mining

Offshore

40 +
years of industrial experience

26,000 +
pipelines stored in our database

600 +
engineers and scientists in various development disciplines

90% +
of the components for our products and services are developed and manufactured in-house

3,000 +
integrity assessments per year

1,000,000 +
miles of inspected

ROSEN Identity

Quality and Safety Are at the Heart of What We Do

Knowing who we are guides us. Changes in our world and our industry require us to be responsive. Our identity is a promise to our customers, business partners, and other stakeholders about the way we do business.

Our ROSEN Identity also defines the foundation of our Integrated Management System, which combines Quality, Health & Safety, Environment, and Information Security. Our business success depends on our ability to continually improve the quality of our products and services, protecting our employees and preserving the environment.

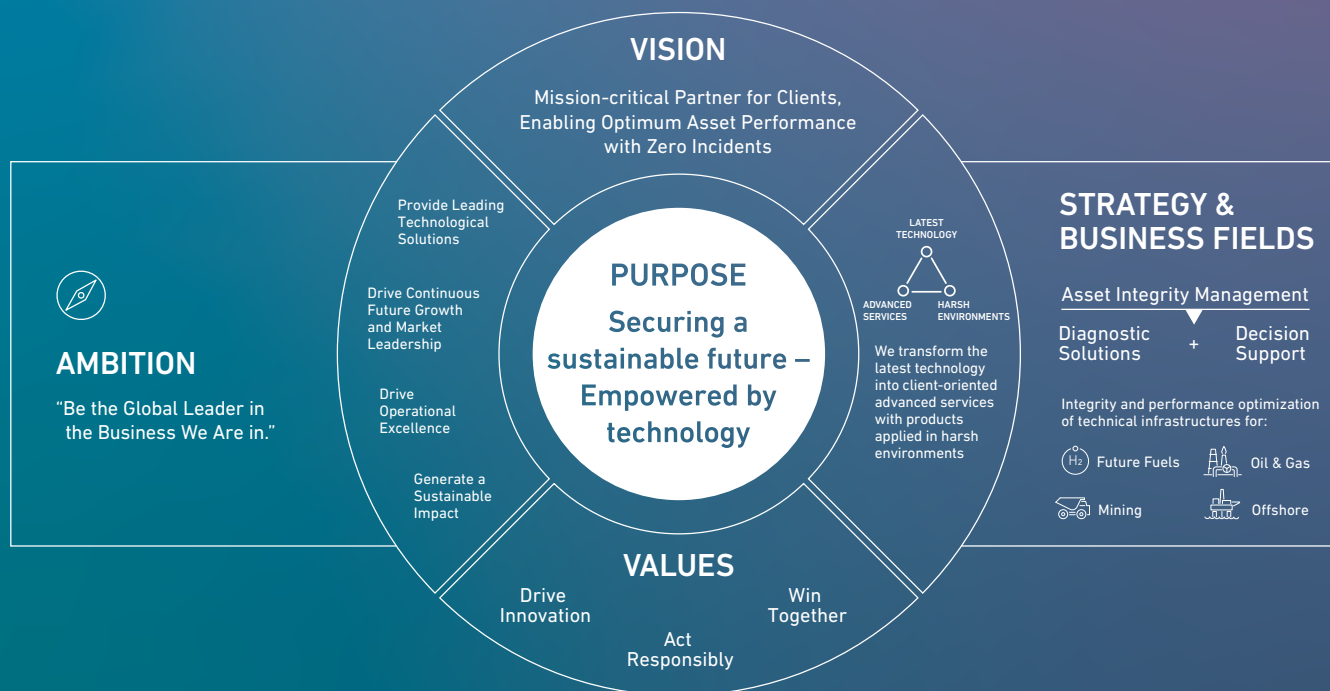Provide excellent services in strict compliance with all applicable laws and standards

Ensure human health, safety, environmental protection, and community goodwill in business

Foster open communication and act in the best interests of all stakeholders

Apply ongoing enhancements to improve performance and mitigate risk

VISION

Mission-critical Partner for Clients, Enabling Optimum Asset Performance with Zero Incidents

Provide Leading Technological Solutions

Drive Continuous Future Growth and Market Leadership

Drive Operational Excellence

Generate a Sustainable Impact

PURPOSE

Securing a sustainable future – Empowered by technology

AMBITION

"Be the Global Leader in the Business We Are in."

LATEST TECHNOLOGY

ADVANCED SERVICES   HARSH ENVIRONMENTS

We transform the latest technology into client-oriented advanced services with products applied in harsh environments

STRATEGY & BUSINESS FIELDS

Asset Integrity Management

Diagnostic Solutions   +   Decision Support

Integrity and performance optimization of technical infrastructures for:

H_2 Future Fuels   Oil & Gas

Mining   Offshore

VALUES

Drive Innovation

Act Responsibly

Win Together

Pipeline Towards a Sustainable Future

Dedicated to Protecting People and the Environment Since 1981

Since its beginnings, the ROSEN Group has been a company that is strongly committed to its employees, customers, suppliers, the environment, and society.

After Hermann Rosen founded the company in 1981, he shaped it over more than four decades and developed the company philosophy from his guiding principle: "Empowered by technology." Over the many years, we have remained true to our promise to offer the most innovative technology solutions for our markets to protect people and the environment. This has taken us on an exciting and successful journey.

1981
Birth of the ROSEN Group

1983
First Cleaning Tool

1987
First Corrosion Detection Tool

1993
Pipeline Integrity Management Software

1990
First International Locations

2005
New Pioneering Crack Detection Technology (EMAT)

2008
Bilingual Child Daycare Center (ROKIDS)

2022
Hydrogen Testing Laboratory and Third-party Sustainability Assessments

2021
ROSEN Joins European Clean Hydrogen Alliance

2018
Holistic Asset Integrity and Data Management Software

2016
Bilingual Grade School (ROBIGS) & Initiative for Youth (ROYOUTH)

2023
Group ESG Policy & Statement of Priorities

2024
ESG Double Materiality Analysis

2025
Group Sustainability Targets and Goals and Voluntary Sustainability Report for Selected Entities (FY 2024)

2026
Further Development of Sustainability Reporting

Interview

Innovation Drives Sustainable Business

Erik Cornelissen, Chief Executive Officer, and Roland Kampe, Chief Legal and Compliance Officer, talk about the priorities of the ROSEN Group's sustainability strategy.

Erik Cornelissen, Chief Executive Officer (left)
Roland Kampe, Chief Legal and Compliance Officer (right)

ROSEN is presenting its first Sustainability Report in accordance with the European Sustainability Reporting Standard (ESRS). What benefits does the company derive from this publication?

Erik Cornelissen: The publication of our first ROSEN Group Sustainability Report marks a special milestone in our ESG journey. Sustainability has been the cornerstone of our core business since the company was founded, ensuring the integrity of industrial assets and thus fostering a sustainable future for people and nature. For more than four decades, we have been using applied research and development and the latest inspection technologies to prevent environmental pollution while ensuring the performance of industrial assets for global economic prosperity.

I am very proud that we were able to capture our sustainability efforts, including those outside of our core business, in our first ESG report. We will continue to push ahead with our ESG journey and work to gradually implement our goals.

Roland Kampe: Developing the Sustainability Report has helped us clarify our ESG priorities and align our understanding of key impact areas and business-critical risks. In doing so, we critically question ourselves in order to identify the areas in which we still want to develop further.

Can you give us some examples of how sustainability and economic success go hand in hand at ROSEN?

Erik Cornelissen: ROSEN plays an active role in enabling the energy transition by ensuring the safe transport of future energy carriers like hydrogen and CO_2 and providing practical roadmaps and innovative solutions tailored to the industry's evolving needs.

Through early detection and mitigation of pipeline risks, our services contribute to environmental protection and the safe operation of vital infrastructure.

Roland Kampe: On the other hand, our ESG strategy enhances our employer value proposition – offering fair compensation, meaningful development opportunities, and a purpose-driven work environment. ROSEN cultivates a team of skilled professionals and attracts talent from highly competitive job markets such as software development and data science.

> **ROSEN plays an active role in enabling the energy transition."**
>
> **Erik Cornelissen**
> Chief Executive Officer

"In line with our purpose, 'Securing a sustainable future – empowered by technology,' protecting people and the environment has always been part of our corporate culture."

Erik Cornelissen
Chief Executive Officer

To what extent is sustainability anchored in the corporate culture of ROSEN?

Erik Cornelissen: In line with our purpose, "Securing a sustainable future – empowered by technology," protecting people and the environment has always been part of our corporate culture. We believe in the power of innovation and technology to serve people and we are up for every challenge: Many of our experienced colleagues exemplify ROSEN's deep-rooted safety culture – a foundation on which we continue to build our future. Retaining them ensures that essential knowledge about the industry and technology is not lost. Sustainability also means preserving and protecting existing knowledge which will be required in a future of accelerating energy transition.

The increased use of AI will expand the benefits for our customers and give ROSEN a competitive edge. By combining human expertise and AI, especially in the field of data evaluation, we further optimize quality and our service offering.

How did ROSEN lay the groundwork for this report that meets global standards?

Roland Kampe: In a changing world, sustainability is a relevant growth factor for the future success of the company. We've made ESG a strategic priority, supported by a dedicated team that drives implementation across the organization and reports regularly to the Board on the progress of ESG measures and key initiatives.

We have also identified metrics to help us achieve our goals on the path to a sustainable future. Transparent reporting motivates and validates us on this journey, while also helping to highlight its relevance to everyone at ROSEN and our partners.

ROSEN plays an active role in enabling the energy transition.

ROSEN's core business is based on data.

In terms of sustainability management, what has the company set out to do?

Erik Cornelissen: We have set ourselves ambitious goals that underline our position as an international industry leader. Our Integrated Management System Policy at ROSEN clearly states our commitment to excellent services, compliant behavior, open communication and teamwork, and to continuously improving ourselves with measurable actions to mitigate risks. The road to more sustainable infrastructure in our core industry obviously is, and most likely will remain, a challenging one for quite some time. We, as a leading company, want to contribute to a more sustainable future protecting people, communities, and the environment.

You have set a target to reduce Scope 1 and 2 greenhouse gas emissions by 42% by 2030 and to achieve net-zero Scope 1, 2, and 3 emissions by 2050. What are the key actions?

Roland Kampe: We are not starting from scratch. Based on regular energy audits, ROSEN Europe has already, for instance, launched an action program in 2021 with more than 40 measures to reduce energy consumption and emissions. We have also initiated various measures in Lingen and other locations. These include modern and energy-saving buildings, partial electrification of the car fleet, and the extension of an e-charging program, as well as reduced commuting and travel through a policy for remote work, a tightened travel policy, and awareness campaigns to promote environmentally friendly behavior. These programs are being continued and expanded throughout the Group, including the installation of more solar panels and other decarbonization

measures. Scope 3 remains a challenge for us, so our efforts are only in the initial phases. Nevertheless, we are committed to achieving net-zero by 2050.

You have identified cyber-attacks as a significant risk. Why is cybersecurity so crucial to ROSEN?

Erik Cornelissen: Our core business relies on data. Data is the key to excellent integrity management and our solutions for reliable and accurate pipeline inspection. Every time a pipeline is inspected, an enormous amount of data is generated. By cleaning, interpreting, and analyzing this raw data, we turn data into knowledge. Knowledge enables smarter decisions for our customers, who are operating the world's industrial energy infrastructure. According to our information, ROSEN is the company owning the largest amount of industrial asset inspection data in the world. Thus, it is our obligation and responsibility to take whatever necessary step avoiding any risk for our customer data.

> " **In a changing world, sustainability is a relevant growth factor for the future success of the company.**"
>
> **Roland Kampe**
> Chief Legal and Compliance Officer

ROSEN's business is a mostly male domain. What is being done to increase the proportion of women?

Roland Kampe: Many of the professional fields that are strongly represented at ROSEN were rather male-dominated in the past. This is also reflected in the structure of our team, but we are striving to balance that out. ROSEN already conducts regular training for employees involved in recruitment and employment decisions to ensure compliance with non-discrimination standards. Job criteria are regularly reviewed to ensure fairness and inclusiveness.

At the Lingen site, the largest site in Germany, we support children and teens, including many girls and young women, in the subjects of mathematics, computer science, natural sciences, and technology through a variety of initiatives and programs, like our initiative for youth ROYOUTH, which supports young people in discovering their talents. Our bilingual daycare center, ROKIDS, and our bilingual grade school, ROBIGS, are also a great added value. By offering all-day care, we enable parents to return to work early after the birth of their child, offering great practical support in further pursuing an interesting career and balancing their private lives at the same time.

What will be the next steps in sustainability reporting in the near future?

Roland Kampe: We are planning a full risk analysis in line with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) for 2025. We also align our goals with the Science-based Targets Initiative (SBTi).

To achieve the sustainability goals, ROSEN plans to involve suppliers more closely. In 2024, we introduced a Code of Conduct for our suppliers. We will also implement data collection systems to measure the targets and we expect full implementation by 2026.

Thank you both very much for this interview. Erik, may I ask you for the final words?

Erik Cornelissen: I would like to take this opportunity to thank all colleagues who have worked hard on this sustainability report and for supporting our strategy. I hope that this publication is well received by readers and I look forward to receiving feedback and having inspired discussions.

Materiality Analysis

Focused on What Really Matters

The ROSEN Group's sustainability materiality assessment provides the basis for our sustainability strategy. It helps to ensure that our efforts remain focused on areas where we can have the greatest impact.

In 2024, ROSEN conducted its first Double Materiality Assessment (DMA). The DMA examined two aspects of ROSEN's operations: environmental and social impacts from our business activities (inside-out) and sustainability-related risks and opportunities that have a financial impact on us (outside-in). ROSEN assessed impacts, risks, and opportunities (IROs) for all topics and subtopics as defined by the European Sustainability Reporting Standards (ESRS), as well as issues identified through a PESTLE assessment. A PESTLE analysis examines how Political, Economic, Social, Technological, Legal, and Environmental external factors affect a business or an organization. Input to our understanding of stakeholder interests was gathered through interviews with internal experts from sales, purchasing, and senior management, as well as customer questionnaires and external audits from third-party platforms such as EcoVadis and SupplHi.

As a result, we identified the material IROs. The process is described in more detail in ESRS IRO-1, while each IRO is described in detail in the respective chapter. In a second step, we prioritized the material IROs (partly clustered) further by evaluating their respective likelihoods. The result is illustrated in the accompanying graph.

This sustainability statement covers ROSEN's operations as well as its value chains. The scope of our policies, actions, targets, and metrics is detailed in each chapter. Most of our data is only available for our own operations, while data collection for relevant value chain activities is under development. ROSEN is committed to updating the DMA on an annual basis. In addition, a comprehensive risk analysis in line with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) is scheduled for 2025.

ESG Priorities and Goals

Make Action Measurable

The ROSEN Group's 11 ESG priorities are centered around 11 of the United Nations (UN) Sustainable Development Goals (SDGs) within the environmental, social, and governance (ESG) dimensions. Our vision is to become an ESG leader in our industry, recognized by both internal and external stakeholders alike. We strive to achieve this by raising awareness and implementing effective procedures and controls. Relevant metrics and key performance indicators may be found in the respective chapters of this report.

Environmental

See metrics and targets E1, E2, and E5 on page 40. →

Protecting the environment by implementing measures that support climate change mitigation and minimize the impact of our activities on natural resources

1. Continuously improve the efficiency of energy usage to reduce the carbon footprint of our products, services, and processes.

2. Develop and implement improved processes and work with stakeholders in the supply chain to reduce inputs and minimize waste.

3. Develop technologies, products, and services aimed at ensuring access to affordable, reliable, and sustainable energy for all.

4. Contribute knowledge and experience to industry initiatives aiming to foster sustainable innovation.

Social

See metrics and targets S1 and S2 on page 50. →

Building a workplace that attracts, retains, and fosters talent, prioritizes health and safety, champions diversity, equity, and inclusion, ensures fairness, promotes well-being and engagement, and empowers continuous learning

5. Implement high safety standards and promote well-being and healthy lives for employees, their families, and the communities in which we work.

6. Support inclusive education and lifelong learning for employees, their families, and the communities in which we work.

7. Establish and foster a culture of diversity, equity, and inclusion (DEI).

8. Consider the needs of marginalized groups (e.g. indigenous populations).

Governance

See metrics and targets G1 on page 63. →

Upholding the highest standards of ethical business practices, transparency, and accountability and fostering responsible governance, stakeholder engagement, and compliance while safeguarding human rights, cybersecurity, and sustainability throughout our operations and value chain

9. Align business practices with the UN Guiding Principles on Business and Human Rights and ensure that human rights considerations are integrated into our ESG governance mechanisms.

10. Engage with our customers, supply chain, and industry stakeholders on sustainability, recognizing that strong partnerships and joint efforts are essential to making sustainable progress.

11. Build an inclusive, accountable, transparent, strong, effective, and compliant organization for sustainable development.

Cornerstones of Our Sustainability Journey

Continuing the Legacy

The ROSEN Group has earned a reputation for cultivating partnerships with clients and suppliers that are characterized by mutual trust and fairness. To live up to this reputation and to fulfill our corporate purpose, "Securing a sustainable future – empowered by technology," we are committed to the following principles. We also support our business partners in complying with this Code and applicable local, national, and international laws and regulations.

With the Code of Conduct[1], we commit ourselves to the following:

We abide by the law

The ROSEN Group is a global company, requiring employees to adhere to local laws and respond promptly to government requests. Employees must report any inappropriate demands to their supervisors. The ROSEN Group Code of Conduct often exceeds local legal standards and takes precedence when applicable, underscoring the company's commitment to ethical practices.

We respect human rights

The ROSEN Group protects human rights and is committed to respecting the social and cultural standards of the countries in which it operates. Cultural variety within the ROSEN Group shall be promoted and opposed to any form of discrimination, whether in regard to age, sex, physical limitations, nationality, descent, skin color, religion, sexual orientation, political affiliation,

or union membership. Sexual harassment or derogatory behavior will not be tolerated.

At the ROSEN Group, we know that the diversity of perspectives in interdisciplinary teams whose members interact with respect and appreciation contributes to the success and innovative strength of the company.

It goes without saying that all people are treated equally. This means that no individual may be disadvantaged or favored. The same is expected from our business partners.

We take responsibility for our employees

In order to ensure that the ROSEN Group can grow successfully in the long term and secure jobs, we place great importance on occupational health and safety. Preventing accidents and avoiding anything in the work environment that could lead to injury or harm to people's health is one of our top priorities.

