ROMBAT

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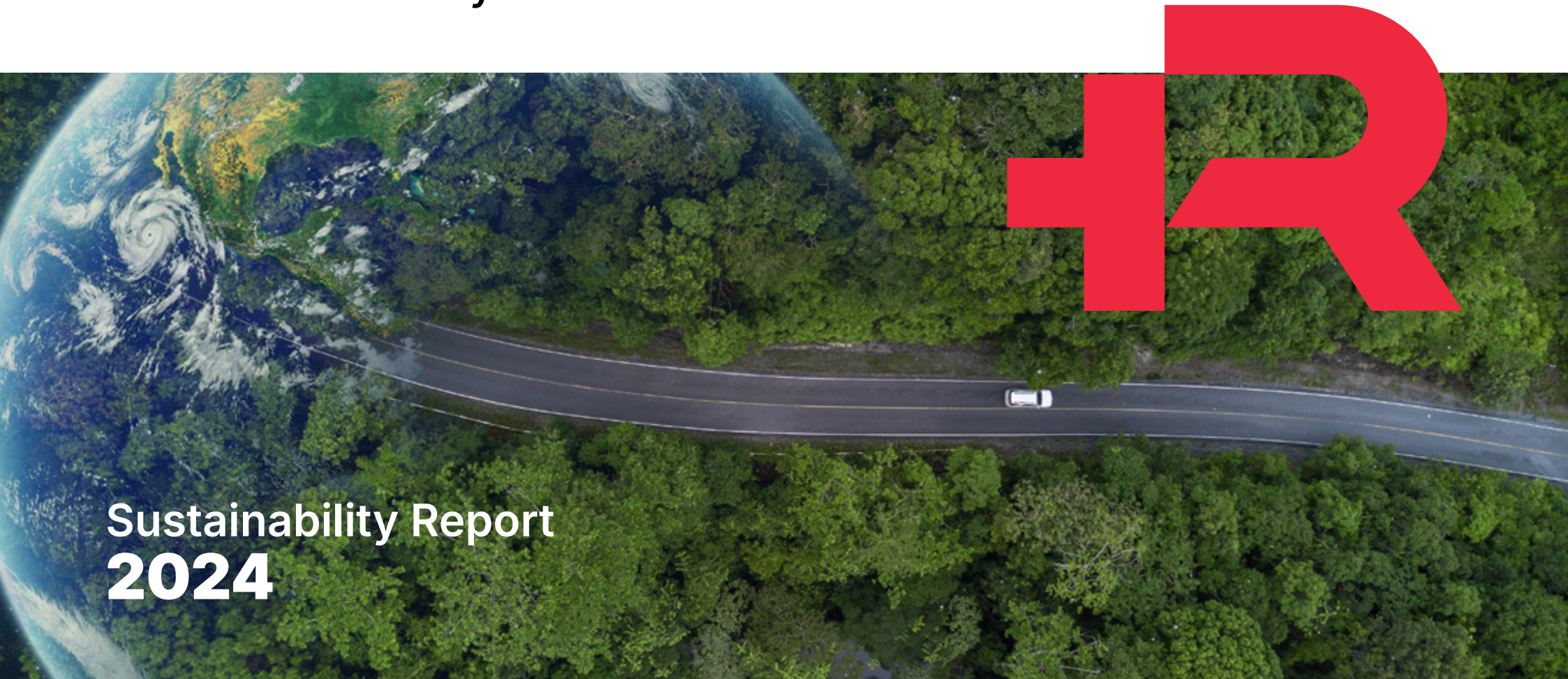
Planet. People. Power.

The ROMBAT Way.



Sustainability Report 2024

We power a sustainable future.

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Our Purpose

Our Vision

Our brand's vision is a picture of the future that ignites passion in people.

A world with 100% reliability and 100% recycling.

Our mission

Our mission guides our current actions and provides the direction we commit to.

To deliver high-performance products and solutions with a firm commitment to the environment, thereby strengthening our position as a trusted brand.

Our Values

Our company values reflect the core principles that guide our decisions and actions.

At the heart of every brand and product are people and our values are a reflection of the dedication to delivering excellence while respecting our collective responsibilities to the environment and society.

- **Care for people and the environment**
- **Integrity**
- **Innovation**
- **Continuous learning**
- **Trust**

Brand Strategy

Sustainability through differentiation.

At Rombat, our strategy is designed to deliver more than just batteries, it delivers peace of mind.

In a market where reliability, responsibility and longevity matter more than ever, we stand out through clear, measurable commitments. Rombat is committed to delivering high-quality, reliable, environmentally responsible products and services that power the future and support our partners in achieving their goals.

The Rombat brand is built on a foundation of responsibility, innovation and long-term value not just for our customers, but for the environment and future generations. Our differentiators reflect this commitment.

The OTIF (On-Time, In-Full) delivery performance ensures reliability and consistency across markets, while our extended warranty provides customers with confidence and long-term product trust.

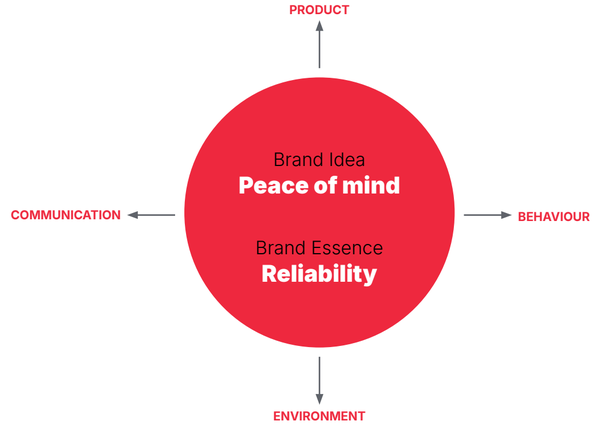
Our strategic investment in design goes beyond aesthetics: we innovate with purpose, focusing on performance, efficiency and sustainable materials.

Furthermore, our deep commitment to battery recycling and sustainability is embedded in our business model from collection programs to public awareness campaigns.

Our products are engineered for superior life cycle, validated by rigorous in-house laboratory testing, offering real value over time and reducing environmental impact.

Together, these pillars define Rombat not just as a battery manufacturer, but as a responsible energy brand shaping the future of mobility and circular economy.

Over the next years, Rombat is committed to fully embedding its brand idea and essence into every aspect of the business.



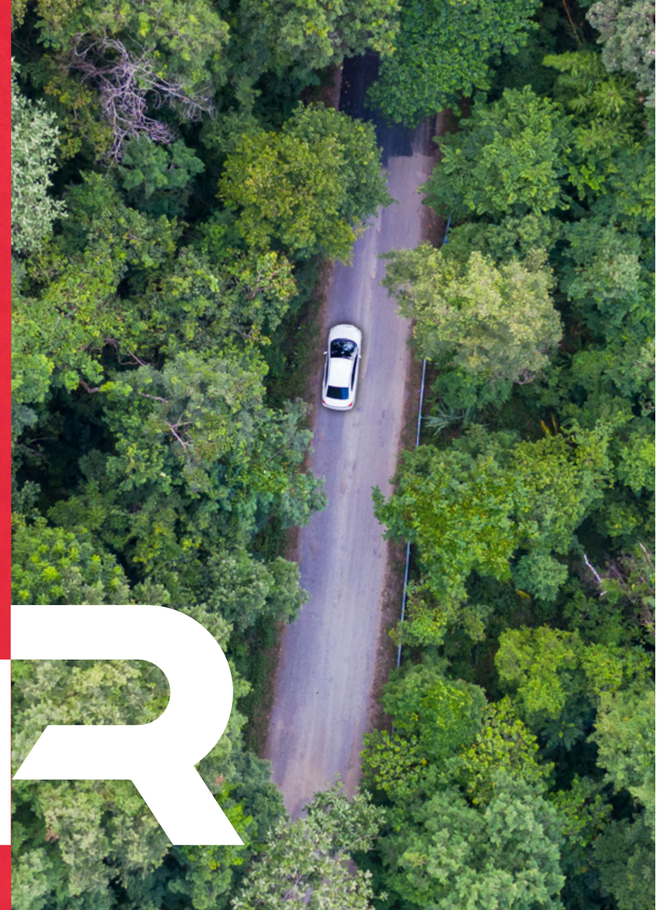
2024 at a glance

	2023	2024
Revenue (LEI)	512 608 094	615 548 503
YoY revenue growth	20 %	
Sites	3 batteries manufacturing units and 1 injection moulding unit in Bistrița, 1 lead recycling unit in Copșa Mică, 2 own selling centers in Iași (Iași county) and Craiova (Dolj county), Romania.	
Number of employees	731	725
Collection scrap batteries To	21 499.5	21 813
To CO_2 emissions / MWh	5.22	4.43
Customer satisfaction towards the Rombat products	80%	90%
EcoVadis grading	Fast mover	Bronze

Batteries produced with over 95% green energy.

"Sustainability is about making bold decisions today that will benefit our customers, our communities and our planet tomorrow. I am proud of what we've accomplished in 2024 - and even more excited about what lies ahead."

Alin Ioaneș - CEO Rombat



Letter from the CEO

As we mark Rombat's 45th anniversary, I am proud to present our 2024 ESG Report - a statement to our enduring commitment to sustainability, innovation and responsible growth. This year has been pivotal in reinforcing our role as a leader in the circular economy and a trusted partner in the energy transition. Rombat celebrated 45 years of innovation, resilience and responsibility. As we reflect on our journey, sustainability remains not just a goal, but a core principle embedded in our DNA. Long before sustainability became a global imperative, we were already recycling over 99% of the main raw materials used in our batteries. Today, we continue to lead by example in the circular economy, integrating recycled materials into new products and reducing our environmental footprint.

Sustainability is not a checkbox; it is a mindset. It requires every employee to understand their role in creating long-term value. We continue to invest in R&D to extend product lifespans and reduce energy consumption, even when it challenges short-term economic logic. These efforts are not just about compliance—they are about leadership, responsibility and building a future where performance and purpose go hand in hand.

This year, we achieved several key milestones:

- **We became the first company in Romania to offer a 4-year warranty on our batteries, a testament to our focus on product durability and resource efficiency.**
- **We completed two photovoltaic parks, ensuring that over 98% of our electricity comes from renewable sources, significantly reducing our carbon footprint.**
- **We implemented annual KPIs to track and reduce our environmental impact, including electricity, gas and water consumption.**
- **We increased our production and sales by 22% while decreasing the total GHG emissions (Scope 1, Scope 2, Scope 3) tCO_2e by 11.4% and by 15% when referring to tCO_2e/MWh, decreasing by 12% the fresh water consumption m^3/MWh produced and by 1% in m^3/t of lead recycled in our smelting facility.**
- **We continued to invest in R&D to extend product lifespans and increase recyclability, even when it challenges short-term economic logic.**

These achievements are not isolated - they are part of a broader strategy to align with the EU Green Deal, the Corporate Sustainability Reporting Directive (CSRD) and the UN Sustainable Development Goals. We are also investing in next-generation battery technologies, including AGM and lithium-ion, to support the transition to electric mobility and renewable energy storage.

In line with the Corporate Sustainability Reporting Directive (CSRD), we also conducted our first Double Materiality Assessment (DMA) continuing what we have engaged to during the previous year when starting the simple materiality assessement. This process allowed us to identify and prioritize the ESG topics that are most significant both to our business performance and to our impact on society and the environment. The DMA has helped us refine our strategy, engage stakeholders more effectively and ensure that our reporting is transparent, relevant and forward-looking.

Sustainability is about making bold decisions today that will benefit our customers, our communities and our planet tomorrow. I am proud of what we've accomplished in 2024 - and even more excited about what lies ahead. This report reflects the dedication of every Rombat employee, partner and stakeholder. Together, we are building a future where performance and purpose go hand in hand. I invite you to explore our progress and join us on this journey toward a more sustainable tomorrow.

Alin Ioaneș

CEO ROMBAT & Vice-President
of ROMBAT SA Board of Directors

Strategy, Business Model and Value Chain (ESRS 2 SMB 1)

Business Model Overview

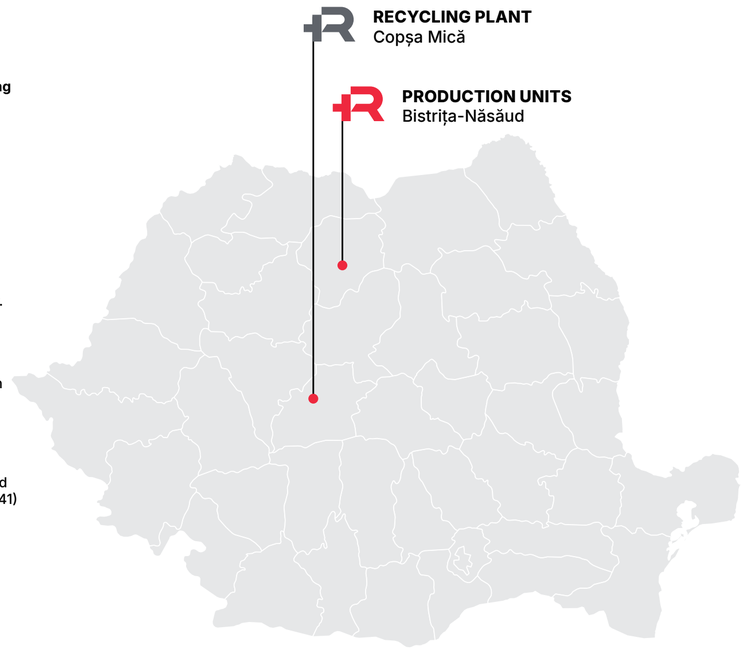
Rombat SA is a Romanian battery manufacturer operating a vertically integrated B2B model, manufacturing and distributing lead-acid batteries and increasingly, lithium-ion batteries, for automotive and industrial applications across 40+ countries.

We operate from two production units:
- Bistrița Năsăud county, the city of Bistrița, the battery factory (with three distinct capacity/production lines) and the plastics injection moulding plant;
- Sibiu county, the locality of Copșa Mică, the used battery recycling plant, REBAT. (SBM-1-42)

We anchor a single-brand 360° loop: recycled lead, polypropylene and electrolyte flow in, over 2.8 million batteries sold and more than 13 000 tons of recovered materials flow out. Vertical integration gives us price stability and traceability that resonates with customers and regulators.

Rombat aligns with key ESRS sectors: primarily Machinery and Equipment (MME) for battery manufacturing (NACE C27.2), with significant links to Chemicals (MCH) and Metals Processing (MMP). Sustainable practices, responsible sourcing and minimizing environmental impact are central to our operations.

We also recognize our impact on Energy Utilities (UPE) and Waste Services (UWW), addressed through targeted energy and recycling initiatives to support a sustainable economy. (SMB-1-41)



Strategy, Business Model and Value Chain (ESRS 2 SMB 1)

ESRS Sector	NACE Code	Significance	2024 Revenue
Electrical Equipment - Battery Manufacturing	C27.2	Core business: design and manufacture of batteries	615 548 503 LEI
Chemicals (MCH)	-	Electrolyte, additives, lead-oxide paste inputs	Upstream linkage
Metals Processing (MMP)	-	Lead, antimony, tin sourcing and recycling	Upstream linkage
Energy Utilities (UPE)	-	On-site solar generation, grid interaction	Operational linkage
Waste Services (UWW)	E38.2	Lead-acid recycling operations	Downstream integration

ESRS sector	Why it is significant for ROMBAT
Electrical Equipment-Battery Manufacturing (NACE C27.2.0 - Manufacture of batteries and accumulators) [SBM-1-40-b] Total revenue: 615 548 503 LEI	Core business: design and manufacture of starting, lighting and ignition batteries and industrial batteries. Drives most of our revenue, investment and employment.
MCH – Chemicals	Electrolyte, additives and lead-oxide paste rely on chemical inputs. Safe handling and substitution of hazardous substances are key to compliance and eco-design.
MMP – Metals Processing	Lead, antimony, tin and recycled alloys are critical raw materials. Responsible sourcing and closed-loop smelting underpin our circular-economy strategy.
UPE – Energy Utilities	On-site solar projects supply part of our electricity demand and feed excess to the grid, tying us to renewable-energy generation, directly lowering Scope 2 emissions.
UWW – Waste & Water Services (NACE E38.2 - Waste treatment and disposal)	Our own lead-acid recycling plant and partnerships with authorised recyclers place us squarely in the waste-management value chain. Our closed-loop lead-acid recycling facility and plastics-recovery streams are central to the Rombat's circular-economy strategy and create an internal revenue flow while cutting landfill and virgin-material use.

Strategy, Business Model and Value Chain (ESRS 2 SMB 1)

Markets and Customer Groups

We supply:

Original Equipment Manufacturers (OEM)
Direct supply to automotive assembly lines: Dacia-Renault, Ford requiring zero-defect, just-in-time deliveries and compliance with stringent quality standards (ISO/TS 16949, Ford Q1 certification).

Original Equipment Suppliers (OES)
Service and replacement parts networks.

Aftermarket (AM)
Independent distributors and retailers.

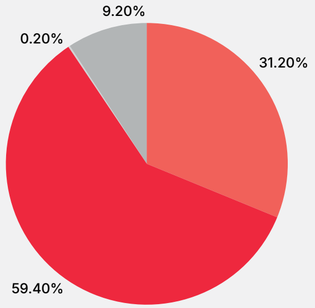
Industrial & energy-storage
that use our traction, telecom-backup and newly launched integrated Li-ion kits.

Rombat batteries reach customers through a three-tier network of company-owned centres, distributors and sub-distributors, giving us coverage in all major regions.

Romania:
3 000+ retail outlets
2 company-owned distribution centres (Iași, Craiova)
International:
Distributors in 40+ countries
Digital presence:
TecDoc aftermarket platform
www.rombat.ro

Rombat serves over 40 countries across four continents, with the following revenue distribution:

- Romania: 31.20%
- EU: 59.40%
- Rest of World: 9.20%
- Middle East: 0.20%



Strategy, Business Model and Value Chain (ESRS 2 SMB 1)

Our sales department's structure, with dedicated OEM, OES and AM teams, drives efficiency and customer-centric service. Key responsibilities include contract finalization, client relationship management and high-value account support. This is overseen by our Sales and Marketing Director, who also guides strategy and performance.

Strategically, we aim to maintain our OEM/OES/AM market share mix, focusing on Europe, North Africa and the Middle East, while exploring new markets and strengthening our UK distributor network.

Key export markets include Belgium, Bulgaria, Cyprus, France and its overseas territories, Germany, Greece, Italy, North Macedonia, Poland, the United Kingdom, Moldova, Serbia, Spain, Turkey, Ukraine, Hungary, the United States, Canada, South Africa, Algeria, Madagascar and others.

Our B2B model, emphasizing long-term relationships, bulk transactions and deep industry understanding, offers key advantages:

Higher Order Value & Revenue Stability:
B2B yields larger orders and predictable revenue from long-term contracts.

Stronger Customer Relationships:
Trust and expertise foster lasting client loyalty and repeat business.

Efficient Supply Chain & Scaling
Working with businesses streamlines logistics and allows structured scaling.

Reduced Price Sensitivity:
Business clients prioritize quality, reliability and efficiency over price.

Products and Services Portfolio

Rombat offers a range of significant products and services in the field of lead-acid batteries, which are crucial for various applications including automotive (start/stop, trucks, moto), industrial (rail and military) and renewable energy storage (Li-Ion batteries). For the 2024 reporting year, Rombat has had almost the same product portfolio as in 2023 but with a focus on a higher footprint for industrial, moto and energy storage and covering a wider range of customers.

Regarding the energy storage, we have introduced complex batteries with an integrated inverter system for which we are targeting a market of 10,000 units as a result of the 2024 Photovoltaic Green House Program implemented in Romania.
At the same time, in 2024 we started selling Trojan batteries for aerial platforms as well as traction elements for electric forklifts and we expanded the range to include Trojan equivalents (EVF batteries).

Rombat manufactures a comprehensive range of batteries serving critical power needs across multiple sectors, with a core offering of lead-acid batteris:

Automotive Batteries

- Starting, Lighting & Ignition (SLI) batteries for passenger vehicles
- Enhanced Flooded Batteries (EFB) for start-stop systems
- Absorbent Glass Mat (AGM) batteries for advanced start-stop applications
- Champion HD-EFB for Euro 5/6 heavy-duty trucks and buses

Strategy, Business Model and Value Chain
(ESRS 2 SMB 1)

For Heavy Duty battery range we have launched a new and improved reference HD-EFB battery, Champion HD EFB , with application on Euro 5/6 trucks and buses (originally equipped with EFB battery) or compatible for all vehicles with high energy requirements and high vibration resistance (Euro 3/4).

Additionally, Rombat is active in the Hybrid-vehicle battery supply chain. Given the growing demand for hybrid and start-stop vehicles makes our advanced battery line a key enabler of low-carbon mobility; it also links us to upstream impacts in critical-raw-material sourcing.

The sectors in which Rombat operates were identified in the 2024 double-materiality assessment as the points where ROMBAT both creates the most value and generates the most significant environmental and social impacts. Aligning our strategy with the sustainability challenges of each sector helps us reduce risk, capture new opportunities and support the transition to a resilient low-carbon economy.

Our business does not operate in fossil fuels, it does not engage in chemical production, nor involved in controversial weapons trading or in tobacco cultivation or production. (SBM-1-40-d).
We have used the disclosure exemption under Article 18(1)(a) of Directive 2013/34/EU. (SBM-1-40-b-1)

Industrial & Special Applications

- Railway and military-grade batteries
- Extreme-temperature batteries for Middle East markets (±50°C operation)
- Traction batteries for electric forklifts and aerial platforms (Trojan partnership)
- Integrated Li-ion energy storage systems with inverters (targeting 10,000 units under Romania's Photovoltaic Green House Program)

Services complete our offering:

- Digital warranty management with QR code tracking: in 2024, Rombat started digitalizing its AM Ro market warranty system. This included web application development (with an external provider), QR code battery marking, label redesign and designing an integrated manufacturing data system, which was partially operational on one line by year-end.
- Technical support and installation services

Strategy, Business Model and Value Chain (ESRS 2 SMB 1)

Strategic Sustainability Objectives

Rombat has strategically aligned its operations to address sustainability issues through several key elements. The company is committed to reducing its carbon footprint by implementing energy-efficient technologies across its production facilities. This includes the adoption of own renewable energy sources, such as solar, which are expected to constitute at least **20% of our energy consumption by 2025.**

Furthermore, Rombat has initiated a closed-loop recycling program aimed at minimizing waste and promoting circular economy. This program focuses on recycling lead-acid batteries, thereby significantly reducing harmful emissions and conserving natural resources. In the coming decade, Rombat will engineer energy with innovation - where every battery is a cleaner spark and a greener promise.

Following our 2024 double-materiality assessment conducted with external consultation, we have aligned our operations with the most pressing environmental and social challenges facing the battery industry, sharpening our circular economy leadership along these strategic pillars.

Decarbonizing Operations	Our commitment to reduce Scope 1+2 emissions / volume unit (MWh) by 2% year on year (versus 2022 baseline) fundamentally reshapes our energy infrastructure and operational efficiency. The deployment of solar capacity - with 1 MW operational at Copșa Mică and additional 4.2 MW capacity operational at Bistrița - provides already 28% of our electricity needs for recycling and approximately 6% for manufacturing (fully operational PV for 2 months of the year 2024). This transition, combined with annual 2% energy from the grid demand reductions and through ISO 50001 implementation, positions us to meet both cost competitiveness and green procurement requirements of our OEM customers.
Circularity	The cornerstone of our business model transformation is: ▪ Achieving a target of 90% by the end of 2027 and 95% by the end of 2031 (currently 87%) in terms of the weight of scrap battery recycled. ▪ Our REBAT facility's 99% lead recovery rate already sets industry benchmarks, but we're extending circularity to all materials. The polypropylene granulation line closes the loop on battery blocks, while our QR-code battery passport system (operational by 2027) will enable unprecedented supply chain transparency from factory gate to recycler. ▪ Water management: closed-loop water systems and greywater reuse: - Battery manufacturing fresh water usage 2025 - 33.4 m³/MWh reaching 33.0 m³/MWh by 2029 - Lead recycling fresh water usage 2025 - 10.6 m³/t, 2029 10.2 m³/t - Water reuse rate 60% starting with 2025, strongly connected with the target volume of decreasing consumption of fresh water usage
Supply Chain Sustainability	We aim to fundamentally restructure supplier relationships through comprehensive ESG audits covering top 5 five suppliers of main raw materials starting with 2025 with the highest % content in the final product. This includes deploying vendor scorecards and conducting systematic audits. By embedding sustainability criteria into procurement decisions, we want to create a resilient, responsible supply network aligned with EU regulatory requirements.
People & Communities	Fair labour, comprehensive health monitoring, zero lost-time injuries target and increased female management representation reflect our commitment to inclusive, safe workplaces. Community investment programs in Bistrița and Copșa Mică, of 1% net profit after tax allocated to CSR, ensure our success benefits host communities. Limited-assurance CSRD reporting from FY 2025 provides stakeholder transparency.

Strategy, Business Model and Value Chain (ESRS 2 SMB 1)

Based on 2024 data cut-off, we have established a factual baseline for every headline ambition. The comparison below shows, for each group of products and services, customer channel, geography and stakeholder relationship, how far we have already progressed and what distance remains.

Products and services	
RECYCLED BATTERIES	**87 %** Average weight recovery rate is 87% across all lead-acid batteries, exceeding the (UE)2023/1542 target of 75% by 2025 and 80% by 2030.
LEAD CONTENT RECOVERED	**94.49%** We are currently at 94.49% we must head towards 95% by 2031.
PPCO RECYCLING	**84.52%**
WARRANTY	A **QR-code warranty label** is already live on one assembly line; full passport functionality is being coded and will roll out through 2027.

Geographical footprint	
OPERATIONAL DECARBONISATION	**58% below** Solar park I (1 MW) and II (4.2 MW) are fully operational. Together with process-heat optimisation they pushed Scope 1 + 2 emissions/MWh from 10.53 t/MWh to 4.43 t/MWh, 58% **below the 2022 baseline.**
ENERGY EFFICIENCY	Grid electricity intensity (energy input/energy output - MWh/MWh) dropped 11% in 2024.
WATER MANAGEMENT	**60%** Our closed-loop water systems allows us to reuse 60% of the water input.

Waste batteries collection channels	
THE COLLECTION PROCESS	**43.3 %** The collection process retrieved 43.3 % of batteries placed on the market in 2024, with a **99.15% exploitation capacity** of our smelter. Increasing this recovery % is directly linked to an investment in recycling capacity increase.

Stakeholder relationships	
PEOPLE	Lost-time injury frequency rate (LTIFR) ended the year at **0.15** with no fatalities; **women hold 33%** of executive management jobs. With a **Lost Time Injury Frequency Rate (LTIFR)** already at **0.15,** we are operating at a very strong safety performance level. Setting a future target depends on our organization's ambition, industry benchmarks and the maturity of your safety culture. While it is a visionary goal to aim for 0 LTIFR, we are strongly committed to make a steady and healthy improvement towards 0.1 by 2030.
SUPPLY CHAIN	Starting in 2025, Rombat will implement an annual evaluation process for active suppliers of essential raw materials. This process will focus on the five raw materials with the highest contribution to the company's product composition. The evaluation will assess each supplier's sustainability performance based on environmental, social and governance (ESG) criteria, aligned with our due diligence obligations under ESRS 2 GOV-4 and our sustainability strategy (SBM-1). The assessment will inform procurement decisions and support our target of ensuring that 100% of key suppliers meet defined sustainability thresholds by 2030 (MDR-T). Metrics used include supplier ESG ratings, audit results and compliance with our Supplier Code of Conduct (MDR-M).
COMMUNITIES	ROMBAT channelled **1 % of net profit** into CSR activities Bistrița and Copșa Mică-on track with our commitment.

