

Sustainability Report 2025

Securing a Sustainable Future of Energy Infrastructure



ROSEN

empowered by technology



Our Purpose

Securing a Sustainable Future – Empowered by Technology



Protection of People & Environment
Enabling safe operations



Life-time Extension
Maximizing the lifespan of critical assets



Asset & Value Protection
Ensuring integrity to safeguard investments and maintain energy flow



Societal Contribution
Empowering heat, mobility, and prosperity for future generations

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Highlight Article

Women in Tech at ROSEN

Across ROSEN, women contribute significantly to technological progress, safety, and innovation in the energy sector.

Explore the Article >



Highlight Article

The Work of ROSEN's Field Operators

ROSEN's Field Operators gather high-quality data under challenging conditions worldwide. Their work is essential to ensuring safe and reliable infrastructure.

Explore the Article >

Message from the CEO

Dear Customers, Shareholders, Colleagues and Partners,

We live in a time of profound transformation. Global challenges such as climate change, geopolitical tensions, and the growing demand for secure and affordable energy are shaping the world around us. These dynamics create uncertainty, but they also reinforce one essential truth: ROSEN remains highly relevant. Our expertise and technologies help ensure that energy infrastructure remains safe, reliable, and sustainable.

The 2025 financial year was a year of sharpening our role as a trusted technology partner for a secure and sustainable energy system. Our focus is clear: we aim to extend the lifetime of existing networks, make them safer and more efficient to operate, and contribute to reducing emissions while ensuring the stability of energy supplies. This is not only a business imperative; it is a responsibility we embrace.

We believe that technological progress drives sustainability. Through the continuous development of technologies such as EMAT Ultra (Electromagnetic Acoustic Transducer), new profiling and strain analytics, and advanced data

fusion methods, we have further enhanced the integrity assessment of critical assets. As the energy transition gains momentum, demand for our solutions continues to grow, particularly in relation to the hydrogen readiness of critical assets and the safe handling of new media.

Artificial intelligence is another key enabler. Its responsible use is essential: AI complements the expertise of our teams and helps create solutions that are transparent, robust, and reliable. At the same time, AI is transforming how our organization works by accelerating value creation, improving insights, and driving consistency and quality.



**We believe that technological
progress drives sustainability.”**

Andreas Opfermann
Chief Executive Officer



As we pursue technological advancement, we also remain mindful of our environmental footprint. One example is the installation of one of the largest local photovoltaic systems at our facility in Lingen (Ems), Germany. Together with installations in Calgary, Canada; Perth, Australia; and Kuala Lumpur, Malaysia, it is a visible sign of our commitment to renewable energy.

In 2023, we laid the foundation for our sustainability journey, and last year we published our first Sustainability Report, an important milestone driven by a clear ambition: to reduce our company-owned emissions by 42% by 2030. This year, the ROSEN Sustainability Report marks the next step in that journey by creating group-wide transparency and providing deeper insights into our governance, social responsibility, and environmental practices. We also continued to advance through EcoVadis assessments, expanded supply chain transparency, and achieved CyberVadis certification, confirming the maturity of our information security practices.

The years ahead will be shaped by rapid technological progress, growing demand for sustainable infrastructure solutions, and the continued global need for reliable energy supplies in times of geopolitical uncertainty. These dynamics create significant opportunities – technologically, strategically, and economically. We will seize them by working in close partnership with our customers, driving innovation to the highest standards, and further strengthening our culture of humility, agility, and ambition. In doing so, we will create long-term value for everyone connected with ROSEN.

My sincere thanks go to everyone who contributes to this journey.

Andreas Opfermann
Chief Executive Officer

As we pursue technological advancement, we also remain mindful of our environmental footprint.”

Andreas Opfermann
Chief Executive Officer

ROSEN at a Glance

Always by Your Side – Worldwide and Reliable

We are an international company with a presence in 23 countries worldwide, operating in over 110 countries.

Our experts specialize in areas such as research and development, data analysis, and the manufacturing of cutting-edge technologies. They facilitate smarter decision-making and provide a comprehensive understanding of the safety.



68
Locations

23
Countries

4,000 +
Employees

ROSEN – Key Facts

Putting Ingenuity and Sustainability into Action for Our Customers

We are a global technology group that has provided comprehensive insights, solutions, and outstanding services for asset integrity management across the entire integrity process chain for industrial assets for over 40 years. ROSEN has data, experience, and technology – all under one roof.

Our Business Fields:



Future Fuels



Oil & Gas



Mining



Offshore

40 +

Years of industrial experience

26,000 +

Pipelines in our database

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 pipelines inspected

600 +

Engineers and scientists in various development disciplines

1,000 +

Anomalies identified per year that require repair to prevent future hydrocarbon leaks



Where Data, Experience and Technology Unite

Our Competences for a Sustainable Future

Driven by complex challenges, we develop valuable, customized solutions for the most demanding requirements.

Pipeline Integrity Assessments

Analyzing big data for zero incidents and optimal asset performance.

Inspection Technologies

Strong expertise in artificial intelligence, autonomous robotics, sensors, advanced materials, and more.

Materials Testing

Continuously advancing materials such as polyurethane to improve our applications.

Partnerships and Collaboration

Working closely with customers, sharing our knowledge, for a more sustainable energy supply.



For Our Customers and Our Sustainability Journey

Driving Progress Beyond Technology

At ROSEN, progress is driven by technology and guided by responsibility. Innovation creates measurable impact, while accountability shapes how we act and create value over the long term.

Our technologies are designed to support:



Increased
Uptime



Increased
Productivity



Decreased
Risks



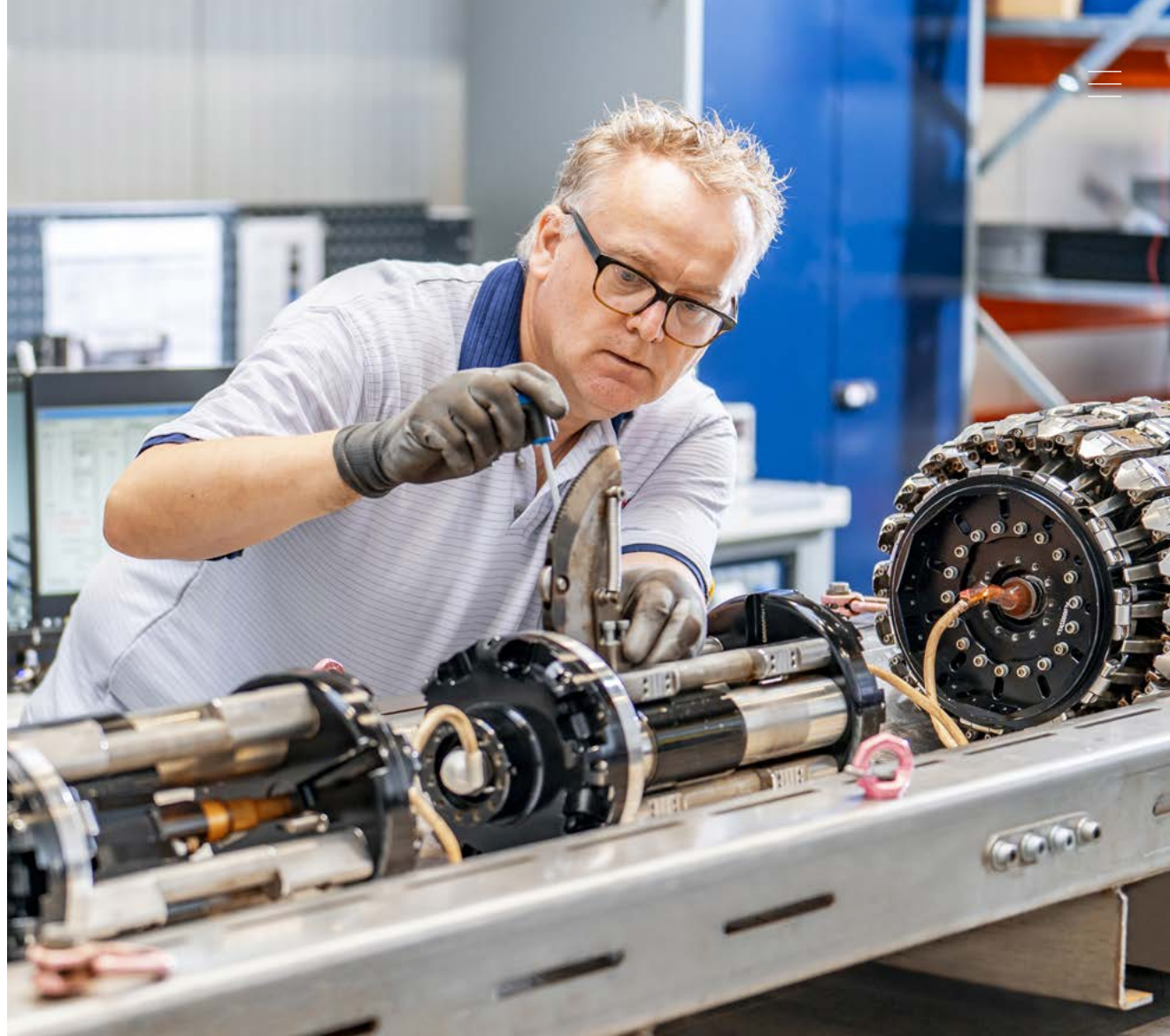
Increased
Safety



Increased
Lifetime



Protect People
& Environment



In parallel, we uphold an unwavering commitment to responsibility, safeguarding people, and the planet. Our internal and external actions are driven by a deep sense of duty to improve infrastructure in a way that benefits society and the environment.

Involvement of the Management Team

Together for a Responsible Tomorrow

Responsible action requires coordinated decisions across all areas of management. This cross-functional impact ensures that Environment, Social and Governance (ESG) remains a priority at ROSEN, guiding innovation development, regulatory awareness, and risk management.

“ESG starts with our responsibility to ensure safety and quality in every step of our work. These principles guide how we assess risks, manage data, and support operators in maintaining the integrity of critical energy infrastructure. By embedding ESG into our daily operations, we strengthen our ability to deliver reliable results and protect the people and environments connected to our industry.”

Daniela Schomaker

Head of Corporate Health, Safety, Sustainability and Quality (HSSQ)





"Governments around the world are enacting more regulations concerning environmental protection, social justice, and corporate governance. Therefore, for the Legal & Compliance team at ROSEN, it is even more important than ever that we collaborate closely with our colleagues around the world to ensure that we have the appropriate measures in place to avoid potential penalties, litigation, and reputational damage."

Jeremy Berenzweig, Chief Legal Officer /
Chief People & Culture Officer (ad interims)



"Long-term, regulation-driven demand creates a stable foundation for responsible financial management and sustained value creation. Investments in advanced technologies and data capabilities reinforce ROSEN's resilience and readiness for evolving integrity needs. Preventing leaks not only minimizes cost, but also avoids environmental and safety consequences that no balance sheet could justify. Sound financial stewardship means supporting solutions that strengthen infrastructure, protect communities, and stand the test of time, especially in times of globally evolving uncertainty and continued political conflicts."

Alanna Abrahamson, Chief Financial Officer (CFO)



"Decades of in-house innovation have shaped ROSEN's technologies that bring clarity and precision to some of the world's most critical infrastructure challenges. Each inspection adds to a growing base of high-quality integrity insights, allowing earlier detection of threats that could impact safety and continuity. Advancing these capabilities through responsible development and use of artificial intelligence and new sensor systems remains a priority as infrastructure ages further and regulatory expectations continue to rise."

Markus Brors, Chief Technology Officer (CTO)



"ESG plays a vital role in how we shape our long-term direction as an organization. Our task is to translate this ambition into concrete steps that strengthen our strategic endeavors from driving innovation and digitalization to enabling operational excellence and supporting our people and our growth opportunities as an enterprise. ESG guides us in balancing speed, impact, and responsibility as we align ourselves for sustained future success and redesign organizational processes across ROSEN. With vertically integrated technologies and a deep integrity data foundation, opportunities for safer and more efficient solutions become much clearer."

Mikael Outmezguine, Chief Digital Transformation Officer (CDTO)



"Every day, customers trust us with assets that keep energy flowing to industries, homes, and entire communities. Their work carries enormous responsibility for the sake of society. ROSEN's inspection and integrity services help them stay ahead of corrosion, cracks, and other risks that could impact safety, security of supply, and the environment. With state-of-the-art technologies developed entirely in-house and supported by one of the industry's most comprehensive integrity databases, even complex conditions become clearer and easier to navigate. What truly defines our partnership with customers is shared commitment. We are working side by side to protect energy infrastructure that millions depend on."

Erik Cornelissen, Chief Customer Officer (CCO)



A conversation with Andreas Opfermann and Daniela Schomaker

Keeping Energy Infrastructure Resilient

On safety, sustainability and technology in a
changing energy market

As ROSEN celebrates its 45th anniversary, the company is looking ahead as much as it is looking back. In this interview, CEO Andreas Opfermann and Daniela Schomaker, Head of Corporate Health, Safety, Sustainability and Quality, talk about what matters most right now: safe operations, practical sustainability and the smart use of technology to support critical energy infrastructure around the world.

Andreas, you have led the ROSEN Group since July 2025. How has the transition into the role been for you?

Andreas Opfermann: ROSEN was built on three core values: innovation, responsibility and winning together. I could feel that from day one. There is a strong culture of trust, openness and collaboration here, and that made my transition both smooth and motivating.

What has been your main operational focus since taking on the role?

Andreas Opfermann: My first priority was to listen and learn. In a safety-critical industry, safety always comes first, with a clear commitment to Zero Incidents. At the same time, ROSEN is in a strong position as a technology and market leader. Our continued success depends on innovation and on our people, and both remain central as we help customers keep critical infrastructure safe and reliable.

Critical energy infrastructure is under more pressure than ever. What role does ROSEN play in this environment?

Andreas Opfermann: Energy infrastructure is under pressure from many directions: geopolitical uncertainty, aging assets and growing regulatory demands. In that environment, operators need a clear picture of the condition of their assets. That is where ROSEN comes in. We combine technology, data and decades of experience to help customers assess asset condition, reduce risk and extend service life. In practical terms, that means safer operations, more reliable supply and better decisions across the full lifecycle of critical infrastructure. At the same time, we support customers in meeting rising sustainability requirements, whether that means preparing assets for hydrogen and other new fuels or helping them move toward safer, lower-emission energy systems.



ESG is becoming more important for both customers and ROSEN.

What steps did ROSEN take in 2025 to improve transparency?

Daniela Schomaker: In 2025, ROSEN took an important step by publishing its first Sustainability Report, voluntarily with reference to the European Sustainability Reporting Standards (ESRS), thereby providing clearer insight into its governance, social responsibility, and environmental practices. We also expanded our participation in independent ESG assessments, repeated EcoVadis evaluations across several entities, achieved CyberVadis certification and further rolled out EcoVadis IQ Plus to strengthen supplier sustainability management. Together, these steps increase transparency and help us turn ESG into practical action and sustainable business practices.

What does publishing the first group-wide ROSEN ESG report mean for the company?

Daniela Schomaker: It is a major milestone in our ESG journey. Earlier reporting covered two subsidiaries, but a group-wide report provides transparency across the whole organization. It strengthens accountability internally and shows customers, partners and regulators that ESG is embedded across ROSEN and aligned with evolving requirements.

How does sustainability influence daily decisions at ROSEN?