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[1] For more details, see the **CoC on page 71** in the policy library.

All employees must abide by the applicable occupational health and safety regulations. Our workplace is alcohol- and drug-free.

We conserve natural resources

The ROSEN Group protects the environment and takes measures to ensure that business activities have the least possible impact on our natural resources. To this end, we are constantly working to reduce emissions of pollutants, avoid waste and wastewater, use as little water as possible, and promote the recovery of natural resources.

The ROSEN Group operates sustainably, in regard to both economics and ecology. Employees are required to comply with the applicable environmental and safety regulations while performing their work duties.

We promote fair competition

The ROSEN Group does not participate in the restriction or circumvention of competition. We also expect our business partners to always conduct their business in an ethically irreproachable manner, in accordance with the rules of fair competition, and in line with the applicable anti-trust laws. For this reason, we avoid anything that could give rise to the impression that we are acting in an anti-competitive manner or disregarding the conventions of the respective market.

Competition law generally prohibits agreements or arrangements between competitors regarding prices, price changes, discounts, sales, margins, or customers. We abide by these laws.

The ROSEN Group promises to keep precise and complete records of every business transaction we conduct. We are bound to do so by law, such as financial reporting regulations and tax laws. Our balance sheets, documents, and other company records must not contain false or ambiguous data.

We avoid conflicts of interest

The ROSEN Group strictly prohibits corruption and unfair business practices. Transparency and openness are vital for maintaining our credibility and the trust of our partners. Employees must avoid conflicts between personal interests and those of the ROSEN Group, ensuring that the group's interests take precedence over individual ones in business decisions.

Decisions are always based on objective criteria regarding the quality of service, competitiveness of prices, reliability of partners, and partners' adherence to laws and regulations.

We protect our know-how

The ROSEN Group is operating in highly competitive markets. For this reason, it is imperative that internal affairs and trade secrets are kept just as secure as the rest of the ROSEN Group's business assets.

The ROSEN Group maintains strict confidentiality regarding intellectual property, trade secrets, nonpublic information, and, in particular, the company's know-how. We do not share confidential information with third parties.

In the supplementary Supplier Code of Conduct, ROSEN describes in more detail the standards it expects from its suppliers.

Meet Future Challenges for the Lifelines of the Modern World

Maintaining and cleaning critical infrastructure makes the oil, gas, and mining sectors safer and more efficient.

The ROSEN Group is enabling the safe transition in the energy sector from hydrocarbons to future fuels, in proven transmission systems around the globe. The company's experts are working to create the conditions for transporting new energy sources and supports operators in using existing infrastructure safely and efficiently – also with regard to environmental and safety requirements.

Based on the Paris Agreement, the International Energy Agency (IEA) published a roadmap in 2021 to achieve net-zero emissions by 2050. The energy sector is the largest source of global greenhouse gas emissions and is therefore central to keeping global warming below 1.5°C. Increasingly common extreme weather events such as wildfires, floods, and hurricanes highlight the urgency of the transition from fossil fuels to renewable energy.

As the world transitions to realize net zero, the global demand for sustainable energy will continue to grow. Hydrogen (H_2) will play a key role as an energy carrier. Existing pipeline systems appear to be ideal for storing, transporting, and distributing this renewable energy source. However, it is not quite as simple as that, because hydrogen poses new challenges for the existing systems. Their materials are subject to different threats than their equivalents transporting natural gas.

Green hydrogen is emerging.

Pipelines that transport H_2 are subject to the same external hazards as natural gas pipelines, but it is crucial to acknowledge how the medium impacts the material of the system. The H_2 fuel pushes the steel from which the pipelines are made even closer to its mechanical limits. This makes inspections to check the condition of the material and knowledge of possible cracks all the more important. The extent of this effect can vary depending on the steel's grade and microstructure, H_2 concentration, and other factors.

Accurate knowledge of the systems' individual conditions is the key to their repurposed use. "This is what we do every day to support operators in the best possible way: We carefully assess material properties of pipeline systems to ultimately ensure that all energy sources can be transported safely and efficiently," says Marion Erdelen-Peppler, Head of Group Business Line Hydrogen and Future Fuels at the ROSEN Group in Lingen, Germany. "We see ourselves as pioneers helping to shape the conventional and future fuels energy industry, since we analyze the technological possibilities."

State-of-the-art Hydrogen Laboratory

Like no other company, ROSEN has the data, the experience, the technology, and the H_2 expertise needed for the energy transition. The company draws on a broad portfolio of methods for inline inspections of hydrogen pipelines. The latest sensor technologies detect hydrogen-related threats and defects that might affect the integrity of the transmission system. ROSEN performs integrity assessments based on material properties in its state-of-the-art hydrogen laboratory in Lingen, Germany.

Whether it is a complete conversion of an existing pipeline to transport hydrogen or the introduction of a hydrogen blend, regulatory requirements require certain preparatory actions. "Our phased approach makes the energy transition easier to realize for our customers, but more important to comply with the technological and regulatory requirements," explains Marion. Each standardized step fills potential data gaps and ends with a go/no-go decision to provide cost certainty and maximum project safety.

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We see ourselves as pioneers helping to shape the conventional and future fuels energy industry."

Marion Erdelen-Peppler , DEng
Head of Group Business Line
Hydrogen and Future Fuels

ROSEN performs integrity assessments based on material properties in its laboratory in Lingen, Germany.

Pipelines for the Transport of Carbon Dioxide

In addition to new energy sources, the capture, utilization, and storage of carbon dioxide (CCUS) is increasingly becoming the focus of interest on the path to a carbon-neutral future. The production of so-called blue hydrogen, which is mainly produced from natural gas, also requires CO_2 capture and transportation to safe underground storage sites. More and more CCUS projects and pilot initiatives are being launched. Today, CCUS is mostly applied in North America, but numerous projects are also planned in Europe by 2030 (IEA, CCUS Projects Database 2023).

"A reliable CO_2 pipeline network is crucial for CCUS," says Michael Tewes, Business Line Manager Hydrogen and Future Fuels, ROSEN Group in Lingen, Germany. Transporting captured CO_2 from the source to the storage sites sounds simple, but in practice it requires a sophisticated, resilient infrastructure.

With years of experience in inline inspection, Michael knows that the successful operation of a CO_2 pipeline network relies on thorough monitoring and maintenance: "This is the only way to ensure that critical infrastructure can reliably and safely fulfill its purpose without endangering the environment or public welfare."

According to the latest Energy Transition Outlook for 2024, provided by the classification society DNV, the capacity of CCUS facilities in operation, under construction, or under development increased by nearly 50% between 2022 and 2023. The expansion and development of a reliable transportation infrastructure takes time, so decisions on such projects need to be made now if the energy transition is to succeed.

The transportation of CO_2 differs significantly from traditional oil and gas transportation. CO_2 is often transported under high pressure, which requires special materials and pipeline designs that ensure safety. CO_2 has its specific challenges under pressure, particularly for containment and leak detection. Each leak negates the climate benefits and poses a serious risk to surrounding communities and ecosystems.

"Establishing a CO_2 pipeline network is more than an engineering feat; it is a commitment to public safety and environmental stewardship," Michael states. This is where modern inspection and integrity management processes come into play. ROSEN has an impressive track record of inspecting CO_2 pipelines using a variety of technologies. The company has been looking at the challenges of safely repurposing to CO_2 since 2009. ROSEN staff have been working closely to analyze and evaluate the challenges and issues of repurposing existing pipelines. This is evidenced by a number of studies, such as those of Sameera Naib and Daniel Sandana on the first commercial methane reformer hydrogen production plant at the Valero Port Arthur refinery site in Texas, USA. The site went into operation in 2013 (Hydrocarbon Engineering magazine, March 2024).

> **Establishing a CO_2 pipeline network is more than an engineering feat; it is a commitment to public safety and environmental stewardship."**

Michael Tewes
Business Line Manager
Hydrogen and Future Fuels

The coexistence of infrastructures for the transportation of new and conventional energy sources will last for decades. This is what makes ROSEN's business even more relevant.

More Safety and Protection

The International Energy Agency reports that satellites detected more than 5 million tons of methane emissions from large leaks in fossil fuels worldwide in 2023. Catastrophic incidents like gas leaks or oil spills caused by defective pipelines highlight the importance of ROSEN's work and sound integrity management by pipeline operators. However, maintaining, cleaning, and inspecting this critical infrastructure is not always easy. A combination of circumstances such as pipeline design, operating conditions, and/or product characteristics can hinder inline inspection using conventional methods. ROSEN has made a name for itself in particularly complex tasks.

Coexistence of Technology and Nature

Due to the increasing demand for energy and aging infrastructure, the technical challenges of the past are as relevant today as they will be tomorrow. Pipelines require a customized inspection if they cannot be inspected using standard methods or tools. It may be that the pipeline system is not in operation or it has very narrow bends or extremely low flow or pressure rates, insufficient for the standard operation of conventional in-line inspection tools, or transports a medium that poses challenges. Pipelines carrying H_2 or ammonia are just as challenging as inspecting a pipeline carrying bitumen at 150 °C. For example, ROSEN was called in by a Canadian operator to inspect a pipeline that decreases in diameter from 8 to 6 inches over a 300-meter section. As a result, the pipeline had not been fully inspected, so the operator had very little data on its condition. There seemed to be no solution without having to excavate the section under a river, obviously coming with significant impacts on the ecosystem in this area, as well as the financial resources that would have had to be spent on it.

ROSEN in Canada developed a new pull unit for an in-line inspection tool that would allow the 8-inch as well as the 6-inch section of the pipeline to be included in the survey. "We devised a plan to complete the inspection without unduly disturbing the flora and fauna along the riverbank," says Zachary Farrell, Principal Project Manager at ROSEN Canada. This was particularly important as the pipeline runs through Indigenous land. ROSEN Canada worked with the local Indigenous group to minimize any disturbance to the environment. The data sets from the measurements of the different sections were compared using equivalent welds. In this way, the data could be analyzed as if it came from a continuous pipeline. The full report on the section was delivered to the customer seven days after the intervention. The comprehensive data analysis not only secured the asset, but also reduced the risk of unknown integrity flaws and minimized the environmental impact of the inspection.

Keep the Economy Running

In western Africa, ROSEN was commissioned to inspect two oil pipelines for corrosion. The pipelines are located 120 kilometers off the coast at a water depth of 1,100 meters. The customer requested an inspection for two 8-kilometer sections.

Under ideal circumstances, the customer would have been able to inspect the pipeline system in one pass. However, ROSEN was made aware that a defective valve could be an obstacle for the inspection tool. Such a case usually requires one or more operational interruptions, possibly leading to the power production plant and associated energy infrastructure being shut down.

ROSEN proposed to perform the inspection from both directions of the pipeline and developed a customized tool for continuity and corrosion inspection that provided accurate data and high-resolution images of the pipeline's condition.

Thanks to ROSEN's solution, downtime was kept to a minimum to ensure the safety of people and the environment without the risk of endangering the system in that depth of water.

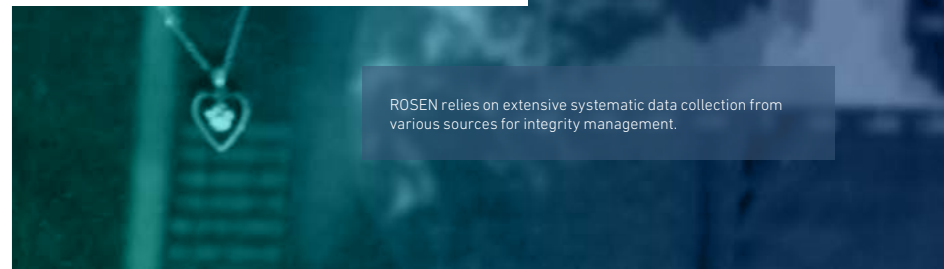### Data Fusion and AI for Greater Insight

Combining many sources of data is often the best way to obtain more reliable information about the condition of an asset when the capabilities of computer systems and human expertise are limited. Artificial intelligence (AI) opens up new ways to identify patterns in large amounts of data and to gain new insights.

At ROSEN, proven technologies such as MFL (magnetic flux leakage) are used in new ways for data fusion. Data fusion brings in-line inspection (ILI) metal loss integrity assessments based on 3-dimensional corrosion profiles to a new level. It integrates information from MFL-A (axial) and MFL-C (circumferential) tools using a deep learning network to comprehensively characterize all types of metal loss features, despite their direction or morphology. MFL data fusion provides laser-scan-like data quality for the entire pipeline length, resulting in a step change for accuracy and certainty of metal loss reporting, as well as optimized burst pressure calculation. Knowing the condition of a pipeline helps inform better decisions, such as avoiding unnecessary excavation, which is costly and disruptive to flora and fauna.

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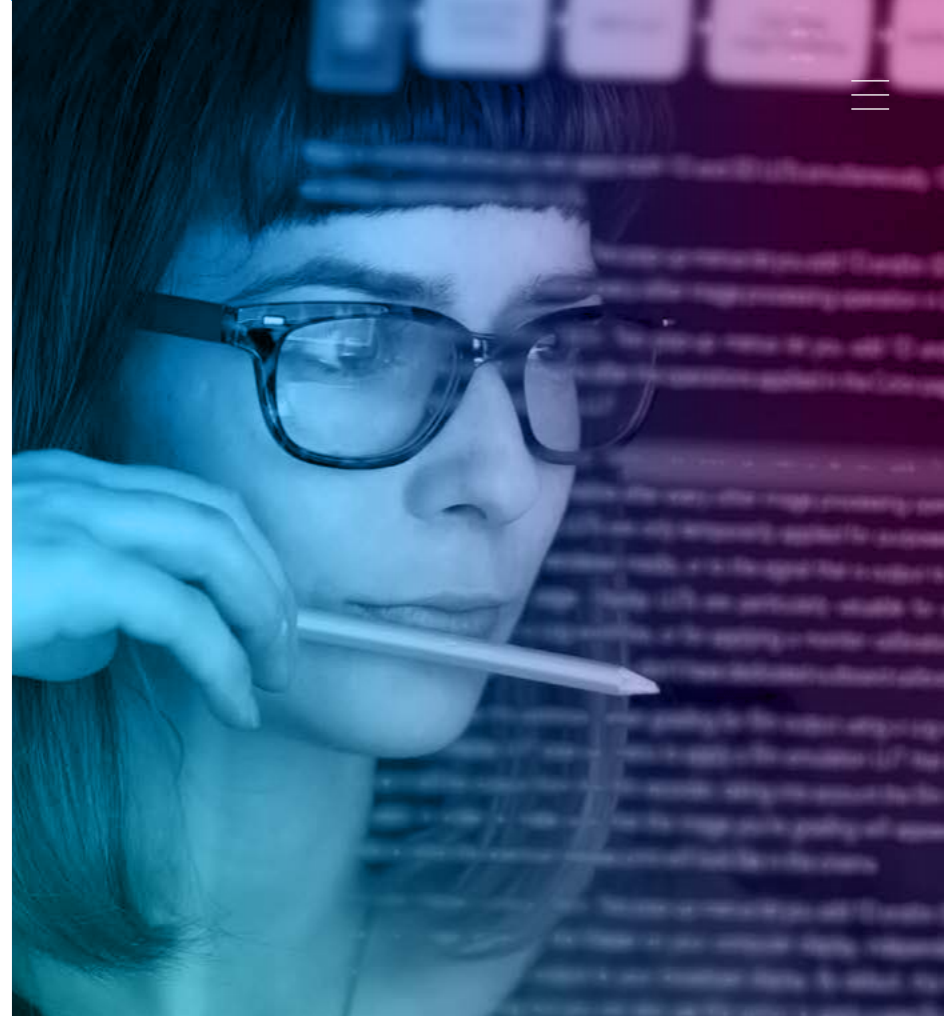
Pipeline integrity experts have long desired to merge data from different tools."

Hazem Rahmah
Service Manager
for Data Fusion

ROSEN relies on extensive systematic data collection from various sources for integrity management.

Humans and machines are continuously trained with new data so that the total amount of knowledge increases.

Takeaways

The need for H_2 and CO_2 infrastructure will increase while the requirements of conventional energy transport will remain during the decades of transition, with different rates of conversion throughout the world. ROSEN has extensive experience in pipeline modification and operates one of the world's best analysis laboratories.

Maintaining infrastructure in the oil, gas, and mining sectors is an important contribution to climate protection. ROSEN supports integrity management with solutions that minimize risks and downtime.

Data is the most valuable asset in the energy sector. ROSEN uses AI to unlock this treasure for infrastructure operators.

Large Systematic Collection of Data

"Pipeline integrity experts have long desired to merge data from different tools," says Hazem Rahmah, Service Manager for Data Fusion at ROSEN in Lingen, Germany. Using a pre-trained convolutional neural network (CNN) and developing new algorithms, ROSEN is combining the strengths of different inspection technologies to provide greater confidence in the condition of pipelines.

ROSEN draws on the large-scale, systematic collection of data from multiple sources. This includes data from in-line inspections and tests, historical records from various vendors, geographic information system (GIS) data, and environmental data. The company increasingly explores the use of AI to enhance the evaluation of this vast amount of data for integrity management. "Similar to how AI-driven software supports the detection of cancer by analyzing medical images, we cautiously apply AI techniques to support experts with asset-centric decision proposal," says Benjamin Wolters, Head of AI, Data & Architecture, Lingen.

Human–Machine Interaction is King

Specifically, ROSEN is working to use AI to generate higher-quality data analysis by aggregating the knowledge of all data analysts worldwide and making it available to customers to improve asset inspection. AI also assists analysts in detecting, identifying, and sizing defects. The responsibility remains with the human.

Because the defects in the pipeline systems change over time and new defects can occur with new energy sources (such as H_2, see above), this type of human–machine interaction is extremely relevant. Humans and machines are continuously trained with new data so that the total amount of knowledge increases and all potentially dangerous defects are quickly and reliably identified.

With this expanded knowledge, ROSEN continues to write the history of asset integrity management and the company, in line with its purpose: Securing a sustainable future – empowered by technology.

Personally Dedicated to Sustainability

At ROSEN, sustainability is central to people and a source of intrinsic motivation. It is not just about values. Innovative thinking shapes daily activities as ROSEN works at the forefront of the energy supply chain to secure sustainable energy-critical infrastructure through data-driven solutions and the development of breakthrough technologies.

"At ROSEN, sustainability is central to our purpose, driven by intrinsic motivation and the growing recognition of its importance. By embedding ESG principles and aligning sustainability with business success, we address expectations, meet regulations, strengthen resilience, foster collaborations, and create an attractive workplace, while shaping a sustainable future."