Progress in 2024 demonstrates that the headline goals set under SBM-1-40-e are realistic: foundational projects-solar power, QR traceability, expanded recycling contracts - are already delivering measurable results. These quantified gaps now guide capital-allocation, supplier-engagement and human-capital programmes for 2025-30, ensuring that every division understands its contribution to the 2030–31 finish line. These projects represent the critical levers for meeting ROMBAT's climate, circularity and social targets while positioning the company for new regulatory and market demands. Progress will be reported via CSRD-compliant KPIs from FY 2025 onward.

Strategy, Business Model and Value Chain (ESRS 2 SMB 1)

How we create value

The company's core products and services revolve around the annual production of over 2.8 million lead-acid batteries, which power around 5.5% of cars on EU roads (**according new cars registrations in 2024**). This output includes advanced EFB & AGM batteries designed for Start-Stop vehicle systems and robust heavy-duty lines.

These offerings currently deliver substantial benefits across various fronts.

For customers and OEM partners such as Dacia-Renault and Ford, the company ensures zero-defect products and reliable just-in-time deliveries, a commitment validated by Ford Q1 status and multiple supplier-excellence awards.

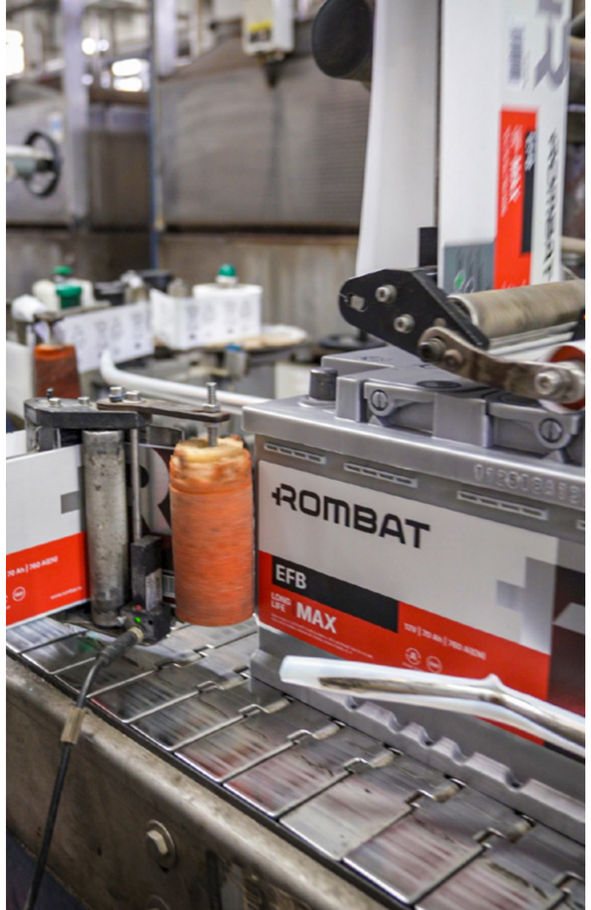
After-market partners enjoy a stable margin line-up across over 3 000 Romanian outlets and in more than 40 export markets, with enhanced digital reach through listing in TecDoc.

From an investor standpoint, the business demonstrates resilient revenue, achieving 615 million LEI in turnover for 2024 and boasts a growing export mix.

The company's circular business model effectively cushions raw-material risks and aligns with EU Green Deal objectives.

Furthermore, its dedication to communities and the environment was highlighted in 2024 by recycling almost 22 000 tonnes of batteries (43.3% of the quantity we sold in batteries was recovered and recycled), finalising a second photovoltaics project to significantly cut Scope 2 CO_2 emissions and contributing approximately 39% of its distributed economic value to Romanian taxes and levies.

Looking ahead, the company anticipates further enhancements to its value proposition as well as pursuing a dynamic battery passport, effectively leveraging the company's extensive know-how for future advancements.



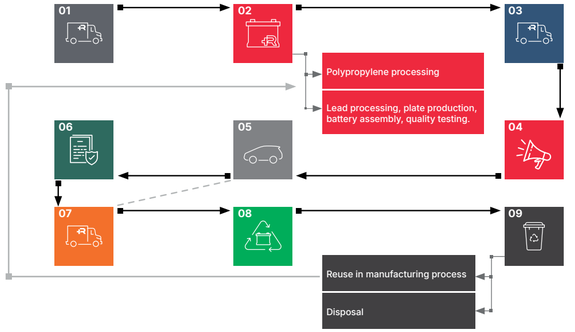
Strategy, Business Model and Value Chain (ESRS 2 SMB 1)

Business Inputs

Input category	Typical items	How Rombat procures /develops / secures them	Why this matters
Raw materials	• Recycled & virgin lead • Lead-calcium alloys • Polypropylene • Electrolyte chemicals (H_2SO_4, additives)	360° closed-loop model – the Copsa Mica REBAT smelter recovers up to 99% of the lead from waste batteries, giving the plant a stable, traceable supply and reducing primary-lead exposure. Additional virgin metal and plastics are sourced under long-term contracts from audited EU suppliers that must comply with Rombat/ Metair's conflict-minerals, labour-rights and environmental policies	Ensures security of supply, cushions price volatility, underpins circular-economy positioning
Purchased parts & consumables	Separators, lids, electronic sensors (for EFB/AGM), packaging, pallets	Dual-sourcing strategy with preferred suppliers in RO/EU; quality, price and ESG performance reviewed in a quarterly score-card; suppliers must be ISO 9001/14001/IATF-16949 certified	Safeguards continuity and maintains OEM quality ratings (e.g. Ford Q1)
Energy & utilities	Electricity, natural gas, process water	• 1 MW solar park in Copşa Mică operational; 4.2 MW PV park in Bistrița operational → lowers grid dependency • ISO 50001 energy-management system optimises baseload and peak demand • Closed-loop water recirculation and grey-water reuse	Lowers carbon footprint, meets OEM decarbonisation demands, reduces utility-price risk
Services & know-how	Logistics, R&D, testing, IT/OT, maintenance	• In-house fleet plus vetted local hauliers for scrap-in / battery-out flows • Predictive-maintenance programme	Synchronises supply chain, accelerates product innovation, minimises downtime

ROMBAT S.A. Value Chain

1. **Inbound Logistics** - Sourcing & Transport of raw materials
2. **Operations** – Batteries manufacturing processes
3. **Outbound Logistics** - Distribution to automotive OEMs, aftermarket retailers and national / export markets.
4. **Marketing and Sales** - Branding as a reliable, eco-conscious battery producer.
5. **Battery use by end user**
6. **Warranty Service** - After-sales support, warranty services.
7. **Collection & transport of end life batteries**
8. **Recycling of used batteries**
9. **Waste Management**



Strategy, Business Model and Value Chain (ESRS 2 SMB 1)

Main elements of the upstream and downstream parts of the value chain and the position of the enterprise in the value chain.

Segment	Key entities & relationship	Rombat's role / leverage
Upstream (Tier 2/3)	Scrap collectors, , primary lead smelters, PPCo producers, chemical suppliers	Long-term offtake contracts; supplier code of conduct audits; own REBAT plant gives high bargaining power and supply security
Tier 1 suppliers	Separator producers, electronic component producers, packaging & pallet vendors	Dual-sourcing, quarterly score-cards, technical co-development for EFB/AGM innovations
Core operations (mid-stream	2 units in RO (battery manufacturing and plastics injection, recycling scrap batteries) (ISO 9001/14001/IATF 16949/ ISO 45001)	Full vertical integration - "single-brand 360°" loop; certified IMS ensures quality & traceability
Downstream – OEM channel	Dacia-Renault, Ford, deliveries synchronised with assembly lines	Tier-1 supplier; position secured by Ford Q1, ISO/ IATF-16949 and embedded engineering support
Downstream - After-market	2 own Distribution Centers, >3 000 Romanian stores via distributors, Tec-Doc e-catalogue; export agents in 40+ countries	Multi-channel reach; branded service (installation, warranty); franchises provide data for CRM & product feedback
End-of-life loop	Workshops, franchisees, municipal schemes return scrap batteries	Legal take-back obligation met; spent units feed REBAT smelter, closing the loop and reducing Scope 3 impacts

Direct economic value generated (LEI)

2023	521 894 666
2024	623 514 484

Gross Profit (LEI)

2023	4 797 860
2024	5 900 001

Equity (LEI)

2023	179 651 495
2024	167 984 957

OEE

2023	83.54%
2024	83.28%

OTIF

2023	98.8%
2024	98.55%

Total Sales

2023	2 302 130 pcs
2024	2 812 027 pcs

TOTAL Energy consumption (Grid+PV)

2023	33 845 961 KWh
2024	38 968 582 KWh

Energy generated

2023	8 207 KWh
2024	2 272 897 KWh

Fresh water usage

2023	76 674 mc
2024	82 563 mc

Water treatment

2023	120 071 mc
2024	98 400 mc

General Basis for Preparation of Sustainability Statements

Rombat S.A.'s 2024 standalone sustainability report, published on a voluntary basis, details a comprehensive assessment of impacts, risks and opportunities (IROs) across the entire battery lifecycle, both upstream (raw materials, supplier environmental/labor performance, logistics) and downstream (product performance, customer sustainability alignment, end-of-life recycling, community effects). Data gaps were addressed using supplier questionnaires, estimations and life-cycle databases (BP-2-10).

An ESRS-compliant double materiality assessment identified key impacts on people/environment (impact materiality) and business risks/opportunities from sustainability (financial materiality – IROs). This strategic assessment covers the entire value chain for a holistic view of sustainability performance.

Material IROs, with associated policies, actions and targets, are listed at the start of each environmental, social and governance section alongside any associated policies, actions and targets.

Rombat has omitted specific intellectual property and innovation details, as allowed by CSRD, to protect sensitive, commercially valuable proprietary information vital to our competitive advantage. All other CSRD disclosures have been fully met, maintaining report integrity with relevant information. We remain committed to transparency and best reporting practices.

We used the option to omit disclosure of ongoing negotiations or upcoming developments.

Specific circumstances

Rombat has not deviated from ESRS 1 definitions. Value chain indicators include data estimated through indirect sources, as we currently have limited primary data from third-party suppliers and partners.

We are committed to progressively improving primary data collection, transitioning toward a hybrid approach combining primary and estimated data where reasonable.

For several key ESRS datapoints that involve value-chain data, we currently rely entirely on estimations to provide a comprehensive overview, with all the listed metrics reported as 0% primary data and 100% estimated. In the environmental sphere, this includes our E1-6 Scope 3 GHG emissions, which cover impacts from purchased materials, transport, product use and recycling. These emissions are estimated primarily using spend-based emission factors, which are then adjusted with supplier Life Cycle Assessments (LCAs) when such data is available. Similarly, our E3-4 Water consumption across the supply chain water footprint is estimated by applying EU average water intensity factors per euro of output. For E5-4 Resource inflows, which account for materials like lead, PP and acid, estimations are derived from ERP mass-balance calculations combined with standard Bills of Materials (BOMs).

Complementing this, E5-5 Waste outflows, such as smelter slag and spent acid handled by recyclers, are estimated based on data from downstream recycler surveys along with regional factors. Potential corruption risks, as captured in G1-2 Supply chain corruption related to small-scale scrap procurement, are estimated using the Transparency International Corruption Perception Index (CPI).

Sustainability Governance
(ESRS 2 BP-1-2, ESRS 2 GOV 1-5)

ESRS Datapoint	Value Chain Scope	Primary vs Estimated	Estimation Method
E1-6 Scope 3 GHG emissions	Purchased materials, transport, product use, recycling	100% estimated	Spend-based emission factors, adjusted with supplier LCAs where available
E3-4 Water consumption	Supply chain water footprint	100% primary	EU average water intensity factors per € output
E5-4 Resource inflows	Lead, PPCo, acid	100% primary	ERP mass-balance + standard BOMs
E5-5 Waste outflows	Smelter slag, electrolyte	100% primary	Downstream recycler surveys + regional factors

Rombat S.A. employs third-party databases and industry studies to estimate value chain social and environmental impacts, supplementing direct data. We estimate GHG emissions using established protocols and emission factors (embedded in the digital tools that we are using), analyse water usage via industry-specific water intensity studies and calculate circular economy resource inflows with a modular concept despite data limitations. For social responsibility, direct supplier engagement is complemented by industry benchmarks. Similarly, our climate transition plan's projections, based on current understanding, carry uncertainty due to evolving external factors and should not be seen as future performance guarantees.

We continuously enhance these methodologies, integrating indirect sources in alignment with CSRD guidelines and our commitment to sustainable business practices. The first CSRD implementation year involves uncertainties from evolving knowledge, data quality and pending clarifications on ESRS and Taxonomy interpretations. Rombat's current report is based on available information; we will refine our approach, enhancing the reliability and transparency of our reporting and expand assessment scope as guidance and data improve. Scope 3 reporting notably includes uncertainties and estimations due to data availability challenges.

We plan to implement a data-quality improvement plan, to enhance metric reliability and the overall credibility of our sustainability reporting, through: implementing supplier data campaigns for cradle-to-gate inventories, deploying annual questionnaires to downstream recyclers (about waste and water metrics), conducting verification audits of reported data and gradually increasing primary data collection where material to decisions. This hybrid methodology will enable us to better understand our value chain emissions and environmental impacts.

Indicators with a high level of measurement uncertainty

Indicator	FY 2024 reported value	Materiality of uncertainty
Scope 3 emissions	101 775.88 t CO_2e	**High**
Child-labour allegations (or other allegations) in supply chain	(qualitative)	**Medium**

Primary reporting uncertainties stem from data limitations across the value chain, including the lack of supplier-specific Life Cycle Assessments (LCAs) for key materials, inconsistent reporting methods and lag times from independent recyclers and non-EU smelters and the use of proxy-based social incident data from media and NGO reports.

Assumptions

Rombat's sustainability statement involves estimates and judgments when assessing impacts, risks and opportunities (IROs). Key assumptions involve:

- **Scope 3 GHG** emissions are calculated by multiplying activity data by specific emission factors, following GHG Protocol recommended methods selected based on materiality and desired precision: spend-based: Combines spending data with average emission factors (generally less specific); average data (physical unit): Uses purchased quantities (e.g., kg, MWh) and per-unit emission factors; distance-based: Calculates transport emissions using mass, distance and mode-specific emission factors.
- **Materials:** Grouped into categories; average emission factors are used for items not clearly assignable.
- **Transport:** Assumed average distances, means of transport and routes from manufacturing to sales.
- **Energy:** The Romanian energy mix is used as a reference.
- **Pollutants:** Reporting processes for all identified pollutants will be enhanced in 2025 to improve quantification. For this first year, published indicators are limited to CO_2, NOx and others as detailed in the report (see ESRS E2).
- **Supplier Payment Terms:** Disclosure of the percentage of supplier payments aligned with standard terms is currently unavailable due to a new supplier policy being deployed starting in 2026. This indicator will be developed for future monitoring.

Rombat is committed to addressing these issues through ongoing analysis, enhanced stakeholder engagement and new data solutions, aiming for more comprehensive reporting on these topics in subsequent years.

This 2024 sustainability report marks our first year of full application of the European Sustainability Reporting Standards (ESRS), transitioning from GRI standards to comply with the Corporate Sustainability Reporting Directive (CSRD). While this shift provides more sector-specific metrics and enables more precise target-setting and progress monitoring, the extensive resulting changes to content and structure limit comparability with previous reports. For our prior reporting period, some inconsistencies were found in the graphic representations of some financial and GHG emissions data, specifically on pages 20 and 69 of 2023 Rombat Sustainability Report.

Corrections are to be found in Appendix 4 of this current report. For this statement, we have utilized generally accepted standards and frameworks including CSRD/ESRS, the GHG Protocol, EU Battery Regulation 2023/1542, UN Guiding Principles on Business & Human Rights, ISO 14001 and European standards approved by the European Standardisation System.

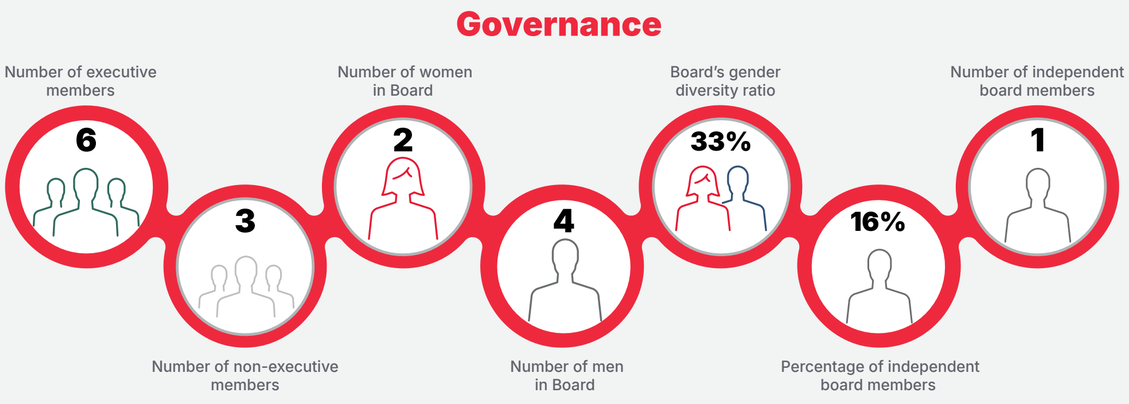
None of the metrics included in this Sustainability Statement have been validated by an external auditor, as the entire statement has not been externally assured. We disclose some information via links on our website www.rombat.ro and plan to add further links to policies on our website as they become available online (currently, only the Data Protection Policy is listed). Lastly, in accordance with Appendix C to ESRS 1, we have decided not to omit ESRS E4, S1, S3 and S4.

Sustainability Governance
(ESRS 2 BP-1-2, ESRS 2 GOV 1-5)

The Role of the Administrative, Management and Supervisory Bodies

Rombat's employees are represented by the ROMBAT Bistrița Trade-Union Committee, which negotiates a Collective Labour Agreement (CLA) with management on behalf of the workforce. Although the unionisation rate in 2024 is ~75 %, the CLA's provisions apply to all employees, reflecting our commitment to fair and equal treatment.

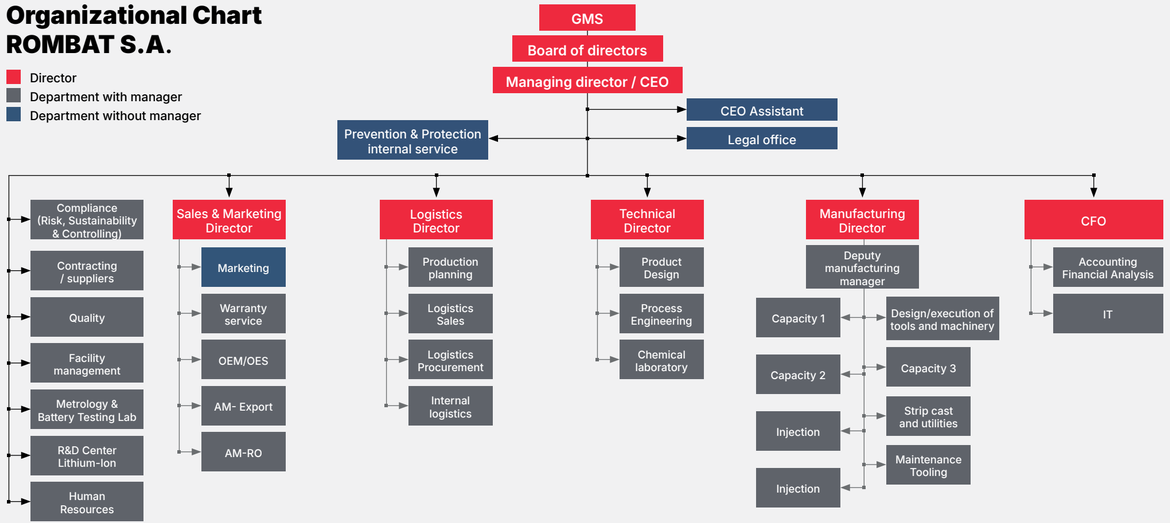
Consistent with our commitment to transparency and accountability, ROMBAT keeps worker representatives closely involved in decisions that affect employment conditions or operations. Monthly meetings with the Union representatives take place for an in-time feedback on all concerning matters. Significant changes are communicated promptly and clearly and any proposal that would alter the CLA is first discussed with the union. Formal collective bargaining takes place early each year; agreed amendments take effect on 1 March and are announced as soon as negotiations conclude.



Sustainability Governance
(ESRS 2 BP-1-2, ESRS 2 GOV 1-5)

Rombat S.A. operates under a unitary governance framework aligned with its parent company Metair, designed to balance long-term stakeholder commitments with performance while upholding its mission and values. As a subsidiary with Metair holding the majority stake, Rombat operates under Romanian Companies Law 31/1990 and its Articles of Association, with sustainability oversight embedded at every level of governance.

Organizational Chart ROMBAT S.A.



Sustainability Governance
(ESRS 2 BP-1-2, ESRS 2 GOV 1-5)

Governance Bodies and Sustainability Roles

Our governance structure ensures clear accountability for sustainability matters through a multi-tiered approach that integrates sustainability considerations from shareholder level through to daily operations.

Body	Legal basis & composition	Core sustainability-related duties
General Meeting of Shareholders (GMS)	Majority stake held by Metair Group; operates under Romanian Companies Law 31/1990 and the Articles of Association.	• Elects and dismisses Board members • Approves the annual sustainability (CSRD/ESRS) report and major CapEx programmes • Endorses any transaction that could materially affect the company's ESG profile.
Board of Directors (BoD)	Unitary board appointed by the GMS; mix of non-executive and executive directors with mandate contracts under Law 31/1990.	• Sets purpose, values, strategy and policies, including sustainability objectives • Reviews environmental and social risks at regular intervals • Monitors delivery of ESG targets through quarterly dashboards • Approves internal policies and the sustainability statement. • Assesses, manages and monitors the social and environmental impacts of our business activities identified in the double materiality assessment, as well as risks and opportunities.
Group-level committees *(sub-boards)*	Members drawn from Metair BoD and Rombat executives.	• **Social & Ethics –** oversees ethics, human capital, quality, stakeholder relations and receives ROMBAT's quarterly sustainability reports. • **Investments –** screens capex, investment and divestment proposals, focusing on value creation and EU-taxonomy alignment. • **Audit & Risk –** independent of management; supervises financial reporting, internal control, combined assurance, risk registers (including emerging risks and single-point-of-failure items) and non-audit services. • **Nomination & Remuneration Committee** – sets and monitors transparent, competitive and sustainability-linked remuneration for executive and non-executive directors and oversees board appointments.
Chief Executive Officer (CEO)	Head of the six-member Executive Management Team; also sits on the BoD.	• Integrates impacts, risks and opportunities (IRO) into corporate strategy • Ensures execution of Board decisions on sustainability • Reports ESG performance to the BoD each quarter.
Executive Management Team	Directors of Finance, Operations, Logistics, HR, Production and Technology.	• Implements sustainability targets in day-to-day operations (energy, H&S, HR, procurement, logistics) • Each member carries specific ESG KPIs—e.g., accident rate, energy-efficiency index, utility-consumption ratio.
Risk, Sustainability & Reporting team	Dedicated team reporting to CEO	• Supports the Executive Team, consolidating E-S-G performance data for validation by management and approval by the CEO and BoD.
ESG Officer	Dedicated position with job description and performance contract.	• Leads double-materiality and risk assessments • Coordinates ESRS-compliant reporting and data collection • Interfaces with regulators, external auditors and community stakeholders • Drafts and helps roll out ESG policies across departments.

Sustainability Governance (ESRS 2 BP-1-2, ESRS 2 GOV 1-5)

Board of Directors

Paul S O'Flaherty
CHIEF EXECUTIVE OFFICER
of Metair Group

Appointed to the board: 2024
Nationality: South African
Qualification: BCom, B.Acc, CA(SA)
Over 24 years of experience in the infrastructure, manufacturing, energy and banking industries

Anesh Jogia
CHIEF FINANCIAL OFFICER
of Metair Group

Appointed to the board: 2024
Nationality: South African
Qualification: BCom Acc, PGDA, CA(SA)
Over 11 years of experience in the automotive industry and 11 years in Metair Group

Noluvuyo L Mkhondo
INDEPENDENT NON-EXECUTIVE DIRECTOR
of Metair Group

Appointed to the board: 2021
Nationality: South African
Qualification: BAcc, CA(SA), MBA Other directorships: PPC Limited and Value Capital Partners)
Over 15 years of experience in corporate finance, mergers and acquisitions and investments

Alin R Ioaneș
CHIEF EXECUTIVE OFFICER
of Rombat

Appointed to the board: 2020
Nationality: Romanian
Qualification: Company Management, Masters in Management of Business Development, MBA WU
Over 6 years of experience in the automotive industry, 25 years in manufacturing, 5 years in Metair Group

Marius C Timiș
CHIEF FINANCIAL OFFICER
of Rombat

Appointed to the board: 2008
Nationality: Romanian
Qualification: BFin, MSA, certified Independent Specialist within the Body of Expert and Licensed Accountants of Romania (CECCAR)
Over 25 years of experience in financial management, fiscal compliance and controlling

Angela Luşcan
LOGISTICS DIRECTOR
of Rombat

Appointed to the board: 2021
Nationality: Romanian
Qualification: BBa, MSc
Over 29 years of experience in the automotive industry, all within Rombat, specializing in Sales, Purchasing and Logistics

Executive Management Team Composition

Alin Ioaneș
Position: CEO
Board seat: YES
Key Sustainability Responsibilities:
Overall sustainability strategy and Board reporting

Angela Luşcan
Position: Logistics Director
Board seat: YES
Key Sustainability Responsibilities:
Sustainable supply chain, logistics and transport optimisation

Cristian Zbînca
Position: Sales & Marketing Director
Board seat: NO
Key Sustainability Responsibilities:
Customer sustainability requirements, market positioning

Marius Timiș
Position: CFO
Board seat: YES
Key Sustainability Responsibilities:
Sustainable finance, ESG investments, CSRD reporting, EU Taxonomy

Flavia Grigore
Position: Technical Director
Board seat: NO
Key Sustainability Responsibilities:
Eco-design, circular economy innovation

Will van der Merwe
Position: Production Director
Board seat: NO
Key Sustainability Responsibilities:
Energy efficiency, waste reduction, safety performance

Sustainability Governance (ESRS 2 BP-1-2, ESRS 2 GOV 1-5)

Board Diversity Metrics

Percentage of female members on the Board of Management of ROMBAT SA

33% December 31/2023

33 % December 31/2024

Board Selection and Evaluation Process

The selection of Board members and executive profiles is guided by two main principles: the “added value” an individual brings through expertise relevant to the battery business (spanning leadership style and alignment with ROMBAT’s values Technology and R&D capabilities, Digital transformation and AI readiness, Financial acumen and risk management, Sustainable development and ESG expertise) and “diversity”, ensuring complementary perspectives through: Gender balance (maintaining minimum 40% female representation), Nationality mix (Romanian and international perspectives), Professional backgrounds (industry, academia, consulting), Age distribution for generational insights. Candidates are reviewed by Metair’s Nomination & Remuneration Committee, which also conducts periodic board performance evaluations.

Our Board meets at least on a quarterly basis and covers a wide range of material sustainability matters throughout the year.

Frequency:
QUARTERLY

Topics Discussed/Covered:
- Health, Safety and Environment (HSE) statistics
- Compliance-related topics
- Fleet-wide environmental performance
- New business opportunities
- Operational performance
- Financial matters
- Claims and litigations against the company
- Corporate Risk Register

Frequency:
ANNUALLY

Topics Discussed/Covered:
- Corporate strategy
- Corporate Risk Register
- Annual Report
- Sustainability Statement
- Organisation and competencies review
- Compliance and governance, including reviewing terms of reference for board committees
- Emerging climate-related regulations
- Cyber Security

Rombat integrates dedicated ESG controls and procedures across relevant internal functions to ensure coherent, traceable and efficient management of impacts, risks and opportunities (IROs).This approach enhances organizational resilience and ensures compliance with current European regulations.