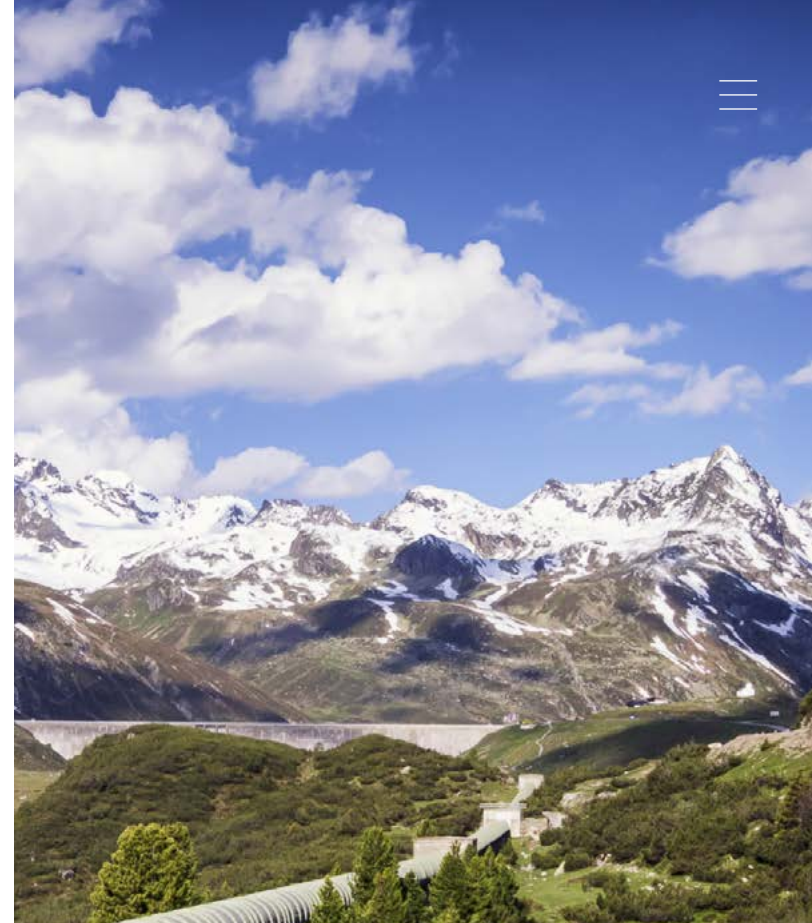
Daniela Schomaker: Sustainability shapes daily decisions in very practical ways. When we help operators run their assets more safely, we also help prevent unnecessary emissions or leaks, protecting people and the environment while supporting the reliable energy supply that underpins economic prosperity. Sustainability is therefore not something separate from our work, but a natural outcome of what we do. In our daily operations, we consciously weigh opportunities to limit greenhouse gas exposure where reasonable, engage with our diverse workforce and seek to align our purpose with the communities in which we operate. Ultimately, sustainability guides both the technical and strategic choices we make.



Ultimately, sustainability guides both the technical and strategic choices we make.”

Daniela Schomaker

Head of Corporate Health, Safety, Sustainability, and Quality (HSSQ)



Looking back on the past year, what were the key ESG highlights?

Daniela Schomaker: Over the past year, we made progress in several capabilities that affect our carbon footprint, including more efficient logistics, improvements to our in-line inspection tools and the continued transition of our sites to renewable energy. For example, at our production site in Lingen, Germany, we made our largest investment to date in solar power generation.

Andreas Opfermann: For me, our values of 'winning together' and 'acting responsibly' go hand in hand. They mean combining strong performance and ambition with responsibility and long-term thinking. That is why we have anchored our ESG efforts in our improvement program. These efforts are grounded in our commitment to safety, employee health and the compliance and regulatory framework that guides our actions across all ROSEN entities around the globe.

How does this affect the relationship with your customers?

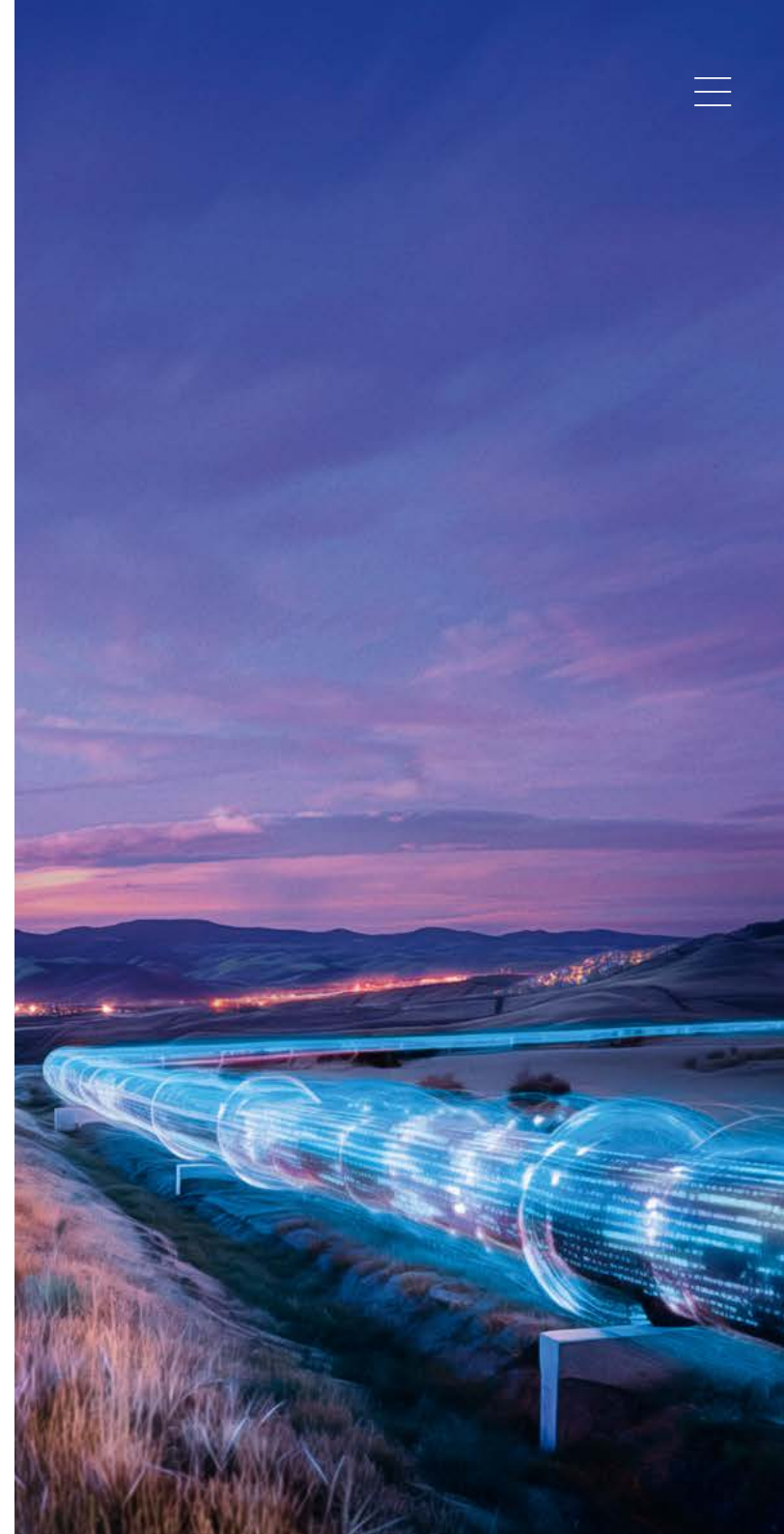
Andreas Opfermann: Our customers remain at the center of everything we do. For 45 years, we have grown alongside them by building long-term relationships and delivering value well beyond individual pipeline assessments. At its core, ROSEN is a service business. Our role is to support customers with expertise, transparency and reliability across the full asset lifecycle.

Today, our customers are operating in a more complex environment shaped by geopolitics, regulation and cost pressure, so being close to them matters more than ever. That is why we are reinforcing key account structures and increasing customer proximity.

AI is often mentioned in connection with ROSEN. How is it already being used today?

Andreas Opfermann: Digitalization and automation have long been part of our ROSEN journey, especially in data evaluation and pattern recognition. The pipeline integrity reports that result from this work are really the core part of what we deliver to our customers. As inspection data volumes continue to grow, customers need evaluations that are reliable, high quality and fast. AI is the next step, helping our global data science teams detect, characterize and interpreting patterns and features in a consistent and robust way.

Daniela Schomaker: AI also helps in everyday business processes. It helps us to reduce manual effort, free up time for higher-value work and better speed and quality as the company grows.



How will AI shape the future of Integrity Management?

Andreas Opfermann: Data is the foundation of integrity management; AI will help us extract even better insights from ever-growing data sets. It will improve the speed and quality of our data assessment, enable more advanced data fusion and visualization, and open new ways to virtually assess assets that are currently difficult or impossible to inspect. With growing investment in AI and one of the world's largest pipeline integrity data libraries, ROSEN is well positioned to develop these solutions together with our customers.

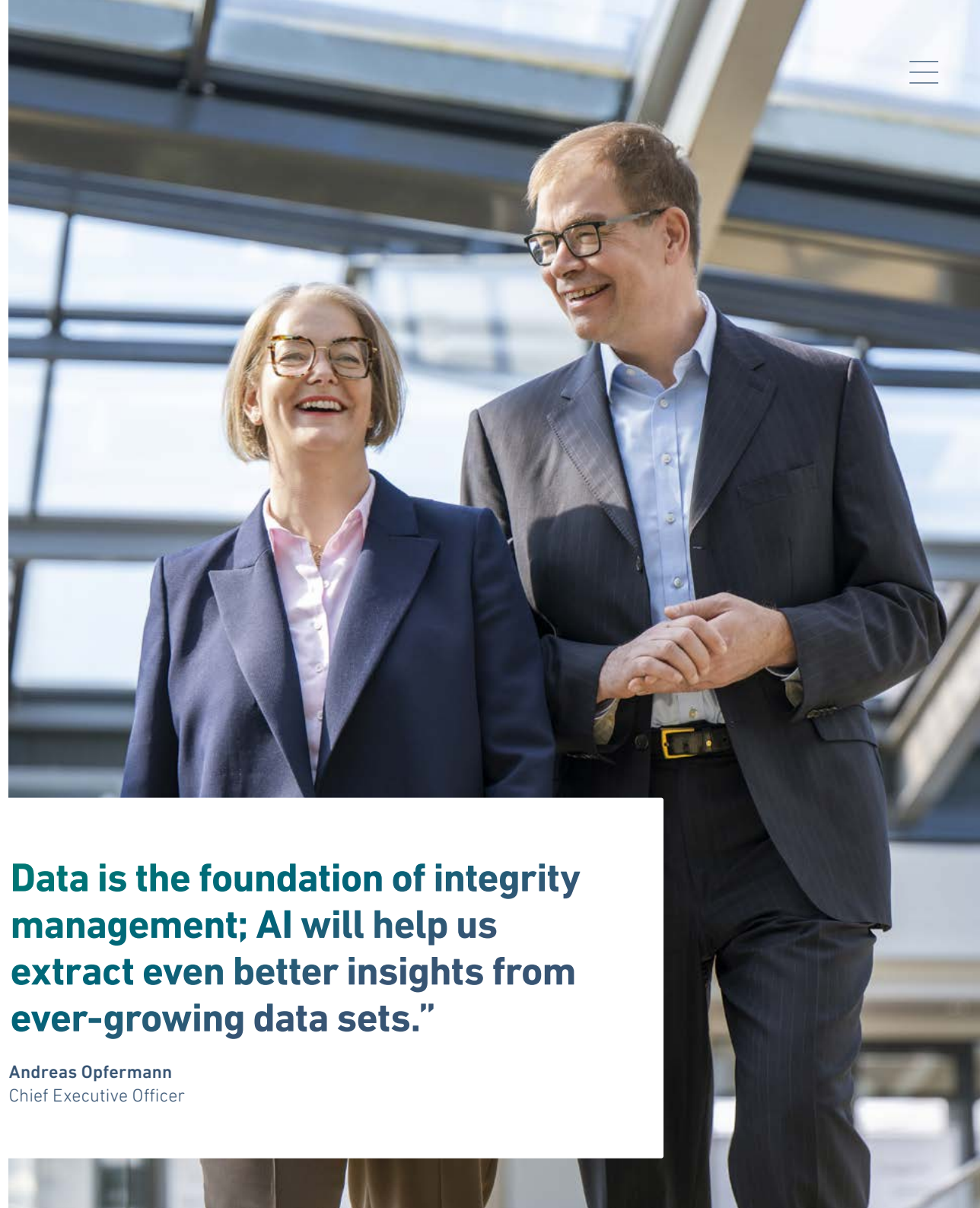
ROSEN celebrates its 45th anniversary this year. From a one-man business to more than 4,000 employees, how do you see the next phase of growth?

Andreas Opfermann: We will continue to build on what has made ROSEN successful for 45 years: dedicated people, leading technology and a strong commitment to quality. At the same time, we are strengthening process excellence, customer focus and our culture of humility, agility and ambition. That gives me confidence that we will keep growing with our customers and continue to build our position in the market.



Data is the foundation of integrity management; AI will help us extract even better insights from ever-growing data sets.”

Andreas Opfermann
Chief Executive Officer



Shaping our Sustainability Journey

At ROSEN, sustainability is not an accompanying topic – it is a strategic priority that shapes how we innovate, operate, and grow.

To ensure that Environmental, Social and Governance (ESG) considerations are firmly embedded across the organization, we have established a dedicated ESG team to drive our sustainability agenda with structure and long-term ambition.

In recent years, expectations from customers, shareholders, suppliers, employees, financial institutions, industry groups, and society have shifted significantly. Our ESG team ensures that these requirements become practical actions, clear priorities, and transparent reporting across ROSEN.

Going forward, ROSEN will strengthen the structures needed for the next steps of our sustainability journey, aiming toward CSRD/ESRS readiness and embedding sustainability into our organization. This includes expanding ESG training, updating our goals and targets, and deepening stakeholder engagement. We are also preparing for evolving regulations by building a consistent ESG risk management approach, conducting audits, and securing annual sustainable reporting, including EU Taxonomy requirements.

2023

ESG Policy & ESG Statement of Priorities
Stakeholder & Double Materiality Analysis

2025

Sustainability Report (FY 2024)
Improved GHG Accounting
TCFD-aligned Assessment
Decarbonization Levers
Regional ESG Committees

2027

ESG Risk Management
Full CSRD/ESRS Readiness
EU Taxonomy
Stakeholder Engagement

Building the Foundation

Strengthening Governance & Structure

Towards Full Integration & Readiness

2024

EcoVadis Participation
Impact, Risk and Opportunities Assessment
ESG Goals and Targets

2026

Sustainability Report (FY 2025)
ESG Training and Education
Update Goals and Targets

2028

Sustainability Integration
in the Organization

Our main points of contact for all ESG-related matters

Together with colleagues across functions, regions, and divisions, our ESG team ensure that sustainability remains an integral part of ROSEN's mission to protect people, assets, and the environment.



Bailey Sartori
ESG Specialist



Daniela Schomaker
Head of Corporate HSSQ



Violette Jaspers
ESG Specialist



Tom Welleman
Senior Controller



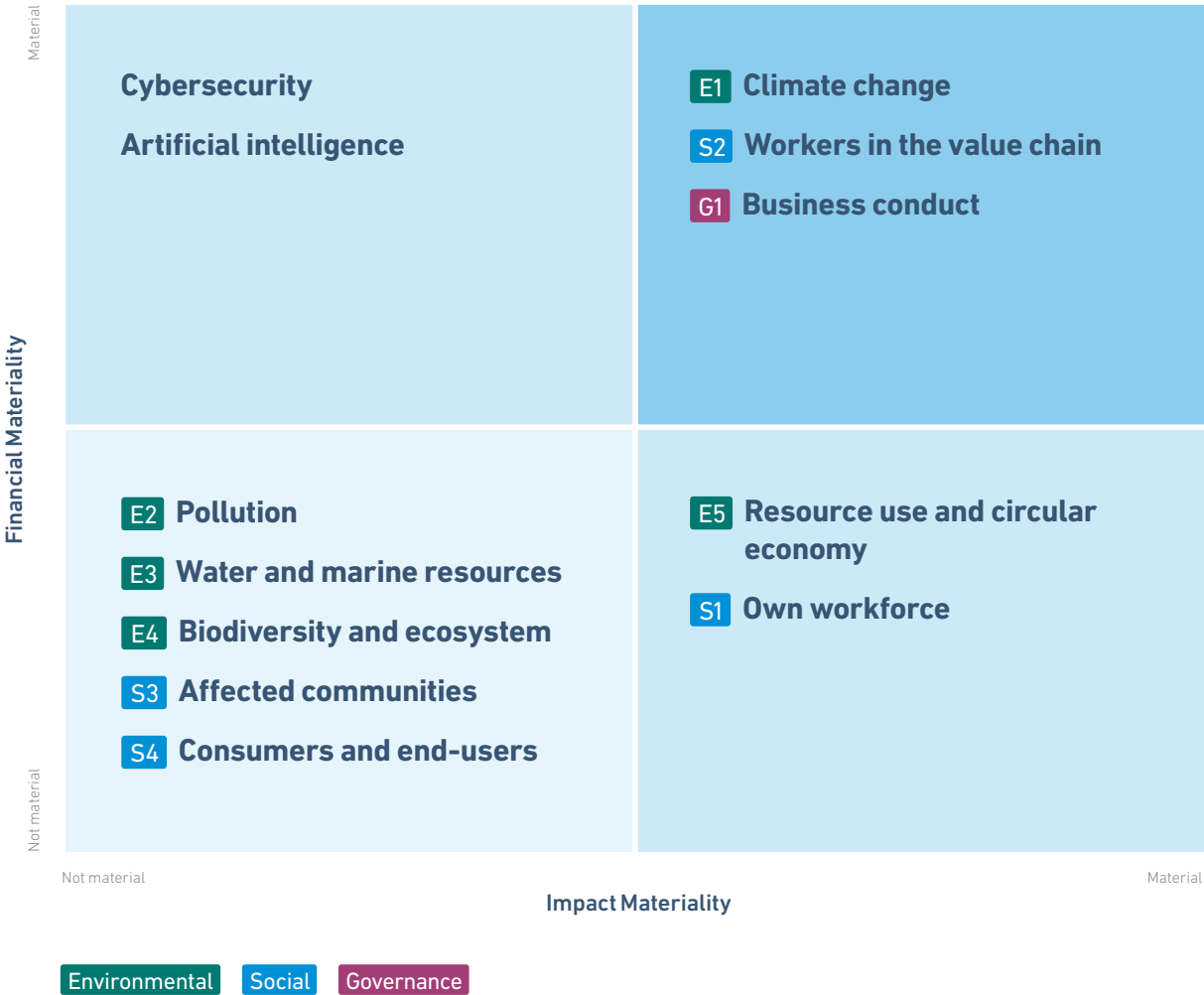
Stephan Brockhaus
Corporate ESG Officer

Focused on What Really Matters

The sustainability materiality assessment is the foundation of ROSEN’s sustainability strategy. Understanding our material topics allows us to focus our efforts on the areas that are most relevant from business and impact perspectives.