Stephan Brockhaus
Corporate ESG Officer, Lingen

Violette Jaspers
ESG Specialist, Oldenzaal

"Our R&D locations play a central role in the further development of pioneering technologies. With innovative inspection solutions and data-driven, holistic software solutions for integrity management, we support operators in monitoring and increasing the safety and efficiency of their industrial assets. In this way, we are actively contributing to the technological support of industrial processes in the context of the energy transition. For example, our technologies are of crucial importance when it comes to converting pipelines for the transportation of future fuels such as hydrogen. We help our customers to ensure the integrity of their infrastructure, even in the context of new requirements, and thus create the basis for a sustainable energy future."

Carlos Sabido Ponce
Managing Director ROSEN Technology & Research Center GmbH, Lingen

"With over 4,000 employees worldwide from more than 75 nations, ROSEN is a truly global employer. The sustainability of our company begins with our employees. Their daily commitment, their ideas, and their sense of responsibility are crucial to creating innovative solutions that drive both our business results and our social responsibility."

Zahra van Egdom
HR Administrator, Oldenzaal

Our Commitment

"Sustainability is much more than just a goal for us – it shapes our activities every day. Thanks to cutting-edge manufacturing technologies and an impressive manufacturing depth of over 90%, we produce efficiently, conserve resources, and shape a sustainable future."

Christine Suelmann
Head of Factory, Lingen

"It makes me proud to make a difference with my work in research and development. We always approach projects in an efficient manner in order to stay one step ahead with our technologies, achieve maximum business impact, and thus make the greatest possible contribution to the safety of industrial assets."

Mohamed Elgharib
AI Specialist, Research and Development, Lingen

"The pipeline industry is at the forefront of the energy supply chain and, as a result, pipeline operators face intense public scrutiny from an ESG perspective, particularly regarding their environmental footprint and social impact. Pipeline operators, in turn, are increasingly demanding their service providers such as ROSEN to demonstrate their commitment to ESG. It is therefore important for us to demonstrate how we manage ESG risks associated with our daily operations and to play our part in reducing the industry's carbon footprint."

Alasdair Clyne
Head of Business Field – Integrity Solutions, Newcastle

Corporate Citizenship: Giving Back to Society

At ROSEN, we are aware of our responsibility as a company to society. We are truly committed to connecting with and giving back to the communities in the regions where we operate. As such, we are actively involved and encourage our employees to get involved and participate in community activities.
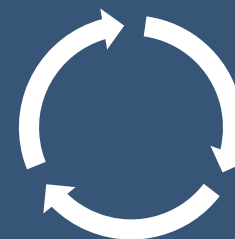
Since 1993

Commitment for
local communities

135 +

CSR activities: sponsorship,
charity, and corporate
volunteering in 2024

1,150 +

hours of corporate
volunteering in 2024

Environmental Protection

- Support of local nature conservation foundations
- Species protection programs
- Tree planting events
- Clean-up events

Community Involvement & Engagement

- Donation campaigns
- Event sponsoring
- Amateur youth team sports sponsoring

Education & Science

- Various scholarships
- Support of student research groups
- Science and research competitions

Tree planting across several ROSEN locations

Education & Science

Enhancing Education
Education helps us to understand the world and the people around us. The development and promotion of science and cultural education makes up a significant part of our commitment – we are empowered by technology, after all. We invest in those who strive for academic excellence while acting responsibly and driving innovation. We work to inspire a passion for technology in children and young people through scholarships, sponsorship awards, and science competitions.

Community Involvement & Engagement

Supporting the Community
We support our local communities, both by encouraging individuals to take action and as a business. We have targeted specific matters relevant to local communities and we promote healthy activities such as team sports.

Support for children, young people, and their families is an enduring focus. We have long-standing partnerships with children's aid organizations and children's health organizations around the world.

Environmental Protection

Driving Environmental Sustainability
We are committed to regional and local protection measures and eliminating environmental pollution. Activities in which our employees become active are just as much a focus as the early environmental education of children and adolescents. We work with experienced and trained pedagogical partners to develop a greater understanding of the interrelationship between humans and nature and its effects on our environment.

Many regional locations have dedicated social responsibility committees who coordinate efforts in the area of environmental sustainability.

Since 2017, ROSEN has been a regional partner of the FIRST® LEGO® League Challenge in the region (Lingen, Germany), an international research and robotics competition for children and young people who learn that technology is fun.

General Information

Basis for Preparation

General basis for preparation of the sustainability statement
Since its founding in 1981, the ROSEN Group has been dedicated to supporting its employees, serving its customers, environment and society, and collaborating with suppliers. We aim to report transparently and credibly on our business activities and their impact on the environment and society. With this in mind, we present our first sustainability report, prepared with reference to the European Sustainability Reporting Standard (ESRS) issued by the European Financial Reporting Advisory Group (EFRAG). It has a limited scope and is valid for two of ROSEN's entities: ROSEN Technology and Research Center GmbH in Lingen, Germany (RTRC) and ROSEN Europe B.V. in Oldenzaal, Netherlands (ROSEN Europe). These two entities represent almost 40% of total ROSEN employees. The data is not consolidated but only published for these two entities. The 2024 report covers the period January 1, 2024 to December 31, 2024. If not stated otherwise, the information is valid for both entities (and the entire ROSEN Group). Entity-specific information is marked as such.

The sustainability statement incorporates our double materiality assessment, as outlined in ESRS-SBM1. This process identifies the impacts, risks, and opportunities across ROSEN's own operations as well as in our upstream and downstream value chains. The scope of our policies, actions, targets, and metrics related to our value chain is detailed in each topical chapter. However, most of our data currently pertains to our own operations, while data collection for relevant value chain activities is in development.

ESRS 2 BP-2

Disclosures in relation to specific circumstances
Measurement basis
We are committed to improving the accuracy and reliability of our sustainability metrics by enhancing data collection, integrating advanced estimation tools, and engaging directly with stakeholders in the value chain. We apply transparent

assumptions, approximations, and judgments in measuring these metrics, including the use of recognized frameworks such as ISO certifications and supplier audits. Information on the methodology can be found in the respective chapters. Forward-looking information disclosed in this report is subject to inherent uncertainty and reflects the best available knowledge at the time of reporting. ROSEN has adhered to the time horizons defined by ESRS: short-term (up to 3 years), medium-term (3–10 years), and long-term (beyond 10 years).

Value chain estimation, sources of estimation, and outcome uncertainty
Certain metrics disclosed in this report include value chain data derived from indirect sources, such as sector averages and third-party databases (e.g., EcoVadis IQ Plus). While these estimates are valuable for understanding value chain impacts, they may have limitations in accuracy due to data availability and reliance on proxies. To improve the coverage and precision of these metrics, ROSEN plans to strengthen its supplier engagement processes and roll out direct data collection systems in 2025.

Governance

ESRS GOV-1   **ESRS GOV-2**

The role of the administrative, management, and supervisory bodies / Information provided to and sustainability matters addressed by the undertaking's administrative, management, and supervisory bodies
At group level, our administrative, management, and supervisory bodies are actively involved in overseeing and guiding the strategic direction of the organization. The Corporate Management, which can be seen as equivalent to a Board of Directors, is comprised of ten people, including the CEO. It is responsible for environmental, social, and governance (ESG) matters, ensuring alignment of long-term business goals with sustainability standards and regulatory frameworks. The Corporate Management approves strategic ESG initiatives and regularly addresses emerging risks associated with ESG factors in order to adapt and respond

effectively to evolving business environments. It has endorsed this report, affirming the identification of material topics. Operational oversight is delegated to the Chief Legal Officer (CLO), who regularly briefs the Corporate Management and the CEO on ESG developments. The Shareholder Committee of the ROSEN Group, comprising seven members including the Executive Chairman, is briefed by the ESG Committee. As a sub-committee, the ESG Committee supports the Shareholder Committee in integrating ESG principles into the company's overall strategy and operations by providing specialized oversight of sustainability initiatives, ethical governance, and corporate social responsibility. The ESG Committee consists of representatives of the ROSEN Group shareholders and ROSEN's Corporate Management.

At ROSEN, we recognize that embedding sustainability into our business strategy requires careful consideration of the potential trade-offs between business objectives and ESG priorities. As a company deeply rooted in innovation and responsible action, we aim to align financial performance with long-term environmental and social value creation. In practice, potential trade-offs arise when short-term business objectives, such as cost-efficiency or operational agility, might conflict with long-term sustainability goals, such as reducing emissions or enhancing employee well-being. To address these challenges, we are committed to integrating ESG considerations into key decision-making processes at all levels of the organization. This includes evaluating business decisions not only from a financial perspective, but also in terms of their broader impacts on people, communities, and the environment.

Our management and governance bodies play a central role in balancing these priorities. To strengthen this process, we are currently defining how the Corporate Management can more systematically consider impacts, risks, and opportunities (IROs) when overseeing ROSEN's strategy and assessing potential trade-offs. This involves integrating ESG factors into risk management frameworks, scenario analyses, and strategic planning processes to ensure that sustainability considerations are embedded in long-term decision-making.

The Corporate Management's oversight includes assessing the potential consequences of trade-offs and ensuring that decisions align with ROSEN's core values. By fostering open dialogue and leveraging robust data, we aim to create a balanced approach where business and ESG priorities support each other in driving sustainable growth and long-term value. As this process evolves, we will continue to refine our governance structures to ensure that potential trade-offs are identified, evaluated, and managed in a way that aligns with our commitment to responsible business practices and sustainable development.

Our ESG targets are oriented on the United Nations' Sustainable Development Goals (SDGs). ROSEN's Corporate Management (see organigram) defines the ESG priorities at group level. Guided by these targets and the ROSEN Group's ESG Statement of Priorities/ Goals & Targets, ROSEN subsidiaries and affiliates set specific ESG targets, including budget and resource allocation – which require approval from ROSEN's Corporate Management.

ROSEN's ESG team consists of seven members, including two full-time ESG professionals and one with a 50% allocation. The remaining members serve in an advisory capacity. When needed, the core team is supplemented by subject-matter experts who contribute on a project basis alongside their regular responsibilities. The ESG team – functionally led by the Corporate ESG Officer – manages ESG efforts, shares best practices to maintain a consistent approach, and engages the relevant internal and external stakeholders. They maintain regular contact with the leadership of ROSEN's subsidiaries and affiliates worldwide. The team supports the development and implementation of sustainability strategies, action plans, and the sustainability reporting of the ROSEN Group and its subsidiaries and affiliates. The ESG Team engages in regular exchanges with the Chief Legal & Compliance Officer (CLO), a permanent member of the ROSEN ESG Committee who oversees all ESG-related matters at the Corporate Management level and reports regularly to the CEO and the Shareholder Committee. These reports contain updates on ESG performance, progress towards targets, risk assessments, and key initiatives, including benchmarking against industry peers

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│    Shareholder      │
│     Committee       │
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│ Risk & Audit │- - - - - - │     ESG      │
│  Committee   │           │  Committee   │
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    ┌─────────────────────┐
    │  ROSEN Corporate    │
    │    Management       │
    └─────────────────────┘
               │
    ┌─────────────────────┐
    │     ESG Team        │
    │   Reports to CLO    │
    └─────────────────────┘
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and evaluating the effectiveness of ESG policies, actions, metrics, and targets.

The Legal entities are responsible for implementing entity-specific targets, while Corporate Managers are responsible for the group targets related to their department. The managers of the local entities, i.e., the managers of RTRC and ROSEN Europe, are responsible for implementing the targets at their sites and for reporting key performance indicators (KPIs). The ESG team engages with them regularly. All roles and responsibilities are incorporated into ROSEN's internal policies. These internal policies are further supported by the **Integrated Management System (IMS) Policy**[2], a publicly accessible (available on our website[3]) statement of commitment by ROSEN's management, which underscores our dedication to quality, health, safety, environmental responsibility, and sustainability. Additionally, the
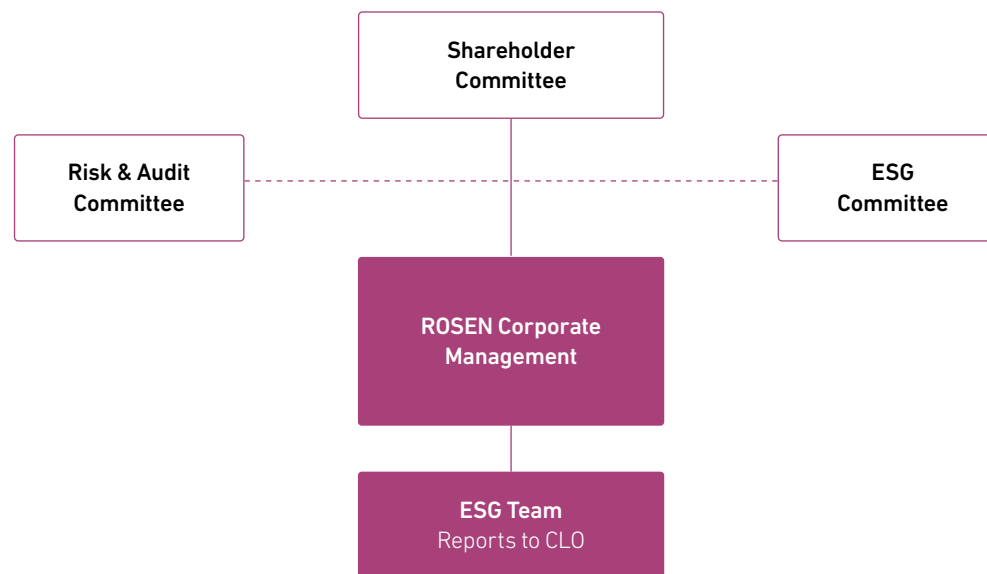
ESG Policy and Program Framework and the ESG Statement of Priorities/Goals & Targets provide a strategic framework for addressing ESG priorities across all levels of the organization, ensuring alignment with ROSEN's broader sustainability goals.

To evaluate the effectiveness of our strategies, we establish and monitor ESG performance metrics and KPIs aligned with industry standards and regulatory requirements. Internal audits and third-party reviews ensure data accuracy and policy compliance, with findings being reported to the ESG Team and management.

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[2] https://contenthub.rosen-group.com/api/public/content/ e54155aa561a464880ce1e79c0ea1f20?v=80240d48

[3] All policies are described in detail in the Policy Library in the Appendix.

Skills and expertise

The governing bodies comprise professionals well-versed in industry complexities, particularly in critical infrastructure service providers. The Corporate Management includes members with significant experience in legal, compliance, and ethical business practices. C-level management regularly participates in training on business conduct, including topics such as anti-corruption and anti-bribery practices. The CEO and CLO bring extensive leadership and compliance, respectively. To uphold high standards of business conduct, the organization invests in continuous development and training through partnerships with external experts, ensuring that policies remain effective and relevant.

Our organization's commitment to sustainability is supported by a robust framework of expertise that spans across all levels of the company. Combining the direct expertise of our internal teams with the leveraged expertise of external partners, we ensure that our sustainability strategies are well-informed and continuously evolving. This approach of embedding sustainability capabilities across the organization enables us to manage material IROs effectively and to ensure that our sustainability strategies are aligned with our business goals.

Both entities, RTRC and ROSEN Europe, benefit from management teams that possess significant industry experience, ensuring effective oversight of business sustainability and operations. Supported by departments like Finance, HR, Legal/Compliance, and Health, Safety, and Environment (HSE), these teams establish and maintain governance processes to monitor and manage IROs. Internal experts in department management and ESG functions possess specific ESG expertise, such as in environmental management or environmental engineering. Sustainability expertise is strengthened through internal skills and external collaborations, supported by regular training and engagement with sustainability experts. For instance, environmental awareness and HR-related topics are integral to leadership training, reinforcing ESG considerations across all management levels.

Composition of management bodies at ROSEN

	ROSEN Group Corporate Management	RTRC Management	ROSEN Europe Management
Number of executive members	10	1	3
Number of non-executive members	0	4	0
Percentage of independent members	0	0	0
Percentage of members of administrative, management, and supervisory bodies, male	90%	60%	100%
Percentage of members of administrative, management, and supervisory bodies, female	10%	40%	0%
Representation of employees and other workers	n/a, handled at entity level	Works council	Works council

ROSEN engages external expertise to assist in familiarization with regulations, standards, and requirements, in reporting, and in closing gaps in areas such as greenhouse gas (GHG) accounting and risk assessment, decarbonization, and EU taxonomy compliance.

ESRS GOV-3

Integration of sustainability-related performance in incentive schemes

Currently, ROSEN does not include sustainability-related considerations in the remuneration of its administrative, management, or supervisory bodies. Whether such criteria will be integrated in the future is subject to ROSEN's overall ESG strategy.

Strategy

ESRS SBM-1

Strategy, business model, and value chain

As a global technology provider, ROSEN delivers comprehensive Asset Integrity Management Solutions for all areas of the integrity process chain of industrial assets. Our purpose is securing a sustainable future, empowered by technology and guided by our vision that performance and sustainability go hand in hand. Founded in 1981, today ROSEN employs more than 4,000 employees operating in more than 110 countries worldwide. ROSEN's strategy and business model are centered on providing advanced diagnostic technologies, software solutions, and integrity consulting services to ensure the safety and reliability of critical industrial assets, such as pipelines, storage tanks, and pressure vessels. The company has expanded its services to include the mining, offshore, and future fuels sectors, supporting the transition to renewable and low-carbon energy sources like hydrogen, carbon dioxide, and ammonia. The transition allows ROSEN to increase its share of core business activities, contributing directly to a low-carbon economy.

The company's business model relies on state-of-the-art technologies developed through extensive research and development, using sensorics, electronics, mechanics, and other materials such as polyurethane – much of which is manufactured in-house. The upstream value chain involves sourcing raw materials for ROSEN's manufacturing, while the downstream value chain focuses on providing solutions directly to operators in the oil, gas, mining, and future fuels sectors. These outputs enhance asset safety, extend infrastructure lifespans, and reduce environmental risks. Maintaining a focus on sustainability and innovation, ROSEN aims to generate a sustainable impact at the highest level in order to create value for stakeholders across our operations and value chain.

ESRS SBM-2

Interests and views of stakeholders

We focus on engaging with key stakeholders, including customers, our workforce, government, and internal industry experts, as well as financiers who use our sustainability statements. We keep other affected stakeholders informed, including suppliers, regulatory and industry groups, and the community. Considering their different needs, we engage with our stakeholders in different ways:

- **Customers:** ROSEN operates in a complex value chain where customers face high regulatory and ESG requirements. Our customers validate ESG performance and compliance through direct interactions, questionnaires, or third-party assessments. ROSEN's experts, including Sales teams, Key Account Managers, and ESG teams, are involved to provide the required information.