Key internal functions like risk management, legal compliance, internal audit, Health Safety & Environment (HSE/SSM), human resources, procurement and operations are closely interconnected with IRO management.

Sustainability Governance (ESRS 2 BP-1-2, ESRS 2 GOV 1-5)

Integration with Key Functions:

Risk Management	▪ ESG risks in central register ▪ Annual assessments with quarterly updates ▪ Climate scenario analysis ▪ Action plans by operational departments
Compliance and Legal	▪ Code of Conduct with ESG principles ▪ Supply chain due diligence procedures ▪ Anti-corruption and ethics monitoring ▪ Regulatory tracking system
Operational Functions:	▪ Production and Logistics: Implement procedures related to energy efficiency, waste management and health & safety, circular economy initiatives, sustainable packaging initiatives. ▪ Human Resources (HR): Responsible for integrating decent work standards, conducting employee ESG training, and measuring employee satisfaction and engagement (as part of social impacts). Employee wellbeing programs ▪ Procurement: Collaborates with the ESG function to monitor adherence to sustainable supplier selection criteria. Supplier ESG questionnaires Sustainability criteria in tenders Supplier audit program Local sourcing initiatives
Interdepartmental Communication and Coordination:	An ESG working group / taskforce meets monthly, including representatives from: ▪ ESG/Sustainability ▪ Risk & Audit ▪ HR ▪ HSE (SSM) & Environment ▪ Operations ▪ Procurement

The ESG management team, coordinated by the Risk, sustainability and reporting manager, proposes annual targets on climate, health & safety, battery-recycling and responsible sourcing, using the latest double-materiality results. These targets are embedded in the multi-year ESG Strategy and Action Plan only after the Board of Directors reviews and approves them during the yearly strategy session. Once adopted, progress is supervised at three levels: the Board receives a dedicated ESG status report every quarter and can mandate corrective action; the CEO and Executive Team integrate the same indicators into the operational performance dashboard they review quarterly; and an internal ESG task-force meets monthly, with each department reporting on its own indicators. All metrics are tracked through a company-wide ESG score-card, ensuring that deviations are spotted early and reflected in the next sustainability report and investment plan.

Sustainability Governance (ESRS 2 BP-1-2, ESRS 2 GOV 1-5)

Rombat S.A. ensures its governing bodies and management possess and can access robust sustainability expertise through several key channels. This includes a dedicated internal Environmental & Sustainability Department staffed by trained specialists who report directly to the CEO; engagement with external consultants and expert partnerships for current best practices and emerging trends; regular, tailored training for the Board and senior management on new regulations, technological developments and leading sustainability practices; and access to comprehensive information systems and industry networks for informed, standards-aligned decision-making.

This comprehensive expertise is then directly applied to address the company's significant business impacts, risks and opportunities in the following ways:

Identifying and Mitigating Impacts

Our in-house team leverages and circular-economy principles to pinpoint opportunities for reducing carbon emissions and improving resource efficiency. This work not only clarifies direct impacts but also helps shape a transparent and informative reporting framework for stakeholders.

Managing Risks

These skills enable a rigorous evaluation of sustainability risks, including regulatory and reputational challenges. Advanced analytical tools are used to anticipate and gauge exposure, ensuring our strategy remains flexible and effective, thereby limiting negative operational impacts and safeguarding long-term prospects.

Seizing Opportunities

The same expertise is pivotal in identifying and capitalizing on sustainability-related opportunities. By innovating and developing eco-friendly products, Rombat meets evolving market demand for sustainable solutions, sharpens its competitiveness and attracts new customers.
Our R&D activities are firmly anchored in sustainability principles, continually enhancing our product offering.

Informing Strategic Decisions & Performance

Sustainability know-how is deeply woven into our strategic planning routines, ensuring that sustainability goals align with the company's overall vision and mission. This integration leads to greater operational efficiency and strengthens our reputation as a responsible industry leader. An environmental management system allows us to track progress against our targets and maintain full transparency with stakeholders.

Ensuring Regulatory Compliance

Our expertise ensures ongoing compliance with all relevant sustainability regulations and standards. We closely monitor legislative changes and adapt our processes as needed, preventing potential penalties and protecting our market reputation.

Enhancing Stakeholder Engagement

Sustainability know-how strengthens our engagement with customers, suppliers, communities and NGOs. By understanding their concerns and incorporating their feedback into our business strategy, we cement relationships and maximize our positive social impact.

Fostering Innovation

Our capacity to innovate in sustainable business practices and green technologies is fuelled by this expertise and a culture that encourages creative solutions. This not only helps us meet market demands but also allows Rombat to contribute actively to a more sustainable economy.

Sustainability Governance (ESRS 2 BP-1-2, ESRS 2 GOV 1-5)

Sustainability Matters Addressed by the Undertaking's Administrative, Management and Supervisory Bodies

Beyond the governance structure outlined in GOV-1, Rombat maintains dynamic information flows to ensure timely awareness of sustainability developments:

Continuous monitoring system:

weekly operations reviews (production, safety and environmental KPIs tracked in real-time); monthly sustainability reports (emerging issues, regulatory updates and takeholder feedback); ad-hoc escalation protocol (critical sustainability incidents reported within 24 hours to CEO and relevant Board members).

Information sources:

direct reports from site-level HSE managers, customer sustainability scorecards and feedback, regulatory monitoring alerts, supply chain sustainability assessments.

This multi-layered approach ensures governing bodies receive both systematic updates through formal channels and immediate notification of material developments.
Rombat's governing bodies systematically integrate sustainability IROs into their oversight of strategy, major transactions and risk management processes:

Strategy:

The Board reviews detailed risk assessments and sustainability reports to ensure strategic decisions align with long-term objectives, regulatory requirements and positive environmental/social impact.

Major transactions:

For mergers, acquisitions, or significant investments, the board and executive team conduct thorough due diligence.
A materiality-based prioritisation matrix evaluates IROs, considering criteria like double-materiality scores, investment costs, emissions-reduction potential and EU Taxonomy alignment.

Risk management:

IROs identified in the double materiality assessment inform executive decision papers and are managed according to their scores, minimizing downside risk and maximizing strategic benefits.

The material impacts, risks and opportunities (IROs) addressed by Rombat's governing bodies were identified through a detailed IRO assessment conducted in 2024. This review was led jointly by administrative, management and supervisory teams, with input from all relevant board committees. The insights from this assessment directly inform Rombat's 2025 business strategy, embedding sustainability into operations and long-term planning. A list of the material impacts, risks and opportunities can be found in the disclosure requirements for SBM-3 in the relevant topical standards.

The pursued sustainability goals are consistent across all Rombat S.A. administrative, management and supervisory bodies, as well as company management.

Sustainability Governance (ESRS 2 BP-1-2, ESRS 2 GOV 1-5)

Integration of Sustainability-Related Performance in Incentive Schemes

Rombat S.A. has established a comprehensive incentive framework that directly links executive and management compensation to sustainability performance, demonstrating our commitment to embedding ESG considerations at the heart of business strategy. This incentive framework operates within Metair Group's remuneration policy, with enhanced focus on sustainability metrics relevant to our battery manufacturing operations.

Rombat's incentive structure translates strategic priorities-both financial results and sustainability progress-into measurable short-term and long-term goals.

Our comprehensive KPI framework enables systematic planning, tracking and evaluation of performance, with compensation firmly aligned to strategic objectives, both executive and operational levels:

- All executives and operational managers have sustainability KPIs integrated into annual performance contracts
- Quarterly performance reviews track progress against targets
- Final annual assessment directly impacts bonus calculations
- CEO reports ESG target progress to the Group, ensuring accountability for company-wide performance. In addition to annual incentives, executives participate in Metair's Long-Term Incentive Plan (LTIP) where 10% of performance criteria are linked to ESG targets, measured over a three-year period.

This ensures sustained focus on long-term sustainability transformation

In 2024, **sustainability objectives represented 30% of executives' target annual incentive plans**, distributed across these critical areas:

Executive Sustainability KPIs and Targets

Category	KPI	Target	Metric	Strategic Importance
Environmental	CO_2 Emissions Reduction (Scope 1 & 2)	2% reduction per volume unit	tCO_2/MWh	Energy efficiency and climate responsibility
Environmental	Water Consumption Efficiency	2% reduction per volume unit	m^3/MWh, m^3/ton	Resource conservation and process optimization
Safety	Lost Time Injury Frequency Rate (LTIFR)	< 1.0 per 200,000 person hours	Injuries/million hours worked	Zero harm culture and workplace safety
Safety	Blood Lead Levels Management	Zero new net cases >30µg/100ml	Number of cases above threshold	Health protection in battery manufacturing
Safety	Absenteeism Rate	< 3.5%	% of scheduled workdays lost	Workforce wellbeing and engagement

At Rombat, the terms of incentive schemes are strategically approved and updated by the Group committees, under the supervision of the Board of Directors or the top executive management team, depending on the scheme's impact and purpose.

Level	Responsibilities	Update Frequency
Board of Directors	• Approves executive-level schemes • Reviews risk register	Annually with quarterly reviews
CEO/Top Management	• Proposes strategic direction for incentives • Validates ESG performance criteria • Approves updates aligned with strategy and budget	Annually with quarterly reviews
Human Resources	• Develops performance evaluation templates • Benchmarks against market practices • Manages implementation of performance appraisals	Annually with quarterly reviews
Metair Nomination & Remuneration Committee	• Reviews executive compensation structure • Ensures group-wide consistency • Evaluates incentive-based awards	Annually

Sustainability Governance (ESRS 2 BP-1-2, ESRS 2 GOV 1-5)

Statement on Due Diligence

Rombat has implemented a comprehensive Sustainability Due Diligence (SDD) framework that systematically identifies, assesses and manages adverse impacts across our operations and value chain. This framework operationalizes the governance structures described in GOV-1 through GOV-3 into concrete due diligence practices.

Rombat, as part of the Metair Group, is committed to conducting business ethically, responsibly and in full alignment with both local regulations and the group's global standards.

Our SDD framework is informed by internationally recognized standards: *EU and international frameworks (including the OECD Guidelines for Multinational Enterprises, the UN Guiding Principles on Business and Human Rights, the International Labour Organization Core Conventions, the EU Corporate Reporting Sustainability Directive, EU Taxonomy, Articles 3 and 18 and corresponding minimum safeguards)* and it is implemented through Metair Group Policies *(Audit and Risk Committee Charter https://www.metair.co.za/wp-content/uploads/2025/04/Audit-Committee-Terms-of-Reference.pdf, Social and Ethics Committee Charter https://www.metair.co.za/wp-content/uploads/2025/04/Metair-Social-and-Ethics-Committee-Charter.pdf, Code of Ethics and Code of Conduct https://www.metair.co.za/wp-content/uploads/2025/04/Metair-Group-Code-of-Ethics.pdf, Human Rights Policy https://www.metair.co.za/wp-content/uploads/2025/04/Metair-Group-Human-Rights-Policy.pdf, Climate Change Report, Stakeholder Engagement Policy https://www.metair.co.za/wp-content/uploads/2025/04/Metair-Group-Stakeholder-Engagement-Policy.pdf), SHE Policy https://www.metair.co.za/wp-content/uploads/2025/04/Metair-Group-SHE-Policy.pdf, Remuneration and Nominations Committee Charter https://www.metair.co.za/wp-content/uploads/2025/04/Metair-Remuneration-and-Nominations-Committee-Charter.pdf*

Oversight of the SDD process is provided by Metair's Audit & Risk Committee (monitoring ESG-related risks and internal controls) and Social & Ethics Committee (overseeing social, environmental and ethical compliance). Rombat's executive team, supported by its Sustainability & Risk, Finance and Legal functions, implements this framework locally. The Rombat Board of Directors, which includes independent and Metair executive members, reviews relevant Key Performance Indicators, including sustainability aspects, at least quarterly.

Our due diligence process, aligned with ESRS, OECD and UN Guiding Principles, aims to continuously identify, prevent, mitigate and remedy adverse impacts on people or the environment across our value chain. This involves:

01 Embed responsible business conduct into policies and management systems

- Code of Conduct
- Management systems
- Engagement channels
- Grievance mechanism

02 Identify and assess adverse impacts in operations, supply chain and business relations

- Scoping Responsible Business Conduct (RBC) impacts
- Impact assessment

03 Cease, prevent or mitigate adverse impacts

- Report findings
- Engagement, leverage and control
- Risk management implementation
- Follow-up

04 Track implementation and results

- Annual internal review of sustainability due diligence process
- Annual third-party assurance

05 Communicate how impacts are addressed

- Annual report

06 Provide for or cooperate in remediation when appropriate

- Engage with impacted individuals or representatives
- Enable remediation proportionate to the significance and scale of the adverse impact

Sustainability Governance (ESRS 2 BP-1-2, ESRS 2 GOV 1-5)

Overview of the Main Aspects of the Due Diligence Process in the Sustainability Statement

Core elements of the due diligence process	Sections in the sustainability statement	Does the disclosure relate to people and/or the environment?
Embedding due diligence in governance, strategy and business model	*ESRS GOV-1 – The role of administrative, management and supervisory bodies* *ESRS 2 GOV-2 – Sustainability matters addressed by the undertaking's administrative, management and supervisory bodies* *ESRS 2 GOV-3 – Integration of sustainability-related performance in incentive schemes* *ESRS 2 GOV-4 – Statement on due diligence* *ESRS 2 SBM-1* *ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model.*	*People & Environment*
Engaging with affected stakeholders in all key steps of the due diligence process	*ESRS 2 SBM-2 – Interests and views of stakeholders*	*People & Environment*
Identifying and assessing adverse impacts	*ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model.* *ESRS 2 IRO-1 (including Application Requirements related to specific sustainability matters in the relevant ESRS)* *Topical standards identification and assessment of IROs*	*People & Environment*
Taking action to address those adverse impacts	*Topical standards – Policies, Actions and resources*	*People & Environment*
Tracking the effectiveness of these efforts and communicating	*Topical standards Targets and metrics*	*People & Environment*

Sustainability Governance (ESRS 2 BP-1-2, ESRS 2 GOV 1-5)

Risk Management and Internal Controls over Sustainability Reporting

Rombat has established comprehensive risk management processes and internal controls specifically designed for sustainability reporting, operating within Metair Group's Enterprise Risk Management Framework while maintaining local accountability and implementation. Controls apply to every quantitative ESRS datapoint and to all narrative disclosures derived from the double-materiality assessment. Source data flow from plant systems (energy meters, HSE logs, HRIS) into SAP/ESG modules; a central validation layer checks completeness, units and outliers before consolidation.

Risk management oversight flows through a structured hierarchy:

Rombat's 2024 Sustainability Statement is significantly more comprehensive than its predecessor, reflecting extensive collaboration across nearly all corporate functions and with specialists from Metair Group. Data for the report was gathered from all operational levels, from our Bistrița plant and recycling facility to Group headquarters and subsequently consolidated into a central ESG reporting platform. To ensure robust oversight, we prioritized internal control efforts on the most critical ESRS indicators: those that are quantitative, mandatory and material. Controls and assurance were applied first to the data sets with the highest external and internal significance, grouped as follows:

ESRS topical area	Key quantitative indicators
E1 – Climate	Scope 1, 2 and 3 GHG emissions; GHG intensity per MWh
E2 – Pollution	Lead, SO_x/NO_x releases; hazardous-waste generation
E5 – Resource use / circular economy	Recycled-lead content; material inflows and outflows
S1 – Own workforce	Lost-time injury frequency (LTIFR); gender diversity; training hours
S4 – Consumers and End-users	Product safety incidents, customer satisfaction surveys
G1 – Business conduct	Confirmed ethics breaches; anti-corruption training coverage

By concentrating controls on these mandatory, high-materiality metrics, ROMBAT ensures that the information most critical to stakeholders is robust, auditable and decision-useful, while we continue to build out assurance for the remaining disclosures.

→ For a detailed description of our risk management process, please refer to Metair 2024 Report https://www.metair.co.za/wp-content/uploads/2025/03/Metair-IAR_2024.pdf

Sustainability Governance (ESRS 2 BP-1-2, ESRS 2 GOV 1-5)

Rombat determines information materiality through a CSRD-compliant double materiality analysis, which is aligned with existing Rombat and Metair Group risk maps to ensure a consistent and comprehensive approach to risk management. (The methodology is detailed in disclosure requirement [IRO-1]).

We apply a structured framework to evaluate and rank sustainability-related risks. This process involves:

IDENTIFICATION
through cross-functional workshops, stakeholder consultations and data analysis.

PRIORITISATION
by scoring each risk for impact, probability, likelihood and urgency.

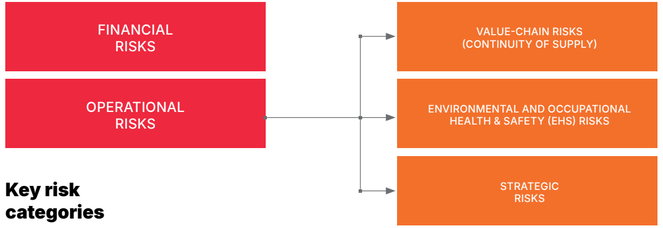
ANALYSIS
blending quantitative data with qualitative insights from experts.

INTEGRATION
of high-priority risks into strategic initiatives and resource allocation.

REVIEW
of the risk register at least annually to ensure our response remains current.

Our risk appetite framework, in accordance with Metair's Group risk management process, is defined by debt-to-EBITDA gearing ratios with set monetary tolerances, applied proportionately to each subsidiary.

Building on Metair's group-wide Risk and Control Matrix (RACM) project, Rombat has also implemented process-level controls, including detailed process flow charts for critical reporting, RACMs documenting risks and controls and IT General Controls (ITGC) reviews for our ERP systems.



Key risk categories

Sustainability Governance (ESRS 2 BP-1-2, ESRS 2 GOV 1-5)

Risk profile - 2024

Main sources of reporting-error risk in 2024 and how we target them:

Where the risk arises	Why it matters	Targeted control response
Up-stream data capture before it enters the ESG digital modules (100 % of quantitative disclosures flow through manual Excel uploads).	Manual readings and spreadsheet uploads can introduce transcription errors or inconsistent units.	Monthly data-validation checks in the plant Energy & Environment cockpit; automated unit-conversion rules in SAP; spot reconciliation by Risk & Sustainability Department.
Two sites - the Bistrița battery plant and the Rebat Copșa Mică recycling facility together drive 100 % of EHS and energy numbers.	A single mis-statement at either site could materially distort group totals.	Data is reported by responsibles on each site and centralized by the ESG responsible, double checked with registrations in the digital systems if available or with responsibles who have submitted the information if deviations occur (more than 5%) compared to previous month or same month previous year.
High-materiality topical categories - energy & GHG, water, H&S, human-capital metrics.	These are disclosed externally and feed executive incentives; errors or manipulation would have reputational and financial consequences.	Dedicated control matrices: automatic meter reads for energy/water; LTIFR cross-checked against medical logs; HRIS roll-forward schedules for head-count and diversity data.

By zeroing in on these specific risk points-particularly the two high-impact sites, manual uploads outside SAP and the most material ESG metrics - ROMBAT reduces uncertainty and fraud risk while improving the reliability of its sustainability reporting. Rombat systematically integrates findings from its sustainability risk assessments and internal controls directly into core business functions and processes:

Where the risk arises	Why it matters
Operations	Environmental risk findings lead to process improvements, such as tighter resource-use KPIs and enhanced waste-management systems.
Finance	The annual budget earmarks funds for mitigation projects identified in the risk register and capital expenditure requests now include a sustainability-risk score.
Human Resources	Sustainability targets are incorporated into performance reviews and recruitment criteria to entrench a risk-aware culture.

To ensure these actions are implemented effectively, cross-functional teams meet every quarter to deploy the risk review and agree on action plans, which are logged and tracked in a central tool. Policies and procedures are refreshed annually based on these findings, staff receive targeted training on new controls and progress is monitored via dashboards and employee feedback, ensuring assessment insights translate into concrete, organization-wide improvements.

Structured escalation ensures timely governance oversight:

Monthly	**Quarterly**	**Annually**
Operational dashboards and control findings to department heads	Detailed standardised risk reports to Rombat Executive Team and Board, with onward transmission to Metair.	Combined risk-and-control report forms the backbone of this Sustainability Statement and the Metair Integrated Annual Report.

This structured flow ensures that material sustainability risks are detected, controlled and reported with the same rigour as financial information, in full alignment with Metair Group governance.

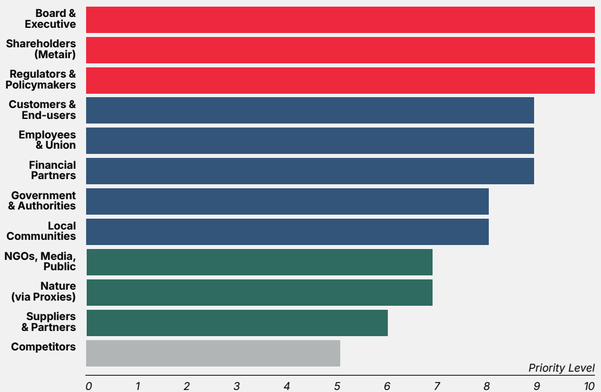
Interests and Views of Stakeholders (SBM-2)

Integrated Prioritization and Strategy

Rombat believes that understanding and integrating stakeholder interests is vital for long-term value creation and responsible business conduct. Our engagement is a strategic imperative, guided by Metair group (https://www.metair.co.za/wp-content/uploads/2025/03/Metair-IAR_2024.pdf) and departmental internal Rombat policies aligned with the AA1000 Accountability Stakeholder Engagement Standard (AA1000SES). The Sustainability Taskforce, with representatives from key departments, maps and prioritises, oversees these engagement activities, approved by the Executive Team, analyses feedback and adapts strategies accordingly. Stakeholder sustainability issues are fed back to governance bodies through public annual reports, internal channels, quarterly dashboards and board presentations and an escalation process for urgent issues.

Rombat systematically identifies and prioritises stakeholders based on their relationship, ESG impact and financial influence, using the Metair prioritisation matrix, as well as a salience assessment model (Power, Interest, Legitimacy, Urgency) which we ran for the first time in 2024. To mitigate potential bias towards 'powerful' stakeholders, we ensure 'legitimacy' and 'impact' are sufficiently considered, especially for less traditionally powerful groups.

Combining both models provides a clear hierarchy for engagement. Resources and attention must be focused on those with the highest priority, determined by their combined power, interest, legitimacy and urgency.



Stakeholder Prioritisation

Stakeholder Group	Power / Interest Quadrant	Salience Model Category	Key Attributes (Power, Legitimacy, Urgency)	Overall Priority Level	Primary Engagement Goal	Key Implications / Nuances for Engagement
Board of Directors / Executive Leadership	*Key Players*	Definitive	*High P, High L, High U*	Critical	Strategic Alignment, Full Collaboration	Constant, transparent, two-way communication. Ensure full support for strategic decisions and risk management.
Shareholders / Investors (Metair)	*Key Players*	Definitive	*High P, High L, High U*	Critical	Value Creation, Confidence Building	Regular reporting on financial and strategic performance. Proactive communication on risks and mitigation. Demonstrate robust governance.
Regulators & Policymakers	*Keep Satisfied*	Dominant (general) Definitive (issue-specific)	*High P, High L, High-Medium U*	High / Critical	Compliance, Trust Building, Proactive Dialogue	Ensure full compliance (anti-trust). Transparent and timely communication, especially regarding and environmental performance. Engage on policy developments (Green Deal).
Employees & Rombat Union Workforce	*Keep Informed / Involve*	Dominant	*Medium P, High L, Medium-High U*	High	Motivation, Trust, Fair Treatment	Open dialogue with union and employees. Address concerns about wages, conditions, safety (lead) proactively to avoid escalation. Foster a positive work environment.
Customers & End-users (incl. Market)	*Manage Closely*	Dominant (OEMs) / Dependent (End-users)	*High P (OEMs), High L, High U*	High	Partnership (OEMs), Satisfaction (All)	Close collaboration with OEMs on quality, supply, innovation. Ensure product quality, value and support for aftermarket/ end-users. Monitor market shifts (EVs.)
Financial Partners (incl. Institutions)	*Keep Satisfied*	Dominant	*High P, High L, Medium U*	High	Maintain Confidence, Secure Funding	Regular updates on financial health. Ensure compliance with covenants.15 Transparent communication on financial strategy and risk.
Government & Authorities (National, Local)"	*Keep Satisfied*	Dominant	*Medium-High P, High L, Medium U*	Medium / High	Maintain Good Relations, Ensure Support	Comply with local regulations. Engage on local development initiatives. Highlight economic contributions (jobs, taxes). Seek support for sustainable initiatives.
Local Communities (incl. Neighbors & Society)	*Keep Informed*	Dependent	*Low P, High L, High U*	Medium / High	Social License, Mutual Benefit	Proactive engagement on environmental and social impacts. Support local initiatives. Address concerns transparently. Build partnerships.
NGOs, Educational Institutions, Media & Public (incl. Civil Society)	*Monitor / Keep Informed (Potential for escalation)*	Latent Expectant	*Low-Medium P, Variable L, Variable U*	Medium *(Monitor Closely, Engage Selectively)*	Transparency, Reputation Management, Collaboration (Edu.)	Monitor media and public sentiment. Engage transparently with credible NGOs on legitimate concerns. Collaborate with educational institutions for R&D/talent. Be prepared for rapid escalation if negative issues arise.
Nature / Environment (incl. Ecosystem)	*Keep Informed (via Proxies)*	Dependent (via Proxies)	*Low (Direct) P, High L, High U*	Medium *(Address via Strategy&Proxies)*	Minimize Impact, Demonstrate Stewardship	Address through robust environmental management systems, recycling efforts and compliance. Communicate efforts through sustainability reporting. Engage with its proxies (Regulators, NGOs).
Suppliers & Business Partners (incl. Value Chain)	*Keep Informed*	Dominant (Critical)/ Dependent (Others)	*Medium P, High L, Medium U*	Medium	Reliable Partnership, Efficiency	Fair terms and timely payments. Collaborate with critical suppliers for resilience and innovation. Ensure ethical sourcing. Maintain quality standards.
Competitors (incl. Industry Peers)	*Monitor*	Latent (Dormant) / Expectant (Dangerous)	*Medium P, Low L, Medium U*	Monitor	Market Awareness	Monitor competitive landscape and actions. Focus on own strengths and ethical competitive practices. Be alert to potentially unfair tactics.

Interests and Views of Stakeholders (SBM-2)

Stakeholders Engagement

We engage with all identified key stakeholder categories through diverse, tailored methods whose primary purpose is to establish a robust sustainable governance framework for CSRD compliance and the external sustainability audit. Engagement also aims to identify expectations for double materiality analysis; anticipate and manage "license to operate" risks (e.g., lead exposure, waste, decarbonization), co-create circular economy solutions (e.g., battery take-back, recycled content), strengthen workforce commitment and skills for the green transition, maintain OEM quality rankings and secure long-term contracts.

We view nature as a silent stakeholder whose interests are represented by nongovernmental organizations, local communities and legislators, for example. Overall, each stakeholder group is interconnected with Rombat's sustainability objectives, underscoring the importance of collaboration and mutual benefit.