Our material topics are based on the double materiality assessment (DMA), initially conducted in 2024 and updated in 2025. The outcome of the DMA update is shown in the accompanying graphic, while the methodology is described in detail in ESRS IRO-1, the disclosure requirement under the European Sustainability Reporting Standards (ESRS) covering the identification and assessment of impacts, risks, and opportunities (IROs). Each material IRO is explained in the relevant chapter of this report.

Compared to 2024, pollution is no longer considered a material topic for ROSEN. This reflects the outcome of the 2025 DMA update, in which the ESRS methodology and threshold criteria were applied in greater detail while drawing on the DMA simplifications introduced in the revised 2025 draft ESRS. The reassessment confirmed that pollution-related impacts and risks remain below the materiality threshold, largely due to ROSEN’s technology- and serviceoriented business model, with limited direct sources of pollution.



Driving Measurable Impact

Our ambition is to continuously strengthen our Environmental, Social, and Governance practices and to build trust with both internal and external stakeholders through transparent, responsible conduct.

We strive to achieve this by raising awareness and implementing appropriate procedures, controls, and governance structures. Our ESG priorities are aligned with 11 of the United Nations' Sustainable Development Goals (SDGs) related to the environment, society, and governance. The corresponding key figures and performance indicators can be found in the relevant chapters of this report.

Environmental

See "Environmental information." →

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 "Social information." →

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 "Governance information." →

Upholding the highest standards of ethical business practices,¹ 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.



¹ For more details, see the Code of Conduct on [page 78](#) in the policy library.

Local Action, Global Responsibility

ROSEN has advanced a number of initiatives linked to our sustainability goals. The individual cases demonstrate our commitment to advancing meaningful environmental progress across regions.



Cleanup Days Foster Global Teamwork

Across 2025, ROSEN teams in Australia, the U.S., and Saudi Arabia took part in cleanup initiatives in parks, rivers, and coastal areas. Employees and partners collected significant amounts of litter, supported local councils, and helped protect natural spaces. Beyond the environmental benefits, the activities strengthened collaboration, team spirit, and community engagement.



Leaving a Mark and Planting the Future

Teams in Germany and Colombia supported local ecosystems through tree-planting initiatives. In Geeste, Germany, volunteers planted 1,000 trees, while ROSEN Colombia added 300 native trees in Cota near Bogotá. These efforts strengthen biodiversity, support local communities, and contribute to long-term climate action.

Shift to Rechargeable Batteries

We are expanding the use of IECEx-certified rechargeable batteries in pipeline inspection. These batteries improve operational safety, enable more compact, next-generation tools, and reduce waste and costs. Across Europe, we are increasing rechargeable battery adoption toward a 50% share in inline inspection (ILI) runs, further strengthening our ESG commitments and advancing flexible, future-ready inspection solutions.



ISO 50001 Certification Milestone

Our Lingen (Ems) site achieved ISO 50001 certification, audited by Bureau Veritas. This milestone strengthens our systematic, measurable approach to energy management. As Lucas Wagener, Head of Health, Safety, and Environment (HSE) in RTRC, notes: "This reflects true teamwork and shows what becomes possible when many small efforts come together."

Revised Guidelines – Smarter Planning

In 2025, ROSEN updated the Guideline for Inspection Tool Allocation & Utilization. The revised guideline enables smarter planning and quarterly performance reviews. It also provides incentives for choosing sea freight over air freight. As a result, ROSEN saved money while improving operational efficiency, doubling sea shipments and avoiding 500 tCO₂eq. This is just the starting point.

Large-Scale Photovoltaic Projects

Major photovoltaic investments in Germany advanced our energy transition efforts. A new 2 MW rooftop system in Lingen (Ems) will supply onsite electricity and is expected to reduce emissions by more than 750 tCO₂eq annually. Building on the success of the photovoltaic systems in Calgary, Canada; Perth, Australia; and Kuala Lumpur, Malaysia, the project accelerates progress toward reducing our company-owned greenhouse gas emissions by 42% by 2030.



Social Progress and Initiatives

Doing Good for People and Society

We cultivate a culture in which our employees feel purposeful, supported, and appreciated. By encouraging their personal ambitions, we strengthen our shared responsibility to give back to society and create lasting, positive impact.



Hermann Rosen Award

In 2025, ROSEN launched the Hermann Rosen Award, a \$25,000 annual prize supporting breakthrough ideas in pipeline and transportation engineering. Funded by ROSEN and administered by the ASME Foundation, the philanthropic branch of the American Society of Mechanical Engineers, it honors Hermann Rosen's legacy by empowering students and professionals to advance safety, sustainability, and innovation, reinforcing ROSEN's global commitment to Corporate Social Responsibility (CSR) and technological progress.



Colors of ROSEN

As part of the "Colors of ROSEN" series, colleagues attended an insightful session on neurodivergence with Dr. Kathrin Rüschemschmidt (Emerson). She explained conditions such as ADHD, autism, and dyslexia and shared practical ways to foster a more inclusive workplace. The session sparked meaningful discussions and strengthened awareness across the organization.

Blood Donation

Employees in Lingen (Ems), Germany, Malaysia, and Mexico demonstrated strong social engagement by joining local blood donation initiatives with national Red Cross organizations and donor registries. These efforts show how individual actions can be life-saving, as every donation or stem cell typing test has the potential to support patients with leukemia or other severe blood disorders.



STEM Scholarships

ROSEN USA continued its commitment to developing young talent with the fourth annual Ray Lewis Scholarship. Named after founding employee Ray Lewis, the scholarship recognizes students dedicated to advancing society through STEM fields (science, technology, engineering, and mathematics). Reflecting Ray's belief in shared learning and mentorship, the program helps nurture future industry leaders.

Food Bank

ROSEN Canada supported its local community through two volunteer shifts at the Calgary Food Bank. Colleagues helped to sort and distribute food to families in need, directly strengthening local support networks and ensuring access to essential resources. Their commitment contributed to a more inclusive and resilient community.

TED Day

ROSEN has invested in human capital and hosted its first TED Day in Lingen (Ems), Germany. Five themed tents were transformed into interactive spaces, covering topics such as blended learning, virtual reality training, team development, knowledge management, and language programs. The event showcased a variety of learning opportunities, practical tools, and engaging formats to encourage professional growth and collaboration, complemented by culinary treats.



Highlight Article

The Work of ROSEN's Field Operators

When pipeline operators around the world want to understand the condition of their assets, they rely on high-quality data collected under challenging, real-world conditions. This is where ROSEN's Field Operators come in. Often working far from the public eye, they are essential contributors to the safety and reliability of critical infrastructure.



Operations in an Industry That Never Stands Still

Before an inspection tool – an intelligent device equipped with sensors, electronics, and data storage – enters a pipeline, it must be configured, calibrated, and tested with absolute precision. Field Operators ensure that each tool is technically sound and ready for deployment. Their work combines mechanical knowledge, an understanding of sophisticated sensor systems, and strict adherence to operational procedures.

Assignments can take them to remote compressor stations in North America, industrial zones in Europe, or desert regions in the Middle East. Each environment has its own safety context, logistical challenges, and regulatory requirements. The ability to work reliably across these varying conditions is a central part of the role.

Real-world Complexities

Although each inspection follows a clear process framework, conditions in the field mean that they rarely unfold exactly as planned. Pressure changes, scheduling shifts, or unexpected technical issues require rapid assessment and structured problem-solving. Field Operators must make informed decisions without compromising safety or data integrity. Their work represents the first, decisive step in a chain of processes that ultimately supports asset integrity and environmental protection.

Every Field Operator goes through a comprehensive qualification pathway that builds and continuously reinforces technical and safety-related competencies. Training includes tool handling, sensor technology, documentation standards, and global HSE requirements. Certifications are regularly refreshed to reflect technological advancements and evolving regulatory expectations.

This structured development approach ensures that inspections worldwide meet consistent standards – regardless of location, conditions, or customer environment.

Data Quality in Global Operations

The data collected in the field forms the basis for ROSEN's integrity assessments. To guarantee its reliability, Field Operators follow defined process chains – from preparation and verification of inspection tools to complete and traceable documentation. Their decisions during an inspection directly influence the quality of the datasets used by analysts and engineers across ROSEN's global sites. In this way, field operations contribute not only to the integrity of energy transportation systems, but also to compliance with external safety, environmental, and regulatory frameworks.

1,200 km Deep

Inspection tools travel up to hundreds of kilometers inside pipelines to detect cracks, corrosion, or anomalies long before they become issues.

Higher Safety

High-precision data enables operators to take preventive measures – strengthening safety and environmental protection.

100% Coordination

Successful inspections rely on precise planning, transparent communication, and seamless on-site collaboration.

gov/landslides/projects.html

RIO PIPELINE
& LOGISTICS

Highlight Article

Women in Tech at ROSEN

Across ROSEN, women contribute decisively to the advancement of technology, safety, and innovation in the energy sector.

Their paths illustrate how an inclusive culture and a strong commitment to people development open doors for women to grow, lead, and shape the future of our industry.

The career of Laura Kennett, Director of Integrity Solutions in Canada, shows how technical knowledge and human leadership strengthen one another. Having worked in demanding operational environments, she appreciates a culture where listening, exchanging ideas, and building trust are understood as core strengths. At ROSEN, she finds room to apply these values every day – whether in cross-functional collaboration or in guiding young professionals who are learning to navigate complex technical topics. The company encourages this mindset by creating an environment where diverse perspectives are welcomed and where expertise is developed through dialogue as much as through experience.



Laura Kennett
Director of Integrity Solutions,
ROSEN Canada

“Early in my career, I thought decisions were made purely on technical grounds. Over time, however, I learned that they hinge on human factors, such as relationships, values, and trust.”

“It is easy to keep doing things the way they have always been done. But if you see a gap, don’t be afraid to question it. Some changes take years, but they matter for future generations.”

Meanwhile, Liz Brierley, Director of Integrity Solutions and Regulatory Engagement at ROSEN Australia, demonstrates the impact of embracing opportunities. Her career in heavy engineering and regulatory work has shown her how important it is to collaborate with stakeholders and understand the public responsibilities of our industry. ROSEN supports this by ensuring that women have access to meaningful roles, so they can contribute to shaping the frameworks that guide safe operations. The trust placed in subject-matter experts like Liz reflects a broader commitment to empower women to take on visible, influential positions.



Liz Brierley
Director of Integrity Solutions and Regulatory
Engagement, ROSEN Australia

Supporting this development takes more than technical training. Michelle Unger, VP of Strategic Industry Engagement, focuses on connecting people, industries, and generations. She sees every exchange as an opportunity to strengthen the future of the sector by attracting and retaining top talent. ROSEN invests in this by providing platforms for mentorship, leadership development, and international industry collaboration. These structures help ensure that women considering a career in technology experience a workplace where their ambitions are taken seriously and where they can build long-term, meaningful careers.

“It’s about asking yourself what you want to be known for and aligning it with values that matter, such as safety, sustainability, and collaboration. When leaders share their authentic journeys, it creates a ripple effect that strengthens the entire industry.”

“You will be more visible. It can be an advantage or a disadvantage, but it is a fact. And you have to think about what that means for you.”

Another essential aspect is the topic of visibility, which Marion Erdelen Peppler highlights from her extensive experience in male-dominated technical fields. For the head of the hydrogen business line, women often stand out simply because they are fewer in number. Instead of leaving them alone with this reality, ROSEN builds awareness of it and encourages open conversation. Women are supported in developing the confidence and situational awareness needed to navigate challenging environments – skills that help transform visibility into a professional advantage. Marion’s emphasis on observation, emotional intelligence, and continuous learning aligns strongly with ROSEN’s approach to developing capable, resilient leaders.



Marion Erdelen Peppler
Head of Business Line Hydrogen,
ROSEN Group

Together, these insights reflect how ROSEN enables women to shape their careers with confidence and purpose. By offering access to development opportunities, fostering supportive networks, and creating a culture built on integrity, courage, and collaboration, the company strengthens perspectives for stronger decision-effectiveness in leadership and helps ensure that technical excellence goes hand in hand with personal growth. The experiences of these leaders show what becomes possible when women are encouraged to bring their strengths to the organization – and how their contributions enrich the entire industry.



Michelle Unger
Vice President Strategic Industry
Engagement, ROSEN Group

Strong Governance as a Foundation

We uphold strong governance as the foundation of responsible business conduct. By fostering transparency and effective risk management, we ensure that our decisions align with our values and long-term commitments. Through clear structure and robust compliance practices, we strengthen trust among our stakeholders and support sustainable corporate development.



CyberVadis Silver Certification

In 2025, ROSEN strengthened its governance and cybersecurity framework by achieving the CyberVadis Silver Certification, building on the ISO 27001:2022 milestone. The assessment covered key areas such as information security governance, risk and vulnerability management, data protection, and incident response. This achievement reflects ROSEN's high standards in managing sensitive data and reinforces resilience in an evolving cyber risk landscape. Continuous improvement remains embedded in the Integrated Management System, ensuring reliability as a trusted partner.



German Supply Chain Due Diligence Act

Now that the German Supply Chain Due Diligence Act is applicable, ROSEN strengthened sustainable procurement by creating a cross-functional team and partnering with EcoVadis. The risk-management process identified key risks in safety, equal treatment, and environmental impact. Preventive actions – such as training, controls, dialogue formats, and a Supplier Code of Conduct – were implemented. The process will be repeated annually. A first report has been published on our website.

ROSEN AI Framework and Upskilling

The ROSEN AI Policy defines the use and governance of generative AI tools across the organization. It provides precise guidelines on how to use these technologies while ensuring full alignment with our data governance principles and risk management standards worldwide. In 2025, we introduced the ROSEN AI Upskilling Framework, a program designed to provide all employees with a strong foundation in AI and its applications. This initiative includes advanced training tracks for specific roles, fostering deeper expertise.

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.

“Through my maintenance work, I contribute to a safer and more sustainable workplace by managing resources responsibly, reducing waste, and saving energy. By following safety procedures and working with integrity, I help create a cleaner and safer environment for everyone.”

Nursyakinah Baco, Maintenance Technician



Johor,
Malaysia

Shah Alam,
Malaysia



“Sustainability is fundamental to ensuring reliable, efficient, and resilient processes. Every improvement strengthens operational integrity, reduces unnecessary impact, and supports responsible, future-ready performance.”

Mohamad Syazwan Ahmid, Junior Process Professional

“Sustainability at ROSEN continues to evolve. In the Evaluation Department, we focus on efficient resource use and waste reduction. New technologies bring new footprint challenges, motivating us to innovate and align our activities with our shared sustainable vision.”

Salvador Campos, Senior Data Analyst



Perth,
Australia

“Sustainability means identifying risks early and acting responsibly. By embedding health, safety, and environmental protection into all processes, we protect people and the environment and support long-term performance.”

Carina Kreling, HSE Coordinator



Aberdeen,
UK



“Running things in a low-carbon, sustainable way matters to me because it shapes the impact I have at work and beyond. Fairness, good governance, and environmental responsibility guide my decisions – big and small – towards a cleaner, fairer future.”

Glen Littlejohn, Principal Project Manager

Lingen (Ems),
Germany

“As an HSE Coordinator, ESG guides our daily operations and decisions. Ensuring safe working environments, promoting responsible practices, and prioritizing people’s well-being and environmental care are central to my role.”