- **Suppliers:** For specific products and services, ROSEN ensures ESG compliance through direct interaction with internal ROSEN experts, such as from Supply Chain or ESG. The Corporate Legal & Compliance department is leading a project to ensure compliance with the German Supply Chain Due Diligence Act (LkSG).

- **Organizational Workforce:** Prioritizing sustainability helps us to attract and retain employees. ESG measures are implemented with workforce support and regular updates are provided. Sustainability topics are addressed in interviews.

- **Regulatory/Industry Groups:** The ESG transformation is guided by best practices, regulations, and industry groups through guidelines, conferences, and discussions. ROSEN's experts, in such departments as Sales, HSE, and management, ensure compliance and participation.

- **Community:** ROSEN's Corporate Social Responsibility activities address societal and environmental contributions, enhancing reputation and stakeholder engagement. Communications, Marketing, and management experts lead these initiatives.

- **Financiers:** Non-financial reporting is mandatory for accessing financial services. ROSEN provides ESG information directly to financial partners, involving Finance and management experts.

- **Government Departments:** ROSEN complies with laws and international agreements that promote UN Sustainable Development Goals. ESG reports in line with the CSRD standards are submitted with support from the Corporate Legal & Compliance department and management experts.

- **Internal Company Experts:** A structured, group-wide ESG process ensures the implementation of ROSEN's ESG strategy, regulatory compliance, and audit readiness. Engagement includes direct interaction with ESG core teams, experts, and management.

The outcome of this engagement feeds into continuous refinement of our sustainability strategy and initiatives. Currently, stakeholders' views on sustainability impacts are communicated regularly to our management, addressing issues as they arise but lacking a structured framework for proactive engagement. We work to formalize communication and regular engagement schedules to better align strategy and sustainability objectives.

Impact, Risk, and Opportunity Management

ESRS IRO-1

Description of the process to identify and assess material impacts, risks, and opportunities

Double materiality assessment
We conducted our first double materiality assessment (DMA) for the ROSEN Group in 2024 to systematically identify, assess, and prioritize impacts, risks, and opportunities related to sustainability. Following ESRS guidance, this process involved contributions from the ESG core team, regional representatives, and senior management across the regions of North and South America, Europe, Middle East, and Asia-Pacific. The ESG ROSEN Policy & Program Framework outlines the detailed DMA process and mandates an annual update of IROs, with a comprehensive analysis scheduled for every three years. While the DMA focuses on group level, it also considered the specific characteristics of individual business units and regional contexts. As a result, the identification of IROs and the development of policies and corresponding actions are aligned for both RTRC and ROSEN Europe. This centralized approach enhances coherence in sustainability strategy and ensures uniform implementation of ESG initiatives across the organization. If specific approaches apply only to ROSEN Europe or RTRC, they are explicitly stated.

The DMA examined two dimensions of both our own operations and upstream and downstream value chain activities: the impact of ROSEN's operations on the environment and society (inside-out) and sustainability-related risks and opportunities to the business (outside-in). We assessed IROs regarding all topics and sub-topics as defined by the ESRS, plus topics that were identified by a horizon scan: political, economic, social, technological, legal, and environmental ones. Climate-related IROs were examined as part of the general materiality assessment.

Input was gathered through interviews with internal experts such as Sales, Purchasing, HR, HSE, Finance, Legal, Marketing, the ESG team, and senior management, through customer questionnaires, and through external audits from third-party platforms such as EcoVadis and SupplHi. While affected stakeholders were not directly consulted, these inputs contributed to our understanding of stakeholder interests.

Scoring approach and results
Each IRO was scored on a scale from 1 to 5 to evaluate its impact and financial significance. Internal experts conducted the assessments, including the HSE Manager, Legal Counsel, HR Business Partner, Finance Manager, and Head of Distribution Office. Topics scoring 3 or higher were classified as material. Financial implications were assessed based on ROSEN's profit and loss categories, providing a clear understanding of the risks and opportunities. The final review was conducted by the CLO, the Chief Human Resource Officer, and the Head of Corporate Advisory. The results were presented to Corporate Management, who approved the process and the resulting material topics.

E1 **Climate Change**

E2 **Pollution**

E5 **Circular Economy**

S1 **Own Workforce**

S2 **Workers in the Value Chain**

G1 **Business Conduct**

Future developments
This DMA represents a foundational step in ROSEN's sustainability journey. While the methodology and scope were developed for this reporting cycle – manifested in ROSEN's **ESG Policy and Program Framework** – continuous improvement is planned. We review our DMA annually and, if needed, update it accordingly. The DMA process is not yet integrated into ROSEN's overall risk management system but, in 2025, we will set up a risk audit committee to evaluate how sustainability-related risks and opportunities interact with our broader operational and financial risks. In 2025, we will also conduct a comprehensive risk analysis aligned with recommendations by the Task Force on Climate-related Financial Disclosures (TCFD) to improve the integration of climate resilience into future strategies.

ESRS SBM-3

Material impacts, risks, and opportunities and their interaction with strategy and business model

IRO	IRO type	Value chain location			Time horizon		
		Upstream	Own Operations	Downstream	Short-term	Mid-term	Long-term
E1 Climate Change							
Greenhouse gas emissions from ROSEN's operations and its value chain Processes in our operations (mainly manufacturing facilities), logistics, and technology development emit GHG. Emissions are also caused by upstream activities, such as raw material procurement, and downstream activities, when our products are used.	Actual negative impact	●	●	●	●	●	●
Physical and transition climate-related risks Physical climate risks such as extreme weather events and force majeure impacts can cause operational disruptions or supply chain vulnerabilities and can pose health and safety risks to our workforce. Transitional climate risks include stricter regulations. Both potentially lead to increased costs, e.g., for energy or insurance premiums as well as for mitigation and adaptation measures. Failure to effectively reduce emissions may result in reputational damage, negative financial impacts, and additional health and safety challenges for employees.	Risk	●	●			●	●
Reduced greenhouse gas emission in the value chain due to ROSEN's services By leveraging pipeline efficiency services, ROSEN contributes to lower greenhouse gas emissions in the value chain.	Actual positive impact			●	●	●	●
Energy consumption Our operations consume energy, including Manufacturing, Logistics, Travel, and Facility management. Transportation, Manufacturing, and IT infrastructure are the most energy-intensive areas and are expected to grow as order intake increases.	Actual negative impact		●		●	●	●
Increasing energy costs Increasing order intake, regulatory demands for greener energy, growing stakeholder expectations for sustainability, and volatile energy prices could significantly drive up our energy costs.	Risk		●			●	●
Climate-related opportunities for ROSEN products and services More frequent extreme weather increases pipeline risks like ground movement and cracking, driving the need for more inspections to mitigate damage. In addition, ROSEN aims to enable the pipeline industry for future fuels such as hydrogen, carbon dioxide, or ammonia by offering practical roadmaps and innovative solutions to introduce these future fuels into the existing grid.	Opportunity			●		●	●

IRO	IRO type	Value chain location			Time horizon		
		Upstream	Own Operations	Downstream	Short-term	Mid-term	Long-term

E2 Pollution

IRO	IRO type	Upstream	Own Operations	Downstream	Short-term	Mid-term	Long-term
Water and soil pollution due to business activities ROSEN implements rigorous guidelines, monitoring, and compliance measures to mitigate pollution risks. However, the risk of water and soil contamination remains – primarily within the value chain, but also in our own operations, stemming from machinery use, tool cleaning, and upstream activities such as steel and battery production.	Potential negative impact	●	●	●	●	●	●
Preventing pollution due to ROSEN's services and products ROSEN's pipeline inspection technology prevents pollution by reducing the risk of leaks and spills, thereby protecting water sources, soil, wildlife, and local ecosystems.	Actual positive impact			●	●	●	●

E5 Circular Economy

IRO	IRO type	Upstream	Own Operations	Downstream	Short-term	Mid-term	Long-term
Consumption of resources necessary for ROSEN's products and services ROSEN's reliance on raw materials such as metals, polyurethane (PU), batteries, and electronics drives resource use across its operations and value chain, contributing to resource depletion and ecological consequences upstream and downstream.	Actual negative impact	●	●	●	●	●	●
Waste generation due to ROSEN's products and services ROSEN maintains high recycling rates for materials such as metal, plastic, and electronics while responsibly managing hazardous substances, but faces challenges with lithium battery and PU recycling, particularly in regions with less strict regulations, where PU often ends up in landfills, undermining circular economy efforts.	Actual negative impact		●	●	●	●	●

IRO	IRO type	Value chain location			Time horizon		
		Upstream	Own Operations	Downstream	Short-term	Mid-term	Long-term
S1 Own Workforce							
Ensuring secure and fair employment for our employees and enabling work–life balance ROSEN prioritizes employee retention through competitive salaries, long-term contracts, and flexible work–life balance initiatives, supported by compliance with working time regulations and active employee engagement. Robust HSE management systems and training programs further enhance workforce well-being, safety, and productivity.	Actual positive impact		●		●	●	●
Creating an inclusive and respectful workplace with equal treatment for all ROSEN is committed to equality and has initiatives to improve gender equality, although challenges remain in management representation and closing the gender pay gap. Clear policies and training against violence and harassment, combined with a zero-tolerance approach, foster a safer and more respectful workplace, positively impacting employee performance.	Actual positive impact		●		●	●	●
Advancing careers by training and development ROSEN emphasizes the development of professional and management skills through diverse training methods and conducts annual talent reviews to assess and foster employee growth, positively impacting skill enhancement and career development.	Actual positive impact		●		●	●	●
S2 Workers in the Value Chain							
Suppliers or clients failing to uphold human rights and environmental commitments in contractual agreements Non-compliance with health and safety regulations could result in accidents and legal repercussions, as well as risks to our employees at our clients' sites.	Risk	●		●	●	●	●
Ensuring health and safety in the value chain ROSEN upholds rigorous health and safety standards throughout its supply chain by requiring suppliers to maintain safe working environments verified by ISO certification, ensuring the safety of both supplier employees and ROSEN personnel at clients' sites.	Actual positive impact	●		●	●	●	●

IRO	IRO type	Value chain location			Time horizon		
		Upstream	Own Operations	Downstream	Short-term	Mid-term	Long-term
G1 Business Conduct							
Healthy corporate culture ROSEN's corporate culture emphasizes ethical standards, transparency, and accountability through its Code of Conduct, Anti-Corruption Policy, and Whistleblowing Policy, fostering employee engagement, trust, and the proactive identification of issues.	Actual positive impact		●		●	●	●
Reputational damage due to non-compliant suppliers, unethical behavior in the value chain ROSEN faces risks of revenue loss and reputational damage if non-compliant customers or suppliers fail to meet ethical standards or if material sourced from certain regions conflicts with the company's values.	Risk	●	●		●	●	●

Environmental Information

At ROSEN, environmental stewardship is integral to our commitment to sustainability and innovation. We focus on addressing material environmental topics in line with ESRS requirements, specifically Climate Change, Pollution, and Resource Use and Circular Economy. This chapter provides an overview of our strategies, actions, and initiatives to manage these topics.

Climate Change

Climate change represents a significant global challenge and ROSEN is committed to addressing its impacts through responsible business practices. ROSEN has set climate goals aligning with the Paris Agreement's 1.5 °C target, conducted environmental assessments, and started to plan its decarbonization pathway.

Strategy

ESRS 2 SBM-3

Material impacts, risks, and opportunities and their interaction with strategy and business model

ROSEN recognizes the significant climate-related impacts, risks, and opportunities associated with our operations and value chain. The most relevant greenhouse gas emissions (GHG) arise from our production facilities, logistics, technology development, and upstream raw material procurement. We acknowledge our role in supporting clients within an industry where emissions are a key concern. By enhancing operational efficiency, we help reduce our clients' carbon footprint, though accurately quantifying this impact remains a challenge for ROSEN. Physical climate-related risks, such as extreme weather events, pose operational disruptions and supply chain vulnerabilities, while transition risks, including stricter regulations and rising energy costs, challenge resilience. These risks can lead to higher costs for energy, insurance, and mitigation measures, along with reputational and financial penalties if emissions are not effectively reduced. Energy consumption remains a key focus, driven by manufacturing, logistics, travel, and IT infrastructure, which are expected to grow with increasing order intake. Rising energy and material costs present significant risks, particularly impacting freight, travel, material procurement, and operations. Regulatory demands and stakeholder expectations for sustainability add further complexity.

IRO	IRO type	Value chain location			Time horizon		
		Upstream	Own Operations	Downstream	Short-term	Mid-term	Long-term
E1 Climate Change							
GHG emissions from ROSEN's operations and its value chain	Actual negative impact	●	●	●	●	●	●
Energy consumption	Actual negative impact	●	●			●	●
Increasing energy costs	Risk			●	●	●	●
Physical and transition climate-related risks	Risk		●		●	●	●
Reduced GHG emission in the value chain due to ROSEN's services	Actual positive impact			●		●	●
Climate-related opportunities for ROSEN products and services	Opportunity			●		●	●

However, ROSEN's services offer climate-related opportunities by reducing emissions in the value chain through pipeline efficiency services and addressing increased inspection needs due to extreme weather impacts. Additionally, ROSEN is advancing solutions to enable the pipeline industry's transition to future fuels like hydrogen, carbon dioxide, and ammonia.

ESRS E1-1

Transition plan for climate change mitigation

ROSEN is committed to the Paris Agreement's target of limiting global warming to 1.5 °C and achieving net zero by 2050 (see Targets and ESG Statement of Priorities/Goals & Targets). To establish a strong foundation for decarbonization, we assessed our Scope 1 and 2 GHG emissions (Scope 3 will follow in 2025) and plan to undertake a comprehensive climate-related risk

and opportunity assessment, aligned with TCFD standards, in 2025. This analysis will include an evaluation of our strategy and business model's resilience to climate change. We will also develop a detailed transition plan for climate change mitigation, informed by a complete assessment of our GHG emissions across all scopes. Additionally, we will assess our exposure to coal-, oil-, and gas-related activities in line with EU taxonomy requirements.

Impact, risk, and opportunity management

ESRS E1-2

Transition plan for climate change mitigation

Our ISO 14001, 45001, 9001, and 27001 management systems provide a foundation for assessing and managing climate-related impacts, risks, and opportunities. Although ROSEN

does not currently have detailed policies dedicated to climate change mitigation, adaptation, energy efficiency, or renewable energy deployment, our **IMS Policy, ESG Policy and Program Framework**, and **ESG Statement of Priorities/Goals & Targets** provide a strong commitment to sustainability and environmental responsibility, aligning with ROSEN's broader purpose and vision. The **IMS Policy** focuses on health, safety, and environmental management, while the **ESG Policy and Program Framework** addresses material sustainability matters and supports alignment with long-term climate goals. ROSEN plans to establish detailed policies by 2025, based on our targets and the results of the TCFD climate risk assessment and informed by consultation with experts.

ESRS E1-3

Actions and resources in relation to climate change policies

Actions and resources to mitigate climate change will be strategically developed in the scope of the transition plan and the required resources will be allocated in order to reduce our carbon footprint and mitigate climate-related risks. ROSEN is currently finalizing an overarching strategy and has already implemented several group-wide measures to reduce energy consumption and emissions. These initiatives encompass photovoltaic installations, electrification of the car fleet with an expanded e-charging program for employees, remote work policies to reduce commuting, business travel guidelines, reduction of heating for office buildings, substitution with energy-efficient lighting, regular IT equipment upgrades, a new data center with more energy-efficient devices, and the phaseout of aircraft usage.

Based on regular energy audits, ROSEN Europe has developed an "Environmental Action Program 2021–2024" which lists more than 40 specific measures to reduce energy consumption and emissions – including the impact and costs of each measure and its planned implementation. In 2024, ROSEN Europe installed LED lighting in workshops and emergency exits to replace fluorescent lighting, exchanged desktop computers for laptops, and conducted an awareness campaign with regards to radiators in offices. RTRC has installed electrical power charging stations for electric

bicycles and cars. For both sites, energy audits and consultant input will guide further decarbonization strategies and actionable measures. Solutions such as solar panels and geothermal heating will be assessed, as well as upgrading the fleet with electric vehicles, and process optimizations like improved shipment planning and remote work policies.

Metrics and targets

ESRS E1-4

Targets related to climate change mitigation and adaptation

ROSEN's climate-related targets are to achieve a 42% reduction in Scope 1 and 2 GHG emissions by 2030 from a 2025 baseline and net-zero GHG emissions across Scope 1, 2, and 3 by 2050 – aligned with 1.5°C goal set by the 2015 Paris climate agreement. We plan to submit our targets to the Science-Based Targets initiative (SBTi) in 2025.

Category	Goal	Target	Metrics	UN SDG
Reduce GHG emissions	Achieve compliance with the SBTi 1.5° pathway and Net Zero by 2050	• Reduce Scope 1 and 2 GHG emissions by 42% by 2030 (from 2025 baseline) • Achieve net-zero GHG emissions across Scopes 1, 2, and 3 by 2050	• Total GHG emissions generated by the company [tCO₂e] • GHG emissions per employee [tCO₂e per capita] • Progress towards Net Zero target [%]	7 AFFORDABLE AND CLEAN ENERGY 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 13 CLIMATE ACTION
Climate Risk Assessment	Conduct a comprehensive climate risk assessment and integrate the findings into the company's Governance, Risk, and Compliance (GRC) practices to enhance resilience against physical and transitional climate risks	• Identify and assess exposure to physical risks for all business units by 2025 • Evaluate risks associated with the transition to a low-carbon economy by 2025 • Fully integrate climate-related risks into the company's business strategy and decision-making processes	• Number of climate risks identified and integrated into the company's GRC process • Percentage of business units covered by climate risk assessments • Percentage of business decisions that incorporate climate risk analysis • Number of climate risk assessments considered in strategic planning	8 DECENT WORK AND ECONOMIC GROWTH 13 CLIMATE ACTION

ESRS E1-5

Energy consumption and mix

	Unit	RTRC	ROSEN Europe
Total energy consumption from fossil sources	**MWh**	**11,681.6**	**914.1**
Percentage of fossil sources in total energy consumption	%	83.0	60.0
Fuel consumption from coal and coal products	MWh	0.0	0.0
Fuel consumption from crude oil and petroleum products	MWh	601.0	244.1
Fuel consumption from natural gas	MWh	2,674.3	618.1
Fuel consumption from other fossil sources	MWh	0.0	0.0
Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources	MWh	8,406.3	51.9
Total energy consumption from nuclear sources	**MWh**	**496.4**	**0.0**
Percentage of energy consumption from nuclear sources in total energy consumption	%	3.5	0.0
Fuel consumption from renewable sources	MWh	0.0	0.0
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	MWh	1,888.5	609.2
Total energy consumption from renewable sources	**MWh**	**1,888.5**	**609.2**
Percentage of renewable sources in total energy consumption	%	13.4	40.0
Total energy consumption related to own operations	**MWh**	**14,066.5**	**1,523.3**
Consumption of self-generated non-fuel renewable energy	MWh	0.0	0.0

ESRS E1-6

Gross Scopes 1 and 2 and total greenhouse gas emissions

	Unit	RTRC	ROSEN Europe
Gross Scope 1 GHG emissions	t CO_2eq	648.0	180.8
Gross location-based Scope 2 GHG emissions	t CO_2eq	3,496.3	158.3
Gross market-based Scope 2 GHG emissions	t CO_2eq	7,025.1	20.2
Total GHG emissions location-based	**t CO_2eq**	**4,144.3**	**339.1**
Total GHG emissions market-based	**t CO_2eq**	**7,673.1**	**201.0**

Pollution

ROSEN is committed to minimizing pollution across its operations and value chain, recognizing the potential environmental and societal impacts of water and soil contamination. Our efforts focus on rigorous compliance with environmental regulations and leveraging advanced technologies, such as our pipeline inspection services, to actively contribute to the reduction of spills and emissions.