Stakeholder Group	Why we engage	How we engage	How often	How Engagement Outcome is Used	Affected	Primary User	User
INTERNAL STAKEHOLDERS							
Board of Directors / Executive Leadership *Governance & Strategy*	▪ Ensure alignment on sustainability goals and performance metrics ▪ Strategic decision-making on ESG matters ▪ Governance and compliance oversight	▪ Direct consultation ▪ Quarterly board presentations ▪ Strategic meetings	*As needed*	▪ Input to Risk Matrix and Strategy formulation ▪ Capital investment prioritization ▪ Setting sustainability targets and KPIs ▪ Governance framework development	✔		
Employees & Rombat Union *Workforce*	▪ Address health & safety concerns (especially blood lead levels) ▪ Fair treatment, wages and equal opportunities ▪ Skills development for green transition ▪ Build workforce commitment	▪ Workshops and surveys ▪ Leadership Q&A sessions ▪ Anonymous feedback channels ▪ Performance reviews ▪ Union negotiations, ▪ CEO site visits ▪ Induction programmes ▪ Intranet communication ▪ Website	*Monthly / Annual*	▪ Input to HSSE/CSR KPIs and HR Policies ▪ Automation decisions (e.g., specific process automation for welfare) ▪ Training program development	✔		
EXTERNAL STAKEHOLDERS							
Shareholders / Investors *Financial Partners*	▪ Performance transparency and sustainability progress ▪ Green financing opportunities ▪ Risk management and governance ▪ Long-term value creation	▪ Analyst briefings ▪ ESG reports ▪ One-on-one meetings ▪ AGM	*Quarterly / Annualy*	▪ Strategic investment decisions ▪ EU Taxonomy alignment ▪ Risk Matrix updates ▪ Sustainability Strategy 2024-2030	✔	✔	
Customers & End-users *Market*	▪ Product quality and innovation ▪ Transparency in sustainability claims ▪ Recycled content requirements ▪ Carbon footprint data ▪ Maintain OEM quality rankings	▪ Customer surveys ▪ Focus groups ▪ Trade shows and exhibitions ▪ Business reviews ▪ Digital platforms	*Ongoing*	▪ Investment in AGM/EFB technology ▪ QR-code product passports development ▪ Product development priorities ▪ Quality improvement initiatives ▪ Digital product passport rollout (2024-2026)	✔	✔	
Suppliers & Business Partners *Value Chain*	▪ Fair terms and collaboration ▪ Sustainability in supply chain ▪ Risk mitigation ▪ Innovation partnerships	▪ Supplier audits ▪ Roundtables and forums ▪ Supplier days ▪ Due diligence assessments	*Annual*	▪ Purchasing Policy updates ▪ Supplier Code of Conduct implementation ▪ ESG assessment	✔	✔	
Regulators & Policymakers *Government & Authorities*	▪ Compliance with regulations ▪ Transparency in reporting ▪ Industry engagement ▪ Policy development input	▪ Compliance reports ▪ Consultations ▪ Regulatory meetings ▪ Industry forums	*As required*	▪ Compliance strategy updates ▪ Operational adjustments ▪ Strategic planning alignment ▪ EU Battery Regulation compliance			✔
Financial Institutions *Banking & Finance*	▪ Financial performance ▪ ESG risk assessment ▪ Sustainable finance opportunities	▪ Financial reports ▪ ESG briefings ▪ Credit reviews	*As required*	▪ Financing strategy ▪ Risk management improvements ▪ Green financing initiatives			✔
NGOs, Educational Institutions, Media & Public *Civil Society*	▪ Environmental protection ▪ Social responsibility ▪ Transparency and accountability ▪ Circular economy advancement ▪ Corporate transparency ▪ Brand reputation	▪ Direct dialogue ▪ Collaborative projects ▪ Impact assessments ▪ Press releases, public reports ▪ Website communications, social media	*Ongoing*	▪ Environmental policy improvements ▪ Circular economy initiatives ▪ Community engagement strategies ▪ Transparency initiatives ▪ Brand positioning			✔
Local Communities *Neighbours & Society*	▪ Local environmental impact ▪ Community development ▪ Employment opportunities ▪ Open dialogue	▪ Town halls ▪ Direct dialogue ▪ Community events	*Annual / As needed*	▪ Environmental management plans ▪ Community investment strategy ▪ Local hiring initiatives	✔		✔
Competitors *Industry Peers*	▪ Industry benchmarking ▪ Collaborative opportunities ▪ Market intelligence	▪ Industry associations ▪ Joint R&D projects ▪ Industry forums	*Annual / As needed*	▪ Innovation strategy ▪ Partnership opportunities ▪ Policy advocacy			✔
SILENT STAKEHOLDERS							
Nature / Environment *Ecosystem*	▪ Environmental preservation ▪ Pollution reduction ▪ Resource conservation ▪ Biodiversity protection	▪ Proxy engagement via NGOs/authorities ▪ Environmental monitoring ▪ Scientific assessments ▪ Direct environmental expertise	*Quarterly / Annualy*	▪ Environmental policies and targets ▪ Decarbonization plan, 95% battery recycling target, water and emission reduction initiatives	✔		

Interests and Views of Stakeholders (SBM-2)

Consultation with stakeholders informs material ESG topics, strategic objectives and the green transition plan.

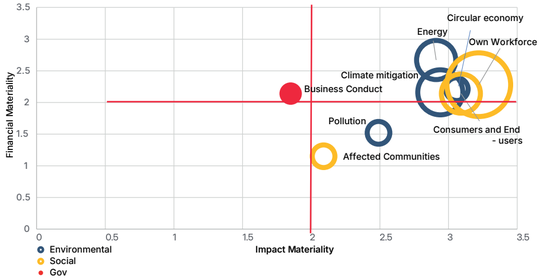
Planned Strategic Initiatives Driven by Stakeholder Engagement & Anticipated Relational Impact (SBM-2-45)

Strategic Action/Initiative	Stakeholder(s)	Timeline	Addresses Interests/Views	Anticipated Relational Impact
Product Passport & QR code	Customers, Recyclers, Regulators	2024-2026	Transparency, compliance, EoL needs.	Increased confidence, collaboration, trust.
Circularity Pivot (maintain 95% target)	Investors, Customers, NGOs, Community	2024-2026	Env. concerns, resource scarcity.	Enhanced reputation, investor appeal.
Supplier ESG Assessment	Customers, Investors, NGOs, Suppliers	2024-2030	Responsible sourcing, risk mitigation.	Greater resilience, enhanced reputation.
Just-Transition Plan	Employees, Union	2025-2030	Social impacts of green transition.	Strengthened employee / union relations.
Community Round-table	Local Communities, NGOs	Ongoing	Co-design env. solutions, local concerns.	Improved community trust, collaboration.
Verified LCA	*NGOs, Customers, Investors*	*TBD*	*Transparent environmental data.*	*Improved trust, data for claims.*
Equal-Pay Audit	*Employees*	*TBD*	*Fairness, diversity, inclusion.*	*Boosted trust, morale, employer brand.*

Double Materiality Assessement

Interaction of Material Impacts, Risks and Opportunities with the Business Model (ESRS 2 SBM 3 and ESRS 2 IRO 1-2)

Double Materiality Matrix



Materiality threshold: ≥2.0 | Scale: 0-3.5 | Bubble size represents number of related subtopics

Defining Context and Scope

In 2024, Rombat initiated the double materiality assessment (DMA) by establishing the context and scope. This foundational step involved mapping activities, products, services and locations and describing how these elements are interconnected within the business model. The objectives of the DMA were to identify all actual and potential material impacts on society and the environment caused by Rombat's business activities and locations along the entire value chain and to understand the financial risks and opportunities for Rombat that may arise from stakeholder responses, climate change and other sustainability matters.

A value chain mapping including a spend analysis was conducted to prioritise key suppliers and materials. By categorising suppliers based on economic relevance and potential impact, high-risk materials such as lead were identified. This analysis helped map the upstream value chains, focusing on key commodities (tier 1 suppliers). The downstream value chain focuses on key markets and customer segments. For more information, see: Strategy, business model and value chain. Rombat's material impacts on society and the environment, risks and opportunities and their interactions with our strategy and business model are described in detail the relevant topical standards, where we include corresponding policies, targets, actions and metrics in conjunction with those material impacts, risks and opportunities (IROs).

Identifying IROs

The second step of the DMA involves identifying the IROs. Following the recommendations and guidelines of EFRAG, the list of sustainability matters found in ESRS 1 AR16 were used covering ESG sustainability matters. Based on this list, an evaluation matrix was developed for all sustainability matters and covering key screening criteria: type of IRO and place in the value chain (upstream, own operations, or downstream).

All sustainability matters were screened across these criteria to identify which IROs might be material based on the defined context and scope. A combination of qualitative and quantitative inputs, the previous GRI-aligned materiality assessment, desktop research, databases, reports and stakeholder input constituted the key sources that informed the screening process. Rombat identified 50 impact-risk-opportunity (IRO) candidates.

Rombat's due diligence process serves as the engine that drives the DMA. It provides the structured methodology and criteria for systematically examining the company's interactions with its stakeholders and the environment, evaluating the significance of these interactions from both an impact and a financial perspective and thereby identifying the IROs that are material for reporting and strategic management. The outputs of this due diligence process are the scored and prioritized IROs that form the basis of Rombat's sustainability reporting.

Assesing IROs

The potential and actual negative and positive impacts, as well as financial risks and opportunities over various time horizons were assessed and scored, using a new digital DMA tool, for accuracy and auditability. Scoring followed EFRAG guidance to assess impact and financial materiality.

Double Materiality Assessement

The assessment excluded mitigation actions, as recommended by EFRAG. Impacts were scored using characteristics such as scale, scope, irremediability (for negative impacts) and likelihood (for potential impacts). For potential negative human rights impacts, severity took precedence over likelihood. The human rights risk assessment and the climate risk assessment, were used as input to assess and score potential and actual impacts. Financial risks and opportunities were scored based on financial magnitude and likelihood, with the financial effects quantified through integration with the Enterprise Risk Management (ERM) model. The scoring mirrored internal risk management, with plans to further integrate sustainability matters into the ERM going forward. Each IRO was scored by internal and external stakeholders on a harmonised scale from -5 (for risks and negative impacts) to +5 (for positive impacts and opportunities). Time Horizons were uniformly aligned with ESRS (short <1yr, medium 1-5yrs, long >5yrs).

Calibrating with Internal Stakeholders

During the calibration and validation of scoring, through internal workshops, IROs were prioritised based on relevance and impact. The calibration of topics included discussions on dependencies and how to account for them during the assessment.

Determining Materiality

In line with ESRS, a risk is material when its magnitude is big, irrespective of the sign. Hence, we used absolute values for determining IRO materiality. Threshold was set at ≥ ± 2.0 signifying at least 'moderate' magnitude and likelihood, or , when possible, an upside/downside of financial considerations. Twenty-two IROs crossed that threshold and are therefore material.

For positioning in the DMA matrix, we take, per IRO, (i) the average of the top-quartile impact scores on the X-axis and (ii) the higher of risk or opportunity averages on the Y-axis, because either downside or upside can affect enterprise value. Upstream (U), own-operation (O) and downstream (D) segments are flagged so mitigation and KPI ownership align with the value chain.

The materiality threshold was set at 2 of the possible scale between 0 to 5, for both impact materiality and financial materiality. The materiality threshold has been set by considering two key aspects: Transparency and uncertainty. Rombat aims to provide stakeholders with clear insights into its impacts, risks and opportunities, ensuring that the threshold does not obscure transparency. Given the significant uncertainty associated with these assessments, the threshold is set to avoid deeming a topic material without sufficient knowledge. We used two interpretation methods, Absolute Max and Top-quartile mean, to capture the right set of material items. This approach was established through collaboration with the assessment team, participants in calibration workshops and senior management. Relevant disclosure requirements and data points were determined based on material matters at a sub sub-topic level. Then, the materiality of information to define the scope of reporting was applied on metrics. Data points with transitional options have been used. All significant information to meet users' decision-making needs have been reported on.

Key Assumptions Integrated

The assessment was guided by several forward-looking assumptions:
Market Dynamics:
Including projections for battery market growth and evolving customer sustainability requirements (e.g., demand for lower carbon footprint products, increased recycled content).

Regulatory Evolution:
Anticipating the strengthening of environmental regulations (e.g., Industrial missions Directive, REACH) and circular economy mandates (e.g., EU Battery Regulation).

Environmental Factors:
Consideration of climate-related physical risks (e.g., heatwaves, water scarcity) and transition pathways, ensuring alignment with a future progressing towards 1.5°C scenarios.

Stakeholder Expectations:
Reflecting increasing demands for transparency, ethical conduct and sustainable practices across the value chain.

The results of the DMA were presented to senior management for final validation and to the BoD for endorsement. The reporting phase ensured transparency and accuracy in addressing significant sustainability matters across Rombat's operations and value chain. While internal alignment is sought, formal agreement from external stakeholders on the final list of material IROs is not explicitly documented. The results of the DMA will be taken into account in updating the business strategy and supporting initiatives. The DMA will be updated annually.

Double Materiality Assessement

Stakeholder Involvement in the DMA

During the DMA process Rombat engaged with a variety of stakeholders to gather insights. This process included dialogues with internal and external stakeholders, including suppliers, customers and Non-Governmental Organisations (NGOs). As part of the DMA, stakeholder surveys were performed to validate and enhance its findings. The initial hypotheses on IROs were derived from desktop research and internal discussions, as well as the previous GRI-aligned materiality assessment, which were then presented to stakeholders for input. This process allowed for the incorporation of specific contextual details into Rombat's general observations. For accuracy insurance, new data from stakeholders was then cross verified against the initial research. This method confirmed that conclusions were comprehensive and robust.

DMA Results

From the 50 impact-risk-opportunity topics we assessed, just under half (22) prove material when tested against our threshold. Most fall into the "single-material" category-driven by either their societal impact or their financial effect-while a select group of four emerge as "double-material," showing weighty scores on both axes.

One circular-economy topic even records strong results across all three dimensions of impact, downside risk and upside opportunity, making it the sole "triple-material" issue in our portfolio.

On the environmental side, our closed-loop battery-recycling programme delivers the most pronounced positive impact, whereas the energy intensity of certain products remains the chief adverse footprint. Exposure to volatile energy prices represents the largest single financial risk, underscoring the urgency of our transition plan.

Social issues dominate the upper tier of impact rankings: preventing workplace violence and harassment and advancing diversity and inclusion score highest with stakeholders, while secure employment, fair wages and collective bargaining rights round out the workforce priorities. Financial upside is concentrated in two areas - recirculating materials through circular-economy models and attracting talent through equitable pay - which together offer the strongest revenue and cost-of-capital benefits.

Critical Priority
(High Impact + High Financial)

- Circular-economy resource use (triple-material)
- Energy cost & security (double)
- Operational GHG footprint (double)
- Diversity, equity & inclusion (double)
- Long-life product design (double)

High Priority
(High Impact + High Financial)

- Climate-impact hotspots: high energy intensity, downstream shipping emissions
- Worker health & safety
- Product safety & life-cycle transparency
- Circular-economy financing opportunity
- Air-pollution control

Monitored Topics
(Below threshold but relevant)

- Water management
- Biodiversity
- Data privacy

Medium Priority
(Moderate scores)

- General business-ethics concerns
- Supply-chain payment risk (when opportunity < 2)
- Minor pollution sources and other workforce issues

Each material topic is mapped to the value-chain segment where it arises - upstream supply, our own operations or downstream product use.

Rombat recognizes that its operations have both **negative** and **positive** impacts:

NEGATIVE

Environment:
Own operations: GHG emissions from own operations and energy use (E1.13, E1.17) and product lifecycle (promotion of energy intensive products- E1.2, GHG emissions from shipping and product use- E1.16) contribute to climate change. Air pollution from hazardous substances (E2.3) impacts local air quality. Downstream: Impacts stem from raw material extraction (e.g., potential ecosystem degradation), carbon footprint of materials (E1.3) Upstream: GHG from product transport and use (E1.16), environmental effects of improper battery disposal and consumer safety (S4.1).

People (Workforce & Communities) and Governance:
Occupational health risks, particularly lead exposure and accidents (S1.1), are significant concerns for our employees. Local communities can be affected by operational emissions (E2.3). supplier labour practices.

POSITIVE

Environment:
Our circular economy model, especially battery recycling (E5.4), conserves resources and reduces waste. Use of recycled materials lowers GHG emissions (E1.1). Enabling decarbonised transport (E1.14) and facilitating recycling. OEM customers also cascade sustainability requirements to Rombat, in the same way Rombat imapct upstream value chain through purchase of renewable energy (E1.6)

People (Workforce, Consumers, Communities):
We provide secure and permanent employment (S1.6), promote DEI and safety (S1.7, S1.8) and offer safe, durable and circular products to consumers (S4.1, S4.3). Local employment (S3.1) benefits communities. We are committed to minimizing negative impacts through best practices and maximizing positive contributions, through proactive engagement with local communities.

OPPORTUNITIES

Rombat's double materiality assessment identified significant financial opportunities where strategic ESG actions can directly enhance commercial value by influencing revenue, OpEx and CapEx. Key opportunities to drive revenue exist through market leadership; by leveraging our advanced battery recycling capabilities and offering products with superior safety and warranties (S4.3), we can attract new customers and strengthen our brand's commercial value. Investing in a diverse and inclusive workforce that is compensated with fair and adequate wages is expected to attract top talent (S1.2), boosting productivity and further supporting revenue generation. On the cost side, significant opportunities lie in reducing OpEx. Investing in energy-efficient technologies and renewable energy (E1.7) requires initial CapEx but leads to lower long-term energy costs. Furthermore, building supply chain resilience through fair and timely supplier payments is recognized as a key opportunity to reduce disruption risks (G1.2).

RISKS

The assessment also pinpointed key financial risks where external factors could negatively impact Rombat's cost structure and revenue. The most significant commercial risk is tied to volatile energy prices (E1.6). Sudden increases in energy costs would directly inflate OpEx, reducing profit margins and impacting the financial viability of energy-intensive operations. A second major risk impacts the core of our circular business model: the high price of waste batteries. This high cost, attributed to a lack of standardised collection processes, could negatively impact the activity of the REBAT recycling facility and hinder the company's circular design objectives.

Double Materiality Assessement

Based on our DMA, our material IROs map to the following ESRS topical standards: E1, E2 and E5, S1, S3 and S4 and G1, with four double material matters, 17 material ones and a sustainability matter material across all three areas (impact, risk and opportunities). An entity-specific IRO identified is S1.9 "Employee volunteering increasing employees' development" (Impact 2.35). Cyber-security & data privacy is also an entity-specific risk. Water and Marine Resources (ESRS E3) was discussed as part of our double materiality assessment, but its materiality came below the set threshold (score 1.95). However, given the relatively high score of the opportunity "water efficiency & technological innovation" (reducing water footprint via closed-loop system can lower operating costs and demonstrate leadership in sustainable manufacturing), Rombat has decided to voluntarily disclose its water management policies, actions and targets in this chapter.
This disclosure underscores our commitment to responsible environmental stewardship. For activities in biodiversity-sensitive areas, any intervention strictly adheres to national legal requirements (e.g., environmental impact assessments) and is coordinated with local environmental authorities. While current activities are reported as not having material impacts on these areas, the topic is monitored closely.

Environmental topics							
ESRS / Sub-topic	**Actual/Potential Impact**		**Risk (-)**	**Opportunity (+)**	**Material tag**	**Value-chain location**	**Time horizon**
E1 – Climate change/ Energy							
E1.2 Promotion of energy-intensive products	A	-2.91	-	-	Material (I)	Own operations & Downstream	S, M, L
E1.6 Energy cost & renewables transition	P	2.46	2.67	-	Double (I + R)	Whole VC	S, M
E1.13 Fossil energy use	P	-2.14	-	-	Material (I)	Own operations	S, M
E1 – Climate change/ Mitigation							
E1.1 Recycled materials to reduce GHGs	A	2.94	-	-	Material (I)	Own operations & Upstream	S, M, L
E1.4 Energy-efficiency financing		-	-	2.13	Material (I)	Own operations	M, L
E1.16 Downstream GHG (shipping/use)	A	-2.67	-	-	Material (I)	Downstream	S, M
E1.17 Operational GHG footprint	A	-2.75	-	2.16	Double (I + O)	Own operations (Whole VC)	S, M, L
E2 – Pollution of air	A	-2.49	-	-	Material (I)	Own operations	S, M, L
E5 – Resource inflows / use	A	3.06	2.04	2.21	Triple	Own operations (Whole VC)	S, M, L

Social topics							
ESRS / Sub-topic	**Actual/Potential Impact**		**Risk (-)**	**Opportunity (+)**	**Material tag**	**Value-chain location**	**Time horizon**
S1 – Own workforce							
S1.1 Working conditions/ Health and safety	A	-2.94	-	-	Material (I)	Own operations	S, M, L
S1.2 working conditions/ Adequate wages	A	1.74	-	2.28	Material (o)	Own operations	S, M, L
S1.3 Equal treatment/ Training & skills gap	P	2.05	-	-	Material (I)	Own operations	S, M, L
S1.5 Working conditions/ Collective bargaining	A	2.55	-	-	Material (I)	Own operations	S, M
S1.6 Working conditions/ Secure employment	A	2.67	-	-	Material (I)	Own operations	S, M, L
S1.7 Equal Treatment/ Diversity & inclusion	A	3.02	-	2.07	Double (I + O)	Own operations	S, M, L
S1.8 Equal treatment/ Measures against violence	A	3.22	-	-	Material (I)	Own operations	S, M, L
S1.9 Employee volunteering	A	2.35	-	-	Material (I)	Own operations	S, M
S3 – Affected communities	A	2.09	-	-	Material (I)	Own operations (and VC)	
S4 – Consumers / end-users							
S4.1 Personal safety	A	3.09	-	-	Material (I)	Downstream	S, M, L
S4.2 Information transparency	A	2.83	-	-	Material (I)	Downstream	S, M
S4.3 Long-life design	P	2.37	-	2.14	Double (I + O)	Downstream	M, L

Governance topic							
ESRS / Sub-topic	**Actual/Potential Impact**		**Risk (-)**	**Opportunity (+)**	**Material tag**	**Value-chain location**	**Time horizon**
G1.2 Supplier payment practices	A	-1.85	1.99	2.14	Material (O)	Upstream	S, M

Double Materiality Assessement

Financial Effects of IROs on Strategy and Business Model

We continuously review the current and anticipated effects of these material IROs on our strategy, business model, value chain and decision-making. Neither the identified impacts, risks and opportunities nor the actions taken and planned led to a change in strategy or the business model in the reporting year, but they are intrinsically linked:

Circular Economy (E5)	Our significant investment in the Rebat recycling plant, achieving high recovery rates (E5.4), is a core business model component and a strategic response to resource scarcity and regulatory demands like the EU Battery Regulation.
Climate Change (E1)	Investments in photovoltaic parks (addressing E1.6, E1.17) and development of advanced batteries for start-stop systems are strategic actions to mitigate climate impacts and energy cost risks.
Manufacturing Processes (E1, E2, S1)	Choices in production technology and energy sourcing directly influence GHG emissions (E1.17), pollution levels (E2.3) and OHS risks (S1.1).
Product Design & Portfolio (E1, S4)	Developing batteries for start-stop systems (E1.18) contributes to lower transport emissions. Ensuring product safety and longevity (S4.1, S4.3) creates positive consumer impacts.
Own Workforce (S1)	Ongoing focus on OHS (S1.1) and employee development programs (S1.9, S1.2) are responses to identified social impacts and risks. The results of recurring risk analyses, using Metair's methodology, inform actions and corporate decisions.

Rombat anticipates **short-term financial** pressures from rising operational expenditures (OpEx) due to volatile energy prices (E1.6) and carbon pricing (E1.7). Capital expenditures (CapEx) will be necessary for initial EU Battery Regulation compliance. Ongoing CapEx for pollution control upgrades will also continue.

Over the medium term, more significant CapEx is expected for full EU Battery Regulation compliance, covering recycled content targets (from 2031), material recovery from waste (2027/2030), digital battery passports (2027) and maximum carbon footprint thresholds (2028). These demand investments in R&D, process re-engineering and traceability systems. Failure to adapt the product portfolio from traditional lead-acid batteries (E1.7) might risk stranded assets and declining revenue. Increased costs from stricter lead exposure limits (E2.3, S1.1) and other environmental regulations may also arise. Conversely, successful development of compliant, low-carbon, circular battery solutions (E1.4, E1.18, E5.4) offers significant revenue growth, market share capture and potential OpEx reductions from optimized resource use and new lifecycle services.

Long-term financial risks include impacts from physical climate change (E1.10, E1.11, E1.12), such as asset damage, operational disruptions from extreme weather and increased insurance or cooling costs. Continued market pressure will mount for the transition to next-generation battery technologies. Opportunities lie in sustained financial benefits from leadership in sustainable and circular battery technologies (E1.18, E5.4), long-term OpEx reductions from full-scale renewable energy adoption and efficient circular processes and enhanced brand value and investor attractiveness due to demonstrated long-term sustainability and resilience.

Impacts and the Business Model

Rombat's core business model, from lead sourcing, battery assembly and end-of-life recycling, inherently generates environmental, social and economic impacts tied to our strategic objectives. Our strategy focuses on responsible sourcing and efficient processing to minimize environmental degradation, aligning with our circular economy goals. We integrate cutting-edge technology in battery assembly to reduce energy and waste and maintain a robust framework for collection and recycling, mitigating disposal impacts and closing the loop. This strategic integration ***of impact management across our value chain*** ensures Rombat S.A. remains a responsible and sustainable player in the battery manufacturing sector.

Impact management across our value chain

UPSTREAM
Suppliers & Raw Materials

- Ethical Sourcing Risks
- Resource Depletion
- Supplier Labor Practices
- Input Material Costs

OWN OPERATIONS
Manufacturing & Recycling

- GHG Emissions & Energy Use
- Occupational Health & Safety
- Pollution & Waste Management
- Circular Economy Efficiencies

DOWNSTREAM
Customers, Use & End-of-Life

- Product Safety & Quality
- Product Energy Consumption
- End-of-Life Collection Rates
- Consumer Information

Beyond our direct footprint, our relationships with suppliers and customers create indirect impacts. We actively promote human rights standards and responsible sourcing throughout our supply chain, assessing suppliers and encouraging sustainable labour practices. Furthermore, we emphasize end-of-life recycling for our products with customers, fostering awareness and providing solutions for effective recycling processes. This dual focus on direct and indirect impacts underscores Rombat's commitment to sustainable and responsible business practices across our entire value chain.

Time Horizons

Rombat S.A. proactively manages potential impacts by categorizing them across time horizons. In the short term (before 2026), we anticipate energy price volatility and compliance risks, such as ergonomics injuries. The medium term (2025-2030) foresees a demand shift towards low-carbon chemistries, stricter lead-exposure limits and Scope 3 emission price pressures. Long term (post-2030) challenges include the potential phase-out of lead-acid batteries in passenger vehicles and climate-related physical risks like heatwave downtimes.

Business Model Resilience

Rombat's profitability (EBITDA margin) is expected to remain steady, contingent on continued circular economy efforts and product refinements. Adaptation measures for physical climate risks (cooling, flood upgrades) aim to reduce disruptions.

- **Strengths**: Leadership in lead recycling (E5.4), investments in renewables (E1.6, E1.17).
- **Vulnerabilities:** Dependence on lead-acid, transition challenges to new chemistries, potential anti-trust fine (G1 related),regulatory burden (EU Battery Regulation).

Overall, the company's lead-recycling leadership and renewables programme provide a solid earnings buffer, but success hinges on disciplined execution of chemistry diversification and iron-clad governance to avoid regulatory or reputational setbacks. Our strategic implications become:

- **Environmental:** Keep circular-economy leadership by expanding battery-recycling capacity and accelerating the shift to on-site renewables and long-term PPAs.
- **Social:** Strengthen workforce well-being, safety culture and diversity through clear targets, supplier inclusion and regular progress review.
- **Product:** Maintain strict product-safety and quality controls, including longer-lifetime designs and end-to-end traceability to meet forthcoming EU battery rules.
- **Stakeholders:** Sustain regular, structured dialogue with employees, local communities and key customers to surface and address concerns early.

Climate and Energy (ESRS E1)

Powering a Cooler Future

Why it matters?

Climate change poses the greatest threat to our planet and business continuity. As a battery manufacturer in a high-impact sector, we recognize that addressing climate change is fundamental to our long-term resilience and social license to operate. Mitigating our climate impact reduces operational risks, lowers energy costs and aligns our business with the transition to a low-carbon economy. Our strategy focuses on measurable actions, such as investing in renewable energy and improving efficiency, to build a more sustainable and competitive business.