Paulina Ramirez, HSE Coordinator

Mexico City,
Mexico



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Basis for Preparation

ESRS 2 BP-1

General basis for preparation of the sustainability statement

Since its founding in 1981, ROSEN has been committed to supporting its employees, serving its customers, contributing to society, and responsibly working with suppliers. Through its technologies and services, ROSEN has helped customers ensure the safe and reliable operation of critical infrastructure and reduce environmental impact for more than four decades. Our goal is to report on our business activities and their impacts in a transparent, credible manner.

This is ROSEN's second sustainability report; it was voluntarily prepared with reference to the European Sustainability Reporting Standards (ESRS). While not yet fully ESRS-compliant, the report reflects ROSEN's ongoing improvement in sustainability reporting. Our reporting period – associated with the ESRS section of this report – follows the 2025 financial year, from January 1 to December 31. Unlike the previous reporting year, when reporting was limited to ROSEN Technology and Research Center GmbH (RTRC) in Lingen (Ems), Germany and ROSEN Europe B.V. in Oldenzaal, the Netherlands, this report's scope expands to the entire ROSEN Group of 36 entities. These entities are organized by region: North and South America, Europe, Middle East, and Asia-Pacific. Unless stated otherwise, the disclosures and figures in this report refer to the Group level. Where entity- or region-specific information is provided, it is clearly marked as such.

This sustainability statement incorporates the results of our double materiality assessment, which identifies material impacts, risks, and opportunities across ROSEN's operations, as well as those of our upstream and downstream value chains. The topical chapters set out the scope of policies, actions, targets, and metrics, including those related to value chain activities. The [policy library](#) offers a comprehensive overview of all relevant policies.

ESRS 2 BP-2

Disclosures in relation to specific circumstances

Measurement basis

ROSEN is working to continuously improve the quality, accuracy, and robustness of its sustainability metrics. This includes strengthening data collection processes, using advanced estimation tools where appropriate, and engaging with stakeholders across the value chain to improve data availability. When measuring sustainability metrics, we apply transparent assumptions, approximations, and judgments supported by recognized approaches, such as International Organization for Standardization (ISO)-based management systems and supplier audits. Further information on our methodologies and calculation approaches can be found in the relevant chapters.

Forward-looking information in this report is inherently uncertain and reflects the best available knowledge at the time of reporting. ROSEN applies the ESRS time horizons: short-term (up to 1 year), medium-term (1–5 years), and long-term (beyond 5 years).

Value chain estimation, sources of estimation, and outcome uncertainty

Data collection for relevant value chain activities is ongoing and will continue to be developed. Compared to 2024, we have taken a further step by analyzing Scope 3 emissions for the first time, thereby expanding our reporting to include relevant value chain data. Where information is not yet available at the required level of detail, this is reflected accordingly.

Value chain information is based on indirect sources, such as sector benchmarks and third-party databases (e.g., EcoVadis IQ Plus²). While these inputs support a better understanding of value chain impacts, they may be subject to limitations due to the use of proxies. To improve completeness and precision, ROSEN plans to further strengthen supplier engagement and to implement direct data collection processes across the value chain to strengthen data availability and quality.

Governance

ESRS 2 GOV-1

The role of the administrative, management, and supervisory bodies

At the Group level, ROSEN's administrative, management, and supervisory bodies actively steer and oversee the organization's strategic direction, including in sustainability matters.

Corporate Management and oversight set-up

In 2025, the Corporate Management, which can be seen as equivalent to a Board of Directors, was comprised of nine people, including the Chief Executive Officer (CEO). It is responsible for 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 to adapt and respond effectively to evolving business environments. It has endorsed this report, affirming the identification of material topics. Operational oversight of ESG matters is assigned at the C-level and includes regular updates to Corporate Management and the CEO on ESG developments. Responsibility remains with the Head of Corporate Health, Safety, Sustainability, and Quality (HSSQ).

ROSEN's Shareholder Committee, comprised of eight members, including the Executive Chairman, is briefed by the ESG Committee. As a sub-committee, the ESG Committee supports the Shareholder Committee by providing focused oversight of sustainability initiatives, ethical governance, and corporate social responsibility, helping to embed ESG principles into the ROSEN strategy and operations. The ESG Committee consists of ROSEN shareholder representatives and ROSEN Corporate Management representatives.

In addition, the Group-wide Risk & Audit Committee (RAC) provides governance oversight through quarterly meetings and structured follow-up, supporting the development of Group-wide risk and control practices. The RAC promotes the development

of the ROSEN governance, risk and control environment. It does this by providing a consistent forum for oversight, challenge, and follow-up on enterprise-wide risk and assurance matters. The RAC also monitors the implementation of agreed actions across the organization.

ESG priorities, targets, and accountability

ROSEN's ESG Statement of Priorities provides the basis for defining our ESG goals and targets. These priorities are anchored in the SDGs and are set by corporate management. Based on these priorities, goals, and targets, subsidiaries and affiliates establish their own entity-specific ESG targets, including related budgets and resource allocations. These targets require the Corporate Management's approval.

To ensure consistent implementation across ROSEN, responsibilities are clearly assigned. Corporate Managers are accountable for Group-wide targets within their respective departments, while legal entities are responsible for delivering entity-specific targets. Local entity management drives implementation at the site level and reports the relevant key performance indicators (KPIs), supported by regular engagement from the ESG team. Progress toward ESG goals and targets is monitored on a quarterly basis together with Corporate Managers and additional feedback is gathered through the regional ESG committees. To assess the effectiveness of our strategies, ROSEN establishes and monitors ESG performance metrics and KPIs aligned with industry standards and regulatory requirements. Data quality is supported through quality and plausibility checks performed by the ESG team. In addition, selected external assessments and audits (e.g., sustainability ratings such as EcoVadis and topic-specific audits such as the energy audit at RTRC) provide further input and improvement opportunities, with key findings being shared with the ESG team and management.

ESG organization

ROSEN's ESG team consists of two full-time ESG professionals and one team member allocated at 50%. The team is supported by a dedicated ESG Controller. Oversight is provided by the Head

of Corporate Health, Safety, Sustainability, and Quality (HSSQ). 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 ROSEN and its subsidiaries and affiliates.

All roles and responsibilities are incorporated into ROSEN's internal policies. These internal policies are further supported by the Integrated Management System (IMS) Policy, a publicly accessible statement of commitment by ROSEN's management,³ which underscores our dedication to quality, health and safety, environmental responsibility, and information security. 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 strategic goals.

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. 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 impacts, risks, and opportunities (IROs) effectively and to ensure that our sustainability strategies are aligned with our business goals.

Composition of management bodies at ROSEN

Number of executive members	9
Number of non-executive members	0
Percentage of independent members	0%
Percentage of members of administrative, management, and supervisory bodies, male	89%
Percentage of members of administrative, management, and supervisory bodies, female	11%
Representation of employees and other workers	Handled at the entity level

² EcoVadis IQ Plus is used to support risk screening and follow-up. The tool helps ROSEN perform abstract risk analyses, collect supplier-related information, and assign sustainability ratings, including improvement actions that are subsequently monitored.

³ Available on our website: <https://www.rosen-group.com/en/company/governance-and-compliance>

ESRS 2 GOV-2

Information provided to and sustainability matters addressed by the undertaking's administrative, management, and supervisory bodies

Information flows and reporting to governance bodies

The ESG team engages in regular exchanges with the Head of Corporate Health, Safety, Sustainability, and Quality (HSSQ), 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 toward targets, risk assessments, and key initiatives, including benchmarking against industry peers and evaluating the effectiveness of ESG policies, actions, metrics, and targets.

Sustainability-related risks are also addressed through the RAC, which meets quarterly. The RAC reviews and follows up on enterprise risk reporting and risk register developments and oversees quality, health, safety, and environment (QHSE) and supplier risk evaluations, thereby complementing ESG reporting to Corporate Management and strengthening Group-level governance and risk oversight.

Sustainability matters and trade-offs

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 this process. To strengthen oversight, we are defining how the Corporate Management can more systematically consider IROs when guiding strategy and evaluating potential trade-offs. This includes integrating ESG factors into risk management, scenario analysis, and strategic planning to support long-term decision-making in line with **ROSEN's core values: Drive Innovation, Act Responsibly, and Win Together.**

As this approach evolves, we will continue refining our governance structures to ensure trade-offs are identified, assessed, and managed in line with our commitment to responsible business practices and sustainable development.

Strategy**ESRS SBM-1****Strategy, business model, and value chain**

As a global technology provider, ROSEN delivers comprehensive asset integrity management solutions that cover all stages of the integrity process chain for industrial assets. Our purpose is "securing a sustainable future – empowered by technology," guided by the belief that performance and sustainability are interconnected. Since its founding in 1981, ROSEN has grown to employ more than 4,000 people and operate in over 110 countries worldwide.

ROSEN's strategy and business model center on advanced diagnostic technologies, software solutions, and integrity consulting services. These services help ensure the safety and reliability of critical industrial assets, including pipelines, storage tanks, and pressure vessels. Over time, we have expanded our portfolio to include the mining, offshore, and future fuels sectors. Through these additions, we support the transition toward renewable and low-carbon energy sources, including hydrogen, carbon dioxide, and ammonia. This transition allows ROSEN to support the infrastructure needs that arise from lower-carbon energy carriers.

Our business model is based on state-of-the-art technologies developed through extensive research and development. It draws on capabilities in sensorics, electronics, and mechanics, as well as materials such as polyurethane, much of which we manufacture in-house. Our upstream value chain includes sourcing the raw materials required for ROSEN's manufacturing activities. Our downstream value chain focuses on providing solutions to operators in the oil, gas, mining, and future fuels industries. These solutions support safer operations, extend infrastructure life, and reduce environmental risks. By maintaining a focus on sustainability and innovation, ROSEN aims to create meaningful value for stakeholders across our operations and throughout our value chain.

ESRS SBM-2**Interests and views of stakeholders**

ROSEN engages with key stakeholder groups, including customers, our workforce, government bodies, internal industry experts, and financiers who rely on our sustainability disclosures. We also keep other affected stakeholders, such as suppliers, regulatory and industry groups, and local communities, informed. Because stakeholder expectations differ, we engage through a variety of tailored formats and channels:

- **Customers:** ROSEN operates within a complex value chain in which customers face high regulatory and ESG requirements. Customers validate ESG performance and compliance through direct exchanges, questionnaires, and third-party assessments. Relevant ROSEN experts, including Sales teams, Key Account Managers, and ESG specialists, support these interactions and provide the requested information.
- **Suppliers:** For selected products and services, ROSEN supports ESG compliance through direct engagement involving internal experts, such as Supply Chain and ESG. The Corporate Legal & Compliance Department leads a project to ensure compliance with the German Supply Chain Due Diligence Act (LkSG).

- **Organizational workforce:** Sustainability is a factor in attracting and retaining employees. ESG measures are implemented with workforce support and updates are shared regularly. Sustainability topics are also addressed through interviews.
- **Regulatory and industry groups:** ROSEN's ESG development is guided by best practices, regulatory requirements, and active engagement with key industry bodies. This includes contributing to policy discussions, participating in committees and conferences, and maintaining strong collaboration across the sector to help shape and interpret emerging guidelines. Experts from functions such as Sales, Health, Safety and Environment (HSE), and management support these activities to ensure robust participation, alignment, and compliance.
- **Community:** Corporate social responsibility activities contribute to societal and environmental goals and support reputation and stakeholder engagement. These activities are led by Communications, Marketing, and management experts.
- **Financiers:** Non-financial reporting is relevant for access to 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 the UN Sustainable Development Goals. ESG reporting aligned with Corporate Sustainability Reporting Directive (CSRD) requirements is submitted with support from Corporate Legal & Compliance and management experts.
- **Internal company experts:** A structured, Group-wide ESG process supports the implementation of ROSEN's ESG strategy, regulatory compliance, and audit readiness. Engagement includes direct interaction with the ESG core team, subject-matter experts, and management.

Insights from these interactions inform the ongoing refinement of our sustainability strategy and initiatives. Currently, stakeholder views on sustainability impacts are communicated to management on a regular basis and addressed as topics arise; however, a more structured approach for proactive and recurring engagement is still being developed. We are working to formalize communication channels and engagement schedules to further strengthen alignment between stakeholder expectations, our strategy, and our 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

The first comprehensive DMA, which assessed ESRS sustainability matters from both an impact (“inside-out”) and financial (“outside-in”) materiality perspective, was completed in 2024. The assessment considered short-, medium-, and long-term time horizons. The associated IROs were scored on a scale of 1 to 5, with scores of 3 or above being considered material. In a second step, we further prioritized the material IROs (partly clustered) by evaluating their respective likelihoods. The final review was conducted by the CLO, the Chief Human Resources Officer (CHRO), and the Head of Corporate Advisory. The results were presented to the Corporate Management, who approved the process and the resulting material topics. The ROSEN ESG Policy & Program Framework outlines the detailed DMA process and is supported by the internal document “Documentation of Double Materiality Assessment (DMA).”

In 2025, ROSEN conducted a targeted update to align more closely with ESRS guidance. This update refined and clarified the IRO inventory by removing IROs that are irrelevant to ROSEN and by reframing certain items as measures or compliance topics rather than genuine opportunities. IROs related to cybersecurity and AI were explicitly added and properly reflected, as they had been identified as material but were not sufficiently captured in reporting. Additionally, some environmental impacts were reclassified from actual to potential where there was no evidence of current contamination caused by ROSEN. Certain positive impacts were reclassified as potential because the outcomes depend on customer adoption and are neither systematically monitored nor quantifiable.

Scoring approach

The adjusted IROs were assessed following the process required by ESRS. The scale remained unchanged from 1 (very low) to 5 (very high), as did the materiality threshold ≥ 3 and the time horizons. If sub-topics are determined to be material, they are included individually.

Results

As a result, the 2025 DMA confirmed 41 material IROs, which were clustered into 17 IRO groups for clarity and to support coherent reporting. A key change is that pollution-related IROs are no longer considered material. ROSEN’s technology- and service-driven business model – focused on inspection, data analytics, software, and field services – does not involve pollutant-intensive manufacturing and therefore has only a limited direct environmental footprint. While field operations, fleet use, and laboratory activities generate some waste, these impacts remain below the materiality threshold and are managed through established systems. Moreover, although ROSEN’s solutions help customers prevent pipeline leaks and related pollution, the specific downstream effects are difficult to quantify and cannot be reliably attributed or measured at present. Consequently, the 2025 double-materiality review concluded that pollution does not constitute a significant impact area nor a material financial risk for ROSEN; it is therefore no longer classified as material.

Implications for ESRS topical reporting

The DMA outcomes determine which ESRS topical standards are addressed in this sustainability statement. To translate the DMA results into ESRS reporting, ROSEN mapped the clustered IRO groups to the relevant ESRS topical standards based on the underlying sustainability topic and where ROSEN has the most direct linkage and management approach. Where an IRO group touches multiple ESRS topics, it is addressed in the category that best reflects the primary driver and is complemented by cross-references where relevant.

ROSEN’s material sustainability matters are addressed in the following categories:

E1 Climate Change

E5 Circular Economy

S1 Own Workforce

S2 Workers in the Value Chain

G1 Business Conduct

As mentioned above, cybersecurity and artificial intelligence were also assessed as material topics. However, they are not presented as separate ESRS topical chapters, as both are crosscutting matters embedded across ROSEN’s business, with internal targets and metrics. They are therefore addressed through the relevant strategic, operational, and governance disclosures, primarily within G1 – Business Conduct and the ESRS 2 governance and risk management disclosures.

Continuous improvements

We review our DMA annually and update it as needed. To strengthen oversight of the interaction between sustainability-related impacts, risks, and opportunities and ROSEN’s broader operational and financial risk profile, we established a Group-wide Risk & Audit Committee (RAC) in 2025.

Furthermore, we conducted a comprehensive risk analysis aligned with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) to strengthen the integration of climate resilience into our future strategy. In addition, our first-time Scope 3 accounting, which covers indirect greenhouse gas emissions across our value chain, provides a solid baseline to better understand value chain impacts and further develop our decarbonization approach over time.