IRO	IRO type	Upstream	Own Operations	Downstream	Short-term	Mid-term	Long-term
E2 Pollution							
Preventing pollution due to ROSEN's services and products	Actual positive impact			●	●	●	●
Water and soil pollution due to business activities	Potential negative impact	●	●	●	●	●	●

Column groups: Upstream / Own Operations / Downstream = Value chain location; Short-term / Mid-term / Long-term = Time horizon.

Strategy

ESRS 2 SBM-3

Material impacts, risks, and opportunities and their interaction with strategy and business model

As ROSEN's core business is inspecting critical infrastructure assets, predominantly in the oil and gas industry, to prevent leaks and spills, we contribute to safeguarding water sources, soil, wildlife, and local ecosystems in our downstream value chain.

We are also aware of the potential negative impact of pollution through the risk of water and soil contamination – mainly in our value chain, but also in our own operations. In the upstream value chain, the main risk stems from steel and battery production.

In our own operations, due to their nature, water usage is mostly for sanitary purposes. A smaller proportion is used for wash bays and is managed according to local regulations. Water is needed for machinery use and the cleaning of tools may cause contamination, both at field sites and on company premises, if cleaning agents and other harmful substances are improperly disposed of or managed. Such incidents could lead to regulatory actions, fines, or reputational damage and the risk is highest in our operations and technology development. Following an inspection, the responsibility for cleaning our tools lies with the client. However, in practice, we typically perform the cleaning ourselves on the client's premises. The likelihood of this negative impact is assessed to be low, since ROSEN implements rigorous guidelines, monitoring, and compliance measures.

ROSEN does not use substances of concern or substances of very high concern in its operations, as confirmed by our hazardous register. However, these substances may occur upstream in the mining or processing of raw materials (e.g., steel and batteries) and downstream in customer applications, such as hydrocarbons for propelling tools through pipelines. While we acknowledge related potential negative impacts, we have not yet further analyzed this matter.

Impact, risk, and opportunity management

ESRS E2-1

Policies related to pollution

At ROSEN, the mitigation of pollution-related impacts, incident prevention, and environmental protection are addressed through existing policies and procedures. ROSEN's environmental management system is certified to ISO 14001, the internationally recognized standard for environmental management systems, ensuring that environmental aspects are regularly evaluated through a multi-criteria analysis to identify significant issues and implement appropriate improvement measures. Our **Waste and Environmental Program** is key to mitigating potential negative impacts related to pollution. It focuses on waste reduction, disposal, and control measures to minimize pollution of air, water, and soil. For instance, it describes the spill response procedure. Our **Incident Handling Procedure** and **Risk Management Procedure** provide structured approaches to prevent, manage, and control incidents, with a strong focus on minimizing environmental and human impacts. These policies include proactive risk assessment and incident response measures to avoid incidents and ensure minimal disruption and harm in the event of emergencies.

All events such as observations, near misses, (recordable) incidents, incidents with a safety or environmental impact, internal or external complaints, quality incidents such as service or product failure, and non-conformities to internal or external standards are recorded and analyzed.

ESRS E2-2

Actions and resources related to pollution

ROSEN's core business focuses on mitigating pollution risks by avoiding pollution downstream through advanced inspection services for critical infrastructure, such as pipelines and storage tanks. These services ensure asset integrity and prevent leaks, contributing to the protection of air, water, and soil quality in

alignment with the company's commitment to environmental sustainability. In general, we schedule improvement measures that target identified environmental aspects. For ROSEN Europe, these measures are listed in an environmental improvement program, which is reviewed every quarter during the HSE Management Review.

Metrics and Targets

ESRS E2-3

Targets related to pollution

We acknowledge the materiality of the potential negative impact of pollution in our supply chain. Although targets have not yet been set, discussions on future targets and actions are ongoing. In the meantime, our pollution prevention and control measures, such as safety cabinets (EN 14470-1 certified) and watertight floors of wash bays (certified AS SIKB 6700) ensure legal compliance. Within the value chain, we continue to enhance our customers' environmental performance through our inspection services and the sale of cleaning tools and accessories.

ESRS E2-4

Pollution of air, water, and soil

ROSEN conducts comprehensive environmental risk assessments across its operations to identify and evaluate potential risks, including issues related to pollution and the climate. Regulatory compliance is prioritized, in order to ensure adherence to applicable environmental laws and regulations as part of a broader environmental strategy. Though specific reporting methodologies and pollutant data have not yet been implemented, ROSEN relies on safety data sheets and other internal tools to monitor relevant environmental factors. The company acknowledges the importance of enhancing transparency and aims to improve data collection, measurement methodologies, and reporting processes in the future. We have already started a full rollout of data collection tools to cover all main locations by the end of 2025.

Resource Use and Circular Economy

Efficient resource use and circular economy practices are integral to ROSEN's sustainability efforts. The company is committed to minimizing waste, optimizing material use, and exploring opportunities for reuse and recycling resources across its operations and value chain.

Strategy

ESRS 2 SBM-3

Material impacts, risks, and opportunities and their interaction with strategy and business model

Designing products and services with high reusability and extended lifecycles is critical to ROSEN's mission of enabling efficient inspection systems with maximal durability and minimal environmental impact. This approach ensures that resources are used effectively over a long timeline while supporting waste reduction and environmental preservation.

ROSEN's operations and value chain depend on raw materials such as metals, polyurethane (PU), batteries, and electronics, contributing to resource depletion and environmental impacts upstream and downstream. ROSEN achieves high recycling rates for metal, plastic, and electronics and responsibly manages hazardous substances. However, challenges remain with recycling lithium batteries and PU, especially in regions with less stringent regulations, where PU often ends up in landfills, hindering circular economy goals.

IRO	IRO type	Value chain location			Time horizon		
		Upstream	Own Operations	Downstream	Short-term	Mid-term	Long-term
E5 Circular Economy							
Consumption of resources necessary for ROSEN's products and services	Actual negative impact	●	●	●	●	●	●
Waste generated by ROSEN's products and services	Actual negative impact		●	●	●	●	●

Impact, risk, and opportunity management

ESRS E5-1

Policies related to resource use and circular economy

Our **Waste and Environmental Program** defines waste streams, waste reduction, and environmental impact. While the procedure does not explicitly address transitioning from virgin to recycled resources or the sustainable sourcing of renewable materials, it aligns with regulatory requirements. The procedure guides waste disposal practices, employee training, and control measures to mitigate environmental impacts.

ESRS 2 E5-2

Actions and resources related to resource use and circular economy

Current efforts primarily emphasize the management and minimization of waste. Broader circular economy principles, such as increasing the use of secondary raw materials, enhancing product durability, and adopting circular business models, remain in the early stages of development. Future implementations will further integrate these circular economy practices, fostering waste prevention and maximizing resource value across upstream and downstream value chains. These steps align with ROSEN's dedication to environmental protection and pave the way for more comprehensive sustainability practices.

Metrics and Targets

ESRS E5-3

Targets related to resource use and circular economy

Category	Goal	Target	Metrics	UN SDG
Promote circular economy practices across operations	Integrate circular economy principles into all aspects of the company's operation, promoting waste reduction, reuse, and recycling	• Investigate materials and waste streams, identify opportunities for waste reduction, re-use, and recycling by 2025 • Develop a circular economy strategy to increase the use of recycled or renewable materials in products and packaging while reducing waste-to-landfill by 2025 • Establish partnerships with stakeholders (e.g., suppliers and customers) to implement circular economy initiatives across the value chain by 2026	• Percentage of materials and waste streams investigated and number of opportunities identified • Availability of the circular economy strategy • Number of partnerships with stakeholders	12 RESPONSIBLE CONSUMPTION AND PRODUCTION
Engagement in Waste Reduction & Circularity Training	Engage employees, key suppliers, and key customers in waste reduction and circular economy practices through targeted training and awareness programs	• Train 100% of employees in circular economy practices and waste management strategies by 2025 • Conduct engagement programs for key suppliers and customers to encourage the adoption of circular economy principles by 2026	• Percentage of employees trained in circular economy and waste management • Number of suppliers and customers engaged in circular economy initiatives	12 RESPONSIBLE CONSUMPTION AND PRODUCTION
Reduction & Recycling of Waste	Minimize total waste generation and maximize recycling rates	• Reduce total waste generation by 2028 in line with the identified opportunities for waste reduction, re-use, and recycling and the circular economy strategy	• Total waste generated annually (metric tons) • Recycling rate (% of total waste generated) • Waste intensity (waste generated per legal entity/revenue)	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 12 RESPONSIBLE CONSUMPTION AND PRODUCTION

ESRS E5-5

Resource outflows (waste)

	Unit	RTRC	ROSEN Europe
Total waste generated	kg	1,828,586	188,644
Hazardous waste diverted from disposal	kg	197,311	348
Hazardous waste diverted from disposal due to preparation for reuse	kg	0	0
Hazardous waste diverted from disposal due to recycling	kg	197,311	348
Hazardous waste diverted from disposal due to other recovery operations	kg	0	0
Non-hazardous waste diverted from disposal	kg	127,289	158,770
Non-hazardous waste diverted from disposal due to preparation for reuse	kg	0	0
Non-hazardous waste diverted from disposal due to recycling	kg	127,289	158,770
Non-hazardous waste diverted from disposal due to other recovery operations	kg	0	0
Hazardous waste directed to disposal	kg	197,311	3,309
Hazardous waste directed to disposal by incineration*	kg	–	3,309
Hazardous waste directed to disposal by landfilling*	kg	–	0
Hazardous waste directed to disposal by other disposal operations*	kg	–	0
Non-hazardous waste directed to disposal	kg	982,075	26,217
Non-hazardous waste directed to disposal by incineration*	kg	–	26,217
Non-hazardous waste directed to disposal by landfilling*	kg	–	0
Non-hazardous waste directed to disposal by other disposal operations*	kg	–	0
Non-recycled waste	kg	324,600	29,526
Percentage of non-recycled waste	%	17.8	15.7
Total amount of hazardous waste	kg	394,622	3,657
Total amount of radioactive waste* (and hazardous waste)	kg	0	0

* RTRC split is not available

Social Information

At ROSEN, fostering a positive social impact is at the core of our operations. Our focus is on the material topics "Own Workforce" and "Workers in the Value Chain," emphasizing our commitment to the well-being of our employees and value chain partners. This chapter outlines our strategies, actions, and initiatives to manage these topics.

Own Workforce

Our workforce is key to the success of ROSEN. With 75 nationalities represented globally, ROSEN is a diverse and multicultural organization, fostering an inclusive environment that drives innovation and growth. Our employees play a critical role in achieving our vision of optimal performance while acting responsibly to ensure safety and prevent incidents. We therefore prioritize high safety standards, well-being, and healthy lives for employees, their families, and our communities, while supporting inclusive education and lifelong learning.

IRO	IRO type	Value chain location			Time horizon		
		Upstream	Own Operations	Downstream	Short-term	Mid-term	Long-term
S1 Own Workforce							
Ensuring secure and fair employment for our employees and enabling work–life balance	Actual positive impact		●		●	●	●
Creating an inclusive and respectful workplace with equal treatment for all	Actual positive impact		●		●	●	●
Advancing careers by training and development	Actual positive impact		●		●	●	●

Strategy

ESRS 2 SBM–3

Material impacts, risks, and opportunities and their interaction with strategy and business model
Our more than 4,000 employees at ROSEN Group operate in more than 110 countries. A total of 1,189 people work at RTRC and 312 people work at ROSEN Europe. Our workforce includes employees, temporary workers, trainees, apprentices, retirees, and students, as well as external collaborators such as freelancers ().

Positive impacts arise from providing fair working conditions and enabling a good work–life balance, as well as from our inclusive and respectful workplace and career advancement opportunities. These impacts materialize for all internal employees, but not for external collaborators.

Material negative impacts have not been identified, though we recognize the challenges faced by certain workforce segments, such as factory workers and shop workers who cannot work from home due to their on-site responsibilities. Employees during their probationary period or under temporary contract and apprentices cannot benefit from certain policies available under long-term contracts.

Impact, risk, and opportunity management

ESRS S1-1

Policies related to our own workforce
Our policies related to our own workforce reflect our commitment to fostering a safe, fair, and inclusive working environment and ensuring compliance with legal standards while promoting the well-being and professional growth of all employees. These policies are guided by our core values of integrity, respect, and responsibility and are aligned with international principles such as the International Labor Organization's (ILO) Declaration on Fundamental Principles and Rights at Work. We focus on human rights, transparency and whistleblower protection, anti-discrimination and anti-harassment policies, occupational health and safety, and recruitment issues. The policies are applicable to all legal entities of the ROSEN Group.

Human rights
Respect for human rights is a fundamental principle in our **Code of Conduct**, which establishes ethical and behavioral standards for ROSEN employees, subsidiaries, and business partners. It emphasizes compliance with legal obligations, integrity in business practices, respect for human rights, environmental conservation, fair competition, and the prevention of corruption. Our **UK Modern Slavery Act Statement** reinforces this commitment with a zero-tolerance approach to modern slavery and human trafficking. Through diligent supply chain oversight, ROSEN identifies and mitigates risks, particularly in high-risk regions and among suppliers. Non-compliance is addressed through remediation measures or termination of business relationships.

Transparency and whistleblower protection
We actively engage with our workforce via mechanisms such as works councils and townhall meetings to promote transparency and inclusion. Training and awareness initiatives further strengthen employees' understanding of their rights and responsibilities. Our **Whistleblowing Policy** is the basis for the **ROSEN Compliance Reporting System**, which ensures a confidential channel for reporting misconduct, malpractice, or legal violations, safeguarding whistleblowers against retaliation while enabling systematic investigations and corrective actions. This policy upholds accountability and ensures effective remedies for any violations. To date, no negative impacts have been reported.

Occupational health and safety

ROSEN has a comprehensive workplace accident prevention policy as part of its **HSE Policy**. The company is certified to ISO 45001, demonstrating its commitment to maintaining high standards in occupational health and safety management.

Anti-discrimination and anti-harassment policies

ROSEN is committed to equal opportunity and non-discrimination in all aspects of employment. In compliance with the applicable anti-discrimination laws in the jurisdictions where we operate, ROSEN ensures that hiring, promotion, and remuneration decisions are merit-based and free from bias. Our **Code of Conduct** and **Equal Opportunities Policy** explicitly prohibit discrimination based on race, color, ethnic or national origin, religion or belief, political opinion, sex, marital status, sexual orientation, gender identity, age, or disability. To uphold these principles, ROSEN provides regular training for employees involved in recruitment and employment decisions, ensuring adherence to non-discrimination standards. Job criteria are periodically reviewed to ensure fairness and compliance with the evolving legal and ethical expectations. Additionally, ROSEN has established a formal reporting mechanism for employees to confidentially raise concerns regarding discrimination or harassment, with clear guidelines for addressing violations, which may result in disciplinary action.

In support of fostering an inclusive work environment, ROSEN Technology and Research Center (RTRC) organizes the annual **"Colors of ROSEN"** initiative, aligned with German Diversity Day. This event features workshops, presentations, and discussions to raise awareness of equal opportunity principles. In addition, ROSEN EU has strengthened the Group's Code of Conduct by incorporating specific policies on non-discrimination and equal opportunity and has implemented guidelines on preventing and addressing inappropriate workplace behavior.

Recruitment

The **Global Recruitment Policy** outlines standardized procedures for hiring across the ROSEN Group. It ensures a fair, transparent, and competency-based selection process while adhering to local labor laws and global corporate standards. The policy also emphasizes the importance of aligning recruitment practices with the company's long-term goals and values.

Several new group-wide policies were introduced in 2024, including a **compensation policy**, a **gender pay gap guideline**, a **global recruiting procedure**, and a **talent management policy**.

ESRS S1-2

Processes for engaging with our own workforce and workers' representatives about impacts

At group level, ROSEN has itnitiated the "Cultural Journey," a structured, organization-wide process that encourages all employees to actively engage with and reinforce the company's culture and core values on an ongoing basis. Specific initiatives further strengthen the general engagement with our workforce, like the **IDEA platform**, which allows employees to create new ideas and innovative topics to work on, and the **Roped[2]** process to promote feedback, cultural engagement, and employee development, with annual discussions led by the General Manager.

At RTRC, workforce engagement aligns with the applicable statutory laws (German Works Constitution Act), facilitated by an elected works council that meets with designated individuals from the HR and Legal departments. Quarterly staff meetings and intranet tools support open communication, while trainee guides (Azubi-Lotsen) and elections for Youth and Trainee Representatives (JAV) enhance representation for trainees.

At ROSEN Europe, the works council collaborates with management in monthly meetings to ensure that employee concerns are addressed and that organizational goals are balanced. Townhall meetings are held quarterly to enhance transparency and engagement across the organization. Led by the local management team, these meetings update employees on current developments and future plans.