2024 Highlights

- **98.77% renewable energy** usage
- **Net zero by 2050** commitment established
- **30% executive compensation** linked to climate KPIs
- **2% annual reduction** target for Scopes 1 & 2
- Scope 1 & 2 emissions/MWh from 10.53 t/MWh to 4.48 t/MWh 58% **below the 2022 baseline**
- Grid electricity intensity (energy input/energy output - MWh/MWh) **dropped 11% in 2024**
- **2 273 MWh** self-generated clean energy

Renewable energy mix

Renewable vs Total

2023*	85.44%
2024*	98.77%

Purchased

2023*	99.97%
2024*	94.93%

Own PV

2023**	0.03%
2024*	5.30%

** First PV was put into function in the middle of December.*
*** Second PV was put into function in end October.*

ESRS E1 Climate Datapoints

ESRS Code	Indicator	FY-2023	FY-2024	Target/ Threshold	Comment
E1-5-37	Total energy consumption (MWh)	33 845	38 968	Optimize efficiency	Baseline established
E1-5-37-c	Renewable energy share (%)(PV+supplier)	85.44%	98.77%	Min. 95% maintain	Leading source
E1-5-37-c-iii	Self-generated renewable (MWh)	8.2	2 273	Expand capacity	Solar parks operational
E1-6-48-a	Scope 1 emissions (tCO2e)	10 415.86	10 820.17	-2% annually	Adjust for production
E1-6-49-a	Scope 2 emissions location (tCO2e)	20.59	22.55	-2% annually	Method alignment needed
E1-6-51	Scope 3 emissions (tCO2e)	116 651.91	101 775.88	Reduce by 2030	Baseline established
E1-6-52	Total GHG emissions (tCO2e)	127 088.36	112 618.59	Continuous reduction	Complete inventory
E1-6-53	GHG intensity tCO_2e/ mEUR	1 239.56	914.78	Continuous improvement	Efficiency tracking
E1-4-34	GHG reduction target set	-	Yes	2% annual reduction	Group-wide target
E1-7-60	Net zero target established	-	Yes	Net zero by 2050	Transition plan developing
E1-GOV-3	Climate factors in compensation (%)	N/A	30%	Maintain integration	Executive KPIs linked
E1-2-MDR-P	Climate policies	No	No	2025 completion	Under development
E1-8-62	Internal carbon pricing	No	No	Future consideration	Development opportunity

** Scope 1 & 2 emissions increases reflect production volume growth (+22.4% in 2024). Intensity-based metrics show improved efficiency.*

Key Performance Insights

Rombat demonstrates strong renewable energy usage leadership (98.77%) and robust governance integration (30% executive compensation linked to climate KPIs) while building foundational climate management systems. Priority focus areas include completing formal climate policies by 2025, improving emissions intensity and developing internal carbon pricing mechanisms to support the net zero by 2050 pathway.

Climate and Energy (ESRS E1)

In the following chapter, we describe our work with climate change topics with focus on the material impacts, risks and opportunities.

The material sustainability matters are:

- **Climate change mitigation**
- **Climate change adaptation**
- **Energy**

Climate and Energy (ESRS E1)

E1.1 Policy Scope

Rombat acknowledges the critical need to develop and implement formal policies for climate change mitigation and adaptation, in line with ESRS standards. Currently, the company does not have specific internal policies for these areas. The primary reason for this is the ongoing development of a comprehensive climate transition plan, which is in its initial stages. This foundational work requires careful coordination and the alignment of existing Metair and Rombat strategies with new environmental and social requirements. The company is actively integrating the findings of its 2024 double materiality analysis into its long-term strategy to ensure future policies are both effective and relevant. Rombat will also strive to increase the share of Taxonomy alignment with the climate change mitigation objective by strengthening the documentation necessary to claim alignment.

Rombat is committed to developing and implementing these policies. A defined timeframe for their adoption will be communicated in the company's sustainability report for the year 2025. This process will involve a thorough evaluation of the company's environmental and social impacts to establish clear, measurable policies.

E1.2 Actions and Resources

Rombat is actively implementing measures to mitigate climate change, focusing on own operations decarbonisation. The primary decarbonisation lever is the use of renewable energy. A key quantitative contribution in 2024 came from the operation of two photovoltaic parks, with 89.83% of the generated power being consumed internally, from a total produced of 2273 MWh. The company also pursues energy efficiency measures to reduce consumption.

Location	Capacity	Installation Details	Performance	Type of Solution	Scope of Measures
Copșa Mică Park	**1 MWh**	**1 746** ground-mounted panels, 8 inverters	**68%** self consumption	Technological Solution	Renewable Energy
Bistrița Park	**>5 MWh**	**5 538+** bifacial ground panels, **2 204+** monofacial roof panels, **40+** inverters	**98.4%** self consumption	Technological Solution	Renewable Energy

Total Renewable energy production	**2 273 MWh**
Percentage of renewable energy production consumed internally (both PVs)	**89.83%**

The implementation of these actions involved significant operating and/or capital expenditures expenditure. These can be found in the EU Taxonomy report. The PV park projects were supported by non-reimbursable funds from the PNRR (National Recovery and Resilience Plan), which the company identifies as a crucial source of financing for innovation projects. The company also allocates resources through internal budget proposals to group management and the Investment Committee.
Rombat's decarbonisation approach emphasises the importance of integrating efforts across the entire value chain to reduce emissions. This involves collaborating with suppliers and customers to, jointly identify methods for achieving deep decarbonisation. Rombat aims to implement sustainable procurement policies, while integrating eco-design principles into its technology roadmap and R&D. Through sustainable product offering, Rombat aims to support customers in reducing product life cycle emissions.

E1.3 Climate-Related Targets

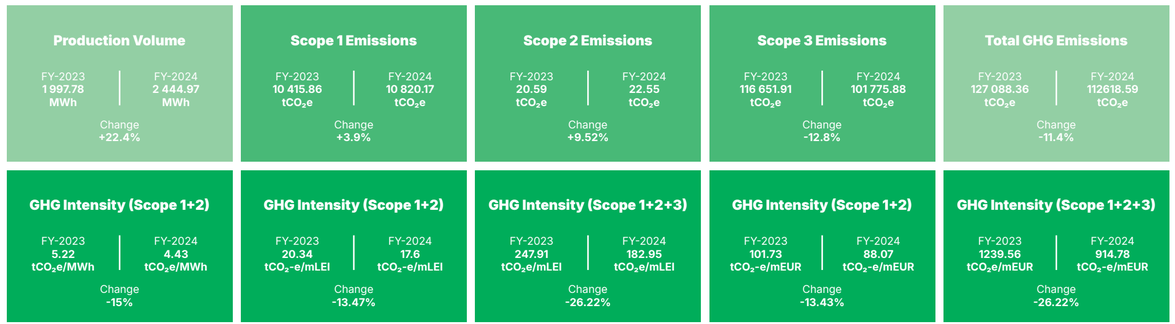
Rombat has established sustainability metrics and targets to manage its climate-related performance.

Metric	Unit	Methodology	Purpose	Target
Total fossil energy consumption	kWh/MWh, kWh/t	Based on supplier certificates and energy mix	Track fossil fuel dependency	2% grid energy reduction
Fresh water consumption	m^3/MWh, m^3/t	Direct meter readings	Monitor water efficiency	-0.10 m^3/volume output (MWh/t)
Water recycled/reused	%	Water treatment plant records	Circular water management	60%
Waste battery recycling efficiency	% of average battery weight recovery	Recycling percentage calculation	Material circularity	90%
Lead recovery efficiency	% of average active component weight	Recovery from lead-acid batteries	Resource optimization	99%

The company has a Metair group-level set target to reduce its Scope 1 and Scope 2 greenhouse gas (GHG) emissions by 2% annually. This target is integrated into the annual performance evaluation and incentive scheme for management, ensuring accountability. (for detailed description see GOV- 3). The company's GHG reduction target of 2% annually applies specifically to Scope 1 and Scope 2 emissions. These scopes are calculated for the consolidated group, ensuring the target's boundaries are consistent with the GHG inventory's organizational boundary.

E1.4 & 1.6 Targets & Progress Towards GHG Emissions Targets & Gross GHG Emissions (FY-2024)

While absolute Scope 1 and 2 emissions increased from 2023 to 2024, this was due to a significant increase in production volume. When normalized for production, the emissions intensity shows a decrease.



Climate and Energy (ESRS E1)

The company considers the FY-2023 baseline representative, with no significant changes. To ensure comparability over time, we normalises absolute emission values against production volume to account for changes in activity levels and external factors.

The company has established a foundational target to achieve net-zero emissions in its operations by 2050. A climate transition plan is currently under development to define the specific pathway, including interim 2030 targets, to align with this long-term goal. A formal scenario analysis description is pending. However, the company's strategic process incorporates developments relevant to climate scenarios by analysing the impact of evolving environmental regulations, energy price fluctuations and supply chain challenges.

Rombat calculates its GHG emissions using methodologies from the IPCC and GHG Protocols, adapted for the digital tool that we use, updated according to European norms. The calculation relies on assumptions based on historical data, production forecasts and industry-specific emission factors from reliable sources like the European Environment Agency.

For 2024, our Scope 3 emissions were calculated using estimations, as explained in assumptions under ESRS 2 BP-2. The majority of value chain emissions (95%) in Scope 3 were related to purchased good.

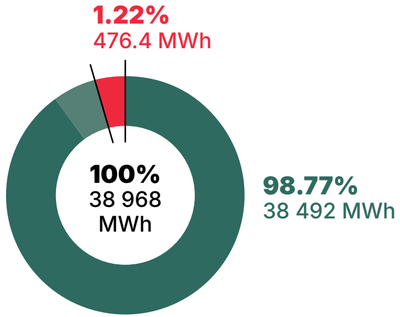
GHG Emissions Intensity / net revenue

Total GHG emissions / net revenue	914.76 tCO_2e/mEUR
Total GHG emissions / net revenue	182.95 tCO_2e/mLEI
Emissions per employee	155.33 tCO2e/FTE

Climate and Energy (ESRS E1)

E1.5 Energy Consumption and Mix

As a company in a high climate impact sector (battery manufacturing), Rombat closely monitors its energy consumption.



- **RENEWABLE SOURCES - Self-generated** 2 041 MWh
- **RENEWABLE SOURCES - Purchased** 36 451 MWh
- **OTHER MAINLY FOSSIL SOURCES**

Energy intensity / net revenue

Total final energy consumption from activities with high climate impact / **net revenue from activities** with high climate impact MWh/mEUR	**316.81 MWh/mEUR**
Total final energy consumption from activities with high climate impact / **net revenue from activities** with high climate impact MWh/mLEI	**63.25 MWh/mLEI**

Rombat solely operates within sectors with high climate impact as its activities falls within the "Manufacturing" sector. As a result, the net revenue from sectors with high climate impact, used to calculate the energy intensity ratio, directly corresponds to the net revenue presented in the financial statements. In 2024, Rombat's energy intensity from activities in the high impact climate sectors was 63.25 MWh/mLEI or 316.81 MWh/mEUR.

Several factors have impacted the company's GHG emissions:

- **Environmental Regulations:** Evolving national and European environmental regulations have required investments in cleaner technologies and innovative solutions to reduce the carbon footprint, which has had a direct and significant effect on reducing emissions.
- **Global Economic Context:** Severe fluctuations in the global economy, including rising energy prices and supply chain challenges, have influenced production costs and associated indirect emissions. These external conditions prompted a re-analysis of supply and production strategies to optimize emission reduction processes, leading to the implementation of energy efficiency measures and the pursuit of renewable energy sources.
- **Social Responsibility:** The company's social responsibility commitments and related projects, including emission reduction initiatives for communities near production sites, have been strengthened. These actions have not only decreased GHG emissions but have also provided social and economic support for regional development .

E1.7-8 GHG Removals and GHG Mitigation

Rombat does not currently use any methods to absorb and store GHG gases within its value chain, nor does it use carbon credits to offset emissions. The company does not apply an internal carbon pricing system. However, the business has set a target to achieve net-zero emissions in its own operations by 2050. A climate transition plan is under development to define the pathway and interim targets for 2030 for Scope 1, 2 and 3 emissions.

E1.9 is answered through reference to ESRS 2 IRO-1.
E1-GOV 3 is answered through reference to GOV 3.

E1 SBM-3

Rombat's climate resilience is built upon the three-pillar decarbonisation strategy of our parent company, Metair, which we actively execute through a dynamic and integrated management framework.

Our Resilience Framework & Adaptive Capacity

01

Energy Efficiency:

As a primary energy consumer (25% of Metair's electricity), we are implementing ISO 50001 and advanced heat recovery systems to improve efficiency.

02

Renewable Energy:

We have 2 273 MWh of photovoltaic production at our sites, achieving 98.77% renewable energy consumption to reduce Scope 2 emissions and mitigate price volatility.

03

Low-Carbon Products:

We focus on developing advanced lead-acid batteries (EFB, AGM) and enhancing our recycling capabilities (up to 99% active material recovery) to align with a circular, low-carbon economy.

This strategy is underpinned by significant adaptive capacity, including dual-path planning for different policy outcomes, agile financing for large-scale projects like our solar installations (including access to EU grants like PNRR) and integrated governance, where 30% of executive compensation is linked to climate KPIs to ensure accountability.

Climate and Energy
(ESRS E1)

Climate Resilience Scenario Analysis

We have begun assessing our resilience using two primary climate scenarios aligned with IPCC and IEA frameworks:

Scenario 1 (1.5°C Rapid Decarbonization):

In a high-policy, high-carbon-price environment, our analysis confirms our strategy is robust. Our leadership in recycling and early adoption of renewables provide a competitive advantage, offsetting compliance costs. Transition risks are addressed by our clear decarbonization pathway, which targets a 2% annual emission reduction.

Scenario 2 (3-4°C Limited Policies):

In this scenario, we face lower immediate transition costs but are exposed to escalating physical risks, which could reduce annual output by 5-15% in severe years post-2040. There is also a competitive risk if global customers favour suppliers with stronger decarbonization commitments.

Across both scenarios, our leadership in renewable energy and the circular economy (evidenced by the +2.94 impact score of E1.1) emerge as critical success factors.

Rombat maintains a high capacity to adapt its strategy due to a dynamic and integrated management framework.

Strategic Flexibility:

We employ a dual-path planning approach, maintaining an aggressive decarbonization trajectory while developing contingencies for different policy outcomes.

Agile Operations & Finance:

We have demonstrated the ability to rapidly implement large-scale projects like our solar installations and have access to diversified funding, including green loans and EU grants (PNRR), for future capital expenditures.

Integrated Governance:

Our strategy is continuously informed by an annual climate risk review cycle and active stakeholder engagement. Crucially, 30% of executive compensation is linked to climate KPIs, ensuring accountability and sustained focus on our climate transition goals.

Climate and Energy (ESRS E1)

E1 IRO-1

Our process for identifying and assessing climate-related impacts, risks and opportunities (IROs) is systematic, rooted in our comprehensive Double Materiality Assessment (DMA). This process ensures our strategy is informed by a robust, evidence-based understanding of our climate-related challenges and advantages. (See ESRS 2 IRO 1-2 and ESRS 2 SBM-3 for further process details).

Identified Climate-Related Risks

Physical Risks:		Transition Risks:	
Short-Term (Present - 2026)	▪ High-Impact Flooding: Risk from the Bistrița River and extreme precipitation, based on historical events. ▪ Extreme Heat & Severe Weather: Increasing summer temperatures and storm events pose risks to worker productivity, equipment efficiency and facility integrity.	**Short-Term (Present - 2026)**	▪ The most significant financial risk stems from Energy Cost & Transition (E1.6), with a risk score of -2.67, driven by volatile energy prices. ▪ Initial costs for compliance with the EU Battery Regulation add further financial pressure.
Medium-to-Long-Term (2027-2050)	▪ Chronic Heat Stress & Water Scarcity: Escalating temperatures and potential drought conditions threaten long-term operational efficiency and may constrain our water-intensive recycling processes.	**Medium-to-Long-Term (Post 2027)**	▪ Climate Change Mitigation (E1.7) presents a major transition risk, with a related impact score of -2.75 from our operational GHG footprint, due to strict EU Battery Regulation mandates. ▪ Failure to adapt to low-carbon battery technologies poses a long-term stranded asset risk for our current manufacturing facilities.

Climate and Energy (ESRS E1)

Identified Climate-Related IROs

Our assessment categorises key impacts, risks and opportunities across our value chain:

Direct Operational Impacts	
E1.17 Operational GHG footprint	Direct emissions from our manufacturing and recycling facilities, assessed with a significant negative impact score
E1.6 Energy cost & transition	Energy price volatility and transition costs affecting our energy-intensive operations, with a high financial risk score
Value Chain Impacts	
E1.2 Promotion of energy-intensive products	The inherent GHG footprint embedded in our battery products, negative impact
E1.13 Fossil fuel energy upstream	Emissions from suppliers' energy sources and supply chain activities, negative impact
E1.16 Downstream GHG	Emissions related to product transportation, use and end-of-life management, negative impact
Climate Mitigation Opportunities	
E1.1 Use of recycled materials	Strong positive impact score, significantly reducing GHG emissions compared to virgin material extraction
Renewable energy adoption	Our solar installations (2 273 MWh self-generated) demonstrating tangible emission reduction achievements, great opportunity

Strategic Response Across Time Horizons

Our risk identification process connects directly to our strategic actions, ensuring Rombat is prepared for challenges and positioned to capitalize on opportunities.

Short-Term (Present - 2026)	Our focus is on operational resilience and immediate compliance. Capital allocation prioritizes energy efficiency projects to mitigate the financial risk of E1.6 and preparing for the initial phases of the EU Battery Regulation.	**Medium-Term (2027-2030)**	This critical period is dominated by regulatory transition. Strategic planning and R&D investments are targeted toward developing compliant, low-carbon solutions to address risks under E1.7, with major capital expenditures anticipated for process re-engineering and digital systems.	**Long-Term (Post 2030)**	Our strategy focuses on solidifying our market position in a decarbonized economy. We are planning for potential asset repurposing or replacement to mitigate stranded asset risk and adapt to long-term physical climate impacts like water scarcity.

EU - Taxonomy (ESRS E1)

Disclosures pursuant to article 8 of Regulation (EU) 2020/852 Taxonomy Regulation
The Taxonomy Regulation (EU) 2020/852, effective from 22 June 2020, defines sustainable economic activities with the aim of redirecting capital flows towards them. Companies must report on "environmentally sustainable" revenues, investments and operating expenses.

The six environmental objectives are:
- **Climate change mitigation (CCM)**
- **Climate change adaptation (CCA)**
- **Sustainable use and protection of water and marine resources (WTR)**
- **Pollution prevention and control (PPC)**
- **Protection and restoration of biodiversity and ecosystems (BIO)**
- **Transition to a circular economy (CE)**

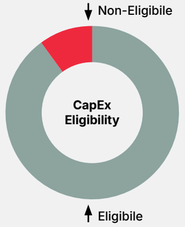
Non-financial undertakings must disclose the proportion of Taxonomy-eligible and non-eligible economic activities in their turnover, capital expenditure and operational expenditure. From 1 January 2023, disclosures must include taxonomy alignment, meaning activities that significantly contribute to six environmental goals, do no significant harm, comply with minimum safeguards and meet technical screening criteria.

Rombat's economic activities
The Taxonomy has identified eligible economic activities that substantially contribute to climate change mitigation. Annex I of Climate Delegated Act (EU 2022/1214) text classifies battery manufacture as an "enabling activity" for climate-mitigation. 98.91% of revenue generated by Rombat from the manufacture of batteries (NACE 27.20) is reported as Taxonomy-eligible under activity 3.4 'Manufacture of batteries' because this activity is listed in Annex I of Delegated Regulation (EU) 2021/2139 and technical screening criteria are available. This activity also includes recycling of end-of-life batteries. A very small fraction of Rombat's turnover, 0.24% of sales, comes from activity 5.9 "Material recovery from non-hazardous waste" (polypropylene) and 0.01% from 4.1 "Electricity generation using solar photovoltaic technology. At this stage ROMBAT does not yet claim taxonomy alignment; the substantial-contribution test and DNSH evidence are under preparation. Once ROMBAT can show compliance with the design-for-circularity criteria and all DNSH checks, 100% of its battery sales may potentially be reported as eligible -and subsequently aligned- under activity 3.4. Activity at the Rebat site is already very close to aligned for the Circular-economy objective.

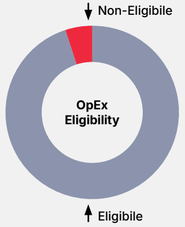
ROMBAT 2024 Financial Eligibility Breakdown

ROMBAT	2024	%
Eligible turnover	610 386 201	99.16%
Non-eligible turnover	5 162 302	0.84%
Total Turnover	**615 548 503**	**100%**

ROMBAT	2024	%
Eligible CapEx	24 673 492	89.71%
Non-eligible CapEx	2 828 863	10.29%
Total Turnover	**27 502 355**	**100%**



ROMBAT	2024	%
Eligible OpEx	10 573 167	95.99%
Non-eligible OpEx	441 548	4.01%
Total Turnover	**11 014 715**	**100%**



Proportion of turnover from products and services associated with taxonomy-aligned economic activities - disclosure covering year 2024

Financial Year 2024		Year		Substantial contribution criteria						Does Not Significantly Harm – DNSH Criteria								
Economic Activities (1)	Code (2)	Turnover (3)	Proportion of Turnover, year 2024 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2) Turnover, year 2023 (18)	Category (Enabling Activity) (19)	Category (transitional activity) (20)
		RON	%	Y/N; N/EL	Y/N; N/EL	Y/N; N/EL	Y/N; N/EL	Y/N; N/EL	Y/N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	Enabling	Transitional
A. TAXONOMY ELIGIBLE ACTIVITIES																			
A.1. . Environmentally Sustainable activities (Taxonomy aligned)																			
Turnover of environmental sustainable activities (Taxonomy-aligned) (A.1)		-	-	-	-	-	-	-	-										
Of which enabling																			
Of which transitional																			
A.2 Taxonomy-Eligible but not environmental sustainable activities (not Taxonomy-aligned activities)																			
A2.1 Manufacture of lead-acid batteries	CCM 3.4	608 835 446	98.91%	EL													99.45%		
A2.2 Material recovery from non hazardous waste	CCM 5.9	1 472 127	0.24%	EL															
A2.3 Electricity generation using solar photovoltaic technology	CCM 4.1	78 628	0.01%	EL															
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		**610 386 201**	**99.16%**																
A. Turnover of Taxonomy-eligible activities (A.1+A.2)			99.16%														-		
B. TAXONOMY NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy-non-eligible activities		**5 162 302**	**0.84%**																
TOTAL		**615 548 503**	**100%**																

Proportion of OpEx from products and services associated with taxonomy-aligned economic activities - disclosure covering year 2024

Financial Year 2024		Year		Substantial contribution criteria						Does Not Significantly Harm – DNSH Criteria									
Economic Activities (1)	Code (2)	Turnover (3)	Proportion of Turnover, year 2024 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2) Turnover, year 2023 (18)	Category (Enabling Activity) (19)	Category (transitional activity) (20)
		RON	%	Y/N; N/EL	Y/N; N/EL	Y/N; N/EL	Y/N; N/EL	Y/N; N/EL	Y/N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	Enabling	Transitional
A. TAXONOMY ELIGIBLE ACTIVITIES																			
A.1. . Environmentally Sustainable activities (Taxonomy aligned)																			
CapEx of environmental sustainable activities (Taxonomy-aligned) (A.1)		-	-	-	-	-	-	-	-										
Of which enabling																			
Of which transitional																			
A.2 Taxonomy-Eligible but not environmental sustainable activities (not Taxonomy-aligned activities)																			
A2.1 Manufacture of lead-acid batteries	CCM 3.4	13 275 437	48.27%	EL													97.22%		
A2.3 Electricity generation using solar photovoltaic technology	CCM 4.1	11 398 055	41.44%	EL															
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		**24 673 492**	**89.71%**																
A. CapEx of Taxonomy-eligible activities (A.1+A.2)			89.71%														-		
B. TAXONOMY NON-ELIGIBLE ACTIVITIES																			
CapEx of Taxonomy-non-eligible activities		**2 828 863**	**10.29%**																
TOTAL		**27 502 355**	**100%**																

Proportion of OpEx from products and services associated with taxonomy-aligned economic activities - disclosure covering year 2024

Financial Year 2024		Year		Substantial contribution criteria						Does Not Significantly Harm – DNSH Criteria									
Economic Activities (1)	Code (2)	Turnover (3)	Proportion of Turnover, year 2024 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2) Turnover, year 2023 (18)	Category (Enabling Activity) (19)	Category (transitional activity) (20)
		RON	%	Y/N; N/EL	Y/N; N/EL	Y/N; N/EL	Y/N; N/EL	Y/N; N/EL	Y/N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	Enabling	Transitional
A. TAXONOMY ELIGIBLE ACTIVITIES																			
A.1. . Environmentally Sustainable activities (Taxonomy aligned)																			
OpEx of environmental sustainable activities (Taxonomy-aligned) (A.1)		-	-	-	-	-	-	-	-										
Of which enabling																			
Of which transitional																			
A.2 Taxonomy-Eligible but not environmental sustainable activities (not Taxonomy-aligned activities)																			
A2.1 Manufacture of lead-acid batteries	CCM 3.4	10 569 167	95.95%	EL															
A2.3 Electricity generation using solar photovoltaic technology	CCM 4.1	4 000	0.04%	EL															
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		**10 573 167**	**95.99%**														98.58%		
A. OpEx of Taxonomy eligible activities (A.1+A.2)			95.99%														-		
B. TAXONOMY NON-ELIGIBLE ACTIVITIES																			
OpEx of Taxonomy-non-eligible activities		**441 548**	**4.01%**																
TOTAL		**11 014 715**	**100%**																

Pollution Control (ESRS E2)

Pollution

- Pure Power, Clean Air

Why it matters?

Lead and acid emissions are the most immediate environmental and health threats linked to battery manufacturing. Reducing them protects employees, communities and ROMBAT's licence to operate while safeguarding access to EU markets that demand BAT-level performance.

Zero permit breaches and no enforcement actions.
Lead emissions 52.7 kg/year at Bistrița site, 7.6 kg/year at Rebat Copșa-Mică - below IED permit limits of 200 kg/year for each site.

2024 Highlights

- **Reduced total hazardous waste by 6%** compared to 2023
- **Maintained zero significant accidental spills** throughout the year
- **Decreased emissions across all major air pollutants**, including NOx, Sox/SO2
- **Renewable energy mix**

Hazardous Waste Generated (tonnes)

FY-2023: 8 295 t
FY-2024: 7 745 t

Zero permit exceedances every year and **100% compliance with BAT-AEL** for all listed pollutants by 2028.

2026 Target: **5% reduction in hazardous waste** intensity vs. 2023 baseline

Our investment in advanced air and water purification systems demonstrates a firm commitment to going beyond basic compliance. We have a responsibility to our community to ensure our production processes are as clean as possible.