ESRS SBM-3

Material impacts, risks, and opportunities and their interaction with strategy and business model⁴

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 value chain Greenhouse gas emissions arise from ROSEN's own operations (especially manufacturing), logistics, and technology development, as well as from upstream activities such as raw material procurement and downstream activities related to the use of ROSEN products and services.	Actual negative impact						
Physical and transition climate-related risks Physical climate risks (e.g., extreme weather and force majeure events) can disrupt operations and the supply chain and create health and safety risks for employees. Transition risks (e.g., stricter regulation) may increase costs such as energy and insurance premiums and require additional mitigation and adaptation measures. Insufficient emissions reduction can also lead to reputational damage and adverse financial impacts.	Risk						
Climate-related opportunities for ROSEN products and services More frequent extreme weather increases pipeline risks such as ground movement and cracking, driving higher demand for inspections and integrity services. In addition, ROSEN supports the pipeline industry's transition to future fuels (e.g., hydrogen, carbon dioxide, or ammonia) by providing practical roadmaps and innovative solutions to enable their introduction into existing infrastructure.	Opportunity						
Reduced GHG emissions in the value chain due to ROSEN's services Through pipeline efficiency and integrity services, ROSEN can contribute to reduced greenhouse gas emissions across the value chain by helping customers improve performance, reduce losses, and prevent emissions-related incidents.	Actual positive impact						
Energy consumption ROSEN's activities require energy across manufacturing, logistics, travel, facility management, and IT infrastructure. Transportation, manufacturing, and IT are the most energy-intensive areas and are expected to grow as business activity and order intake increase.	Actual negative impact						
Increasing energy costs Rising order intake, regulatory and stakeholder expectations for greener energy, and volatile energy markets can significantly increase ROSEN's energy costs and create additional cost pressure over time.	Risk						

⁴ Some IROs have been updated compared to 2024. For instance, the IROs regarding AI and cybersecurity were not detailed in the 2024 report.

IRO

IRO type

Value chain location

Time horizon

E5 Circular Economy**Consumption of resources necessary for ROSEN's products and services**

ROSEN's use of raw materials (e.g., metals, polyurethane, batteries, or electronics) drives resource consumption across operations and the value chain and can contribute to resource depletion and upstream/downstream ecological impacts.

Actual negative impact

Upstream	Own operations	Downstream	Short-term	Mid-term	Long-term
●	●	●	●	●	●
	●	●	●	●	●

Waste generation due to ROSEN's products and services

ROSEN generates waste, including metals, plastics, electronics, lithium batteries and polyurethane. While much of this waste is recycled and hazardous substances are managed responsibly, limited recycling options, particularly for batteries and polyurethane, can result in landfill disposal, resource loss and reduced circularity, especially in regions with less stringent waste-management requirements.

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 supports retention and workforce stability through competitive compensation, long-term contracts, and work–life balance measures, underpinned by compliance with working time regulations and active employee engagement. Robust HSE management systems and training programs further strengthen employee well-being, safety, and productivity.	Actual positive impact						
	Actual positive impact						
	Actual positive impact						
S2 Workers in the Value Chain Suppliers or clients failing to uphold human rights and environmental commitments in contractual agreements If suppliers or clients do not meet agreed human rights, environmental, and HSE requirements, ROSEN may face legal and compliance consequences, reputational damage, supply disruptions, and increased risks to employees – particularly when working on customers' premises.	Risk						
	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 culture emphasizes ethics, transparency, and accountability through governance instruments such as the Code of Conduct, the Anti-Corruption Policy, and the Whistleblowing Policy. These measures support trust, employee engagement, and early identification and escalation of issues.	Actual positive impact						
Reputational damage due to non-compliant suppliers or unethical behavior in the value chain ROSEN may face reputational harm and potential revenue impacts if customers or suppliers do not meet ethical expectations or if sourcing practices conflict with the company's values (including concerns related to certain regions or materials).	Risk						
Opportunities from strong supplier relationships Strong, responsible supplier relationships and high compliance standards create opportunities to improve quality, foster innovation, reduce risk, and advance sustainability performance throughout the supply chain.	Opportunity						
Risks from cybersecurity breaches Cybersecurity incidents can cause operational disruption, compromise sensitive information, and lead to reputational damage and financial loss. Strong governance, preventive controls, and response capabilities are therefore essential.	Risk						
Efficiency and innovation potential through artificial intelligence The integration of artificial intelligence offers ROSEN opportunities to increase efficiency and quality through automation and data-driven insights, to optimize resources, and to strengthen long-term competitiveness.	Opportunity						

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Climate Change

Climate change is a major global challenge and ROSEN is committed to addressing it through responsible business practices. We have conducted environmental assessments and begun developing our decarbonization pathway. We have also established an initial climate target framework based on the Paris Agreement's 1.5 °C goal.

Strategy

ESRS 2 SBM-3

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

ROSEN recognizes significant climate-related impacts, risks, and opportunities throughout our operations and value chain. Our footprint is influenced by energy use in our facilities and operations, as well as by emissions and costs related to logistics and upstream procurement. At the same time, we operate in markets where customers face rising climate- and regulatory-related expectations, creating both risk exposure and opportunities to support the transition through our services.

Quantification of the acute and chronic physical risks indicates that storms/wind, cyclones, and flooding pose the greatest threats to ROSEN's operations, primarily due to the potential for business interruption. According to the hotspot analysis, the sites in Lingen and Houston have the highest overall exposure to these physical hazards.

Transition risks for ROSEN were modelled using carbon and energy price assumptions, comparing a business-as-usual scenario with a pathway aligned with the Science Based Targets initiative (SBTi) until 2050. Relevant transition risks include increased direct operational costs from carbon and energy pricing and related emissions regulation, higher supply chain costs

driven by carbon and energy pricing and regulatory changes, energy supply and price volatility, regulatory and compliance risk (including legal challenges), and reputational risks linked to sustainability performance and stakeholder perceptions.

The same dynamics can create transition opportunities, particularly when customer needs shift towards lower-carbon operations, resilience, and new energy carriers. The transition risk framework explicitly recognizes opportunities arising from this shift, such as technological and market opportunities related to hydrogen and carbon capture and storage. Additionally, ROSEN continues to identify opportunities to support customers by providing solutions that improve the efficiency and reliability of critical infrastructure, including in contexts where climate impacts increase the need for inspections.

The TCFD assessments provide an analytical baseline that informs strategic and risk discussions. However, the results have not yet been fully integrated into ROSEN's enterprise processes. Next, we will integrate key risks into the enterprise risk management (ERM) system and the corporate risk registry. We will also consider climate and other sustainability indicators when making capital allocation decisions. Future iterations are also expected to expand the consideration of supply chain impacts.

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 value chain	Actual negative impact	●	●	●	●	●	●
Physical and transition climate-related risks	Risk		●		●	●	●
Climate-related opportunities for ROSEN products and services	Opportunity			●		●	●
Reduced GHG emission in the value chain due to ROSEN's services	Actual positive impact		●			●	●
Energy consumption	Actual negative impact	●	●			●	●
Increasing energy costs	Risk			●	●	●	●

ESRS 2 IRO-1**Description of the processes to identify and assess material climate-related impacts, risks, and opportunities**

In 2025, we conducted a TCFD-aligned assessment to strengthen our understanding of climate-related risks and opportunities and their potential financial implications. The assessment supported the identification of key transition and physical risk drivers, helped evaluate resilience under different scenarios, and informed how climate considerations are integrated into strategy, risk management, and decision-making, including relevant metrics and targets.

The physical risk assessment qualitatively screened all ROSEN-owned operational sites and quantified the financial exposure of 64 sites for which financial data were available, using year-end 2024 data on gross property, plant, and equipment, net inventory value, and revenue. Exposure was measured through asset value, inventory, and revenue, while risks were assessed by combining exposure, hazard (severity and likelihood), and vulnerability (a risk score based on the relationship between hazard intensity and damage potential). The assessment was conducted under SSP5-8.5, a high-emissions scenario within the Shared Socioeconomic Pathways (SSP) framework used by the Intergovernmental Panel on Climate Change (IPCC), across the current period and the 2030, 2040, and 2050 time horizons. This scenario was used to evaluate the resilience of ROSEN's operations and assets under a severe physical climate risk pathway.

The transition climate risk assessment quantified transition risk exposure by modeling emissions and energy demand over time and applying recognized net-zero scenario trajectories for carbon and energy prices. Using ROSEN-specific input data on emissions and energy use, the assessment compared a business-as-usual pathway with an SBTi-aligned pathway to estimate potential financial impacts and avoided costs. In parallel, it assessed market and demand trends in a net-zero transition and their implications for the oil and gas sector and pipeline development, such as changes in expected demand and infrastructure needs.

The analysis drew on established external scenario sources, including the Intergovernmental Panel on Climate Change (IPCC), the International Energy Agency (IEA), and the Network for Greening the Financial System (NGFS). Key assumptions and results were validated with core business functions.

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

Building on this scenario analysis, ROSEN also worked with an external advisor in 2025 to develop the analytical basis for a future climate transition plan. This work established an emissions baseline for 2024 and a decarbonization model that projects emissions from 2024 to 2050 under defined growth assumptions, including a business-as-usual pathway.

Paris Agreement and science-based trajectory

Although ROSEN's targets have not been validated by the SBTi, the analysis applies a science-based 1.5°C pathway reflecting the SBTi level of ambition and Paris Agreement-aligned transition planning:

- by 2030, a 42% reduction in Scopes 1 and 2 and a 25% reduction in Scope 3
- by 2050, a ~90% absolute reduction across all scopes.

This trajectory is used as a benchmark to assess pathway feasibility and inform ROSEN's ongoing internal review of climate targets.

Emission hotspots

Within Scopes 1 and 2, the main emissions hotspot is electricity purchased from non-renewable sources. Overall, ROSEN's footprint is dominated by Scope 3 with "Purchased Goods and Services" and "Upstream Transportation and Distribution" accounting for 68% of the Group's greenhouse gas footprint.

Decarbonization levers

Decarbonization levers were identified through interviews with core business experts and supporting research, and their

reduction potential was quantified over time. These results provide valuable indications of where emissions reductions could be achieved; however, they do not constitute final decisions, and further evaluation and prioritization will be required before implementation.

Key levers include:

- shifting equipment transport from air freight to sea/rail
- standardizing and optimizing the resource efficiency of inspection tools and production processes
- procuring green electricity from utilities
- accelerating fleet electrification (car and light commercial vehicles)

Transition risk insight and implementation status

The analysis indicates that a pathway aligned with the science-based trajectory reduces exposure to future carbon-cost impacts compared to a business-as-usual pathway. The results provide actionable insights, but implementation decisions, investment planning, and governance approval are pending.

Impact, risk, and opportunity management**ESRS E1-2****Policies related to climate change mitigation and adaptation**

ROSEN's certified management systems (ISO 9001, ISO 14001, and – for RTRC – ISO 50001) provide a solid foundation for identifying, assessing, and managing climate-related impacts, risks, and opportunities. While ROSEN has not yet adopted dedicated policies specifically focused on climate change mitigation, adaptation, energy efficiency, or renewable energy deployment, our overarching commitments are defined in the IMS Policy, the ESG Policy and Program Framework, and the ESG Statement of Priorities/Goals & Targets. Together, these documents reflect ROSEN's purpose and vision, provide structured guidance on health, safety, and environmental

management, and set the direction for addressing material sustainability matters and aligning activities with longer-term climate ambitions.

In 2025, ROSEN strengthened the analytical basis for more specific policy development through work on greenhouse gas (GHG) accounting, decarbonization planning, and climate risk assessment. Further climate-related policies and actions will be developed based on the outcomes of these efforts, including the risk assessment results and decarbonization plan.

ESRS E1-3

Actions and resources in relation to climate change policies

In 2025, ROSEN strengthened its climate change mitigation efforts by combining practical implementation measures with a more structured, Group-wide approach to decarbonization supported by an external consultant. We developed the necessary groundwork by developing comprehensive GHG accounting across Scopes 1, 2, and 3 and a TCFD analysis, identifying decarbonization levers. Additionally, we screened consultancy services to explore public funding options for investments that support decarbonization.

Alongside these enabling workstreams, ROSEN implemented several concrete measures across operations and logistics (as highlighted in the case studies on page 20). At the Lingen site in Germany, which includes multiple ROSEN entities, solar panels were installed in 2025, with final commissioning planned for early 2026. In 2024, the site accounted for 68% of the Group's total Scope 2 emissions. Once fully operational, the photovoltaic system is expected to replace around 16% of the site's externally sourced electricity, with close to 100% of the renewable electricity generated to be used on-site. Separately, RTRC has achieved ISO 50001 certification, further strengthening its energy management approach. In parallel, we have continued to electrify the car fleet and expanded the employee e-charging program. Where feasible, we shifted equipment transportation from air to sea freight.

Additionally, we continued to investigate low-emission in-line inspection services and more sustainable polyurethane (PU) options. However, we have not yet achieved any results due to supply chain constraints. ROSEN has progressed the local sourcing of PU in North America and is assessing whether similar approaches could be applied to other products in order to reduce transport-related emissions and costs.

Metrics and targets

ESRS E1-4

Targets related to climate change mitigation and adaptation

ROSEN's goals and targets are currently under review based on the outcomes of GHG accounting, climate risk assessment, and decarbonization planning. They remain subject to C-level approval. Consequently, there are currently no active plans to submit targets to the SBTi, and the intended 2025 submission has been postponed. Progress on the existing targets is shown in the following table.

Category	Goal	Target	Metrics	Status	UN SDG
Reduce GHG emissions	Achieve compliance with the SBTi's 1.5 °C pathway and Achieve 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 [tCO₂eq] - GHG emissions per employee [tCO₂eq per capita] - Progress towards net-zero target [%]	In 2025, ROSEN recorded total GHG emissions of 94,099 tCO₂eq and GHG emissions per employee of 22.9 tCO₂eq per capita; based on these results, our progress toward the net-zero target is 32%. The goal is under internal review, and quantitative milestones and implementation decisions are being finalized.	
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	In 2025, ROSEN identified four climate risks in its TCFD risk analysis. 100% of business units were assessed. The integration is not yet completed; therefore, the analysis was not yet considered in business decisions or strategic planning.	

ESRS E1-5

Energy consumption and mix

	Unit	ROSEN
Total energy consumption from fossil sources & nuclear sources	MWh	25,617.0
Percentage of fossil sources in total energy consumption	%	90.9%
Fuel consumption from coal and coal products	MWh	0
Fuel consumption from crude oil and petroleum products	MWh	4,976.0
Fuel consumption from natural gas	MWh	4,773.5
Fuel consumption from other fossil sources	MWh	0
Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources	MWh	15,867.5
Total energy consumption from renewable sources	MWh	2,567.8
Percentage of renewable sources in total energy consumption	%	9.1%
Fuel consumption from renewable sources	MWh	436.2
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	MWh	2,131.6
Total energy consumption related to own operations	MWh	28,184.8
Renewable energy production	MWh	296.5

ESRS E1-6

Gross Scopes 1, 2, and 3 and Total GHG emissions

	Unit	ROSEN
Gross Scope 1 GHG emissions	tCO ₂ eq	2,919.1
Gross location-based Scope 2 GHG emissions	tCO ₂ eq	5,988.6
Gross market-based Scope 2 GHG emissions	tCO ₂ eq	5,521.2
Gross Scope 3 GHG emissions	tCO ₂ eq	85,840.4
Total GHG location-based emissions	tCO₂eq	94,748.2
Total GHG market-based emissions	tCO₂eq	94,280.7

ROSEN accounts for its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol. We apply the operational control approach, accounting for emissions from operations over which ROSEN or one of its subsidiaries has the authority to introduce and implement operating policies. To ensure completeness, ROSEN performs an annual check of entities and operational sites with support from Corporate Facilities Management.

Relevant activity data are recorded throughout the year in internal systems and consolidated in the first quarter following the reporting year. A standardized workflow covers data collection, validation and correction, emissions calculation, extrapolations (where necessary), validation of results, and final review and approval for reporting by scope and category. A four-eye principle ensures transparency, consistency, and traceability.

ROSEN's inventory includes Scope 1, Scope 2, and selected Scope 3 categories. Scope 3 categories are selected based on a significance assessment informed by the magnitude and financial cost of expected emissions. This assessment will be updated as needed, particularly in the event of major structural changes or significant changes in the business environment, applicable requirements, or data availability.

Scope 3 emissions are currently largely calculated using a spend-based approach. As data quality improves, we aim to progressively shift to more activity- and weight-based calculations.

Emission factors are sourced from recognized references⁵ and will be updated if needed. ROSEN continues to enhance data coverage and methodology robustness as part of ongoing improvements to its GHG accounting approach.

⁵ DEFRA 2024; IEA 2024; EPA 2022; NAICS-6

Resource Use and Circular Economy

Efficient resource use and circular economy principles are an important part of ROSEN's sustainability approach. We aim to reduce waste, use materials more efficiently, and expand opportunities for reuse and recycling across our operations and throughout our 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 durability and reusability in mind is an important part of ROSEN's approach to efficient inspection systems. By extending product use and supporting longer lifecycles, we aim to use resources more effectively over time, reduce waste, and limit environmental impacts.