Key metrics, such as turnover and absenteeism, along with feedback from exit surveys, suggestion boxes, and townhall meetings, are used to evaluate the effectiveness of these engagement programs. Our open-door policy and cultural activities further reinforce inclusion and feedback. While formal mechanisms to understand the perspectives of vulnerable workforce groups are not yet in place, ROSEN is working to develop these as part of its human rights and inclusion strategy.

ESRS S1-3

Processes to remediate negative impacts and channels for our own workforce to raise concerns

ROSEN has implemented the ROSEN Compliance Reporting System, supported by a detailed guideline, which allows employees to report potential negative impacts. Each employee has personalized intranet access to the reporting system, ensuring ease of use and confidentiality. All reports are thoroughly analyzed and evaluated, with individual measures being taken or implemented as necessary. The works councils offer open consultation hours, providing employees with a trusted platform in which to raise specific concerns. While these mechanisms effectively facilitate the identification and resolution of issues, formalized processes for addressing negative impacts are still under development. At ROSEN Europe, two confidential advisors are employed as contact persons for employees to raise concerns or ask for advice, in addition to department managers and HR. The consistent use of these channels indicates that they are well-known and trusted by employees. At group level, the **Whistleblowing Policy** explicitly protects individuals, including workers' representatives, against retaliation. Disclosures are treated confidentially and retaliation against genuine whistleblowers is considered gross misconduct, subject to disciplinary action.

ESRS S1-4

Taking action on material impacts on our own workforce, approaches to managing material risks and pursuing material opportunities related to our own workforce, and the effectiveness of those actions

To ensure attractive working conditions, employees receive ample vacation leave, additional time off for significant life events, and flexible working arrangements, including remote work, to support a healthy work–life balance. These activities benefit all internal workforce groups and are implemented consistently across ROSEN's operations. We commit to retaining qualified employees during business shifts through internal adjustments. Competitive salaries and long-term contracts are standard, with temporary contracts being limited to specific cases such as internships or new roles. Structured workload management prevents employee overload and managers are trained to address mental health concerns. Employee feedback is actively encouraged through annual Cultural Journey events, structured probationary and exit interviews, and performance reviews.

The Health, Safety, and Environment (HSE) department ensures compliance with workplace safety and enhances management systems within our Integrated Management System by creating guidelines, workflows, and improvement initiatives while monitoring their impact. ROSEN also provides health and wellness programs, including discounted gym memberships, sports teams, a company pension plan, and discounted insurance options for occupational disability and direct coverage.

Recruitment practices emphasize competency-based selection aligned with the General Equal Treatment Act and our Code of Conduct. The works council actively represents employee interests, ensuring fairness and well-being. ROSEN's values of innovation, technical competence, and responsibility underpin a supportive, inclusive workplace.

Employee development is driven by the Roped^2 process, which identifies strengths and training needs and offers tools like the Coach Hub platform and the ROSEN Career Navigator to identify skill gaps and request targeted training. Annual talent reviews, coaching, and e-learning further enhance professional growth and work–life balance. Four HR colleagues oversee talent management at RTRC, including leadership training to improve managers' communication and team engagement skills. They also provide support to ROSEN Europe upon request. HR experts ensure that salary, well-being, and development initiatives are integrated seamlessly throughout the employee life cycle and are budgeted yearly in advance.

To assess the effectiveness of our measures and to safeguard our employees from potential negative impacts, we rely on regular feedback sessions and open dialogue between managers, HR, and employees. Preventive medical checkups and integration management programs further support employee well-being and mitigate risks. Workforce changes are thoroughly assessed for potential impacts, with input from representatives of the affected groups to ensure fairness and equity. Should a negative impact arise, HR and managers collaborate with the affected employee(s)

to develop an appropriate solution. Procedural optimizations aim to balance business requirements with employee interests by integrating impact analyses, change management processes, communication strategies, and collaboration with employee representatives. For example, the implementation of the Management of Change process in 2024 effectively linked projects to people through a stakeholder analysis and a communication plan. A key organizational change in 2024 was the establishment of the works council for RTRC.

Metrics and Targets

ESRS S1-5

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

ROSEN has set multiple targets to enhance its attractiveness as an employer, ensuring employee well-being, professional development, and a safe, inclusive work environment. These include goals for talent retention, workplace safety, diversity, continuous learning, and engagement – all aimed at fostering a positive social impact for our workforce.

Category	Goal	Target	Metrics	UN SDG
Talent attraction, retention, and development	Strengthen the organization's ability to attract, retain, and develop top talent	• Maintain a voluntary turnover rate of less than 10% by the end of 2025 • Sustain a strong employee market response	• Annual voluntary turnover rate • Employee satisfaction scores from engagement surveys • Average applications per job	4 QUALITY EDUCATION 8 DECENT WORK AND ECONOMIC GROWTH
Health and safety in the workplace	Uphold the highest standards of a safe and healthy work environment	• Achieve zero workplace injuries and accidents by 2028 • Ensure 100% employee participation in comprehensive health and safety training annually • Improve the Lost Time Incident (LTI) rate of 0.25 per 200,000 man-hours • Improve the total recordable incident rate (medical treatment + LTI + restricted work + fatalities) of 0.6 per 200,000 man-hours	• Number of workplace injuries and accidents reported • Participation rates in health and safety training programs • Employee feedback on health and safety practices • LTI rate per 200,000 man-hours • Total recordable incident rate per 200,000 man-hours	3 GOOD HEALTH AND WELL-BEING 8 DECENT WORK AND ECONOMIC GROWTH
Diversity, equity, and inclusion (DEI)	Foster a workplace culture that values equal opportunity, fair treatment, and inclusivity; remain committed to ensuring that employment decisions are based on qualifications, experience, and performance, free from discrimination	• Promote equal access to career development opportunities, ensuring that all employees are evaluated based on merit • Provide inclusive workplace training to 100% of employees involved in hiring and personnel decisions • Conduct an annual compensation review to uphold fair pay practices and ensure no unjustified disparities exist based on protected characteristics • Ensure that workplace policies and training reinforce non-discrimination and fair treatment principles	• Employee demographics, monitored to assess representation across roles and leadership levels (without setting quotas) • Participation rates in inclusive workplace training programs • Results from annual pay equity reviews and corresponding actions to ensure fairness • Employee perception of workplace inclusivity and fairness, assessed through regular surveys	5 GENDER EQUALITY 10 REDUCED INEQUALITIES

Category	Goal	Target	Metrics	UN SDG
Fair working conditions	Ensure fair and equitable working conditions for all employees	• Conduct annual audits to ensure compliance with labor laws and fair working conditions by 2027 • Achieve 90% overall employee satisfaction with working conditions	• Results from working conditions and labor law compliance audits • Employee satisfaction scores related to working conditions • Number of grievances related to working conditions and their resolution outcomes	8 DECENT WORK AND ECONOMIC GROWTH 10 REDUCED INEQUALITIES
Employee well-being and engagement	Enhance employee well-being by fostering a safe, healthy, and engaging work environment that prioritizes physical and mental health and work–life balance	• Implement flexible working arrangements for 100% of eligible employees by 2025 • Roll out structured health and wellness programs that address 100% of employees by 2025 • Conduct annual ergonomic and safety assessments for 100% of workplaces by 2025 • Achieve an employee satisfaction rate of at least 80% in annual engagement surveys	• Coverage of flexible working arrangements implemented • Coverage of health and wellness programs • Results from ergonomic and safety assessments • Employee satisfaction scores related to well-being and engagement	3 GOOD HEALTH AND WELL-BEING
Employee development and lifelong learning	Foster a culture of continuous learning and professional growth	• Ensure that each employee receives a minimum of 40 hours of training per year, focusing on both technical skills and personal development • Provide professional development opportunities for all employees • Increase participation in ROSEN Individual Development Plans (IDPs), with 70% of employees engaging in professional development opportunities annually	• Average training hours per employee • Participation rates in professional development programs • Number/ratio of ROSEN IDPs in place • Number of internal promotions versus external hires for management and expert functions	4 QUALITY EDUCATION

ESRS S1-6

Characteristics of the undertaking's employees
Employees by contract type, gender, and region

Headcount	Female		Male	
	RTRC	**ROSEN Europe**	**RTRC**	**ROSEN Europe**
Number of employees	**250**	**67**	**939**	**245**
Number of permanent employees	239	50	887	212
Number of temporary employees	10	17	45	33
Number of employees with non-guaranteed hours	0	0	0	0
Number of full-time employees	143	31	878	223
Number of part-time employees	107	36	61	22
Number of non-employee workers	**53**	**4**	**98**	**28**

**Employee turnover based on head count
(RTRC & ROSEN Europe combined)**

Number: 128
Percentage: 8.6%

ESRS S1-9

Diversity metrics

Employees within age range as of 31 December 2024

	Under 30 (headcount)			Under 30 (%)		
	Female	**Male**	**Total**	**Female**	**Male**	**Total**
RTRC	44	177	**211**	17.6	18.8	**18.6**
ROSEN Europe	9	24	**33**	13.4	9.8	**10.6**

	30–50 (headcount)			30–50 (%)		
	Female	**Male**	**Total**	**Female**	**Male**	**Total**
RTRC	171	585	**756**	68.4	62.3	**63.6**
ROSEN Europe	43	162	**205**	64.2	66.1	**65.7**

	Over 50 (headcount)			Over 50 (%)		
	Female	**Male**	**Total**	**Female**	**Male**	**Total**
RTRC	35	177	**212**	14.0	18.8	**17.8**
ROSEN Europe	15	59	**74**	22.4	24.1	**23.7**

Employees at top management level as of 31 December 2024

	Top managers (headcount)			Top Managers (%)		
	Female	**Male**	**Total**	**Female**	**Male**	**Total**
RTRC	0	1	**1**	0.0	0.1	**0.1**
ROSEN Europe	0	0	**0**	0.0	0.0	**0.0**

At ROSEN, "top management" refers to all management positions classified with a Hay level above 20. This grading is based on tasks and responsibilities, such as budget or personnel oversight, ensuring a clear, structured definition of top management roles within the organization.

ESRS S1-10

Adequate wages

ROSEN ensures that employees are paid an adequate wage aligned with market benchmarks. A salary correction process is currently underway for a small group of individuals identified as underpaid; the corrections were initiated in October 2024 and are expected to be completed by 2025. Only a very small number of employees remain below the benchmark, due to justified reasons such as underperformance, lack of Junior entry level, or incorrect job level classifications, which are being addressed through a review of job descriptions.

ESRS S1-12

Persons with disabilities

Disabled employees by gender as of 31 December 2024

	Disabled (head count)			Disabled (%)		
	Female	Male	Total	Female	Male	Total
RTRC	2	15	**17**	0.8	1.6	**1.4**
ROSEN Europe	0	1	**1**	0.0	0.4	**0.3**

ESRS S1-13

Training and skill development metrics

Employees with ROPED documents as of 31 December 2024

	Created (head count)			Created (%)		
	Female	Male	Total	Female	Male	Total
RTRC	215	870	**1,085**	86.0	92.7	**91.3**
ROSEN Europe	57	227	**284**	85.1	92.7	**91.0**

ROPED documents processed

	Processed (head count)			Processed (%)		
	Female	Male	Total	Female	Male	Total
RTRC	214	870	**1,084**	85.6	92.7	**91.2**
ROSEN Europe	56	224	**280**	83.6	91.4	**89.7**

ESRS S1-14

Health and safety metrics

	RTRC	ROSEN Europe
Percentage of people in our own workforce who are covered by the health and safety management system based on legal requirements and (or) recognised standards or guidelines	100%	100%
Number of fatalities in own workforce as a result of work-related injuries and work-related ill health	0	0
Number of fatalities as a result of work-related injuries and work-related ill health of other workers working on our sites	0	0
Number of recordable work-related accidents for our own workforce	15	6
Rate of recordable work-related accidents for our own workforce (per 200,000 hours)	1.0	1.2
Number of days lost to work-related injuries, fatalities from work-related accidents, work-related ill health and fatalities from ill health realted to employees	3	237

ESRS S1-15

Work–life balance metrics

	Family leave (head count)			Family leave (%)		
	Female	**Male**	**Total**	**Female**	**Male**	**Total**
RTRC	73	182	**255**	29.2	19.4	**21.4**
ROSEN Europe	7	34	**41**	10.4	13.9	**13.1**

ESRS S1-16

Compensation metrics (pay gap and total compensation)

	RTRC	ROSEN Europe
The total median hourly pay gap in %	**13.8**	**21.3**

ESRS S1-17

Incidents, complaints, and severe human rights impacts

ROSEN is not aware of any complaints related to human rights impacts within its workforce during the reporting period, nor has it received any information about complaints filed with National Contact Points of the Organization for Economic Co-operation and Development (OECD). Accordingly, there have been no material fines, sanctions, or compensation related to such issues.

Workers in the Value Chain

As a globally active company, ROSEN is aware of its responsibility not only toward its own employees, but also toward workers across its entire value chain. We are committed to upholding human rights and promoting fair, safe, and respectful working conditions – both within our organization and among our suppliers and business partners. Our relationships are built on mutual respect, trust, and integrity. We expect our partners to uphold the same high ethical and social standards we apply to ourselves and we continuously strive to go beyond compliance by promoting transparency and responsible practices throughout our supply chain.

Strategy

ESRS 2 SBM-3

Material impacts, risks, and opportunities and their interaction with strategy and business model

At ROSEN, we recognize the vital role of value chain workers in ensuring the sustainability of our operations. We work to uphold their rights, well-being, and safety, in line with international standards such as the UN Guiding Principles on Business and Human Rights. The workers along our value chain include workers on our sites who are not part of our own workforce, such as those provided by third-party employment agencies or contractors; workers in upstream supply chains, such as those extracting and processing conflict minerals (tin, tantalum, tungsten, gold, and lithium for batteries); and downstream workers, such as logistics providers who may face safety risks if health and safety measures are not enforced. Our strategy integrates human rights considerations, particularly risks related to child labor, forced labor, and worker safety.

IRO	IRO type	Value chain location			Time horizon		
		Upstream	Own Operations	Downstream	Short-term	Mid-term	Long-term
S2 Workers in the value chain							
Suppliers or clients failing to uphold human rights and environmental commitments in contractual agreements	Risk	●		●	●	●	●
Ensuring health and safety in the value chain	Actual positive impact	●	●		●	●	●

Because this subject is steered at group level, the IROs, policies, and actions are the same for RTRC and ROSEN Europe.

A material risk for ROSEN is non-compliance of our suppliers or clients with human rights or environmental standards, potentially leading to accidents, reputational damage, legal repercussions, or child labor. High-risk regions in the oil and gas industry include Nigeria, Angola, and Ghana for child labor and Saudi Arabia, Qatar, Nigeria, and Indonesia for forced labor. Using EcoVadis IQ Plus, external data, and industry indices, ROSEN conducts risk analyses to identify high-risk suppliers or regions. EcoVadis IQ Plus flagged 42 of ROSEN's 1,850 suppliers as high or very high risk regarding labor and human rights risks, particularly in Algeria, Azerbaijan, Colombia, Egypt, India, Iraq, Israel, Nicaragua, Nigeria, Ukraine, and Vietnam. Ongoing investigations aim to determine the relevance for specific entities like RTRC or ROSEN Europe. Supplier importance is assessed based on factors such as single-source dependencies and long-term relationships to ensure effective risk responses.

ROSEN upholds strict health and safety standards throughout its supply chain, requiring suppliers to prioritize the safety and well-being of their workers. Compliance is supported by ISO certifications and regular **toolbox talks** prior to on-site activities. A vendor qualification process, outlined in the **Corporate**

Procurement Guideline, ensures that suppliers meet ROSEN's standards, though updates are needed to align fully with the **Supplier Code of Conduct**.

Impact, risk, and opportunity management

ESRS S2-1

Policies related to value chain workers

ROSEN prioritizes environmental protection, human rights, and fair business practices, ensuring compliance with the German Supply Chain Due Diligence Act (LkSG) and the upcoming Corporate Sustainability Due Diligence Directive (CSDDD) across its operations and direct suppliers, with efforts to extend these principles to indirect suppliers and partners throughout the value chain. Although the LkSG is a German law that applies solely to RTRC, we extend the required actions across the entire ROSEN Group. Particular attention is placed on protecting the rights of employees of our direct suppliers. The Supply Chain Due Diligence project is led by the Corporate Legal & Compliance department with the participation of experts from the Supply Chain, HSE, and ESG teams.

ROSEN's policies explicitly prohibit forced or compulsory labor, human trafficking, and child labor across our operations and

supply chain. While a standalone Human Rights Policy is planned for 2025, ROSEN already conducts its business in alignment with the United Nation's Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the OECD Guidelines for Multinational Enterprises. Our **Code of Conduct** sets ethical standards for employees and suppliers, the **UK Modern Slavery Act Statement** addresses forced labor and human trafficking risks, and the Corporate Procurement Guideline requires suppliers to implement risk management systems, ensuring safe working conditions and compliance with legal and internal ethical standards. The **Supplier Code of Conduct**, set for release in 2025, will strengthen supplier accountability by formalizing expectations for ethical operations, risk management, and human rights compliance. Suppliers must report any incidents or behaviors that could result in non-compliance with this Code. The upcoming **Human Rights Policy** will reinforce ROSEN's commitment to eliminating forced labor, child labor, and human trafficking across its operations and value chain.

While direct engagement with value chain workers has not yet been established, ROSEN addresses their concerns through its multilingual **Compliance Reporting System** (described under ESRS S2-3). Supplier audits and assessments during qualification further evaluate practices and identify areas for improvement. If human rights violations are identified, ROSEN collaborates with suppliers to implement corrective action plans. To date, ROSEN has not identified any non-compliance cases related to the UN Guiding Principles, ILO standards, or OECD Guidelines in its upstream or downstream value chain. Ongoing due diligence and monitoring processes are in place to identify and address potential risks proactively.

ESRS S2-2

Processes for engaging with value chain workers about impacts

ROSEN has not yet established a formal process for engaging directly with value chain workers, but it relies on compliance systems and risk management processes aligned with the German LkSG. The current priority is implementing a supplier

qualification process to enhance oversight and address value chain risks, with stakeholder engagement mechanisms planned as the next step.

While no global framework agreements exist, the supplier qualification process enforces minimum standards aligned with ROSEN's ethical principles. Tools like EcoVadis IQ Plus help identify risks for vulnerable groups, such as women and migrant workers, though dedicated processes to address their specific needs are still under development.