Bistrița

	Pollutant (burning gases)	Limit (kg/year)	Total quantity 2023	Functioning hours 2023	Production output	Total quantity 2024	Functioning hours 2024	Production output
E2-4-30	TSP	50 000	247.86	145 014	1997.78 MWh	254.31	158 232	2 444.97 MWh
	CO	500 000	4 626.03			3 357.03		
	NOx	100 000	5 356.97			6 951.30		
	SOx / SO2	150 000	10 352.29			4 725.25		

Copșa-Mică

	Pollutant (burning gases)	Limit (kg/year)	Total quantity 2023	Functioning hours 2023	Production output	Total quantity 2024	Functioning hours 2024	Production output
E2-4-30	TSP	50 000	968.00	19 457	13 391 t	1 122.00	18 883	13 153 t
	CO	500 000						
	NOx	100 000	10 804.00			6 999.00		
	SOx / SO2	150 000	21 756.00			19 211.00		

ESRS E2 Pollution Datapoints

ESRS Code	Indicator	FY-2023	FY-2024	Permit / Target
E2-1-65-a	Integrated Env.-H&S policy in force	Yes	Yes	ISO 14001
E2-1-65-c	Exec. accountability level	CEO & Exec Team	CEO & Exec Team	—
E2-4-31	Direct-measurement method used	Yes	Yes	IED/BREF
E2-4-25-a	IED installations covered	2	2	Full BAT
E2-4-25-b	Non-compliance events	0	0	0

Pollution of Air, Water and Soil Policies (ESRS E2)

Impacts, risks and opportunities

In the following chapter Rombat will describe its work with pollution topics, focusing on material impacts, risks and opportunities.

The material sustainability matters are:

- **Pollution of air**

Pollution of Air, Water and Soil Policies (ESRS E2)

E2.1 Policy Scope and Objectives

Rombat recognizes the importance of managing pollution and its environmental impact. Rombat has established comprehensive pollution management policies through an **integrated management system** (described in the Integrated System Manual) covering environment, quality, health and safety and energy, third-party certified under **SR EN ISO 14001:2015** - Environmental Management Standard. The policy addresses management and reduction of specific pollutants including heavy metals (particularly lead) and hazardous chemicals used in battery production.

Environmental Management at Rombat aims to achieve the following objectives:

Zero Pollution:	The zero pollution objective for air, water and soil through operational control, careful monitoring and the application of corrective and preventive action when necessary.
Population Assurance:	Ensuring the peace of mind and confidence of the population regarding the prevention of environmental pollution.
GHG Reduction:	Reducing greenhouse gas emissions by 2% YoY
Integrated Waste Management:	Ensuring integrated waste management, which involves selective waste collection, contracting companies specialized in waste collection, recycling and recovery.
Resource Efficiency:	Reducing the consumption of raw materials, materials, energy, water through the efficient use of energy and natural resource.
Employee Education:	Increasing the level of education and awareness of all employees in the spirit of environmental protection through periodic training programs.
Legal Compliance:	Compliance with legal requirements, environmental regulations and Green Deal objectives and other requirements to which the company has subscribed.

The main sustainability matter addressed by the policy for pollution:

Pollution of air

was the most material matter, following our DMA assessment, more precisely: as a potential negative impact on local air quality through pollution of air with hazardous air pollutants (PM-particle matter), as well as a below-threshold financial risk stemming from the transition to a lower-carbon economy which could poses policy and legal risks, potentially increasing CapEx, as regulators pass new regulations, reporting requirements and environmental standards to reduce the pollution of air.

Pollution of Air, Water and Soil Policies (ESRS E2)

Our pollution policy addresses these concerns:

Incident Prevention and Emergency Response:

We prioritize preventing incidents and emergency situations. Should they occur, we implement robust control procedures to limit any impact on our employees, the community and the environment.

Pollution Mitigation and Reduction:

We are committed to mitigating the environmental impacts of our operations by actively preventing and reducing air, water and soil pollution at the source.

Responsible Management of Substances:

We strive to substitute and minimize the use of substances of concern and are committed to phasing out substances of very high concern in line with regulatory timelines and industry best practices.

Pollution control is fundamentally integrated into our corporate governance to ensure clear accountability and drive sustainable performance:

Highest Responsibility:
Executive team with the CEO having ultimate accountability.

Operational Management:
Dedicated Environmental Responsible position.

Implementation:
All organizational levels with periodic training programs.

Internal audit

Stakeholder Engagement

The pollution policy development process incorporates key stakeholder interests including employees, customers, suppliers, community members, investors and regulatory bodies through:

Proactive stakeholder consultation

Risk assessment incorporating stakeholder concerns

Transparent communication via company website and intranet

Regular training sessions for implementation partners

Our pollution policy statement is reviewed and updated periodically, being communicated to all employees and/or stakeholders. More details about how we engage with stakeholders, in ESRS 2 SBM-2.

Pollution of Air, Water and Soil Policies (ESRS E2)

Policy on Mitigating Pollution of Air, Water and Soil

Rombat's environmental policy provides a robust framework for mitigating pollution across all domains of our operations. We integrate cleaner technologies and energy-efficient practices to ensure compliance with strict regulatory standards and drive continuous improvement.

Air Quality:
We control air quality through advanced filtration systems designed to reduce particulate matter, and heavy metal emissions. A primary operational goal is to maintain lead emissions well below the industry best practice threshold of 0.05 mg/m^3.

Water Protection:
Our policy focuses on the responsible use and treatment of water. We have a fully operational water treatment facility to ensure all discharges comply with environmental guidelines. We also actively work to minimize water consumption and promote recycling within our production processes.

Soil Management:
To protect soil quality, we implement a proactive management strategy to monitor and control potential contamination. This is reinforced by our responsible waste management practices, specifically designed to prevent hazardous substances like lead from leaching into the ground.

Policy on Managing Substances of Concern

Our policy prioritizes the substitution and minimization of hazardous substances, with a focus on lead and sulfuric acid, which are central to our battery production.

Our approach is systematic:

Continuous Assessment:
We consistently review our material usage to identify opportunities to reduce or eliminate substances of concern. Our R&D and procurement teams collaborate to source and test safer, high-performance alternatives.

Regulatory Adherence:
We strictly follow the guidelines of the European Union's REACH and CLP regulations. This drives our efforts to safely manage Substances of Very High Concern (SVHCs) within manufacturing processes.

Lifecycle Management:
Our commitment extends across the entire product lifecycle, from responsible sourcing to promoting the recycling and safe end-of-life management of our products.

Pollution of Air, Water and Soil Policies (ESRS E2)

Policy on Incident and Emergency Prevention

Our safety management policy is designed to prevent incidents and ensure a swift, effective response if they occur, focusing on the specific hazards of our industry, such as chemical spills or exposure to lead dust.

Our policy is built on three pillars:

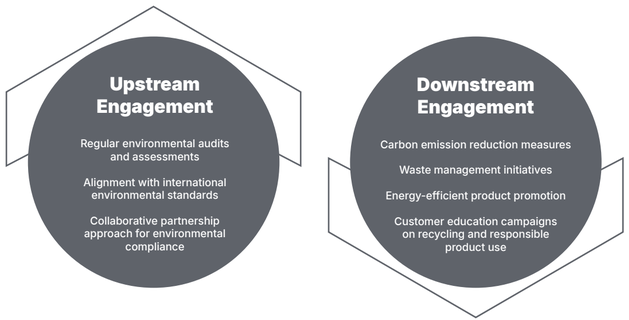
Prevention	We foster a proactive safety culture through a comprehensive risk assessment framework, regular safety audits and continuous employee training on hazard recognition and mitigation.	**Preparedness and Response**	In the event of an incident, a dedicated and trained emergency response team is equipped to act swiftly. We maintain clear protocols and conduct regular drills for various scenarios to ensure the effective containment of any situation, thereby minimizing its impact on people and the environment.	**Continuous Improvement**	We analyse all incidents and near-misses to identify root causes. The findings are used to implement corrective actions and enhance our safety protocols, creating a continuous feedback loop that strengthens our resilience.

E2.2 Actions and Resource

Value Chain Actions

Rombat has developed a holistic approach to pollution management that extends throughout its entire value chain, recognizing that environmental responsibility cannot be confined to internal operations alone.

- **Upstream:** We ensure our suppliers meet high environmental standards through rigorous selection criteria, regular audits and collaborative partnerships that make compliance a shared responsibility.
- **Downstream:** We engage customers with educational campaigns on responsible product use and recycling, while implementing carbon reduction measures in our distribution network. This downstream engagement includes waste management initiatives that help customers understand the full lifecycle impact of battery products and their role in supporting circular economy principles.



Pollution of Air, Water and Soil Policies (ESRS E2)

Implementation Framework

The company's pollution management operates through a sophisticated monitoring and control system that ensures continuous environmental oversight. Regular environmental assessments are conducted using accredited external laboratories, supplemented by semi-annual internal laboratory measurements that provide enhanced control and intervention capabilities. This dual-layer monitoring approach covers air, water and soil samples around production facilities, creating a comprehensive environmental surveillance network.

The systematic approach includes detailed tracking of waste generation and disposal methods, ensuring all hazardous materials are managed according to statutory obligations. Internal audits work in conjunction with third-party assessments to evaluate the effectiveness of pollution control measures, with findings systematically reported to management for immediate corrective action when necessary. This creates a continuous improvement cycle that strengthens environmental performance over time.

The company employs a **systematic approach** to pollution management:

- **Regular environmental assessments using accredited laboratories as well as internal laboratory**
- **Continuous monitoring of air, water and soil samples**
- **Detailed waste generation and disposal records**
- **Internal audits and third-party assessments**
- **Management reporting for corrective actions**

E2.3 Targets and Metrics

Rombat has established specific pollution management targets and metrics. While committed to measurable improvement, the company recognizes the need to enhance its target-setting process by incorporating specific environmental thresholds.

To support its goals, significant resources are allocated to pollution control, including substantial investments in:

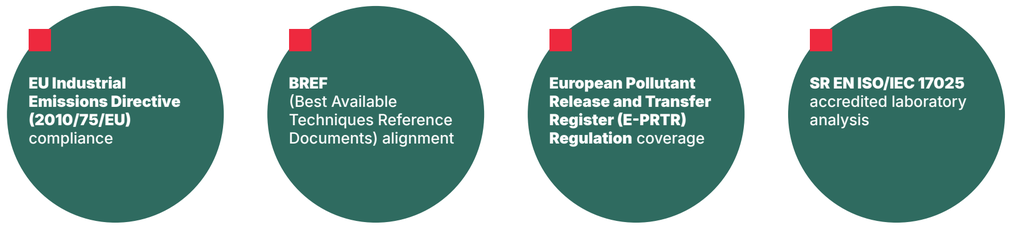
- **Advanced wastewater treatment and water recycling systems**
- **Sophisticated air filtration technology to capture particulates, lead, and acid vapor emissions**
- **Comprehensive waste management infrastructure**
- **Employee training programs to embed environmental responsibility in daily operations**
- **Advanced monitoring and measurement equipment for continuous environmental surveillance**

E2.4 Monitoring and Performance

Rombat operates under strict regulatory frameworks that govern industrial emissions, with full compliance to the EU Industrial Emissions Directive (2010/75/EU) and alignment with Best Available Techniques Reference Documents (BREF). The company's operations fall under two specific IED classifications: 2.5.B) Processing of non-ferrous metals: b) melting, including the alloying, of non-ferrous metals, including recovered products and the operation of non-ferrous metal foundries, with a melting capacity exceeding 4 tonnes per day for lead and cadmium or 20 tonnes per day for all other metals (NFR 2.A.6, SNAPT 040615); 4.2 E) Production of inorganic chemical compounds, such as: e) non-metals, metal oxides or other inorganic compounds, such as calcium carbide, silicon, silicon carbide (NFR 2.1.6, SNAPT 040615).

The company's targets for air emissions, others then GHGs, are to comply with the maximum concentrations stipulated in its Integrated Environmental Permit (AIM). Monitoring is conducted at each emission point (stack) to ensure permanent compliance with the following limits: **dust containing lead (Pb)**: max 5 mg/Nm^3, **Sulphur oxides (SO_2)**: max 500 mg/Nm^3, **Nitrogen oxides (NO_x)**: max 350 mg/Nm^3, **Carbon monoxide (CO):** max 100 mg/Nm.

Regulatory Framework:



This regulatory framework ensures that all environmental monitoring meets the highest European standards.

The company's environmental performance is measured through direct emission monitoring conducted by accredited laboratories following **SR EN ISO/IEC 17025** standards. This dual-layer monitoring approach combines annual measurements by external accredited laboratories with semi-annual internal laboratory assessments, providing enhanced control and immediate intervention capabilities when needed. The measurement methodologies align with **E-PRTR Regulation** requirements and incorporate continuous improvement processes to ensure accuracy and reliability.

We monitor air emissions containing sulfuric acid vapour (Sulphur oxides from formation) SO2 and SO3 expressed in SO2, soil levels of sulphates, lead and compounds.

Pollution of Air, Water and Soil Policies
(ESRS E2)

E2.4 Air Emissions Data and Monitoring

Bistrița

	Pollutant (burning gases)	Limit (kg/year)	Total quantity 2023	Functioning hours 2023	Production output	Total quantity 2024	Functioning hours 2024	Production output	Direct emission measurement	Measurement Method
E2-4-30	TSP	50 000	247.86	145 014	1997.78 MWh	254.31	158 232	2 444.97 MWh	✓	As required by our Integrated Environmental Permit, atmospheric emissions are monitored annually by accredited external laboratories using standard analysis methods
	CO	500 000	4 626.03			3 357.03			✓	
	NOx	100 000	5 356.97			6 951.30			✓	
	SOx / SO2	150 000	10 352.29			4 725.25			✓	

Copșa-Mică

	Pollutant (burning gases)	Limit (kg/year)	Total quantity 2023	Functioning hours 2023	Production output	Total quantity 2024	Functioning hours 2024	Production output	Direct emission measurement	Measurement Method
E2-4-30	TSP	50 000	968.00	19 457	13 391 t	1 122.00	18 883	13 153 t	✓	As required by our Integrated Environmental Permit, atmospheric emissions are monitored annually by accredited external laboratories using standard analysis methods
	CO	500 000							✓	
	NOx	100 000	10 804.00			6 999.00			✓	
	SOx / SO2	150 000	21 756.00			19 211.00			✓	

During the course of 2024, no exceedances of the permitted limits were recorded for any of the monitored parameters, confirming constant compliance with all applicable legal and permit requirements.

Pollution of Air, Water and Soil Policies (ESRS E2)

Regulatory Excellence and Emergency Preparedness

The company's 2024 performance demonstrates exceptional regulatory compliance with zero non-compliance incidents reported throughout the year. This achievement reflects the effectiveness of Rombat's integrated environmental management approach and proactive risk management strategies. The company maintains comprehensive emergency preparedness through two critical operational plans: the **Accidental Pollution Prevention and Combat Plan (PPCPA)** and the **Operational Emergency Prevention and Management Plan (POPSU)**. These plans provide structured frameworks for preventing environmental incidents and ensuring rapid, effective response when unexpected events occur.

Rombat has been included in the SEVESO since 2013, transposed in Romanian legislation by Law 59/2016. On the control of major accidents hazards involving substances dues to the use of lead oxide in the manufacturing process. Field inspections are carried out annually by SEVESO commission members.

The emergency preparedness system includes regular drills and training programs that ensure all personnel understand their roles in environmental protection and incident response. This proactive approach has enabled the company to maintain its excellent compliance record while building organizational resilience against potential environmental risks.

Regulatory Compliance Status:

Requirement	Status	Details
IED Compliance	Full compliance	Zero non-compliance incidents
BAT Implementation	Operational	EU BAT Conclusions fully compliant
REACH Compliance	Operational	SVHC management active
ISO 14001:2015	Certified	Environmental management system
Laboratory Accreditation for battery testing	Active	SR EN ISO/IEC 17025
SEVESO	Operational	Zero non-compliance incidents

The performance of the melting and casting installation for the PbCa alloy was compared with the requirements of the EU Commission Implementing Decision 2016/1032 of 13 June 2016, which establishes the Best Available Techniques (BAT) conclusions for the non-ferrous metals industry, under Directive 2010/75/EU of the European Parliament and of the Council. The Large Volume Inorganic Chemicals – Solid & Others BREF (August 2007 version) makes reference to the activity of producing lead oxide.

Pollution of Air, Water and Soil Policies (ESRS E2)

E2.5 Substances of Concern and Substances of Very High Concern

As a battery manufacturer, our operations involve Substances of Very High Concern (SVHCs), primarily lead compounds. Our SVHCs management strategy is twofold: ensuring stringent safety and environmental controls for their current use, while actively pursuing substitution opportunities. This approach recognizes that while these substances are currently necessary for product functionality, the company must actively pursue substitution opportunities and implement the highest standards of safety management.

Driven by REACH regulations, our procurement and R&D teams collaborate to systematically evaluate and validate safer alternative materials that maintain product performance while minimizing health and environmental risks. This proactive approach includes regular assessment of international safety standards and emerging alternative technologies that could enable gradual substitution of concerning substances.

Substance	Amount (tonnes) 2023	Amount (tonnes) 2024	Classification	Hazard Profile	Type of treatment
Lead (Pb) (Total quantity of lead and lead alloy used)	30 616	34 652	SVHC	Reproductive toxicity; Environmental concern	Leave facilities as emissions, products, part of products or services
Lead Monoxide (Quantity of substance obtained from lead in our own facilities and used)	15 829.07	17 936.87	SVHC	Reproductive toxicity; Environmental concern	
Lead Minium	97.09	98.77	SVHC	Reproductive toxicity; Environmental concern	
Tetrabasic Lead Sulfate	38.73	32.07	SVHC	Reproductive toxicity; Environmental concern	

Management Approach:

REACH Compliance:
Full adherence to EU chemicals regulation

Substitution Strategy:
Systematic review of alternatives for hazardous substances

Phase-out Timeline:
Defined timeline for eliminating substances of very high concern

Risk Assessment:
Continuous evaluation of material usage and processes

Stakeholder Training:
Regular employee education on safe handling practices

Rombat demonstrates strong pollution management performance across all ESRS E2 disclosure areas. The company's integrated approach combines robust policy frameworks, comprehensive stakeholder engagement, effective operational controls and proactive regulatory compliance. Our strategy for managing hazardous substances combines rigorous risk mitigation with a focus on innovation. This approach is implemented through two key actions:

- **Employee Training:** We conduct regular education programs on safe handling procedures and safety protocols.
- **Innovation and R&D:** Our research and development teams actively explore cleaner production techniques and evaluate alternative materials to reduce dependency on hazardous substances.

This forward-looking approach supports our circular economy goals and ensures accountability through transparent reporting. The pollution management strategy positions Rombat as a responsible industry leader committed to environmental stewardship and sustainable business practices.

Water Stewardship (ESRS E3)

Water Efficiency

- Every Drop Counts

Why it matters?

Battery production needs rinsing, cooling and acid-neutralisation water. Although both ROMBAT sites draw only municipal freshwater and lie outside water-stress basins, inefficiency would raise costs and dilute our licence to operate. A closed-loop system at Copșa Mică already keeps process water on site, while Bistrița relies on pre-treatment before safe discharge. Tight control protects local ecosystems, shields the company from rising utility tariffs and demonstrates compliance with EU Water Framework rules.

2024 Highlights

- 82 563 m³ total freshwater used (+8 % vs 2023)
- 60 % of water at Bistrita recycled in a closed loop
- 100% of water at Copsa Mica recycled in a closed loop - zero surface discharge
- No permit exceedances or fines at either site

Water Consumption Efficiency Targets

Rombat Bistrita

2023	33.5 m³/MWh
2024	33.9 m³/MWh

+1.2%

Rebat Copsa Mica

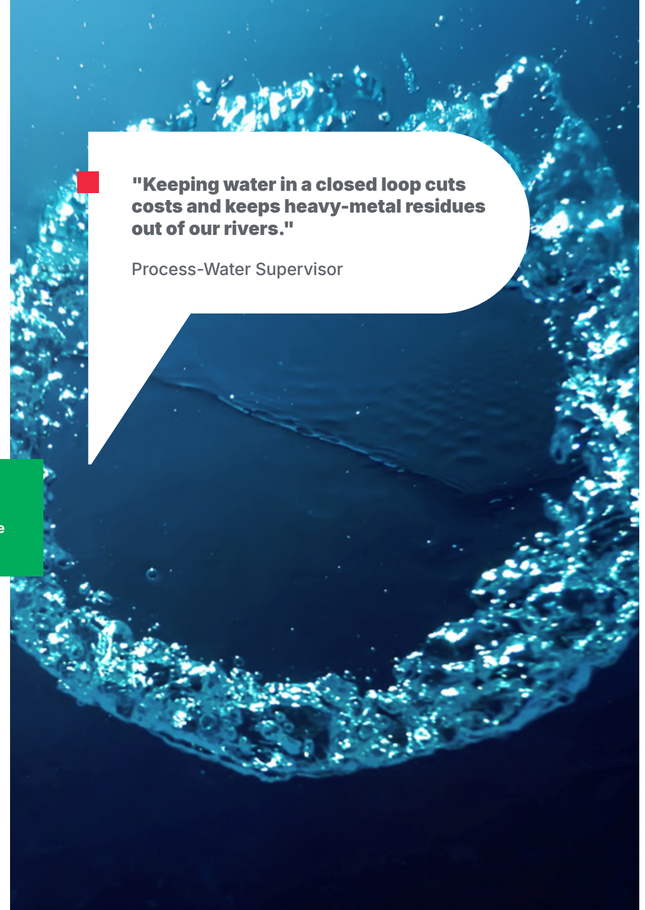
2023	0.29 m³/tonne Pb
2024	0.28 m³/tonne Pb

-3.45%

Target Pathway

0.10 m3/ volume output every year by 2030

≥60% water recycled group-wide every year



"Keeping water in a closed loop cuts costs and keeps heavy-metal residues out of our rivers."

Process-Water Supervisor

ESRS E3 Water Datapoints

ESRS Code	Indicator	FY-2023	FY-2024	Permit / Target	Trend/Comment
E3-4-28-a	Total fresh water consumption (m³)	76 616	82 563	-0.10 m³/unit volume year on year	—
	Rombat	73 524	79 395		+7.4%
	Rebat	3 092	3 168		+2.4%
E3-4-28-d	Water stored on-site (m³) (fresh water - discharged water)			n/a	
	Rombat	28 534	35 805		+25%
	Rebat (cesspool)	2 900	2 976		3%
E3-4-AR-32	Water withdrawals (m³)	158	326	n/a	+206%
E3-4-AR-32-1	Water discharges (m³)	45 182	43 782	n/a	-3%
E3-4-AR-32-2	Rombat	44 990	43 590		-3%
E3-4-AR-32-3	Rebat (cesspool)	192	192		100%
E3-4-29	Water-intensity ratio (m³/€ million revenue)	743.84	671.24	< 600 by 2030	-9.76%
E3-3-T 72	Fresh-water use – Bistrița (m³/MWh)	33.9	33.9	-0.10 m3/MWh year on year	100%
E3-3-T 73	Fresh-water use – Rebat (m³/t Pb)	0.26	0.28	-0.10 m3/t year on year	+7.68%
E3-3-T 74	Water recycled / re-used (%)	60%	60%	≥ 60% (continuous)	Met
E3-1-MDR-P	Formal water policy adopted	-	Planned FY-2025	-	In progress
BP-2-11-a	Metrics with high estimation uncertainty	-	None	-	Direct metering

Water and Marine Resources (ESRS E3)

Impacts, risks and opportunities

In the following chapter Rombat will describe its water management policy.

Water and Marine Resources (ESRS E3) was discussed as part of our double materiality assessment, but its materiality came below the set threshold (score 1.95). However, given the relatively high score of the opportunity “water efficiency & technological innovation” (reducing water footprint via closed-loop system can lower operating costs and demonstrate leadership in sustainable manufacturing) Rombat has decided to voluntarily disclose its water management policies, actions and targets in this chapter.

This disclosure underscores our commitment to responsible environmental stewardship.

Water and Marine Resources (ESRS E3)

E3.1 Policy Scope and Objectives

Rombat currently operates with internal water management policies, the company sourcing water exclusively from local public utility AQUABIS. Operations are strictly governed by a comprehensive five-year **Water Management Authorization** establishing technical parameters for supply and discharge. This permit, renewed in 2024, establishes the legal and technical framework for the company's water use, setting clear limits for consumption and discharge quality.

Recognizing the importance of water stewardship, Rombat has committed to developing and implementing a specific water and marine resources policy by the end of 2025. This future policy will formalize the company's already robust operational practices and integrate them with its existing ISO 14001:2015 certified environmental management system.

E3.2 Actions addressing IROs

In the double materiality assessment, Rombat evaluated several impacts, risks and opportunities concerning Water and Marine Resources (ESRS E3). The initial analysis considered the potential impact of the company's high industrial water consumption on local water availability, the physical risks of climate-related drought leading to supply constraints or operational halts and the opportunities for cost reduction and leadership through water efficiency and technological innovation. Following a detailed evaluation, these topics were not determined to be material for the current reporting period, as their significance did not meet the defined thresholds within the assessment framework.

Nevertheless, Rombat has implemented significant policies tailored to each facility it operates:

Bistrița Production Facility Operations:

At the main production facility in Bistrița, wastewater undergoes comprehensive treatment before discharge into the public sewerage system, ensuring full compliance with regulatory standards. The facility operates under strict monitoring protocols, with quality assessments conducted at the pre-treatment section control point before each discharge. This systematic approach includes supplementary random analyses in the company's internal laboratory, providing enhanced oversight and immediate intervention capabilities when needed.

Copșa Mică Recycling Facility - Closed Loop Innovation:

The Rebat facility in Copșa Mică represents a significant advancement in water management through its closed-loop water system. This innovative approach collects, treats and reuses all wastewater including domestic and select stormwater, achieving zero environmental discharge with losses limited only to natural evaporation. This system demonstrates Rombat's commitment to environmental protection and efficient resource utilization, positioning the facility as a model for sustainable industrial water management.

E3.3 Targets, Monitoring and Regulatory Compliance

The company's water management operates under a comprehensive **five-year Water Management Authorization** that establishes both daily water consumption requirements (m^3/day) and quality parameters for discharged water. This authorization provides legal certainty while ensuring environmental protection through clearly defined operational boundaries.

Multi-layered Monitoring System:

Rombat has developed a sophisticated monitoring approach that combines regulatory compliance with proactive management. Monthly water quality sampling is conducted by SC AQUABIS at the boundary chamber located on Rombat's property, monitoring critical parameters including pH, suspended matter, chemical oxygen demand (COD), extractable substances with organic solvents, ammoniacal nitrogen, total phosphorus, lead and sulfates. The monitoring system extends beyond external requirements through internal laboratory capabilities that provide semi-annual analyses, enabling rapid response to any quality variations. Annual external monitoring by authorized firms ensures objectivity and regulatory compliance, creating a comprehensive quality assurance framework.

Operational Responsibility Structure:

Water resource management is embedded throughout the organizational structure, with each section head bearing specific responsibility for resource management, including water consumption monitoring. These personnel prepare monthly reports for the Production Director and compile annual Environmental Reports containing detailed water consumption and wastewater quality information, which are submitted to environmental authorities and

Advanced Treatment Technologies

Bistrița Facility Treatment Process:

The company has implemented an efficient treatment system in which, after being previously treated, ~60% of the purified wastewater is reintroduced into the production cycle, while ~40% is discharged. Stormwater management includes separate collection systems, with water from factory surfaces captured and treated before discharge to prevent lead particle contamination.

Copșa Mică Specialized Treatment:

At the Rebat facility, technological waters from electrolyte treatment installations and acidic waters from production sections undergo mechanical purification through chamber-type pressure filters. This process removes mechanical impurities that could compromise the quality of gypsum produced during lime milk neutralization reactions, demonstrating the integration of environmental protection with product quality management.

Water and Marine Resources
(ESRS E3)

Rombat has established comprehensive sustainability metrics and targets for water and marine resources that reflect both operational efficiency objectives and environmental protection commitments. The company's target-setting methodology incorporates environmental thresholds and entity-specific allocations based on regulatory requirements and operational optimization principles.

Water Consumption Efficiency Targets:

Facility	Unit	Target	2023 Baseline	2024 Performance	Status
Rombat (Bistrita)	m^3/MWh	33.5	33.5	33.9	Monitoring
Rebat (Copsa Mica)	m^3/tonne Pb	0.29	0.29	0.28	Achieved
Water Recycling	% of total consumption	60% minimum	60%	66%	Target established

The consumption targets are derived from the **Water Management Authorization** requirements, which establish consumption norms for both production facilities: 33.5 m^3/MWh at the Bistrița facility and 0.29 m^3/tonne of lead produced (equivalent to 10.7 m^3/day) at the Rebat recycling facility. These thresholds represent regulatory limits that ensure sustainable water resource utilization while maintaining operational effectiveness.