At the same time, ROSEN's operations and value chain rely on raw materials such as metals, PU, batteries, and electronics. This creates upstream and downstream impacts linked to resource consumption and depletion. ROSEN achieves high recycling rates for metals, plastics, and electronics and manages hazardous substances responsibly. However, recycling challenges persist, particularly for lithium batteries and PU. These challenges are more pronounced in regions with less stringent waste regulations, where PU may be disposed of in landfills, limiting progress toward circular economy objectives.

IRO

E5 Circular Economy

Consumption of resources necessary for ROSEN's products and services

Waste generated by ROSEN's products and services

IRO type

Value chain location

Time horizon

	Upstream	Own operations	Downstream	Short-term	Mid-term	Long-term
Actual negative impact	●	●	●	●	●	●
Actual negative impact		●	●	●	●	●

Impact, risk, and opportunity management

ESRS E5-1

Policies related to resource use and circular economy

ROSEN's Waste and Environmental Program sets out how we manage waste streams, reduce waste, and limit environmental impacts in line with applicable regulatory requirements. It provides guidance on waste disposal practices, employee training, and control measures designed to prevent and mitigate environmental harm.

While the program does not explicitly address a transition from virgin to recycled inputs or the sustainable sourcing of renewable materials, it establishes the procedural basis for responsible waste management and environmental controls across our operations.

ESRS E5-2

Actions and resources related to resource use and circular economy

ROSEN's activities around resource use and circular economy continue to focus primarily on effective waste management and waste reduction. At the same time, we have taken the initial steps to support a broader circular economy approach. These steps included improving product usability over time and exploring ways to reduce resource intensity across parts of our value chain.

In 2025, we made progress by expanding the use of rechargeable batteries, which supports waste prevention and reduces the need for single-use consumables in operations (see case study on [page 20](#)). More advanced circular economy elements, such as increasing the use of secondary raw materials, systematically enhancing product durability, or adopting circular business models, remain at an early stage of development. ROSEN intends to further integrate these practices over time to strengthen waste prevention and maximize resource value across upstream and downstream value chains, in line with our commitment to environmental protection.

Metrics and Targets

ESRS E5-3

Targets related to resource use and circular economy

Category	Goal	Target	Metrics	Status	UN SDG
Promotion of 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	In 2025, ROSEN strengthened its understanding of waste generation through the Scope 3.5 work conducted under the GHG accounting project. These baseline insights provide a critical foundation for circular economy investigations and strategy development, which are planned to commence in the next reporting cycle.	
Engagement in waste reduction and 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	In 2025, ROSEN did not roll out specific training on waste reduction or circular economy practices, and no structured supplier or customer engagement programs were conducted. We began developing a generic ESG training module to increase overall awareness. Related training and engagement metrics will be available in the next reporting cycle.	
Reduction and 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)	In 2025, ROSEN generated 5004 tons of total waste and achieved a 62.2% recycling rate. This provides the baseline for tracking progress toward the 2028 waste-reduction target.	 

ESRS E5-5

Resource outflows (waste)

	Unit	ROSEN
Total waste generated	kg	5,086,399.7
Hazardous waste diverted from disposal	kg	10,886.5
Hazardous waste diverted from disposal due to preparation for reuse	kg	0
Hazardous waste diverted from disposal due to recycling	kg	10,886.5
Hazardous waste diverted from disposal due to other recovery operations	kg	0.0
Non-hazardous waste diverted from disposal	kg	3,145,671.3
Non-hazardous waste diverted from disposal due to preparation for reuse	kg	0
Non-hazardous waste diverted from disposal due to recycling	kg	3,137,674.3
Non-hazardous waste diverted from disposal due to other recovery operations	kg	7,997.0
Hazardous waste directed to disposal	kg	403,277.0
Hazardous waste directed to disposal by incineration	kg	25,442.0
Hazardous waste directed to disposal by landfilling	kg	374,539.0
Hazardous waste directed to disposal by other disposal operations	kg	3,296.0
Non-hazardous waste directed to disposal	kg	1,526,564.9
Non-hazardous waste directed to disposal by incineration	kg	55,433.0
Non-hazardous waste directed to disposal by landfilling	kg	365,676.0
Non-hazardous waste directed to disposal by other disposal operations	kg	1,105,456.0
Non-recycled waste	kg	1,929,841.9
Percentage of non-recycled waste	%	37.9
Total amount of hazardous waste	kg	414,163.5
Total amount of radioactive waste (and hazardous waste)	kg	0

Social Information



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Own Workforce

Our workforce is central to ROSEN's performance and long-term success. With employees from 90 different countries, ROSEN is a diverse, multicultural company that promotes an inclusive environment which drives innovation and growth. We place great importance on workplace health and safety, employee well-being, and fostering an inclusive work culture. We support our employees' learning and development throughout their careers, aiming to contribute to healthier and safer work environments for them and their families and communities.

Strategy

ESRS 2 SBM-3

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

ROSEN employs 4,126 people, working in 23 countries and representing 90 nationalities. Our diverse workforce includes employees, temporary workers, trainees, apprentices, retirees, students, and external collaborators, such as freelancers (see the table on [page 58](#)).

Positive impacts are primarily linked to providing fair working conditions, supporting work-life balance where roles allow, and fostering an inclusive and respectful workplace with opportunities for development and career progression. These impacts apply to our internal workforce; external collaborators are generally not covered by the same employment policies and benefits.

No material negative impacts have been identified. However, we recognize that certain workforce groups experience different working conditions by the nature of their roles. For example, employees in operational and workshop-based functions typically cannot work remotely due to on-site responsibilities. In addition,

employees in probationary periods, on temporary contracts, or in apprenticeship and trainee arrangements may not have access to the same policy benefits as employees on long-term contracts.

Impact, risk, and opportunity management

ESRS S1-1

Policies related to our own workforce

ROSEN's workforce-related policies set expectations for a safe, fair, and inclusive workplace. They support compliance with applicable labor and employment laws and address key topics such as human rights, transparency and whistleblower protection, non-discrimination and anti-harassment, occupational health and safety, and recruitment practices. Our approach is guided by ROSEN's core values and is aligned with international principles, including the International Labor Organization's (ILO) Declaration on Fundamental Principles and Rights at Work. These policies apply across all legal entities of the ROSEN Group.

Human rights

Respect for human rights is a core expectation at ROSEN and

is anchored in our Code of Conduct, which sets standards of ethical behavior for employees and provides clear expectations for subsidiaries and business partners. It reinforces compliance with applicable laws, integrity in business practices, respect for human rights, environmental responsibility, fair competition, and the prevention of corruption. Our UK Modern Slavery Act Statement further underlines this commitment through a zero-tolerance approach to modern slavery and human trafficking. Through supply chain oversight, ROSEN works to identify and address human rights risks, particularly in higher-risk regions and among suppliers. Where non-compliance is identified, we pursue remediation measures and, where necessary, discontinue business relationships.

Transparency and whistleblower protection

ROSEN promotes transparency and inclusion through established dialogue formats with employees, including works councils and town hall meetings. Training and awareness activities support employees in understanding relevant rights, responsibilities, and reporting options. Our Whistleblowing Policy underpins the ROSEN Compliance Reporting System, which provides a confidential channel to raise concerns about misconduct, malpractice, or legal violations. The system is designed to protect whistleblowers from

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		●		●	●	●

retaliation and enables documented investigations and corrective actions where needed. To date, no negative impacts have been reported through these mechanisms.

Occupational health and safety

ROSEN's approach to workplace health and safety is anchored in its HSE Policy and includes a comprehensive accident prevention framework. ROSEN is ISO 45001-certified, reflecting our commitment to maintaining high standards in occupational health and safety management.

Anti-discrimination and anti-harassment policies

ROSEN is committed to equal opportunity and to preventing discrimination and harassment across all stages of employment. In line with applicable anti-discrimination laws in the countries where we operate, hiring, promotion, and remuneration decisions are intended to be merit-based and free from bias. Our Code of Conduct explicitly prohibits discrimination on the basis of race, color, ethnic or national origin, religion or belief, political opinion, sex, marital status, sexual orientation, gender identity, age, or disability.

To support consistent implementation, ROSEN provides regular training for employees involved in recruitment and employment decisions and periodically reviews job criteria to maintain fairness and reflect evolving legal and ethical expectations. Employees can confidentially report concerns related to discrimination or harassment through established reporting channels, which include clear procedures for investigation and response. Confirmed violations may lead to disciplinary action.

Recruitment

ROSEN's Global Recruitment Policy defines consistent hiring principles and processes across the Group. It supports a fair, transparent, and competency-based selection process, aligned with applicable local labor laws and ROSEN's corporate standards; it is intended to ensure that recruitment decisions support the company's long-term goals and values.

To strengthen governance over workforce growth, ROSEN introduced group-wide hiring request forms and a review process in 2025. Hiring requests are assessed by a designated committee that approves or declines positions before recruitment is initiated.

Additionally, the Group-wide policy framework covers compensation, gender pay gap guidance, global recruiting procedures, and talent management.

ESRS S1-2

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

ROSEN engages with its workforce through a mix of group-wide engagement formats and locally established dialogue mechanisms. At the Group level, the Cultural Journey provides a recurring framework for employee involvement in culture and values (see [G1 Corporate culture](#)). In addition, the IDEA platform enables employees to propose and develop improvement ideas and innovation topics. Employee dialogue and development are further supported through structured feedback and development processes, including regular discussions led by the relevant disciplinary manager.

At the local level, engagement mechanisms are applied in line with local requirements and practices and may include employee representation bodies (where applicable), town halls, staff meetings, and intranet-based communication channels. For example, at RTRC and ROSEN Europe, works councils provide structured employee representation and dialogue, supported by dedicated HR and Legal interfaces. At RTRC, a Labor Relations Manager role was introduced in 2025 as an additional interface between works councils and management. Where trainee-specific representation structures exist, they provide additional channels for younger workforce groups.

To assess effectiveness, ROSEN uses indicators such as turnover and absenteeism alongside feedback from formats such as exit-related feedback and employee dialogue channels. Formal mechanisms to systematically capture the perspectives of vulnerable workforce groups are not yet consistently in place.

ESRS S1-3

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

ROSEN provides employees with channels to raise concerns and report potential negative impacts. The primary Group-wide mechanism is the Compliance Reporting System, which is accessible to employees via the website and enables confidential reporting (see [ESRS G1-1](#) for the system description and safeguarding measures). Reports are reviewed and evaluated and follow-up measures are initiated where required.

In addition to Group-wide mechanisms, some entities offer additional local support channels. Formalized processes specifically dedicated to remediating negative impacts are still under development.

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

ROSEN's approach to managing workforce-related impacts, risks, and opportunities focuses on maintaining attractive working conditions, safeguarding health and safety, supporting well-being, and enabling development and retention across the employee lifecycle. Measures are implemented through a combination of Group-wide policies and locally applicable practices, depending on the role, operational requirements, and site context. Examples of implemented measures can be found in the case studies on page 22.

To support fair and attractive working conditions, ROSEN provides vacation entitlements and additional time off for defined life events, as well as flexible working arrangements where roles allow, including remote work options. ROSEN aims to retain qualified employees during business shifts through internal adjustments. Competitive remuneration and long-term employment arrangements are the standard approach, while temporary contracts are used in limited cases such as internships or newly created roles. Employee feedback is encouraged through recurring culture and development formats, structured probationary and exit conversations, and performance reviews.

Health and safety is managed through ROSEN's HSE function, which maintains and improves safety-related management systems within the Integrated Management System. This includes developing guidelines and workflows, driving continuous improvement initiatives, and monitoring their effectiveness. ROSEN also offers a range of well-being and benefits initiatives, such as health and wellness programs, discounted gym memberships, sports activities, pension arrangements, and selected insurance options.

Recruitment and people processes are designed to support fair, competency-based decisions and reinforce an inclusive workplace culture aligned with ROSEN's values. Learning and development is supported through structured processes and tools, including regular development discussions, talent reviews, coaching, e-learning, and platforms such as Coach Hub and the ROSEN Career Navigator to identify skill gaps and enable targeted training. HR operates as a shared service, providing expertise and support across multiple legal entities.

Effectiveness is monitored through regular dialogue between managers, HR, and employees, alongside feedback mechanisms and review formats. Preventive measures such as medical check-ups and integration management programs further support employee well-being. Where workforce changes occur, potential impacts are assessed and mitigated through structured change and communication approaches and concerns are addressed through collaboration between HR, managers, and the affected employees to identify appropriate solutions.

Metrics and Targets**ESRS S1-5**

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

ROSEN has defined targets to support its role as an attractive employer and to address material workforce-related impacts, risks, and opportunities. These targets focus on employee well-being and engagement, professional development and continuous learning, workplace health and safety, diversity and inclusion, and talent attraction and retention, with the aim of maintaining a safe, fair, and supportive working environment.

Category	Goal	Target	Metrics	Status	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	In 2025, ROSEN's annual turnover rate was 7.67%, employee engagement survey results showed an overall satisfaction score of 79% (average across engagement, intent to stay, experience vs. expectation, inclusion, and well-being), and the average number of applications per job was 72.5, indicating our current position against the talent attraction, retention, and development targets.	 
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 - 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 - LTI rate per 200,000 man-hours - Total recordable incident rate per 200,000 man-hours	In 2025, ROSEN reported 30 workplace injuries and accidents, the LTI rate was 0.52 per 200,000 man-hours, and the total recordable incident rate was 0.63 per 200,000 man-hours, showing our current position against the 2028 and annual targets.	 
Belonging, equity and empowerment	Fostering a workplace culture that values equal opportunity and inclusively; remaining committed to creating equitable opportunities based on based on qualifications, experience and performance.	- Promote equal access to career development opportunities, ensuring that all employees are evaluated based on merit - Conduct an annual compensation review to uphold fair pay practices and ensure that 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) - Results from annual pay equity reviews and corresponding actions to ensure fairness - Employee perception of workplace inclusivity and fairness, assessed through regular surveys	In 2025, ROSEN monitored workforce representation across roles and leadership using employee demographics, completed the annual pay equity review, and recorded an employee survey score of 72% on inclusivity.	 

Category	Goal	Target	Metrics	Status	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	In 2025, no specific actions or reportable results were available. As the target year is 2027, 2025 was considered a preparatory period for defining the relevant measures and monitoring the approach. Progress will be disclosed in future reports.	 
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	In 2025, flexible working arrangements covered 100% of eligible employees. ROSEN continued to expand its health and wellness initiatives and progressed with ergonomic and safety assessments across workplaces. The annual engagement survey reported a well-being score of 83% and an engagement satisfaction score of 79%. These insights are being used to support the ongoing refinement of our well-being goals and programs.	
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	In 2025, ROSEN delivered an average of 59 training hours per employee and recorded 4,219 qualifications completed, which are considered professional development plans (noting that one employee may complete multiple qualifications). Group-wide data on participation in professional development programs, individual development plans, and the split between internal promotions and external hires for management and expert functions are not yet consolidated. Enhancing KPI availability and tracking is in progress to evidence performance against the 40-hour and 70% annual participation targets.	

ESRS S1-6

Characteristics of the undertaking's employees
Employees by contract type, gender, and region
as of December 31, 2025

Headcount

	Female ROSEN	Male ROSEN	Total
Number of employees	976	3,150	4,126
Number of permanent employees	930	3,008	3,938
Number of temporary employees	46	142	188
Number of employees with non-guaranteed hours	0	0	0
Number of full-time employees	771	3,049	3,820
Number of part-time employees	205	101	306
Number of non-employee workers	90	235	325
Average number of employees (headcount or full-time equivalent)	960	3,072	4,031

	ROSEN
Employee turnover based on headcount	309
In percentage	7.7

ESRS S1-7

Characteristics of non-employee workers in the
undertaking's own workforce

	ROSEN
Number of non-employees in own workforce	325

ESRS S1-8

Collective bargaining coverage and social dialogue

ROSEN does not currently have any collective bargaining agreements in place. With regard to social dialogue, 49.7% of employees are covered by workers' representatives at the national level.

ESRS S1-9

Diversity metrics
Employees within age range
as of December 31, 2025

Age range / group	Headcount			%		
	Female	Male	Total	Female	Male	Total
Under 30	186	554	740	19.1	17.6	17.9
30–50	671	2,069	2,740	68.8	65.7	66.4
Over 50	119	527	646	12.2	16.7	15.7

Employees at the top management level
as of December 31, 2025

	Headcount		
	Female	Male	Total
Top managers	1	8	9

ESRS S1-10

Adequate wages

ROSEN aims to ensure that employees receive an adequate wage aligned with market benchmarks. The salary correction process for a small group of employees identified as below benchmark has been completed. The remaining cases below benchmark are limited and considered justified, for example, due to underperformance, junior entry-level positioning, or job-level classification issues that are being addressed through ongoing reviews of job descriptions and role classifications.