ESRS S2-3

Processes to remediate negative impacts and channels for value chain workers to raise concerns

Our 24/7 Compliance Reporting System allows confidential reporting of issues such as human rights violations, anonymously via website[4] or via email or phone, in multiple languages. All reports are investigated objectively and comprehensively, ensuring that incidents are documented and addressed appropriately. To protect the individuals who raise concerns, ROSEN's procedures explicitly prohibit retaliation, ensuring that complainants are safeguarded from termination, demotion, harassment, or discrimination. For supplier-related complaints, ROSEN collaborates with suppliers to provide equivalent protection and maintains contact with complainants to prevent disadvantages. While systematic assessment of worker awareness or trust in these mechanisms is not yet in place, ROSEN plans to improve communication, expand supplier audits, and strengthen worker engagement processes. Full implementation, including enhanced monitoring, is targeted for 2025.

ESRS S2-4

Taking action on material impacts on value chain workers, approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions

ROSEN is implementing processes to manage human rights and

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[4] https://rosen-group-compliancereport.integrityline.app/

environmental risks in its supply chain. The approach focuses on analyzing impacts, identifying high-risk suppliers, and prioritizing based on factors like single-source dependency. We have launched Sustainable Supply Chain Initiatives, leveraging expertise in sustainable procurement in order to source materials ethically and reduce environmental impact. This has not only mitigated supply chain risks, but has also enhanced our brand reputation and customer trust. Preventive measures include risk analysis and supplier qualification.

Using EcoVadis IQ Plus, ROSEN conducts abstract risk analyses, gathers supplier data, and assigns sustainability ratings with improvement actions, which are monitored. Corrective actions such as policy updates, preventive measures, or audits are tracked through follow-up assessments. For severe non-compliance, supplier significance is evaluated before any action is taken.

Future plans include KPIs to measure risk position changes, expanded supplier audits, and enhanced tracking of the corrective measures' effectiveness. Processes are continuously enhanced to ensure that reporting complies with applicable laws while adapting to the evolving regulatory landscape. Oversight is provided by the Legal and Compliance and Supply Chain teams, supported by the Chief Legal and Compliance Officer.

Metrics and targets

ESRS S2-5

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

Time-bound and outcome-oriented targets will be established in 2025, once the risk analysis is finalized and we understand the risk position and effectiveness of the measures. Our targets will drive and measure progress in addressing negative impacts and advancing positive outcomes for value chain workers.

Governance Information

Our global presence brings global responsibility. We are committed to upholding business conduct standards that exceed relevant laws, ensuring that we maintain the trust of our customers and stakeholders. This chapter provides an overview of our strategies, actions, and initiatives to manage our business conduct.

Business Conduct

ROSEN's commitment to innovation and quality has solidified its position as a trusted partner in technology. Our reputation as a responsible company is a cornerstone of our competitive edge globally.

Strategy

Material impacts, risks, and opportunities and their interaction with strategy and business model

Our approach to business conduct is guided from the top of the organization and is firmly anchored in our policies to ensure compliance with the laws and regulations of each country where we are present. We uphold the highest standards of integrity, guided by policies and monitored via internal reporting systems. ROSEN has established governance structures at group level which ensure accountability, transparency, and integrity in all aspects of our operations. The processes and structures at group level apply to all our subsidiaries, which may additionally incorporate more specific details. Legal and Compliance issues are a standard topic addressed in corporate management meetings.

The materiality assessment identified the potential for reputational risk associated with unethical behavior by our customers. We serve sectors with high emissions and challenging sustainability issues, such as oil and gas, as well as industries with challenges regarding social metrics or human rights. Unethical actions in our supply chain would negatively impact the ROSEN Group by association, potentially harming our reputation and operational legitimacy, which could lead to customer attrition and revenue loss. This risk is present across our downstream value chain, and to a lesser degree in our own operations; it could manifest in the short, medium, or long term.

Another material risk includes potential data breaches resulting from cyberattacks. As ROSEN relies heavily on data for its core business activities, we ensure that robust cybersecurity measures are in place. These include regular system updates, stringent access controls, and comprehensive employee training on data security best practices. Further activities encompass network security, physical security, application security, endpoint and system security, business resilience, penetration testing, asset inventory, business continuity management, and third-party due diligence. Additionally, we maintain cyber insurance for the ROSEN Group, further protecting our operations and reinforcing our commitment to comprehensive security and business continuity.

Artificial intelligence presents a material opportunity for ROSEN in the medium term. AI technology is actively developed and utilized at ROSEN, which significantly enhances innovation and operational efficiency. This technology is crucial because it improves customer satisfaction by increasing quality and consistency and reducing cycle times through advanced algorithms and targeted measures. AI also enables the creation of new digital products and disruptive data evaluation approaches, opening up opportunities for increased automation and digital scaling.

We deploy state-of-the-art data management and streamlined evaluation processes and we introduce disruptive software solutions that enhance operational efficiency. By leveraging industry-standard software solutions and simplified operational models, we mitigate the risks associated with technical business software obsolescence, strengthen central governance, and enhance process efficiency. This strategic approach facilitates accelerated growth and sustainable success through the commercialization of new digital products and improved service delivery.

At ROSEN, we abstain from lobbying and do not contribute financially to political parties or public officials. None of the members of our Corporate Management, executive management, or management team have held positions in public administration or regulatory bodies within the two years leading up to the 2024 reporting period.

Impact, risk, and opportunity management

Business conduct policies and corporate culture

ROSEN has established a robust framework to address business conduct matters and foster a strong corporate culture rooted in integrity and ethical behavior. The company's policies, including the **Code of Conduct**, **Anti-Bribery Policy**, **Whistleblowing Policy**, and **IMS Policy**, define global ethical standards and ensure

IRO	IRO type	Upstream	Own Operations	Downstream	Short-term	Mid-term	Long-term
G1 Business conduct							
Healthy corporate culture	Actual positive impact		●		●	●	●
Reputational damage due to non-compliant suppliers or unethical behavior in the value chain	Risk	●	●	●	●	●	●

IRO type columns: Value chain location (Upstream, Own Operations, Downstream); Time horizon (Short-term, Mid-term, Long-term)

compliance with applicable laws and regulations. These policies are actively enforced across all operations and value chains, with non-compliant relationships being terminated.

Complying with the German Supply Chain Due Diligence Act and the Modern Slavery Act, we ensure high human rights standards in our supply chain. Maintaining these standards increases operational costs and can impact market share and material costs, especially with single-source materials. ROSEN's commitment proves that we prioritize ethical business conduct.

Corporate culture
ROSEN Group's corporate values – Win Together, Drive Innovation, Act Responsibly – guide its sustainable business practices, balancing environmental, social, and economic priorities. To maintain and foster this culture, ROSEN has implemented the "Cultural Journey." This structured process, driven throughout the organization, invites all employees to actively work with our culture and core values on a regular basis. Dedicated and trained employees (Pathfinders) serve as cultural ambassadors and key contacts for cultural initiatives, promoting global collaboration and strategic alignment. Through their efforts, employees gain a broader understanding of ROSEN's operations and foster a cohesive corporate culture. Supported by its Code of Conduct, which emphasizes integrity, human rights, workplace safety, and environmental protection, ROSEN's approach ensures that its corporate culture remains dynamic and aligned across all entities.

Mechanisms for identifying, reporting, and investigating concerns
ROSEN's **Compliance Reporting System**[5] allows employees and external stakeholders to report concerns anonymously and securely. Aligned with the German and Dutch Whistleblower Protection Acts, the system provides clear guidance on the reporting process, ensuring straightforward procedures for identifying and reporting irregularities. Alternatively, employees may contact the Chief Legal and Compliance Officer in person, by telephone, in writing, or by email – with a separate phone number

[5] https://rosen-group-compliancereport.integrityline.app/

and email address for compliance issues. Also, these cases are added to our Compliance Reporting System. In 2024, no corruption or bribery cases were reported for ROSEN Europe or RTRC. One case of harassment was reported for ROSEN Europe.

To ensure the effectiveness of the system, staff responsible for receiving reports undergo specialized training on how to handle cases objectively, confidentially, and in compliance with legal requirements. These designated staff members are well-equipped to conduct investigations promptly, thoroughly, and fairly while maintaining open communication with whistleblowers. Additionally, regular audits are conducted to assess and, if necessary, improve these processes.

We actively encourage employees and other stakeholders to use our Compliance Reporting System to report any suspicions of corruption, bribery, fraud, or other legal or financial misconduct. Details of the Compliance Reporting System are incorporated into the onboarding process for all new hires.

Whistleblower protection
ROSEN's **Whistleblowing Policy** outlines strong anti-retaliation measures to protect whistleblowers from any form of termination, demotion, harassment, or discrimination resulting from their reports. These measures are integral to fostering a culture of integrity and accountability. Anonymity is guaranteed through secure reporting channels and robust data protection protocols, which safeguard sensitive information.

In cases where concerns are raised by employees of suppliers or third parties, ROSEN collaborates with these organizations to ensure that equivalent protections are extended. The company also monitors the treatment of whistleblowers throughout the investigation process and beyond to prevent any adverse impacts.

Training and risk assessment including functions at risk
ROSEN ensures that employees are informed about compliance policies through e-learning, training, and the Compliance Reporting Tool. Mandatory training and Compliance Training

Programs are tailored to specific roles, with basic training for all employees and specialized sessions designed for critical functions within the ROSEN Group. The training provides knowledge on compliance and anti-corruption, including the proper handling of rules, benefits, gifts, and invitations. The functions most at risk in terms of corruption and bribery are Procurement and Supply Chain Management, followed by Sales and Marketing and Customs and Logistics. Additionally, the Finance and Accounting, Operations in High-Risk Countries, Human Resources, and Legal & Compliance departments may be at some risk. Depending on the exposure, reiterations are more frequent. Currently, less than 10% of employees in at-risk functions are covered by training programs. At RTRC, 15% of employees have been identified as at-risk, but only 3% participated in compliance training in 2024. Similarly, in the EU, 53% of employees are considered at-risk, yet only 5% completed training in 2024. Members of the Corporate Management consistently participate in regular compliance training. Employees are engaged in mandatory e-learnings managed by ROSEN's Training & Education Department (TED), which sends email notifications and tracks completion. Regular reminders are issued for pending training and department managers are held accountable for ensuring that their teams complete the required e-learnings.

While the 2024 training figures appear low, they do not reflect total coverage, since many employees received this training earlier in their employment. Currently, training is provided only during onboarding, but plans are in place to introduce regular intervals and more frequent sessions for at-risk functions starting in 2025. While no ongoing campaigns exist, the intranet offers detailed compliance resources. Past awareness campaigns for the Internal Compliance System have been conducted, with a new campaign scheduled for 2025 to enhance risk management and employee engagement.

ESRS G1-3

Prevention and detection of corruption and bribery

The ROSEN Group's Anti-Bribery Policy strictly prohibits any form of bribery or corruption, emphasizing our zero-tolerance approach. The policy applies globally. It outlines permissible gifts and details stringent limitations and guidelines to prevent any actions that could appear improper. The policy reinforces the necessity for transparency in all business dealings, the commitment to ethical practices, and the expectation that all employees and business partners should adhere to these principles. In 2024, there were no confirmed incidents of corruption or bribery, nor any related publicly accessible legal cases. In the event of allegations or incidents relating to corruption or bribery, the ROSEN Group is committed to conducting a prompt and thorough investigation, taking appropriate corrective actions and cooperating fully with the relevant authorities to ensure accountability and maintain trust.

ESRS G1-2   ESRS G1-6

Management of relationships with suppliers / Payment practices

In line with the German Supply Chain Due Diligence Act (LkSG), ROSEN has implemented a Corporate Procurement Policy that includes vendor qualification forms. These forms specifically inquire about vendors' practices related to quality, health, safety, environment, and environmental stewardship. ROSEN utilizes EcoVadis to identify ESG risks in our supply chain. Using an automatic payment system run in SAP FI for all payable accounts and travel expenses helps prevent corruption by reducing manual handling and introducing a dual-verification system.

ROSEN adheres to standardized payment terms which are set for different supplier categories. The average time from the document date to the clearing date of a payment is 26 days. 62% of invoices are paid by their due date. Additionally, an automatic payment run is executed weekly to streamline and ensure the timely processing of payments. There is no outstanding legal proceedings for late payments.

	At-risk functions [6]		Entity management		Administrative, management, and supervisory bodies		Other own workers	
Training coverage	RTRC	ROSEN Europe	RTRC	ROSEN Europe	RTRC	ROSEN Europe	RTRC	ROSEN Europe
Total	185	174	1	6	0 [7]	0 [7]	1,003	190
Total receiving training	18	74	0	1	0 [7]	0 [7]	38	20

Delivery method and duration								
Computer-based training		30 min		30 min		30 min		30 min

Frequency								
How often training is required		at beginning of employment		at beginning of employment		at beginning of employment		at beginning of employment

Note: External employees were not considered.

[6] At-risk functions:
1. Procurement and Supply Chain Management
2. Sales
3. Marketing
4. Customs and Logistics (Transportation)
5. Finance and Accounting
6. Operations in High Risk Countries (Field Operations)
7. Human Resources
8. Legal and Compliance

[7] board of directors only group level; regional managers considered in column C

Metrics and targets

Category	Goal	Target	Metrics	UN SDG
Ethical business practices	Implement a comprehensive Code of Conduct that exceeds industry standards	Train 100% of employees annually on the Code of Conduct and ethical business practices	• Percentage of employees trained • Number of training sessions conducted • Employee feedback on training effectiveness	16 PEACE, JUSTICE AND STRONG INSTITUTIONS
Anti-corruption and anti-bribery measures	Develop and enforce robust anti-corruption and anti-bribery policies	Maintain zero incidents of corruption or bribery	• Number of reported incidents • Results of internal audits and third-party assessments	16 PEACE, JUSTICE AND STRONG INSTITUTIONS
Fair competition	Ensure compliance with fair competition laws and promote fair business practices	Conduct annual fair competition audits and training sessions	• Results of compliance audits • Number of training sessions conducted • Employee participation rates	16 PEACE, JUSTICE AND STRONG INSTITUTIONS
Supply chain responsibility	Promote ethical practices throughout the supply chain	Ensure that 100% of key suppliers comply with the company's Supplier Code of Conduct	• Supplier compliance rates • Results of supplier audits • Number of corrective actions taken	8 DECENT WORK AND ECONOMIC GROWTH 17 PARTNERSHIPS FOR THE GOALS

Category	Goal	Target	Metrics	UN SDG
Human rights	Uphold and promote human rights across all business operations and relationships	Maintain zero human rights violations within the company and its supply chain	• Number of human rights assessments conducted, incidents reported, and remediation actions	8 DECENT WORK AND ECONOMIC GROWTH / 16 PEACE, JUSTICE AND STRONG INSTITUTIONS
Whistleblower protection	Establish a robust whistleblower protection program to encourage reporting of unethical behavior	Increase whistleblower reports by 20% year-on-year, with 100% follow-up on reported cases	• Number of reports received • Average response times • Resolution outcomes	16 PEACE, JUSTICE AND STRONG INSTITUTIONS
Transparency and reporting	Enhance transparency in business operations and sustainability reporting	Publish annual sustainability report in line with ESRS guidelines	• Timeliness of report publication and stakeholder feedback • Alignment with ESRS standards	16 PEACE, JUSTICE AND STRONG INSTITUTIONS
Compliance with legal and regulatory requirements	Ensure full compliance with relevant legal and regulatory requirements	Maintain zero non-compliance incidents	• Number of compliance audits • Audit findings and remediation results • Compliance training completion rates	16 PEACE, JUSTICE AND STRONG INSTITUTIONS
Employee engagement in sustainability	Foster a culture of sustainability among employees	Ensure that at least 75% of employees actively participate in sustainability initiatives	• Participation rates in sustainability programs • Employee surveys on sustainability awareness • Number of initiatives implemented	8 DECENT WORK AND ECONOMIC GROWTH

Category	Goal	Target	Metrics	UN SDG
Stakeholder engagement	Engage stakeholders to understand and address their concerns regarding business conduct	Conduct bi annual stakeholder engagement sessions	• Number of sessions held • Stakeholder satisfaction ratings • Action plans developed based on feedback	16 PEACE, JUSTICE AND STRONG INSTITUTIONS
Governance, risk, and compliance (GRC) responsibility	Strengthen GRC practices across all legal entities	• Establish a group-wide Risk and Audit Committee with quarterly meetings • Implement company-wide GRC practices by 2027 to support governance and decision-making	• Number of committee meetings • Number of risks identified, mitigated, and eliminated • Reduction in non-compliance incidents due to GRC practices • Average time taken to resolve governance or compliance-related issues • Employee awareness on governance, risk, and compliance practices	16 PEACE, JUSTICE AND STRONG INSTITUTIONS

ESRS G1-4

Regular compliance training
Our first goal is to evaluate and implement a structured schedule for recurring compliance training that specifically targets functions at risk as well as other employees. We aim to identify the necessary frequency and scope of this training to ensure that all team members remain informed and vigilant about compliance standards. This initiative will help maintain a high level of awareness and adherence to legal and ethical guidelines across the company.

Review and update of compliance policies
The second goal is to conduct a thorough review of our existing compliance policies. This review is intended to verify whether any amendments are necessary to remain in line with current laws and best practices. As part of this process, we plan to implement a new Anti-Money-Laundering and Fraud Policy. This policy will further strengthen our commitment to operating with integrity and safeguarding against any forms of financial malpractice.

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Policy Library

Anti-bribery Policy

Key contents
The Anti-bribery Policy outlines ROSEN's zero-tolerance approach to bribery and corruption. It specifies permissible actions, including guidelines on gifts, hospitality, and prohibited activities such as cash gifts or political donations. The policy defines core terms such as bribery, corruption, and improper acts and provides clear rules for compliance and ethical behavior.

Scope and exclusions
This policy applies to all ROSEN employees, contractors, agents, and business partners globally. It does not explicitly address areas beyond bribery and corruption, such as money laundering or broader ethical practices.

Accountability of implementation
All employees are responsible for adhering to the policy. Management and legal departments provide guidance and oversight. Specific accountability for compliance lies with the local legal departments, supported by managers for interpretation and enforcement.

Third-party standards or initiatives respected
The policy complies with international anti-bribery laws, including the UK Bribery Act 2010, the US Foreign Corrupt Practices Act (FCPA), and relevant German anti-corruption legislation.

Interests of key stakeholders
The policy is designed to ensure ethical business practices, safeguard stakeholder trust, and promote fair competition. It protects ROSEN's reputation and aligns with expectations from clients, regulators, and business partners.