The water recycling target of minimum 60% reflects the company's commitment to circular water use principles, building upon the successful closed-loop implementation at the Copșa Mică facility. This target encompasses both direct process water recycling and the broader concept of maximizing water utility efficiency across all operations.

Risk Management and Legal Compliance Framework

Comprehensive Legislative Alignment:

Rombat's water management targets address significant environmental risks through alignment with extensive legal frameworks including Law No. 226/2013 on environmental protection, Law No. 84/2006 on integrated pollution prevention and control, Law No. 107/1996 (Water Law) and Emergency Ordinance No. 69/2013 modifying the Water Law. This regulatory compliance ensures that target achievement contributes to broader environmental protection objectives.

Operational Risk Mitigation:

The company has implemented systematic risk management through mandatory collection of acidic and lead-bearing waters in basement tanks (level -6m), with continuous maintenance of clean, dry conditions. Collection channels are constantly maintained to prevent uncontrolled leaks and discharges into the sewerage network. Strict protocols prohibit discharge of untreated waters or waters that do not meet established quality parameters, with sludge from treatment processes collected in labelled, covered tanks for proper waste management.

Automated Treatment Excellence:

The acid and lead-bearing water treatment process operates through automated systems at the FBU section, utilizing sodium hydroxide neutralization followed by chelating agents and polyelectrolyte coagulation. Operator intervention is limited to fine adjustments, with the entire process managed through the main installation monitor, ensuring consistent treatment quality and operational efficiency.

Water and Marine Resources (ESRS E3)

E3.4 Water Consumption Performance

Rombat's water consumption profile demonstrates sophisticated resource management across its operational facilities, with total water consumption of **82 563 m³** in 2024. The company operates exclusively in areas without water stress, sourcing freshwater with dissolved solids content ≤1.000 mg/l from public supply networks at both locations. The Copșa Mică facility additionally maintains a proprietary borehole for groundwater extraction, providing operational flexibility.

Water Management Metrics Overview:

Metric	2024 Performance	Unit	Description
Total Water Consumption	82 563	m³	All facilities combined
Total Water Withdrawals	326	m³	Direct ground water withdrawal
Total Water Discharges	43 782	m³	Treated water discharge (sewerage, cesspool)
Total Water Stored	38 781	m³	On-site water storage capacity (difference between water consumption and water discharged)
Total water recycled and reused in m³	98 400	m³	
Water Intensity Ratio	134.12	m³/mLEI	Water efficiency metric

Water Source and Quality Management

Both facilities utilize a single water type—freshwater from public networks—ensuring consistent quality parameters and simplified treatment requirements. This approach enables standardized water management procedures while reducing complexity in quality control and treatment system design.

The company's water intensity 134.12 m³/ mLEI (calculated as Total fresh water consumption/ mLEI Total Revenue)) demonstrates efficient water utilization relative to production output. (82 653 m³/ 615.55 mLEI=134.12 m³/mLEI)

Advanced Water Recycling and Treatment Systems

Recycling Efficiency:

Our effective recycling and reuse systems resulted in total water discharges (43 782 m³) being significantly lower than our total consumption (82 563 m³) in 2024.

Discharge Quality Control:

All discharged water undergoes comprehensive treatment with continuous quality monitoring for key parameters like heavy metals and pH to ensure full regulatory compliance.

Operational Flexibility through Storage and Buffer Management:

We maintain a substantial on-site water storage capacity of 38 781³, which provides operational flexibility and supports our emergency response capabilities. The annual volume of recycled water (98 400 m³) indicates dynamic storage management that responds to seasonal variations, production requirements and maintenance schedules while ensuring continuous operational capability. In order to ensure the quality of the wastewater discharged and compliance with the limits of substances established by the authorization, the company carries out a water treatment before discharge into the sewer system (60% of the wastewater is reintroduced into the production circuit, 40% is treated and discharged). Rainwater is separated – water from the factory surface is captured and sent for treatment before being discharged, to avoid contamination with lead particles.

At Rebat, the technological waters come from the electrolyte treatment plant, the acidic waters from the sections. Before neutralization, the electrolyte and the washing waters are mechanically purified by a chamber press filter, in order to remove the mechanical impurities that would compress the quality of the gypsum resulting from the neutralization reaction with the whitewash.

The company's current assessment indicates that water-related risks do not pose immediate material financial threats, largely due to the robust regulatory framework, efficient operational systems and absence of operations in water-stressed areas.

Risk Mitigation:	Our investment in advanced water treatment and closed-loop systems proactively mitigates future financial risks from water scarcity or stricter regulations, ensuring long-term operational stability.	**Strategic Opportunity:**	The successful closed-loop system at our Copșa Mică facility creates opportunities for reduced operating costs and provides a competitive advantage in a resource-conscious market.	**Compliance Value:**	Our strong compliance record, with zero non-conformities found during 2023 inspections, provides financial value by avoiding penalties and enhancing stakeholder confidence ahead of our 2024 Water Management Authorization renewal.

Key Performance Indicators Water Management Excellence Summary

Performance Area	2024 Achievement	Trend	Strategic Focus
Consumption Efficiency	134.12 m³/mLEI	↓	Continuous optimization
Recycling Innovation	Closed-loop at Copșa Mică	↑	Expansion potential
Regulatory Compliance	Zero non-conformities	→	Maintain excellence
Treatment Capacity	66% recycling achievement	↑	Increase recycling rate
Quality Management	Comprehensive monitoring	→	System refinement

Rombat demonstrates **sophisticated water resource management** and the company's operational excellence, regulatory compliance and innovative closed-loop systems position it as an industry leader in responsible water stewardship.

Biodiversity and Ecosystems (ESRS E4)

Impacts, risks and opportunities

In the following chapter Rombat will describe its biodoversity management policy.

The company’s comprehensive Double Materiality Assessement DMA did not identify material impacts, risks, or opportunities (IROs) related to biodiversity and ecosystems. Nevertheless, Rombat has disclosed information regarding business model resilience to biodiversity and ecosystem-related risks and opportunities in ESRS 2 SBM-3, demonstrating systematic consideration of these factors within overall strategic planning.

Biodiversity Policy

Rombat has not implemented specific biodiversity-related actions, as comprehensive operational assessment indicates the company does not operate in high biodiversity risk environments. Activities generate no significant impacts on ecosystems or biodiversity in operational areas. Moreover, the DMA assessment confirmed that biodiversity considerations do not currently meet materiality thresholds for detailed reporting requirements, supporting the company's current approach to biodiversity management. Additionally, under CSRD implementation provisions, biodiversity disclosures are subject to a phased-in approach with voluntary reporting for the first two years, during which companies are exempt from mandatory E4 reporting requirements.

Rombat currently operates without dedicated internal policies for biodiversity and ecosystems management. This approach reflects the absence of clear national regulatory frameworks and centralised platforms providing updated biodiversity indicators in Romania. According to WWF Romania reports, while Romania has biodiversity protection programs, no central platform exists with updated indicators and comprehensive data.

Operational Excellence:

Current technological processes and internal automation contribute to minimizing ecological risks. The company maintains excellence standards in resource management and environmental problem prevention through continuous information exchange and best practice implementation. Rombat does not operate production activities in Romania's protected sites, ensuring no negative effects on biodiversity-sensitive areas. The company's industrial operations are contained within existing facilities with established environmental management systems.

Management Approach:

While specific policies are not currently implemented, Rombat continuously monitors sustainability developments and reserves the right to respond proactively to legal regime changes and market expectations. Should conditions change, the company will analyse the necessity of adopting additional biodiversity policies.

Future Action:

Actions will be prioritized when internal evaluations confirm necessity and feasibility for improving current practices. The company commits to periodic sustainability objective reviews and establishing clear adoption timelines aligned with identified priorities and European regulatory standards.

E4.5 Impact Metrics Related to Biodiversity and Ecosystems Change

Impact Category	Assessment Result	Operational Context
Biodiversity Sensitive Areas	No negative impacts identified	Operations outside protected sites
Land Use Changes	No significant impacts	Existing industrial facilities
Ecosystem Condition	No significant impacts	Controlled operational environment
Freshwater/Marine Changes	No direct contribution	Closed-loop systems in place
Invasive Species	No contribution	Controlled industrial processes
Species Status Changes	No direct impact	Limited ecosystem interaction
Ecosystem Impacts	No significant impacts	Minimal ecological footprint

Rombat demonstrates responsible biodiversity stewardship through operational site selection that avoids protected areas and systematic impact assessment confirming minimal ecosystem effects. While dedicated biodiversity policies await regulatory standardisation, the company's comprehensive environmental management framework and monitoring capabilities ensure readiness for future requirements while maintaining current operational excellence with negligible biodiversity impact.

Circular economy
(ESRS E5)

Circular Economy

- Pure Power, Zero Waste

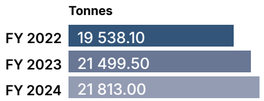
Why it matters?

Rombat integrates circular economy principles to reduce environmental impact, enhance operational efficiency and support social development. By recycling used batteries, the company minimizes hazardous waste and conserves natural resources. Investments in solar energy and green technologies contribute to lower carbon emissions. Operational costs are reduced through material recovery and energy optimization. Rombat's sustainability efforts strengthen its reputation and competitiveness in ESG-focused markets. Socially, the company supports housing for disadvantaged children and reintegration programs for former inmates. Through Rombat Academy, it also promotes education and technical training, empowering employees and youth with skills for a sustainable future.

2024 Highlights

- 94.49 % lead recovery rate achieved
- 85% weight of scrap battery recovered
- 99.15% recycling capacity covered

Scrap batteries recycled



ESRS E5 Resources Datapoints

ESRS Code	Indicator	FY-2024	Target / Threshold	Trend/Comment
E5-1-d	Recycled lead in finished batteries (%)	83.7%	Min 75%	Audited
	Virgin lead in finished batteries	16.3%		
E5-2-a	Mass-recovery rate-average (%)	94.49%	≥ 95%	On track
BP-2-11-a	Metrics with high estimation uncertainty	None	n/a	Direct metering
G1-3-b	Fines for waste violations (€)	0	0	-

Circular Economy and Use of Resources (ESRS E5)

Impacts, risks and opportunities

In the following chapter Rombat will describe its circular economy and use of resources policy.

The Double Materiality Assessement DMA identified circular economy as the single triple material item across Rombat's sustainability landscape, demonstrating exceptional strategic significance. Circular economy emerged as material across impact, risk and opportunity dimensions, with particularly strong scores for positive environmental contribution and strategic business opportunity.

The material sustainability matter is resource inflows, including use of resources in the whole value chain.

E5.1 Policy Scope and Objectives

Rombat has established robust internal policies for resource use and circular economy management, positioning the company as a leader in battery industry sustainability. The policy framework addresses the fundamental challenges of lead extraction and battery manufacturing while implementing innovative solutions that exceed regulatory requirements and industry standards, guided by an integrated system certified under standards including SR EN 14001:2015 - Environmental Management Standard, ISO 9001 - Quality Standard, IATF 16949/2016 - Automotive Quality Management and ISO 50001/2018 - Energy Management.

The policy framework acknowledges the significant environmental impacts of using primary resources, such as the deforestation and high energy consumption associated with lead extraction , as well as the resources used for plastics, packaging and alloys. Lead refining involves harmful chemical substances and high energy consumption, contributing to greenhouse gas emissions and non-renewable resource consumption. Therefore, the company's strategy is fundamentally centred on maximizing the use of secondary (recycled) resources and managing waste according to the waste hierarchy, which prioritizes prevention, reuse and recycling.

Rebat Copșa Mică - Advanced Recycling Excellence

Rombat operates the specialised Rebat Copșa Mică battery recycling centre, processing around 22,000 tonnes of used batteries annually. Through innovative production technologies, the company reintroduces up to 99% of recovered lead into the manufacturing process, significantly reducing natural resource consumption while protecting the environment. 43.3% of the batteries we sold was recovered and recycled in 2024.

This commitment is demonstrated through the company's advanced recycling operations, investments in renewable energy and adherence to regulations such as the EU Battery Regulation 2023/1542, which establishes strict requirements for manufacturers: recycling targets of 75% by end-2025 and 80% by 2030. Rombat has already exceeded these targets, achieving 84.8% recycling rate as of 2023. The company also achieved 94.49% recycling rate for active components (lead) from batteries.

Key Pillars of the EU Battery Regulation

Design and Manufacturing Requirements

The regulation introduces strict standards for the design and manufacturing of batteries, emphasizing energy efficiency, durability and the potential for reuse and recycling. These requirements cover the entire lifecycle of batteries, from conception to disposal.

Extended Producer Responsibility (EPR)

Producers are required to manage the entire lifecycle of the batteries they place on the market. This includes the collection, recycling and environmentally sound disposal of used batteries, as well as reporting on performance in these areas.

Ambitious Recycling and Waste Management Objectives

Clear targets are set for the collection and recycling of batteries, including minimum levels of recycled content (e.g., 16% cobalt, 85% lead, 6% lithium and nickel). Furthermore, it requires that portable batteries be removable and replaceable by the end-user by 2027.

Consumer Information and Engagement

Producers must provide transparent and easily accessible information on the proper use, maintenance and disposal of batteries. The goal is to increase public awareness and participation in their responsible management.

Resources Management

Integrated Waste and Packaging Management

Rombat implements an integrated waste management system according to specific regulations, submitting annual reports to the National Environmental Protection Agency. The company collaborates with authorized transporters for waste collection, recovery, or disposal. Packaging waste management efficiently handles wood pallets, metal containers, paper, cardboard, plastic film and polystyrene according to internal procedures and legal regulations.

Water Resource Integration

The company gives special attention to efficient water resource management, integrating this aspect into its environmental and sustainability policy. Water is intensively used in lead-acid battery production, polypropylene processing and battery recycling stages. Rombat implements wastewater reuse solutions within technological processes, with closed-loop systems at Rebat facility achieving zero external discharge.

Waste Hierarchy Implementation

The company's policies address waste management according to established hierarchy priorities: prevention through new or improved production technologies, reuse through reintroduction into manufacturing flows, recycling through waste transformation operations, recovery including energy recovery and elimination as final resort. Our policies prioritize avoiding or minimizing waste over waste treatment (e.g., recycling). This approach aims to reduce costs per tonne of lead used in the manufacturing process and to obtain reusable components from used lead-acid batteries.

E5.2 Actions and Resources

Rombat has implemented comprehensive measures addressing material impacts, managing risks and pursuing opportunities related to resource use and circular economy without requiring significant operating or capital expenditures. The company's action framework focuses on four key areas demonstrating circular economy leadership.

01. Higher Rate of Secondary Raw Material Use

The company achieves exceptional performance in secondary material utilization through the Rebat recycling facility, where up to 99% of recovered lead is reintroduced into production processes. This closed-loop approach significantly reduces dependency on primary lead extraction while maintaining product quality and performance standards.
Battery blocks are made from polypropylene (PP). Rombat encourages the return of used batteries in, which are then processed at the Rebat facility.

During recycling, we recover:

Lead and lead alloys

Plastic components
such as polypropylene chips

Circular Economy and Use of Resources
(ESRS E5)

These plastics are cleaned, shredded and reprocessed into new battery casings or other plastic products, reducing the need for virgin plastic and minimizing environmental impact. The recycling of PPCo is directly influenced by the type of batteries that arrive for recycling, as it is well known that battery manufacturers do not use only PPCo for making casings and for this reason, PPCo recycling can vary in terms of the resulting percentage. In 2024, Rombat managed to recover 84.52% of the PPCo from the scrap batteries collected.

02. Circular Design Implementation

Rombat applies circular design principles leading to increased product durability and optimization of use, supporting higher rates of reuse, repair, renovation, refurbishing and recycling. Battery design considers end-of-life recovery and material reintegration from the initial design phase.

03. Comprehensive Circular Business Practices

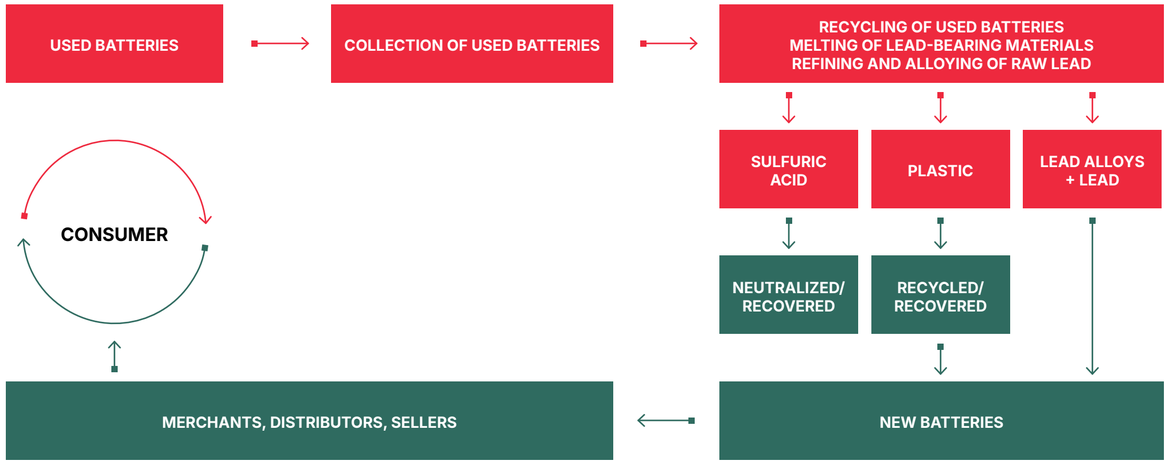
The company implements multiple circular business practice categories:

Value preservation measures: maintenance, repair, refurbishment, remanufacturing, parts collection, modernization, reverse logistics, closed-loop systems	**Value maximization measures: integrated product and service systems, cooperation and sharing-based business models**
End-of-life measures: recycling, upcycling, extended producer responsibility	**System efficiency measures: industrial symbiosis and collaborative resource optimization**

04. Waste Management Optimization

Waste management follows strict hierarchy principles with emphasis on prevention and reduction. The company's waste prevention and reduction program establishes necessary measures for environmental and population health protection, preventing or reducing adverse effects from waste generation and management while increasing resource use efficiency through selective collection of recyclable waste and periodic delivery of recoverable waste to authorized companies.

Rombat Circular Design



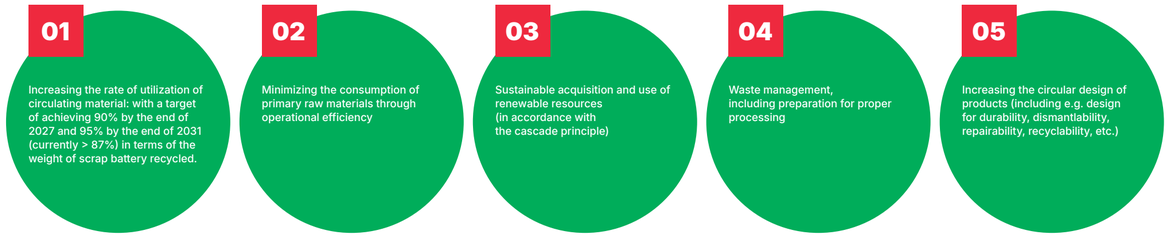
Organizational Responsibility

The Production Department through production capacities and the Logistics department, ensuring waste management throughout the company, bear primary responsibility for waste generation reduction. Annual budget allocation ensures proper waste management system maintenance and operation.

Circular Economy and Use of Resources
(ESRS E5)

E5.3 Targets, Monitoring and Performance

Rombat has established sustainability metrics and targets for resource use and circular economy covering five strategic areas:



This is the company's broader sustainability framework, supporting the achievement of EU regulatory requirements while exceeding industry standards. The target structure aligns with the waste hierarchy prioritization, emphasizing prevention and minimization over treatment strategies and is closely linked to the manufacturing output volumes.

Circular Economy and Use of Resources (ESRS E5)

E5.4 Resource Inflows

ESRS Code	The quantity or total volume of raw materials used to produce the company's products	U.M	2023	%	2024	%
E5-4-31-c	**Scrap batteries ***		21 499.50	56.89%	21 813.00	63.66%
E5-4-31	**Virgin lead**	t	2 555.60	14.63%	5 610.88	7.57%
	Virgin PPCo	t	1 008.83	3.41%	1 308.91	2.99%
	Sulphuric acid	t	5 340.09	15.33%	5 876.51	15.81%
	Red lead	t	97.09	0.26%	98.77	0.29%
	Pasting paper	t	497.93	1.32%	507.60	1.47%
	Separators foil	t	1 832.15	5.30%	2 030.76	5.42%
	Plastic parts	t	943.45	2.85%	1 092.66	2.79%
	TOTAL	t	33 774.63	100%	38 339.09	100%
ESRS Code	**The quantity or total volume of raw materials used to package the company's products**	**U.M**	**2023**	**%**	**2024**	**%**
	Wooden pallets	t	249.82	87.34%	769.77	70.89%
	Cardboard	t	68.20	8.50%	74.95	19.35%
	Stretch foil	t	34.40	4.16%	36.67	9.76%
	Total	t	352.42	100%	881.39	100%
	Polystyrene	m^3	168.71	100%	148.95	100%
	TOTAL	m^3	168.71	100%	148.95	100%
E5-4-31-c	**The amount or volume of recycled raw materials used to produce the company's products**	**U.M**	**2023**	**%**	**2024**	**%**
	Recycled lead (internally+purchased)	t	13 739.88	79.35%	12 576.85	53.45%
	Lead alloys	t	11 428.884	18.22%	2 887.741	44.46%
	Recycled PPCo	t	535.94	2.42%	384.279	2.08%
	TOTAL	t	25 704.70	100%	15 848.87	100%

*Scrap batteries recycling results in secondary lead which is not added again as raw material in the table.

Circular Economy and Use of Resources (ESRS E5)

E5.5 Resource Outflows

2024 Waste Management Excellence
Rombat demonstrates exceptional waste management performance through comprehensive tracking and optimization of waste streams across all operations.

ESRS Code	The quantity of waste generated in operations	U.M	2023	%	2024	%
e5-5-37-b-i-2	**of which reused - wooden pallets repaired in our own workshop**	t	77.1	2.20%	72.8	2.24%
e5-5-37-b-ii-2	**of which recovered by recycling - sent to recyclers on the basis of contracts**	t	3 168.0	91.82%	3 032.8	91.88%
e5-5-37-b-iii-2	**of which valorization through other forms**	t	0.0	0.00%	0.0	0.00%
e5-5-37-b-iii-2	**of which directed to disposal - storage**	t	203.0	5.98%	197.4	5.89%
	Non-hazardous waste	t	3 448.1	100%	3 303.0	100%
e5-5-37-b-i-1	**valorization through reuse**	t	705.7	0.00%	0.0	8.51%
e5-5-37-b-ii-1	**valorization through recycling**	t	2 878.6	37.57%	2 910.1	34.70%
e5-5-37-b-iii-1	**valorization through other means**	t	0.0	0.00%	0.0	0.00%
e5-5-37-c-iii-1	**of which directed to disposal - storage**	t	4 710.8	62.43%	4 835.2	56.79%
e5-5-37-c-i-1	**of which directed to disposal - incineration**	t	0.0	0.00%	0.0	0.00%
e5-5-37-c-iii-1	**of which directed to elimination - other ways of elimination**	t	0.0	0.00%	0.0	0.00%
	Hazardous waste	t	8 295.1	100%	7 745.3	100%

Recycling Achievement: 3 105.6 tonnes of non-hazardous waste and 2 910.1 tonnes of hazardous waste diverted from disposal through recycling(scrap batteries are not included here as they represent raw material for Rebat).

No Recovery Operations: All diverted non-hazardous waste processed through recycling channels.

Hazardous vs. Non-Hazardous Management:

Hazardous Waste Recycling:
7 745.3 tonnes

Non-Hazardous Recycling:
3 105.6 tonnes

Non-Hazardous Disposal:
197.4 tonnes to landfill (municipal waste)

Waste Management Efficiency: The company achieves **54.45% waste diversion rate (both hazardous and non-hazardous waste)** from disposal, demonstrating exceptional circular economy performance. All diverted waste undergoes recycling rather than other recovery operations, indicating high-quality waste stream management and strong recycling partnerships.

Circular Economy and Use of Resources (ESRS E5)

E5 IRO Material Impact and Opportunities

E5.4 Positive Impact - Natural Resource Conservation (Score:3.06)

Rombat generates significant positive environmental impact through **contribution to natural resource conservation and environmental protection** via recycled raw materials utilization and comprehensive waste collection, recycling and reuse systems. This impact extends across own operations and the entire value chain, demonstrating the company's material contribution to circular economy principles and environmental stewardship.

E5.4 Strategic Opportunity - Recycling Leadership (Score: 2.21)

The DMA assessment identified substantial business opportunity through **Battery Recycling & Circular Economy Leadership positioning**. Rombat can strengthen its position as a recycling pioneer, attracting new customers and differentiating from less circular competitors. This opportunity spans own operations and the complete value chain, supporting market expansion and competitive advantage development, as well as financing opportunities.

E5.4 Strategic Risk - High waste battery prices (Score: -2.04)

from collection inefficiencies. Rombat can potentially face multiple challenges circular operations, as elevated waste battery prices directly increase the company's expenses for acquiring recycled lead feedstock while simultaneously compressing margins on sustainable product lines. This cost volatility introduces uncertainty into strategic planning and resource allocation decisions, potentially forcing the company to scale back ambitious recycled content commitments due to economic unfeasibility.

Strategic Integration

The triple materiality designation confirms that circular economy represents Rombat's **core sustainability strength** and primary value creation mechanism. The high impact score (3.06) reflects the company's substantial environmental contribution, while the opportunity score (2.21) indicates significant potential for business growth and market leadership expansion.

Rombat drives circular economy initiatives through comprehensive stakeholder collaboration, including partnerships with suppliers to identify innovative lead recycling solutions and authorized collection centres to ensure proper battery waste management. The company operates customer-focused take-back programs with return incentives such as discounts on new battery purchases, while promoting recycling awareness through local education campaigns and national governmental advocacy highlighting environmental and economic benefits. Operationally, Rombat optimizes circular processes by using dump trucks for used battery transportation alongside wooden pallets to minimize packaging waste from plastic and cardboard materials, demonstrating integration of circular principles across the entire value chain from collection through processing.

Circular Economy and Use of Resources (ESRS E5)

Circular Economy Leadership Indicators

Performance Area	2024 Achievement	Strategic Significance
Battery Recycling Rate	87.2%	Exceeds 2025 EU targets
Lead Recycling Rate	99% recovery	Industry leadership
PPCo Recycling Rate	84.52%	Significant performance
Total Waste Diversion Rate (recycling)	54.45%	Good performance
Non-Recycled Waste(municipal waste)	6.06%	Significant performance
Processing Capacity	22 000 tonnes/year	Significant scale
Recovery Rates: % of batteries sold recovered and recycled	43%	Significant performance
Recycled Lead in finished product	83.7%	Significant performance
Internal Source	45%	
External Source	38%	
Recycled PPCo in product	27%	
Internal source	100%	
Recycled water in process	66%	Good performance

Competitive Advantages

Regulatory Leadership:

Rombat exceeds EU Battery Regulation targets by substantial margins, positioning the company advantageously for future regulatory developments and market requirements.

Technological Excellence:

The 99% lead recovery rate represents world-class performance in battery recycling, demonstrating technological superiority and operational excellence.

Integrated Operations:

The combination of manufacturing and recycling operations creates unique synergies, reducing costs while maximizing resource utilization efficiency.

Market Positioning:

Early achievement of future regulatory targets provides competitive advantages in sustainability-conscious markets and procurement processes.