ESRS S1-13

Training and skill development metrics

as of December 31, 2025

	Headcount			%		
	Female	Male	Total	Female	Male	Total
Employees with ROPED documents	880	2,927	3,807	90.2	92.9	92.3
ROPED documents processed	856	2,872	3,728	87.7	91.2	90.4

ESRS S1-14

Health and safety metrics

	Unit	ROSEN
Percentage of people in our own workforce covered by the health and safety management system (legal requirements and/or recognized standards or guidelines)	%	100
Number of fatalities in our own workforce as a result of work-related injuries and work-related ill health	no.	0
Number of fatalities of other workers working on our sites (work-related injuries and work-related ill health)	no.	0
Number of recordable work-related accidents for our own workforce	no.	29
Rate of recordable work-related accidents for our own workforce (per 200,000 hours)	no.	0.6
Number of days lost to work-related injuries, fatalities from work-related accidents, work-related ill health, and fatalities from ill health related to employees	no.	232

ESRS S1-15

Work-life balance metrics

as of December 31, 2025

	Headcount	%
Female (headcount)	199	20.4
Male (headcount)	454	14.4
Total (headcount)	653	15.8

Note: All employees are entitled to family-related leave through social policy.

ESRS S1-16

Compensation metrics (pay gap and total compensation)

	Unit	ROSEN
Total median hourly pay gap	%	10.3
Annual total remuneration ratio	%	24.5

ESRS S1-17

Incidents, complaints, and severe human rights impacts

During the reporting period, ROSEN was not aware of any complaints related to severe human rights impacts within its own workforce. ROSEN also did not receive information about any cases filed with OECD (Organisation for Economic Co-operation and Development) National Contact Points.

A total of 21 concerns were raised through the available reporting channels by ROSEN's own workforce during the reporting period. Of the cases reviewed during this period, one related to discrimination was still under review at the end of the year. One case involving harassment and discrimination that occurred outside the organization was closed as unsubstantiated. One case of sexual harassment was substantiated and resulted in dismissal. Several other concerns relating to potential Code of Conduct breaches and phishing attempts were reported and addressed through the appropriate internal review and response processes.

Workers in the Value Chain

As a globally active company, ROSEN understands that its responsibility extends beyond its own workforce to include workers throughout the value chain. We are committed to respecting human rights and promoting fair, safe, and dignified working conditions, both within our operations and in our relationships with suppliers and business partners. We seek to build cooperation on respect, trust, and integrity and we expect partners to meet the same ethical and social standards we set for ourselves. Beyond meeting legal requirements, we work to strengthen transparency and encourage responsible practices across our supply chain.

Strategy

ESRS 2 SBM-3

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

Workers in ROSEN's value chain are critical to the continuity and quality of our services. Our responsibility therefore extends beyond our own workforce to include contractors and agency workers on ROSEN sites, as well as upstream workers involved in sourcing and processing materials used in our products (including conflict minerals such as tin, tantalum, tungsten, gold, and lithium for batteries) and downstream workers such as logistics providers.

Guided by internationally recognized standards, including the UN Guiding Principles on Business and Human Rights, ROSEN focuses on identifying and managing material risks related to child labor, forced labor, and worker safety across relevant parts of the value chain. A key risk is non-compliance by suppliers or clients with human rights or environmental standards, which could lead to

safety incidents, reputational harm, and legal consequences. In the oil and gas sector, higher-risk regions for child labor include Nigeria, Angola, and Ghana, while higher-risk regions for forced labor include Saudi Arabia, Qatar, Nigeria, and Indonesia.

To support a risk-based approach, ROSEN uses EcoVadis IQ Plus alongside other information sources to screen and prioritize suppliers for follow-up. In 2025, ROSEN screened 968 partners (primarily suppliers associated with RTRC and suppliers from UC with spend above USD 100,000). Based on this screening, 35 suppliers were categorized as critical, 608 as strategic, and 312 as moderate; 13 suppliers could not be matched by EcoVadis. Countries linked to critical suppliers included Algeria, Argentina, Brazil, China, Colombia, India, Iraq, Israel, Malaysia, Mexico, Nigeria, Kuwait, and the United Arab Emirates. This prioritization supports targeted prevention and follow-up actions (see [ESRS S2-4](#)).

ROSEN expects suppliers to uphold robust health and safety practices and to prioritize worker protection. Compliance is supported through relevant ISO certifications, regular toolbox talks prior to on-site activities, and a vendor qualification process set out in the Corporate Procurement Guideline. Updates are planned to ensure full alignment with the Supplier Code of Conduct.

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	●	●		●	●	●

Impact, risk, and opportunity management

ESRS S2-1

Policies related to value chain workers

ROSEN's approach to value chain workers is grounded in respect for human rights and responsible business conduct. Although ROSEN no longer falls within the scope of the Corporate Sustainability Due Diligence Directive (CSDDD), we continuously monitor regulatory developments and their potential impact on our approach to due diligence in the value chain. While the German Supply Chain Due Diligence Act (LkSG) applies legally only to RTRC as a German entity, it is of great importance to the Group, as the majority of ROSEN's purchases are handled by RTRC. Accordingly, ROSEN extends relevant due diligence activities across the entire Group, with a particular focus on protecting workers employed by our direct suppliers and progressively embedding these expectations further across indirect suppliers and business partners. The Supply Chain Due Diligence project is led by Corporate Legal & Compliance, with support from experts in Supply Chain, HSE, and ESG.

ROSEN prohibits forced or compulsory labor, human trafficking, and child labor across its operations and supply chain. Our approach is aligned with internationally recognized standards,

including the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the OECD Guidelines for Multinational Enterprises. These expectations are reflected in our existing framework, including the Code of Conduct, the UK Modern Slavery Act Statement, and procurement requirements such as the Corporate Procurement Guideline, which requires suppliers to maintain appropriate risk management systems, provide safe working conditions, and comply with legal and internal ethical standards.

To further strengthen governance, ROSEN has drafted a standalone Human Rights Policy that is awaiting approval. In addition, an approved but not yet implemented Supplier Code of Conduct will formalize supplier expectations on ethical operations, risk management, and human rights compliance, including requirements to report incidents or behaviors that could lead to non-compliance.

ESRS S2-2

Processes for engaging with value chain workers about impacts

ROSEN has not yet established a formal process for direct engagement with value chain workers. In the interim, concerns can be raised through ROSEN's multilingual Compliance Reporting System (see [ESRS S2-3](#)), which is also referenced in the Supplier Code of Conduct and can be used by workers of both direct and indirect suppliers.

Engagement with suppliers is primarily carried out through qualification and due diligence processes aligned with the German LkSG, supported by tools such as EcoVadis IQ Plus to identify elevated risk exposure, including potential risks affecting vulnerable groups such as women and migrant workers. Dedicated processes to address the specific needs of these groups are still under development. Procurement is currently establishing a supplier risk management assessment focused on commercial aspects, with the intention to extend this approach to sustainability topics; relevant certificates are already requested through supplier onboarding documentation.

ESRS S2-3

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

Value chain workers can raise concerns through ROSEN's Compliance Reporting System, which is available in multiple languages and allows confidential reporting, including anonymous submissions (see [ESRS G1-1](#)). Reports are investigated and followed up as appropriate. Where concerns involve suppliers, ROSEN works with the relevant supplier to support corrective actions and to help ensure appropriate protections for the individuals raising concerns.

A systematic assessment of worker awareness of or trust in these mechanisms has not yet been established. ROSEN intends to strengthen communication and further develop engagement and monitoring over time.

In 2025, no complaints were received through the Compliance Reporting System relating to value chain workers. To date, ROSEN has not identified non-compliance in its upstream or downstream value chain related to the UN Guiding Principles, ILO standards, or OECD Guidelines. Ongoing due diligence and monitoring processes remain in place to help identify and address risks proactively.

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 addresses material impacts and risks for value chain workers through a structured due diligence approach that combines preventive controls with targeted follow-up actions. Preventive measures focus on identifying suppliers and categories with elevated risk exposure and prioritizing actions using risk and relevance criteria, including single-source dependencies and business relevance. As part of this approach, ROSEN requires

relevant ISO certificates or equivalent documentation, where applicable, before placing orders with suppliers. Certificate validity is monitored through an internal follow-up process and renewed documentation is requested when certificates expire. Where elevated risk remains or available information is insufficient, ROSEN applies a stepped review process requiring additional scrutiny. This process can include vital assessments, self-disclosure requests, and, if information remains inconclusive, supplier audits or follow-ups during supplier visits. Follow-up assessments track progress. In cases of severe noncompliance, ROSEN considers the supplier's significance before determining further action.

In 2025, this approach was applied in a focused risk analysis at RTRC, where EcoVadis assessed three critical suppliers (all located in China, supplying magnets). Based on the findings, Procurement requested additional information via self-disclosure, and supporting documentation and certificates were verified by our Quality Department. Following this review, no critical suppliers remained. In parallel, ROSEN seeks, where feasible, to reduce dependency on individual suppliers by diversifying sourcing arrangements. This may include allocating orders across more than one supplier where appropriate. ROSEN plans to extend the use of EcoVadis IQ Plus further within the Group in a stepwise manner in the next reporting cycle.

Through its Sustainable Supply Chain Initiatives, ROSEN leverages sustainable procurement expertise to support ethical sourcing and reduce environmental impacts. This work contributes to supply chain resilience and supports customer confidence and brand reputation.

Effectiveness evaluation is being further developed. While no dedicated KPI set is in place yet, ROSEN plans to introduce KPIs to track changes in supplier risk positions, expand supplier audits, and strengthen tracking of corrective measures and their outcomes. Inputs such as Supplier Code of Conduct feedback, additional risk analyses, questionnaires, self-disclosures, and audits are considered relevant for assessing supplier

performance and the effectiveness of measures. Oversight is provided by the Legal and Compliance and Supply Chain teams, supported by the Chief Legal Officer (CLO) and the Head of Corporate Health, Safety, Sustainability, Quality (HSSQ).

Metrics and targets

ESRS S2-5

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

In 2025, ROSEN completed a risk analysis for relevant suppliers associated with RTRC. The results indicate that ROSEN should place increased focus on occupational health and safety and environmental pollution. While direct and concrete targets for 2026 have not yet been set, the completed analysis provides a stronger basis for target-setting going forward.

As part of the process, relevant suppliers (based on criticality and spend) were initially screened using EcoVadis Vitals, a streamlined, automated questionnaire that provides a risk-based result. Where the outcome indicated potential risks or the results were insufficient, additional information was requested outside the platform through self-disclosure. If the assessment of the additional information remained inconclusive, a targeted follow-up (e.g., specific questions during supplier visits or, where appropriate, an audit) may be planned. This process is intended to be repeated annually. In addition, Procurement may invite relevant suppliers to webinars and learning sessions offered via EcoVadis to strengthen understanding of responsible supply chain practices.

ESRS S2-4

Actions taken to address impacts in the value chain
Supplier risk screening

Total number of suppliers	968
Number of suppliers flagged as very high risk regarding labor and human rights risks from EcoVadis IQ Plus	0
Number of suppliers flagged as high risk regarding labor and human rights risks from EcoVadis IQ Plus	22

Governance Information



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Business Conduct

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

Strategy

ESRS 2 SBM-3

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

Our approach to business conduct is led by senior management and is embedded in group policies designed to ensure compliance with local laws and regulations. We uphold the highest standards of integrity by implementing clear policies and oversight mechanisms, which are supported by internal reporting and monitoring systems. Group-level governance structures promote accountability, transparency, and integrity in all areas of our operations. These processes and structures apply to all subsidiaries, which may supplement them with more detailed local provisions. Legal and compliance topics are regularly addressed in Corporate Management meetings.

Our materiality assessment identified a potential reputational risk linked to unethical conduct by customers. We operate in sectors with high emissions and complex sustainability challenges, such as oil and gas, as well as in industries where social performance and human rights considerations can be particularly sensitive. Unethical practices within our supply chain could negatively affect ROSEN by association, which could undermine our reputation and operational legitimacy, potentially leading to customer attrition and revenue loss. This risk primarily exists across our downstream value chain and, to a lesser extent, within our own operations. It may materialize in the short, medium or long term.

Another material risk relates to potential data breaches resulting from cyberattacks. As data is central to ROSEN's core business activities, robust cybersecurity safeguards are in place. These include regular system updates, stringent access controls, and comprehensive employee training on data security best practices. Our cybersecurity program covers network, physical, application, endpoint, and system security, business resilience, penetration testing, asset inventory, business continuity management, and third-party due diligence.

Artificial intelligence (AI) presents a significant opportunity for ROSEN in the medium term. We are actively developing and applying AI technologies to drive innovation and improve operational efficiency. These capabilities enhance customer satisfaction by improving quality and consistency and reducing

cycle times, thanks to advanced algorithms and targeted interventions. AI also supports the development of new digital products and more disruptive approaches to data evaluation, creating potential for increased automation and scalable digital growth.

We use cutting-edge data management and streamlined evaluation processes, and we are constantly introducing innovative software solutions to improve operational efficiency. By leveraging industry-standard software and simplified operating models, we mitigate the risks associated with business software obsolescence, reinforce central governance, and optimize process performance. This approach accelerates growth and ensures long-term success by facilitating the commercialization of new digital offerings and improving service delivery.

IRO	IRO type	Value chain location			Time horizon		
		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	●	●		●	●	●
Opportunities from strong supplier relationships	Opportunity	●		●	●	●	●
Risks from cybersecurity breaches	Risk		●		●	●	●
Efficiency and innovation potential from artificial intelligence	Opportunity		●	●	●	●	●

ESRS G1-5**Political influence and lobbying activities**

ROSEN does not engage in lobbying activities or provide financial contributions to political parties or public officials. None of our Corporate Management, executive management, or management team members have held positions in public administration or regulatory bodies during the three years preceding the reporting period.

Impact, risk, and opportunity management**ESRS G1-1****Business conduct policies and corporate culture**

ROSEN has established a robust framework to address matters of business conduct and to strengthen a corporate culture that is grounded in integrity and ethical behavior.

Policies

ROSEN's global policy framework sets clear expectations for ethical conduct and supports compliance with applicable laws and regulations. It is anchored in our Code of Conduct and complemented by dedicated policies on topics such as anti-bribery and whistleblowing. Our integrated management system is supported by ISO 27001 certification for information security at selected entities.⁶

In 2025, ROSEN updated its Group Compliance Policies, reviewing them for improvements, and developed a new Anti-Money Laundering and Fraud Policy. These changes were made to further strengthen safeguards against financial misconduct and reinforce our commitment to integrity. As part of this effort, the Whistleblowing, Anti-Bribery, and Anti-Corruption group policies were updated. A new Code of Conduct was also drafted. At the time of reporting, these updates were pending approval through

⁶ RTRC, ROSEN Australia, and ROSEN USA

the relevant internal governance processes. Once approved, the documents will be formally published and communicated across the group.

We actively enforce these policies across our operations and along our value chain. Relationships that do not meet our requirements are discontinued.

In line with the German LkSG and the Modern Slavery Act, we aim to uphold high human rights standards in our supply chain. Meeting these expectations may result in higher operating costs, affecting market share and material costs when single-source materials are used. Despite this, ROSEN is committed to responsible business conduct and high ethical standards.

Corporate culture

ROSEN's corporate values – Drive Innovation, Act Responsibly, and Win Together – shape how we work together and how we do business. They provide a shared reference point across the Group and support a consistent culture that balances performance, integrity, and responsible decision-making.

To actively develop and reinforce this culture, ROSEN runs the Cultural Journey, a structured, Group-wide process that invites employees to reflect on and strengthen the desired culture on an ongoing basis. The Cultural Journey is supported by trained Pathfinders, who act as cultural ambassadors and serve as points of contact for cultural initiatives, helping foster collaboration and alignment across entities and regions.

Our expectations for responsible behavior are supported by our governance framework, including the Code of Conduct (described in detail in the respective business conduct section). In 2025, ROSEN conducted an employee engagement survey covering engagement, intent to stay, experience versus expectations, inclusion, and well-being. Corporate HR facilitated workshops to deepen the understanding of the results, while regional and local management reviewed findings to identify location- and team-specific topics requiring attention. Based on these insights,

concrete actions and improvement plans are being developed and the Cultural Journey is being refined to better reflect employee feedback and strengthen engagement.