Whether and how the policy is available to affected stakeholders
The policy is internally available to all employees through the Integrated Management System (IMS) and related training programs. External stakeholders may be informed through indirect measures such as contractual requirements and ethical declarations.

Whether and how the policy is available to affected stakeholders
This procedure is classified as confidential but is internally accessible to employees and relevant contractors through ROSEN's Integrated Management System (IMS). Relevant guidelines and training are provided to ensure compliance at all levels. External stakeholders, such as waste disposal providers, are informed through contractual obligations and regulatory compliance requirements.

Code of Conduct

Key contents
The Code of Conduct outlines ROSEN's ethical principles and behavioral standards, including legal compliance, human rights protection, environmental responsibility, anti-corruption measures, and fair competition. Specific areas include respecting human rights, ensuring health and safety, conserving natural resources, promoting fair competition, avoiding conflicts of interest, and protecting intellectual property.

Scope and exclusions
The Code applies to all ROSEN employees, executives, subsidiaries, and business partners, including suppliers, contractors, agents, and consultants. It extends to global operations, with ROSEN's standards taking precedence where they are stricter than local laws.

Accountability of implementation
The Chief Legal and Compliance Officer (CLO) oversees the Code's implementation, ensuring adherence across all regions and partners. Employees are obligated to report violations and compliance is monitored centrally.

Third-party standards or initiatives respected
The Code aligns with international ethical and legal principles, including respect for human rights, environmental sustainability, and anti-corruption frameworks. Suppliers must adhere to ROSEN's ethical standards and applicable local, national, and international laws.

Interests of key stakeholders
The Code safeguards the interests of employees, customers, suppliers, and society by promoting ethical conduct, workplace safety, human rights, and environmental stewardship. Trust, fairness, and transparency underpin business relationships.

Availability to affected stakeholders
The Code is available to all internal and external stakeholders, including employees and business partners. A confidential reporting channel allows stakeholders to report violations without fear of retaliation, ensuring accountability and continuous improvement.

Corporate Procurement Guideline

Key contents
The Corporate Procurement Guideline establishes principles and processes for effective, efficient procurement within ROSEN. It covers procurement management, supplier sourcing and qualification, supplier management, and the purchasing of goods and services. The guideline ensures alignment with ROSEN's

quality, financial, and ethical standards. It includes supplier performance monitoring, risk assessments, corrective actions, and compliance requirements.

Scope and exclusions
The guideline applies to all procurement activities across the ROSEN Group, including sourcing, purchasing, and supplier management. It excludes capital goods purchases and is limited to third-party suppliers and internal ROSEN processes.

Accountability of implementation
The Head of Corporate Supply Chain holds ultimate accountability for procurement activities. Responsibilities are delegated to purchasers, process managers, general management, and requestors for approvals, supplier qualification, and monitoring. A four-eye principle ensures checks and balances.

Third-party standards or initiatives respected
The procurement process integrates international standards, such as the following ISO certifications:

- ISO 9001 for Quality Management

- ISO 14001 for Environmental Management

- ISO 45001 for Health and Safety Management

Suppliers are required to meet these certifications or undergo external audits to verify compliance.

ROSEN Europe also adheres to API Q1 and API 1163 for Quality Management and maintains ISO 17020 accreditation as an Inspection Body in the Netherlands.

Interests of key stakeholders
The policy addresses the interests of ROSEN's internal departments, ensuring a seamless flow of quality goods and services. It considers supplier relationships, ethical standards, and risk mitigation. Continuous supplier evaluation and

engagement ensure adherence to expectations for compliance and performance.

Availability to affected stakeholders
While the guideline is an internal document, key principles such as supplier requirements and performance expectations are communicated to suppliers during qualification and onboarding. Suppliers must comply with ROSEN's ethical standards and the process is supported by regular audits and reviews.

Equal Opportunities Policy – ROSEN Europe

Key contents
The ROSEN Equal Opportunities Policy ensures fair treatment for all employees and job applicants. It prohibits discrimination based on race, color, ethnic or national origin, religion, political opinion, sex, marital status, sexual orientation, gender reassignment, age, or disability. The policy applies to recruitment, training, promotion, and all employment decisions, aiming to maintain a neutral and inclusive working environment. Breaches of the policy result in disciplinary action.

Scope and exclusions
The policy applies to all employees, job applicants, and workers at ROSEN Europe. No exclusions are specified, which ensures comprehensive implementation.

Accountability of implementation
Company Management holds overall responsibility for the policy's execution, while all employees are required to comply. Human Resources (HR) manages complaints and oversees investigations into diversity-related concerns.

Third-party standards or initiatives respected
The policy aligns with relevant statutory requirements and recognized Codes of Practice to ensure compliance with equality and non-discrimination standards.

Interests of key stakeholders
The policy reflects ROSEN's commitment to employees, job applicants, and stakeholders by fostering an inclusive, non-discriminatory environment where individuals are assessed based on merit and job suitability.

Whether and how the policy is available to affected stakeholders
The policy is made available to all employees, which ensures awareness and accessibility. Employees are encouraged to report concerns informally to HR or formally in writing to designated managers for investigation.

Environment, Social, and Governance (ESG) Policy and Program Framework

Key contents
The ESG Policy and Program Framework defines ROSEN's commitment to sustainability across the dimensions of ESG. It outlines objectives, including environmental stewardship, social responsibility, and sound governance, aligning with the United Nations Sustainable Development Goals (SDGs). The framework includes processes for horizon scanning, stakeholder and materiality assessments, strategic alignment, action plans, metrics, monitoring, and reporting.

Scope and exclusions
The framework applies to all ROSEN subsidiaries and affiliates globally, providing flexibility to address local and regional sustainability priorities. It excludes legal or regulatory requirements outside the jurisdictions where subsidiaries operate, focusing on internal alignment.

Accountability of implementation
The Corporate Management oversees ESG policy and strategy, supported by the ESG team, which coordinates efforts across subsidiaries, ensures consistency, and provides regular updates to management. Individual subsidiaries implement specific strategies and action plans aligned with the framework.

Third-party standards or initiatives respected

The policy aligns with international sustainability frameworks, including the European Union's Corporate Sustainability Reporting Directive (CSRD) and European Sustainability Reporting Standards (ESRS). It integrates global standards such as ISO certifications for quality, environmental, and health and safety management systems.

Interests of key stakeholders

The framework addresses the interests of stakeholders, including employees, customers, and communities, by fostering transparency, ethical practices, and sustainability. Stakeholder input is integrated into materiality assessments and strategy formulation to ensure relevance and alignment with expectations.

Availability to affected stakeholders

The framework is internal but indirectly communicated to stakeholders through sustainability reports, public disclosures, and local entity action plans. It ensures transparency in progress and outcomes and fosters accountability to all stakeholders.

Environment, Social, and Governance (ESG) Statement of Priorities/Goals & Targets

Key contents

The ESG Statement of Priorities outlines ROSEN's comprehensive approach to ESG commitments, including clear goals and targets across eleven identified priorities. Key environmental targets include GHG emission reductions aligned with the SBTI pathway, climate risk assessments, and circular economy initiatives. Social priorities focus on talent attraction, employee health and safety, diversity, equity, and inclusion, as well as lifelong learning. Governance goals encompass ethical business practices, anti-corruption measures, human rights adherence, and enhanced cybersecurity.

Scope and exclusions

The document applies to the ROSEN Group and all subsidiaries and affiliates worldwide, ensuring consistent ESG efforts across the organization. Progress is measured and reported against established group-wide goals and key performance indicators (KPIs).

Accountability of implementation

ROSEN's Corporate Management is responsible for defining ESG priorities, goals, and targets at group level. The statement is reviewed every three years and updated as part of an annual ESG Management Review. Implementation at the local level is guided by group-level strategies and individual affiliates are tasked with developing action plans aligned with the overarching framework.

Third-party standards or initiatives respected

The statement aligns with global standards, such as the UN SDGs and the UN Guiding Principles on Business and Human Rights, and integrates them into business practices. Governance and risk management processes are structured to comply with international regulations and industry best practices, including ISO standards.

Interests of key stakeholders

Key stakeholders include employees, customers, suppliers, communities, and regulatory bodies. The ESG framework ensures transparency and accountability, emphasizing collaboration with stakeholders to achieve continuous improvement and sustainability.

Availability to affected stakeholders

The document is available internally through ROSEN's Integrated Management System (IMS) and is communicated to stakeholders as part of annual ESG reporting efforts. Appendices detail specific goals, targets, and metrics and their alignment with the SDGs.

Global Recruitment Policy

Key contents

The Global Recruitment Policy outlines ROSEN's structured approach to hiring talent across all business units. It covers the recruitment process from job requisition to onboarding, emphasizing efficiency, fairness, and adherence to company standards. The policy aims at attracting high-quality candidates, promoting diversity and inclusion, and ensuring a positive experience for applicants while aligning recruitment with ROSEN's global brand values.

Scope and exclusions

The policy applies to all ROSEN companies and locations globally. It covers all stages of the recruitment process, but acknowledges regional and role-specific differences, allowing recruiters the flexibility to adapt processes as needed. Internal mobility and relocation processes are addressed through linked policies.

Accountability of implementation

The implementation is overseen by the HR and Talent Acquisition teams, with key responsibilities assigned to recruiters, department managers, and regional HR leaders. Approval of requisitions and coordination between hiring managers and recruiters are central to the process.

Third-party standards or initiatives respected

The policy aligns with ROSEN's corporate values, adhering to best practices in recruitment, diversity, equality, and compliance with data privacy laws (GDPR). It emphasizes the use of unbiased, objective assessment tools and ensures compliance with local employment legislation.

Interests of key stakeholders

Key stakeholders include candidates, hiring managers, and the broader ROSEN business. The policy ensures a fair, transparent recruitment process that promotes internal career opportunities while strengthening ROSEN's employer brand.

Whether and how the policy is available to affected stakeholders

As an internal document, the policy is accessible to relevant stakeholders, including HR personnel, managers, and recruiters, via ROSEN's Integrated Management System. Candidates benefit

indirectly through consistent application of recruitment principles and processes.

Incident Handling Procedure

Key contents
The procedure outlines the processes for handling and registering incidents within the ROSEN Group. It includes steps for reporting, verifying, investigating, and resolving incidents to promote safety and prevent recurrences. The procedure aligns with ROSEN's vision of "Zero Incidents" and focuses on predictive risk identification, compliance requirements, and quality improvement.

Scope and exclusions
The policy applies to all ROSEN Group entities and covers incidents related to health, safety, and environment (HSE), as well as quality and security. Specific scenarios include workplace injuries, environmental incidents, and quality issues. It excludes incidents outside ROSEN's operational context.

Accountability of implementation
The procedure involves various roles, including incident reporters, coordinators, investigators, and reviewers. Overall responsibility lies with incident coordinators and management functions at both the company and location levels.

Third-party standards or initiatives respected
The procedure integrates elements of ROSEN's Integrated Management System and aligns with international standards on safety and quality management.

Interests of key stakeholders
The policy addresses the interests of employees, customers, and regulatory bodies by ensuring compliance, reducing risks, and fostering a safe work environment.

Whether and how the policy is available to affected stakeholders
The procedure is an internal document available to ROSEN

employees through the IMS. Related training is provided during onboarding and through on-the-job sessions to ensure compliance and effective implementation.

Integrated Management System (IMS) Policy

Key contents
The IMS Policy integrates management of quality, health and safety, environmental, and information security issues. It emphasizes the continual improvement of systems, performance measurement, risk reduction, and compliance with legal, regulatory, and customer requirements. The policy also ensures open communication with stakeholders and aligns business operations with the principles of health, safety, environmental protection, and quality enhancement.

Scope and exclusions
The policy applies to all regions, companies, and locations of the ROSEN Group, covering all employees and operations without exclusions.

Accountability of implementation
The policy is endorsed and overseen by the Executive Leadership Team, including the CEO, COO, CFO, and other senior executives responsible for its implementation across all business units and locations.

Third-party standards or initiatives respected
Compliance with applicable laws, industry standards, and regulations is a core requirement, which ensures alignment with global best practices.

Interests of key stakeholders
The policy prioritizes the interests of employees, customers, shareholders, contractors, and local communities by promoting health, safety, environmental protection, and operational excellence.

Availability to affected stakeholders
The IMS Policy is publicly accessible via ROSEN's website and is communicated internally to employees through training and operational guidelines, ensuring transparency and engagement with all stakeholders.

Risk Management Procedure

Key contents
The Risk Management Procedure establishes processes for identifying, assessing, and mitigating risks in various areas, including quality, service, health and safety, environment, and IT security. It provides detailed guidelines for assessing risks based on likelihood and severity, using tools such as risk matrices and preventive and mitigation measures. It also outlines responsibilities for creating and maintaining risk assessments and control measures to reduce risk to as low as reasonably practicable (ALARP).

Scope and exclusions
The procedure applies to all ROSEN processes and activities that involve risk, including new projects, existing operations undergoing change, and high-risk scenarios. It excludes risks not associated with ROSEN's defined operational activities. Risks related to supplier and subcontractor performance are also addressed.

Accountability of implementation
Accountability lies with ROSEN management, which ensures that the procedure is known and implemented by employees. Employees are responsible for continuous risk assessment and reporting issues to management. Risk assessments are conducted by the teams; the Quality and HSE departments provide guidance, but are not responsible for performing the assessments.

Third-party standards or initiatives respected
The procedure aligns with ROSEN's Integrated Management System (IMS) and is based on quality, health, safety, and

environment (QHSE) policies, including compliance with ISO 45001 requirements for occupational health and safety. It adheres to the hierarchy of controls, such as hazard elimination, substitution, engineering controls, and personal protective equipment.

Interests of key stakeholders

The policy ensures the safety and well-being of employees and stakeholders by systematically identifying and mitigating risks in operational processes. Stakeholders, including suppliers and subcontractors, are evaluated to ensure that they meet ROSEN's safety and quality standards.

Whether and how the policy is available to affected stakeholders

The Risk Management Procedure is an internal document classified as confidential and primarily made available to ROSEN employees through the company's internal systems. Training is provided to employees during onboarding and afterwards, which ensures familiarity with risk management practices and compliance requirements.

UK Modern Slavery Act 2015 Statement

Key contents

ROSEN is committed to preventing modern slavery and human trafficking across its organization and supply chains. The statement outlines the company's due diligence processes, supplier compliance mechanisms, and zero-tolerance policy toward non-compliance. It highlights ongoing risk assessments, supplier monitoring, and procedures to mitigate and address risks of slavery and trafficking.

Scope and exclusions

The statement applies to the entire ROSEN Group, including all regions where ROSEN operates and its supply chains. No specific exclusions are mentioned.

Accountability of implementation

The implementation and monitoring of anti-slavery and human

trafficking measures are overseen by ROSEN's Corporate Legal & Compliance team, with involvement from legal and business operations teams. The statement is approved by Corporate Management.

Third-party standards or initiatives respected

ROSEN ensures compliance with international and UK employment legislation, aligning its processes with laws that address modern slavery and human trafficking.

Interests of key stakeholders

Key stakeholders include suppliers, employees, and business partners. ROSEN encourages reporting of violations through confidential channels and commits to investigating all reports thoroughly while protecting whistleblowers from retaliation.

Availability to affected stakeholders

The statement is publicly available as per Section 54(1) of the UK Modern Slavery Act 2015. It is accessible to employees, business partners, and the public, ensuring transparency about ROSEN's efforts and compliance.

Waste and Environmental Program

Key contents

The Waste and Environmental Program provides a structured framework for managing waste disposal, pollution prevention, spill response, and environmental compliance within ROSEN. It outlines procedures for handling hazardous and non-hazardous waste, employee training requirements, and spill response protocols. It emphasizes waste minimization, recycling, and proper disposal in accordance with internal policies and government regulations and it includes secondary containment measures to prevent environmental contamination.

Scope and exclusions

The program applies to all ROSEN entities, employees, and contractors involved in waste management and environmental

protection. It covers waste disposal, pollution prevention, training, and spill response across all operations. Exclusions may include specific regional or facility-level waste management regulations, which must be adhered to separately as per local requirements.

Accountability of implementation

Responsibility for implementation lies with ROSEN's Health, Safety, and Environment department, which oversees compliance, training, and waste management. Facility supervisors and employees must follow the prescribed guidelines, while procurement teams coordinate vendor compliance for waste disposal. Senior management ensures adherence to policy through audits and periodic reviews.

Third-party standards or initiatives respected

The program aligns with ROSEN's Environmental Policy and federal, state, and local regulations governing waste management and environmental protection. It adheres to ISO standards on environmental management and safety and it incorporates best practices from hazardous waste handling guidelines.

Interests of key stakeholders

The policy safeguards the health and safety of employees, contractors, local communities, and the environment by minimizing pollution risks. It ensures compliance with regulatory authorities and promotes responsible waste management practices within the supply chain.

Availability to affected stakeholders

The program is an internal document available to ROSEN employees through company intranet portals and training programs. Contractors and vendors are informed about relevant waste disposal and environmental requirements through procurement agreements and compliance guidelines.

Whistleblowing Policy – ROSEN Europe

Key contents

The Whistleblowing Policy establishes a framework for employees to report concerns regarding misconduct, malpractice, or non-compliance, ensuring the highest standards of openness, honesty, and accountability. It addresses subject matter such as criminal offenses, health and safety endangerment, environmental damage, corruption, bribery, financial malpractice, and the deliberate concealment of such issues. The policy outlines clear procedures for raising concerns, investigations, and protection for whistleblowers.

Scope and exclusions

The policy applies to all ROSEN Europe employees, including permanent, temporary, and external employees and interns across all sectors, locations, and departments. Personal disputes, reconsideration of financial or business decisions, or matters addressed through other procedures are excluded.

Accountability of implementation

The ROSEN Europe Board is accountable for implementing and maintaining the policy. The Legal & Compliance department, the General Counsel, and the Chief Legal and Compliance Officer oversee investigations and ensure that appropriate action is taken.

Third-party standards or initiatives respected

The policy is compliant with the European Whistleblower Directive and Dutch (Wet Huis voor klokkenluiders) and German law; it ensures compliance with legal obligations regarding whistleblower protection.

Interests of key stakeholders

The policy protects employees, customers, and the broader public by encouraging employees to report issues promptly and ensuring their confidentiality and safety. It also fosters trust and integrity within the organization.

Availability to affected stakeholders

The policy is internally available to all employees. Concerns can be reported through managers, the HR department, the Legal & Compliance team, or directly to the General Counsel. Reports can be submitted confidentially and anonymously via email, phone, or the dedicated compliance reporting system.

Get in touch.

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