Mechanisms for identifying, reporting, and investigating concerns

ROSEN's 24/7 Compliance Reporting System enables employees and external stakeholders to raise concerns securely and confidentially and, if desired, anonymously. Reports can be submitted via the reporting website (including anonymous submissions) or via email or telephone and the system is available in multiple languages. It provides clear guidance on how to file a report and supports straightforward processes for identifying and reporting potential irregularities, including concerns such as potential human rights violations. Concerns may also be raised directly with the CLO using dedicated contact options for compliance matters; these cases are likewise documented and managed within the Compliance Reporting System. All reports are investigated objectively and comprehensively, with incidents being recorded and followed up as appropriate.

To ensure the effectiveness of our reporting and investigation processes, the designated staff responsible for receiving and handling reports receive specialized training to manage cases objectively, confidentially, and in line with applicable legal requirements. Investigations are conducted promptly, thoroughly, and fairly, with appropriate communication being maintained with whistleblowers. Regular audits are also performed to assess the process and identify opportunities for improvement.

We actively encourage employees and other stakeholders to use the Compliance Reporting System to report suspected corruption, bribery, fraud, harassment, or other legal or financial misconduct. Information about the system is included in the onboarding process for all new hires.

Whistleblower protection

To support a culture of integrity and accountability, ROSEN's Whistleblowing Policy includes strong anti-retaliation safeguards to protect whistleblowers from adverse treatment such as

termination, demotion, harassment, or discrimination as a result of raising concerns. Anonymity is guaranteed through secure reporting channels and robust data protection protocols that safeguard sensitive information. Where concerns are raised by employees of suppliers or other third parties, ROSEN cooperates with the relevant organizations to help ensure equivalent protections are in place. We also monitor the treatment of whistleblowers during and after investigations to help prevent any negative consequences.

Training on business conduct and functions most at risk

ROSEN uses e-learning, targeted training, and the Compliance Reporting Tool to ensure employees are informed about compliance requirements. Training is role-based: all employees receive baseline content, while additional modules are tailored to critical functions within ROSEN. Topics include compliance and anti-corruption, as well as practical guidance on handling rules, benefits, gifts, invitations, and conflicts of interest.

Based on our risk assessment, the functions most exposed to corruption and bribery risks are Procurement and Supply Chain Management, followed by Sales and Marketing and Customs and Logistics. Finance and Accounting, Operations in high-risk countries, Human Resources, and Legal & Compliance may also face elevated risk depending on context and exposure. Where risk is higher, additional training is intended to occur more frequently.

ESRS G1-3

Prevention and detection of corruption and bribery

ROSEN maintains a zero-tolerance policy regarding bribery and corruption. Our Anti-Bribery Policy, which applies globally, prohibits all forms of bribery and corrupt conduct. The policy provides clear rules on gifts and hospitality, including defined limits and practical guidance to prevent improper situations or the appearance of impropriety. The policy also reinforces the expectation of transparency in business dealings and

Percentage of functions-at-risk covered by corruption training programs

ROSEN
(in %)

Employees in at-risk functions covered by training programs	0.11
Employees identified as at-risk	0.27
Employees participating in compliance training	0.09

Delivery method

All employees

Computer-based training	30 min
-------------------------	--------

Frequency

All employees

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

ethical decision-making by both employees and relevant business partners.

Anti-corruption and anti-bribery training (including coverage)

Completion of mandatory e-learning sessions is managed by ROSEN's Training & Education Department (TED), including email notifications, completion tracking, reminders, and accountability through department managers. The reported completion figures for 2025 appear low (e.g., less than 10% participation from at-risk functions), but they do not reflect total coverage, as many employees completed relevant training earlier in their employment. Historically, some training was provided primarily during onboarding.

ROSEN is strengthening its approach to recurring compliance training to ensure employees remain informed and vigilant regarding legal and ethical requirements. The objective is to implement a structured training schedule that includes baseline training for all employees and more frequent refreshers for functions with elevated compliance risk.

The updated policy framework defines training frequencies, including annual refresher training for employees in high-risk roles or locations, such as sales managers, project managers, and finance and tax professionals. Subject to final Works Council approval, the CLO will oversee implementation. The refresher training is planned to be developed and rolled out in 2026. A planned compliance awareness campaign was not conducted due to a change in leadership and interim coverage following the departure of the CLO; a renewed campaign will be considered as part of the broader roll-out to strengthen risk management and employee engagement.

ESRS G1-4**Confirmed incidents of corruption or bribery**

In 2025, there were no confirmed incidents of corruption or bribery and no related publicly accessible legal cases. If allegations or incidents arise, ROSEN is committed to investigating them promptly and thoroughly, taking appropriate corrective actions, and cooperating with the competent authorities to ensure accountability and maintain trust.

ESRS G1-2**Management of relationships with suppliers**

ROSEN has implemented a Corporate Procurement Policy, complemented by internal work instructions to support the

achievement of ROSEN's sustainability goals and targets. The Policy includes vendor qualification forms that document supplier practices related to quality, health and safety, environmental protection, and environmental stewardship. To support the identification and management of ESG-related risks in our supply chain, ROSEN also uses third-party assessments, such as EcoVadis-IQ.

ESRS G1-6**Payment practices**

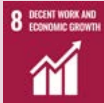
To strengthen control and integrity in payment processes, ROSEN uses an automated payment process in SAP FI (Financial Accounting) for accounts payable and travel expenses. This reduces manual handling and supports a dual-control strategy,

helping to prevent improper payments and mitigate corruption risks. ROSEN applies standardized payment terms and pursues a general payment target of 34 days between the document date and the payment clearing date. The last-twelve-month average days payable outstanding (DPO) was 34 days, while the average time frame from document date to clearing date was 35 days. In addition, 70.1% of invoices were paid before their due date.⁷ Automated payment runs are carried out weekly to support timely and consistent processing. No legal proceedings related to late payments were outstanding during the reporting period.

Metrics and targets

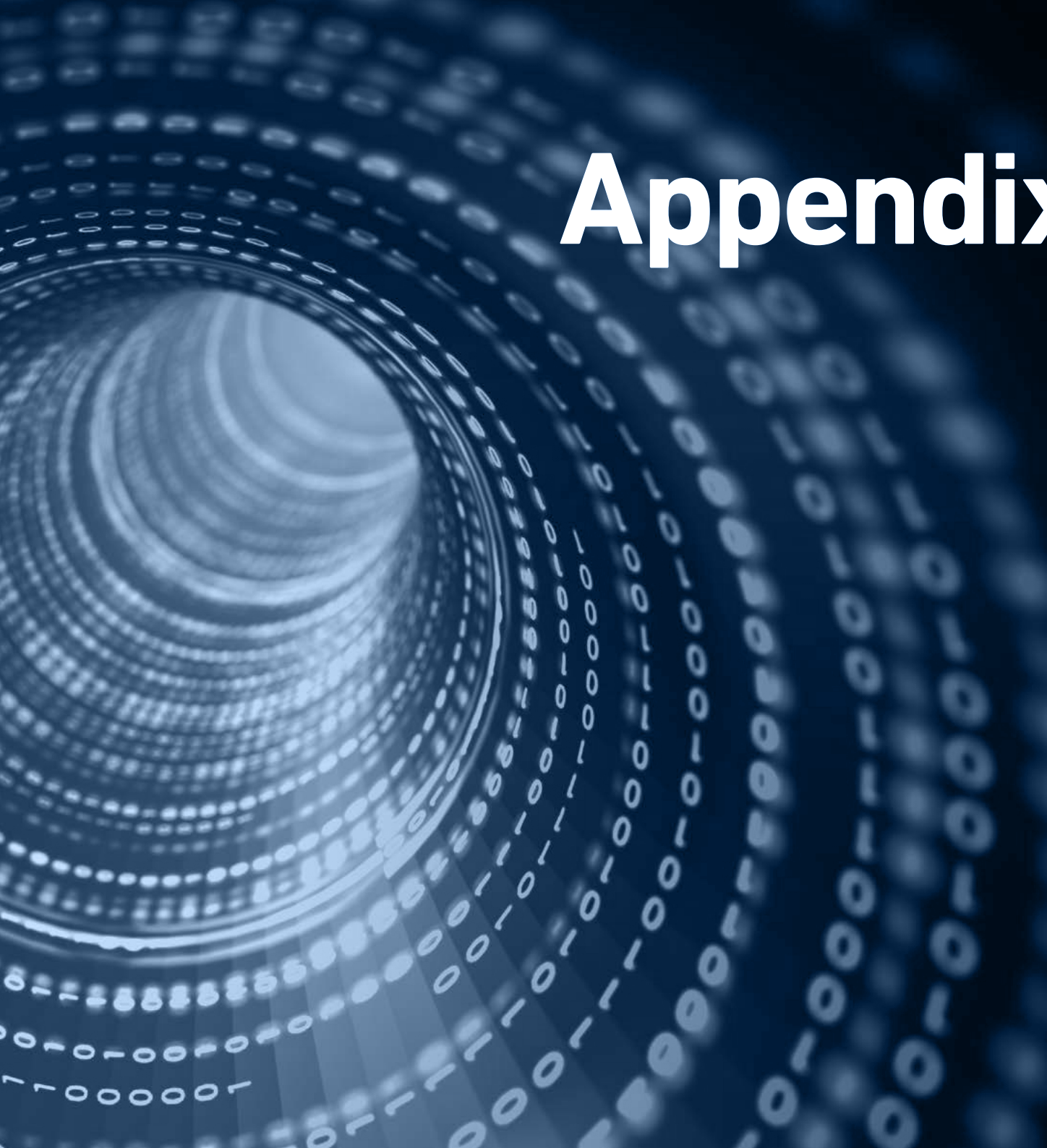
Category	Goal	Target	Metrics		UN SDG
Ethical business practices	Implement a comprehensive Code of Conduct that exceeds industry standards	Train 100% of employees annually on the Code of Conduct and ethical business practices	- Percentage of employees trained - Number of training sessions conducted - Employee feedback on training effectiveness	In 2025, the Code of Conduct underwent an internal review process. Finalization and release of the updated Code are planned for 2026, after which Code of Conduct and ethics training sessions are scheduled to be rolled out.	
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	In 2025, ROSEN recorded zero reported corruption or bribery incidents, and no related incidents were identified through internal audits or third-party assessments, reflecting our performance against the zero-incident target.	

⁷ The assessment includes a five-day buffer between payment execution and registration as "paid" in the system to account for internal approval steps and potential delays over the weekend.

Category	Goal	Target	Metrics		UN SDG
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	In 2025, ROSEN did not conduct dedicated fair competition training sessions and no specific fair competition audits were performed during the reporting period. As a result, related audit results and participation metrics are not available for 2025.	
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	To strengthen responsible and resilient supply chain management, Procurement conducted a total of nine supplier site visits in 2025 involving partners with elevated supply chain risks, including price volatility, delivery performance, and product group-specific risks. The risks identified in this process were evaluated and mitigated in collaboration with the suppliers.	 
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	In 2025, ROSEN recorded zero reported human rights incidents and therefore implemented no remediation actions.	 
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	In 2025, ROSEN received 21 whistleblower reports, with an average response time of 52 days; 18 cases were closed and three remained in progress at year-end (one reported in October and two reported in December). Resolution outcomes were as follows: four dismissals, six cases closed without further action, six unsubstantiated cases, and two reports deemed out of scope.	

Category	Goal	Target	Metrics		UN SDG
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	In 2025, ROSEN published a voluntary sustainability report for 2024 (RTRC and ROSEN Europe). It was positively received in tender processes for ROSEN Europe, while broader feedback was not systematically received. The report had gaps in climate risk, Scope 3 emissions, decarbonization planning, and the EU Taxonomy. ROSEN addressed these gaps in 2025 to prepare for mandatory reporting.	
Compliance with legal and regulatory requirements	Ensure full compliance with relevant legal and regulatory requirements	Maintain zero non-compliance incidents	• Compliance training completion rates	In 2025, 381 persons newly completed compliance training. During the year, four data protection incidents were recorded involving one tax consultant and three suppliers following system hacks at suppliers; potentially affected data was limited to employee names and business addresses. The suppliers reported the incidents to the competent data protection supervisory authority, and the cases were closed with no claims, damages, or further incidents.	
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	In 2025, ROSEN began developing internal ESG and sustainability training materials. The intention is to provide this training to all employees (company-wide) to create awareness and ensure that sustainability becomes an integral part of our thinking and actions. The training has not yet been implemented, so participation and awareness KPIs are not yet available for reporting.	
Stakeholder engagement	Engage stakeholders to understand and address their concerns regarding business conduct	Conduct biannual stakeholder engagement sessions	• Number of sessions held • Stakeholder satisfaction ratings • Action plans developed based on feedback	In 2025, ROSEN performed customer and employee satisfactions surveys. Detailed actions were derived from the results.	

Category	Goal	Target	Metrics		UN SDG
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	In 2025, ROSEN's RAC held four meetings. Key focus areas included strengthening internal controls and governance processes, advancing enterprise risk reporting (risk register/heat map), enhancing QHSE oversight, and deepening supplier risk evaluation, including the use of EcoVadis thresholds. The RAC also addressed cybersecurity, business continuity, policy release processes, and fraud-prevention KPIs.	



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ESRS 2 IRO-2

Disclosure requirements in ESRS covered by the undertaking's sustainability statement

Disclosure		Location
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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.

This procedure is classified as confidential but is internally accessible to employees and relevant contractors through the 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 ROSEN, 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

The Corporate 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 UN 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 the 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 11 identified priorities. Key environmental targets include GHG emission reductions, climate risk assessments, and circular economy initiatives. Social priorities focus on talent attraction, employee health and safety, diversity, equity, and inclusion, and lifelong learning. Governance goals encompass ethical business practices, anti-corruption measures, human rights adherence, and enhanced cybersecurity.

Scope and exclusions

The document applies to ROSEN 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 the 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 the 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 the IMS. Candidates benefit indirectly from the consistent application of recruitment principles and processes.

Incident Handling Procedure

Key contents

The procedure outlines the processes for handling and registering incidents within ROSEN. 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 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 local levels.

Third-party standards or initiatives respected

The procedure integrates elements of ROSEN's IMS 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 the 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 ROSEN regions, companies, and locations covering all employees and operations without exception.

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 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 all ROSEN entities, including all regions where ROSEN operates and its supply chains. No specific exclusions are mentioned.

Accountability of implementation

The implementation and monitoring of measures against slavery and human trafficking are overseen by ROSEN's Corporate Legal & Compliance team, with involvement from legal and business operations teams. The statement is approved by the 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.

ROSEN's Internal Reporting System**Key contents**

The Internal Reporting System provides a formal framework for raising concerns about possible malpractice within ROSEN. It encourages employees to report genuine concerns at an early stage, even where they do not yet have proof but only a reasonable

suspicion. The policy covers matters such as criminal offenses, breaches of legal obligations, miscarriages of justice, risks to health and safety, environmental damage, corruption, bribery, blackmail, serious financial maladministration, and the deliberate concealment of such matters. It also sets out the reporting procedure, possible follow-up actions, confidentiality provisions, and consequences in cases of malicious or bad-faith reporting.

Scope and exclusions

The policy applies to ROSEN companies and branches across ROSEN. It is written for employees and is intended to address concerns about matters occurring, having occurred, or potentially occurring within the organization, provided the reporting person genuinely and in good faith believes that the matter falls within the defined subject areas.

Accountability of implementation

The policy is endorsed by the Corporate Management, which recognizes its duty for execution and requires that the topic be treated as a matter of importance by all ROSEN employees. In operational terms, concerns may be raised with a manager or local HR, or alternatively through the internal reporting system, the General Counsel & Chief Compliance Officer, or the designated compliance email address.

Third-party standards or initiatives respected

The document forms part of ROSEN's Integrated Management System and follows the standards and objectives expressed in the ROSEN QHSE Manual and based on the ROSEN QHSE Policy. These are internal ROSEN governance documents rather than external third-party standards or initiatives such as OECD standards, UN Guiding Principles, ISO whistleblowing standards, or similar frameworks.

Interests of key stakeholders

The policy is primarily designed to protect ROSEN employees and the organization by providing a mechanism to report serious concerns and seek resolution through appropriate internal channels. It also serves the interests of management, Human Resources, compliance, and, where relevant, regulatory authorities, legal advisers, external auditors, and investigators by establishing a structured process for handling disclosures. The policy further supports individuals in raising concerns by allowing them to be accompanied by a colleague or trade union representative during meetings.

Availability to affected stakeholders

The policy is available internally to ROSEN employees and relevant internal functions.



Get in touch.

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