Rombat demonstrates world-class circular economy performance through innovative recycling technologies, exceptional waste management and proactive regulatory compliance. The company's integrated approach to resource use and circular economy creates significant competitive advantages while contributing meaningfully to sustainable development objectives.

Own Workforce (ESRS S1)

Safe and Skilled Workforce

Why it matters?

Every battery that leaves Bistrița or Copșa Mică carries the know-how of 725 men and women. Keeping them safe, fairly rewarded and future-ready is the cornerstone of ROMBAT's licence to operate and to grow. Strong social dialogue, rigorous health-and-safety management (ISO 45001) and targeted up-skilling protect people, cut disruption costs and strengthen our ability to attract talent in an increasingly competitive labour market.

2024 Highlights

- **Zero fatalities and only one recordable accident** (45 lost days)
- **100% collective-bargaining coverage and gender pay gap -0.7%**
- **3 045 annual monthly average training hours delivered** - an average of **4.2 h/employee**

Three-year safety trend

Lost-Time Injury Frequency Rate*

** (LTIs per 200000 hours worked) - target ≤ 1.0*

"Regular joint safety walks show us that management listens and acts. It builds trust."

ESRS S1 Datapoints

ESRS Code	Indicator	FY-2023	FY-2024	2030 Threshold	Trend
S1-6-50-a	Employees (yearly average head-count)	731 (109F / 622M)	725 (105F / 620M)	n/a	On track
S1-6-50-c	Turn-over rate (%)	27%	19%	< 24%	Improved
S1-14-88-b	Fatalities (no.)	0	0	0	Maintain
S1-14-88-c	Recordable accidents (no.)	0	1	0	To improve
S1-14-88-e	Lost days (no.)	0	45	↓ year-on-year	To improve
S1-9-66-a	Women in top management (%)	18.96%	33.33%	≥ 20%	Improved
S1-13-83-b	Avg. training hours per employee	4.33 h/mth	4.2 h/mth	≥ 3.3 h/mth	On track
S1-16-97-a-2	Gender pay gap (%)	-1.1 %	-0.7 %	< n/a	-
S1-10-69	Employees paid adequate wage (%)	100%	100%	100%	Achieved
S1-8-60-a	Collective-bargaining coverage (%)	100%	100%	Maintain 100%	-
S1-2 27	Employees' satisfaction survey	80.03	80.98	80	Improved

Own Workforce (ESRS S1)

Impacts, risks and opportunities

In the following chapter Rombat will describe its own workforce management policy.

The material sustainability matters are:

- **Equal treatment/ Measures against violence**
- **Equal treatment/ Employement and inclusion of persons with disabilities**
- **Working conditions/ Secure employment**
- **Working conditions/ Collective bargaing**
- **Entity specific: Employee volunteering increasing employee development**
- **Working conditions/ Occupational H&S**
- **Equal treatment/ Training and skills development**
- **Working conditions/ Adequate wages**

Own Workforce (ESRS S1)

SBM-3 Material Impacts, Risks and Opportunities

As a leading battery manufacturer in Romania, our 725 employees are the key to our business success. We believe our people are our most important asset, driving the innovation and operational excellence that define our company. Our approach to managing our workforce focuses on social responsibility and employee wellbeing, while also addressing the unique challenges of lead-acid battery manufacturing to ensure our business remains resilient.

Our double materiality assessment reveals that social issues dominate the upper tier of impact rankings with **preventing workplace violence and harassment** achieving the highest stakeholder impact score (3.22), followed by **diversity and inclusion** (3.02), while **secure employment** (2.67), **fair wages** (2.28) and **collective bargaining rights** (2.55) round out our workforce priorities.

This social leadership directly translates into financial value creation, with the strongest revenue and cost-of-capital benefits concentrated in two strategic areas: attracting talent through **equitable pay policies** (opportunity score 2.28) and **equal opportunities and diversity** (opportunity score 2.07).

However, we also recognize significant negative impacts in our operations, notably **occupational health and safety concerns related to lead exposure or heavy machinery operations** (-2.94 impact), which we address through rigorous ISO 45001-certified management systems. Skills development and **potential skills gaps** present both negative impact (-2.05 impact) and risk (-1.87), which we mitigate through diverse training programs.

Our 100% collective bargaining coverage, industry-leading safety management systems and commitment to fair compensation demonstrate our dedication to creating positive working conditions while building the skilled workforce necessary for our transition to a climate-neutral economy.

All people in Rombat's workforce who can be materially impacted are included under our ESRS 2 disclosure. Our workforce encompasses both direct employees (on payroll) and non-employees working under our operational control, recognizing that our industrial activities create significant impacts across all worker categories:

Production Workers (majority segment):

Exposed to industry-specific risks including lead handling and hazardous substance manipulation, covered by strict occupational health and safety standardsintervention capabilities when needed.

Maintenance and Logistics Personnel:

Affected by infrastructure changes, automation implementation and work schedule adjustments, targeted by continuous training and requalification measures.

Research and Development Staff:

Impacted by strategic changes related to new technology investments, particularly in electric mobility and recycling domains.

Temporary Workers (through employment agencies):

Integrated into production flows during peak periods with potentially limited access to social benefits and training.

Subcontracted Support Personnel:

Including industrial cleaning, security and internal transport services, operating in the same work environment under our safety policies.

Own Workforce (ESRS S1)

Risk Assessment and Vulnerability Analysis
Following our double materiality assessment, we were able to identify workforce segments facing elevated harm risks:

01 **Occupational Hazard Exposure:**	▪ Workers handling hazardous substances (lead, acids, electrolytes) ▪ Personnel operating heavy or automated equipment ▪ Staff exposed to extreme temperatures, noise, or intensive physical demands	02 **Structural Vulnerability Factors:**	▪ Temporary workers with incomplete training or limited health benefit access ▪ Young or newly hired employees lacking experience in hazardous industrial environments ▪ Older workers potentially affected by high physical demands of repetitive activities	03 **Consultation - Based Risk Identification:**	Through consultations with employee representatives, union officials and health and safety managers, we identified specific areas where physical conditions are demanding and individual protection is essential.

Operating primarily in Romania and the European Union's regulated economic contexts, Rombat faces very low and rigorously controlled systemic risks such as forced labour or child labour. We monitor preventively:

▪ **Occupational health risks** and professional exposure to toxic substances (especially lead) specific to the battery industry
▪ **Shift work pressures** and extended schedules during peak production periods potentially generating fatigue, stress, or safety reductions

We have recorded isolated incidents including workplace accidents from improper handling of heavy equipment or hazardous materials and technical events requiring rapid intervention from maintenance workers. All incidents are documented and investigated according to internal procedures and applicable legislation, with immediate corrective measures implementation.

As resulted also from our DMA, our workforce management policy leads to notable positive impacts through:

Training and Professional Development Programs:

▪ Continuous investment in technical and cross-functional employee training
▪ Safety training, automated equipment operation, hazardous substance handling qualifications
▪ Leadership courses for operational management personnel

Health and Safety Initiatives:

▪ Rigorous prevention and occupational risk control system (ISO 45001 compliant)
▪ Modern protective equipment and continuous lead exposure monitoring
▪ Internal campaigns promoting physical and mental health awareness

Economic Stability and Regional Opportunities:

▪ Contribution to economic stability and local workforce employment in Bistrița
▪ Competitive salaries and benefit packages for employees and families
▪ Support for diverse and inclusive hiring practices

Inclusion and integration:

▪ The company supports gender diversity in technical and managerial positions, as well as the integration of young graduates into industrial environments through apprenticeship and internship programs.

Own Workforce (ESRS S1)

S1.1 Policy Scope and Objectives

Rombat's workforce policy foundation rests on essential principles aimed at maintaining a healthy corporate culture and promoting ethical business conduct. Our integrated policy framework includes the Code of Ethics, conflict of interest policies, donation and sponsorship guidelines and human rights and working conditions policies.

Policy Objectives:
▪ Ensure a safe and equitable work environment for all employees
▪ Strengthen integrity and social responsibility throughout operations
▪ Promote diversity and inclusion across all organizational levels
▪ Monitor continuous policy implementation through periodic evaluations and employee feedback

Our workforce policies apply throughout Rombat's operations, covering all segments and value chain activities to ensure consistency and compliance across all business aspects. These policies do not extend to personnel employed by subcontractors and suppliers supporting our value chain, though we continuously monitor ensuring our upstream and downstream partners meet established criteria.

Governance and Accountability
The Human Resources Manager and the CEO constitute the highest organizational level responsible for workforce policy implementation supported by Union representatives as partner in implementation. This leadership structure ensures strategic alignment between human resources policies and the company's global vision and mission, consolidating our commitment to sustainability and employee wellbeing.
We commit to respecting third-party standards and initiatives including:
▪ Romanian Labor Code regulating employment relationships and employee rights protection
▪ International Labour Organization (ILO) standards promoting fundamental worker rights and decent working conditions
▪ UN Guiding Principles on Business and Human Rights
▪ Universal Declaration of Human Rights and SDGs

In setting internal policies, Rombat aims to promote a healthy, safe and equitable working environment through:

Health and Safety: Policies focusing on accident prevention, risk reduction and safe work environment promotion.	**Equity and Inclusion:** Implementation of policies combating discrimination and promoting diversity.	**Professional Development:** Procedures ensuring employee access to training, courses and professional opportunities.	**Work-Life Balance:** Supporting flexible work schedules, leave and related benefits	**Compensation and Benefits:** Ensuring competitive salary structures and benefits for employees.

Own Workforce (ESRS S1)

Our health and safety management system adheres to international standards like ISO 45001 to ensure compliance, manage workplace risks and maintain organizational accountability.
The system's effectiveness is evaluated through two primary mechanisms:

01 Internal Audits:

Conducted regularly to assess compliance with regulations and internal policies, analyse safety practices and identify areas for improvement.

02 External Certification:

Performed by independent bodies to validate the system against established standards, which provides assurance to stakeholders and enhances credibility.

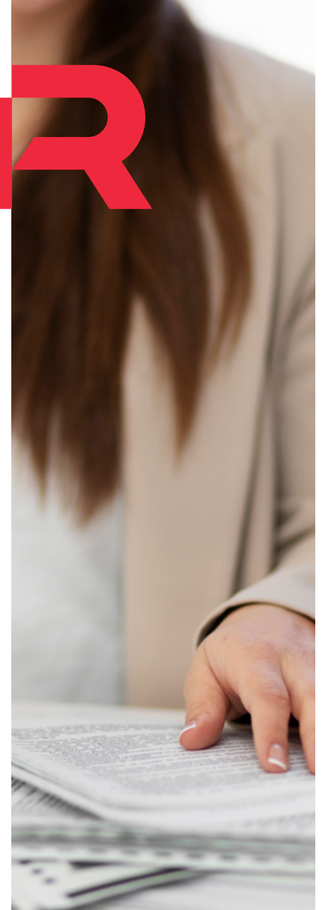
This framework is supported by ongoing employee training and continuous performance monitoring, which together foster a culture of safety and are integral to the company's sustainability objectives.

Our Human Rights compliance covers all relevant obligations: such as child labour/young worker protections, fair wages and benefits, working time regulations, modern slavery prevention, ethical recruitment practices, freedom of association and collective bargaining, non-discrimination and harassment prevention, women's rights protection, diversity, equity and inclusion advancement.

Our Code of Conduct bans child labour, forced or compulsory labour and human trafficking. Ethical-recruitment clauses prohibit recruitment fees, document retention and contract misrepresentation; every new hire receives a written contract in a language he or she understands. Company policy lists – and thereby protects against – every discrimination ground set out in EU and Romanian law: race, colour, sex, gender identity, age, disability, religion, political opinion, national or social origin and any other comparable status. Equal pay for equal work and women's career opportunities are stated commitments. The policy also promotes inclusion for groups at higher risk of vulnerability, notably young workers, women, people with disabilities and migrant employees.

Policies and internal procedures are accessible through multiple channels: periodic training, physical format provision, info kiosks in production facilities, organizational posting and online communications. For employees of different nationalities, we provide policy translations in relevant languages to ensure comprehensive understanding and compliance.

Recruitment, placement, training and advancement are based solely on qualifications, skills and experience, verified through up-to-date HR records. Workplace-accident prevention is managed under an ISO 45001-certified system. Investigations of discrimination or harassment follow a defined workflow, with outcomes documented and lessons fed back into training. We have grievance procedures to address complaints and provide recourse, preventing cultural barriers to raising concerns.



Own Workforce (ESRS S1)

S1.2 Worker Representation and Dialogue

All employees are represented by the Rombat Union in interactions with company management. However, employee interaction with management extends beyond union mediation to include direct interaction with organizational representatives.

Our legitimate union representation includes:

Annual meetings for Collective Bargaining Agreement negotiation according to company and union statutes

Monthly meetings between management and union representatives to discuss status, company performance, employee involvement and potential process optimization collaborations

On-demand meetings whenever punctual requests arise from either company or employees

Company representation is provided by the CEO, while union representation is led by the Union President, ensuring appropriate seniority and decision-making authority in all workforce-related discussions. We have an agreement with worker representatives regarding the respect of human rights.

We regularly evaluate how effectively we engage with our workforce using tools like our annual employee satisfaction survey. This survey gathers direct feedback from our staff on the work environment, career development opportunities, work-life balance and other aspects of employee wellbeing.
We then analyse these results in detail to create clear action plans that address the most important areas identified. This process ensures our employees are actively involved in shaping their workplace and helps create a company culture based on open dialogue, transparency and continuous improvement.

S1.3 Remediation of Negative Impacts

In terms of grievance and concern mechanisms, the following channels are available for workforce communication: whistleblowing information line, generic company telephone lines and email addresses, daily discussion programs with Human Resources representatives, direct meetings and discussions with immediate supervisors, company union intermediation. All channels are established directly by the enterprise, ensuring internal control and rapid response capabilities.

We encourage employees to speak up without fear of reprisal and our policies explicitly protect individuals who use these mechanisms from retaliation. All issues are handled confidentially, with clear procedures and timelines and any solutions must comply with internationally recognized human rights.

S1.4 Actions and Resources

Following our standard assessment process (described in ESRS 2 IRO-1), we have carefully reviewed the significant negative impacts our business can have on our workforce, using both data-driven and qualitative analysis. We have concluded that all material impacts are covered within our existing disclosures and have not identified any others.

In response to these findings, we are taking the following actions to manage these impacts, reduce risks and create positive opportunities for our workforce:

Working conditions (health and safety)
Our focus in the area of health and safety is on preventing and reducing workplace hazards. When a source of danger cannot be eliminated, we follow a clear hierarchy of safety controls:

01

Engineering Controls:

We create physical separation between the source of danger and our workforce (e.g., machine guards).

02

Organizational Measures:

We use measures like restricting access to high-risk zones.

03

Personal Protective Equipment (PPE):

We provide all necessary equipment, such as helmets, safety shoes, or hearing protection.

04

Administrative Actions:

We provide clear operating instructions and safety guidelines for specific tasks.

A range of occupational health and safety standards apply across the company.

To ensure a safe environment, we regularly prepare risk assessments for all job types and create appropriate safety measures based on them. We review how well safety is integrated into management activities, using feedback from employee surveys and other indicators to make improvements where needed. Regularly, external experts also check that mandatory actions, like fire safety instructions, are carried out correctly.

In 2024, we underwent inspections from the Labor Inspectorates of both Bistrița-Năsăud and Sibiu counties, as well as from the Public Health Directorates of the same regions. These inspections were conducted to ensure compliance with workplace health and safety regulations. According to Romanian legislation, the upper limit for blood lead levels is 70 micrograms per deciliter. However, under the Occupational Health and Safety Policy implemented by Metair, Rombat has voluntarily committed to maintaining no new cases exceeding 30 micrograms per deciliter.

Own Workforce
(ESRS S1)

Competitive Compensation and Additional Benefits Strategy
We are providing decent salaries (above minimum wage) and additional benefits focused on employee health and wellbeing, aligned with overall conditions of the national labour markets.To ensure fair and gender-neutral pay, we take the following actions: equal pay for equal performance (irrespective of gender or origin), regular review of salary packages and legal salary transparency through disclosure in job advertisements. We provide similar benefits to all employees and workers, including foreign nationals.

Training and Skills Development Programs
We support continuous learning through annual improvement and specialisation programs based on: employee feedback, annual evaluation process that generates trainings need and generated by organizational and business changes.

Supporting Our Workforce Through the Green Transition
To help our workforce adapt as we transition to a climate-neutral economy, we have put in place measures focused on skills development. We offer on-the-job training programs to give our employees the skills they need to work with modern, energy-efficient and cleaner technologies. These are supplemented by regular technical training sessions to keep our team up-to-date with new sustainable processes as they are introduced.

Wellbeing and Work-Life Balance Programs
We have several programs to support our employees' wellbeing and work-life balance, through which we address topics such as personal and organisational values, mental, emotional and physical wellbeing: prevention and stress management, resilience, ergonomy at working place, nutrition, sleep. We also offer training and workshops to help shift our company culture towards a better work-life balance and promote equal participation.

Furthermore, our health awareness activities benefit not only our employees but also have a positive impact on the wider community. For example, we offer preventive healthcare services available to the families of our employees, by giving them the possibility to add their family members to medical service subscription offered by the company.

Managing material risks in relation to workforce management is governed by our company-wide risk management process (see ESRS 2 GOV 5).

S1.5 Targets, Metrics and Performance Monitoring

All our workforce related targets are in line with and support our business strategy and policy objectives. During the target-setting process, we considered our impact areas and international trends in human resources areas, Rombat's data trends over the years and benchmarks from peers. These targets were established after consultations with internal stakeholders and approval from both the Management Board and Supervisory Board, including the employee representative. All set targets contribute to our progress in sustainability.

Own Workforce (ESRS S1)

Decent wage:	Continue ensuring that all Rombat employees who earn their living income with Rombat are paid a decent wage every year. In 2024 all employees were paid an adequate wage.
Diversity and Inclusion:	Ensure at least two women in management positions.
Employee engagement and development:	Keep a leading employee engagement score based on employee satisfaction surveys at a level of 80 points.
Empowering Safety Excellence:	Provide 4.2 training hours per FTE/ per month. Furthermore, 100% of employees were trained specifically on OHS
Health and safety:	• Zero fatal accidents and keep lost time injury rate below 1 (health & safety indicator reported by all subsidiaries withing Metair group) every year. • Blood lead levels : no new cases >30 ug/dl • Due to continuous efforts to improve working conditions, Rombat has not recorded any occupational diseases in the past 15 years.

Through those targets related to our own workforce, we aim to address fair compensation through an adequate/living wage target, enhance diversity and inclusion at Rombat and maintain the highest occupational health and safety standards. Unless otherwise specified, progress towards the targets is measured annually, with data collected by the HR department.

Key Performance Indicators:

Metric Name	Unit	2024 Baseline	Target Level	Methodology
Employee Turnover Rate	%	1.63%	Monitor stability	Monthly average for 2024, all employees
Absenteeism Rate	%	2.92%	<3.5%	Based on internal system data, correlated with employee wellbeing. Monthly average for 2024
Training hours / employee	Hours	4.2	>3.33	Average training hours per employee per month, reflecting efforts towards green transition
Total numbers of training hours	Hours	3 045	Min 3.3 h/employee	
Lost Time Injury Days Total	Days	45		
Lost Time Injury Frequency Rate (LTIFR)	Number of injuries. 200,000 person hours worked %	0.15	<0.1 per 200,000 person hours worked	

Own Workforce (ESRS S1)

S1.6 to 1.7 Employee Characteristics

Workforce Composition		
Total Workforce (2024 average, headcount)	725	% of total
Female employees	105	14.5%
Male employees	620	85.5%
*Covered by collective bargaining agreements**	725	100%
Covered by health and safety management system	725	100%
Covered by family-related leave	725	100%
Employee Turnover	139 departures	19% turnover rate**
Total persons with disabilities	8	1%
Female employees	4	50%
Male employees	4	50%

** Monthly management-union meetings, annual contract negotiations and on-demand consultation processes*

*** To understand employee fluctuations at Rombat during the reporting period, it is important to consider the broader context. Our focus on permanent contracts reflects a commitment to job stability, but natural fluctuations—such as resignatiaons, retirements and company-initiated terminations—are expected in a dynamic business environment. Therefore, employee data should be viewed alongside our HR policies and the socio-economic factors influencing our operations, offering a more accurate interpretation beyond the raw figures.*

Top Management Composition

Gender	Number of employees	
Male	4	66.66%
Female	2	33.33%

Own Workforce (ESRS S1)

Employment Structure

Contract Type	Employment Type	Male	Female	Total
Permanent	Full-time	583	102	685
Permanent	Part-time	1	1	2
Temporary	Full-time	36	0	36
Non-guaranteed	Part-time	0	2	2
TOTAL		620	105	725
Non employees	Self-employed	0	0	2*

** The limited number of non-employees reflects our preference for permanent employment relationships, supporting workforce stability and comprehensive benefit coverage.*

Age Distribution

Age Group	Headcount	Percentage
Under 30 years	75	10.4%
30-50 years	366	50.5%
Over 50 years	284	39.1%

Family Leave Utilisation

Gender	Headcount	Percentage
Male	75	10.4%
Female	15	2.1%






Own Workforce (ESRS S1)

Gender Pay Gap Analysis

Gender	Hourly Pay Rates	Percentage
Male	€ 56.04	
Female	€ 56.46	
Gender Pay Gap		-0.75% (slight female advantage)*
Median Annual Compensation LEI 111 748 (excluding highest paid individual)		

** The minimal gender pay gap reflects our commitment to equal pay principles, with slight variations attributable to job-specific factors, physical demands and work environment characteristics rather than discriminatory practices. Our remuneration policy ensures equal pay for equal work, with no gender-based differentiation for employees holding similar positions and responsibilities*

Human Rights Incidents and Complaints

Discrimination Incidents	**0**
Employee Complaints	**0**
OECD Contact Point Complaints	**0**
Financial Penalties	**0**
Serious Human Rights Incidents	**0**

This exemplary record demonstrates the effectiveness of our prevention-focused human rights approach and comprehensive policy implementation.

Rombat's workforce represents the cornerstone of our sustainable business success and our commitment to responsible industrial practices. Through comprehensive policies, robust engagement processes and exemplary performance across health, safety, diversity and human rights metrics, we demonstrate that industrial excellence and social responsibility are not only compatible but mutually reinforcing.

Our zero-incident record in serious human rights violations, industry-leading safety performance and commitment to fair compensation and comprehensive social protection establish Rombat as a leader in workforce sustainability within the battery manufacturing sector. As we navigate the transition to a climate-neutral economy, our skilled, engaged and protected workforce will continue driving innovation while embodying our values of integrity, respect and sustainable development.

Affected Communities (ESRS S3)

Growing with Our Communities

"We aim to reward the community we live in and balance the good that it gives us."

ESG responsible

Why it matters?

As a major industrial operator, our activities - from the noise and dust of our operations to the jobs we create - have a direct impact on the quality of life and economic well-being of our local communities. Maintaining a positive relationship and our social license to operate is critical for long-term stability and success. Proactively managing our impacts and engaging with residents builds trust, mitigates risks and ensures our company grows in harmony with its neighbours.

2024 Highlights

- **Acted as a key regional employer, contributing to local economic stability and social well-being through job creation and local projects.**
- **Acknowledged operational impacts, such as pollution and committed to ongoing minimization efforts.**
- **Defined a clear roadmap to formalise community engagement, beginning with a stakeholder mapping process in 2026.**

Affected Communities (ESRS S3)

Impacts, risks and opportunities

In the following chapter Rombat will briefly describe its affected communities policy.

The material sustainability matters are:

- **Communities economic, social and cultural rights (positive impact)**

Affected Communities (ESRS S3)

As a responsible industrial enterprise, Rombat recognizes that our operations as a battery manufacturer create both positive and negative impacts on our local communities, primarily in the Bistrița region of Romania. We acknowledge our role in contributing to local economic development while also managing operational impacts, such as pollution and transportation, that affect the community's quality of life.

While the Corporate Sustainability Reporting Directive (CSRD) allows for a phase-in period for community-related disclosures (ESRS S3), our own double materiality assessment concluded that this topic is material to our business. Therefore, in line with our commitment to transparency, this chapter details our current impacts and our forward-looking strategy. These include opportunities in proactive stakeholder collaboration with local communities, enhancing product safety to support circularity, increasing product lifespan and market appeal through design and longer warranties and improving information transparency for consumers through QR codes.

We are currently transitioning from informal community interactions to a more structured approach. While we do not yet have formal policies specifically for affected communities, our 2024 impact analysis provides the foundation for our strategy. This transition will be guided by a formal stakeholder mapping and engagement process.

SBM-3: Material Impacts, Risks and Opportunities

Our double materiality assessment, which included all communities that may be significantly impacted by our operations, identified Stakeholder Collaboration (impact score 2.09) as a key material topic. Proactive engagement with local communities is viewed as both a critical risk mitigation strategy against operational disruptions and a significant opportunity to build partnerships that support long-term stability and create co-benefits, such as joint training programs.

Affected Communities (ESRS S3)

Current Impacts on Local Communities

Negative Impacts:

Operational Disturbances (covered by our Environmental IROs)	Noise and air pollution from our manufacturing and transport activities can affect the quality of life for nearby residents. We have identified that these impacts are localized around our facilities and transport routes, not widespread, which allows for focused management efforts.
Communication Gaps	We acknowledge historical difficulties and a current lack of efficient channels for receiving and resolving community complaints and we are working to improve how we manage this feedback.

Importantly, **no serious human rights issues or incidents** related to affected communities were reported during the 2024 reporting period.

Positive Impacts:

Regional Economic Development and Employment	As a major local employer of over 725 people, we are a key contributor to the region's economic development and wellbeing. We create direct and indirect jobs that support employees, their families and local service providers. We also support diverse local projects, including those run by the Rombat Foundation, to improve social and economic conditions.

We are committed to being a trusted partner for our communities. Our goal is to align our policies with social responsibility standards, actively support local initiatives and contribute positively to community wellbeing.

Affected Communities (ESRS S3)

CSR and Community Engagement

At Rombat, sustainability means more than reducing environmental impact - it means investing in people, culture and community.

Sports – Gloria Bistrița & Simone Tempestini

We proudly support Gloria Bistrița, promoting healthy lifestyles, youth development and local identity through sports.
At the same time, our partnership with rally driver Simone Tempestini links the Rombat brand with performance, resilience and energy under pressure - values we believe in and stand for.

Rombat Trail Run

The Rombat Trail Run promotes well-being, environmental awareness and community engagement. It is more than a race it is a statement of our belief in long-term energy, both physical and social.

Arts & culture - Opera Aperta

Through our support for Opera Aperta, we bring music and culture closer to the public, celebrating creativity.

Mobility, design, education

With Bolts&Speed, we invest in young talents and experimental projects at the intersection of mobility, design and education.
This initiative represents the future of innovation and the bold spirit that drives our brand forward.

Rombat Foundation

Establishing the Rombat Foundation and engaging in community-oriented activities and initiatives is the means through which Rombat aims to strengthen its relationships with the local community and beyond. At the same time, we wish the Rombat Foundation to serve as a channel for third parties who share our values and want to participate in the projects we initiate.

FR FUNDAȚIA ROMBAT

Consumers and End-Users (ESRS S4)

Product Excellence, Customer Trust

Why it matters?

For battery consumers and end-users, safety, reliability and lifespan are paramount. Providing high-quality, durable products not only ensures customer satisfaction and builds trust but also has a positive environmental impact by reducing waste and the need for frequent replacements. Furthermore, offering transparent information and robust recycling programs empowers end-users to participate in the circular economy, aligning our business success with both consumer and environmental well-being

2024 Highlights

- **Achieved a warranty return rate of 1.31%, outperforming our 2.0% target and demonstrating high product reliability**
- **Surpassed key OEM quality standards, scoring 89/80 points on the Renault SQUALL assessment**
- **Exceeded Ford's Q1 Manufacturing Site Assessment (MSA) with a score of 97/80, confirming top-tier production quality.**

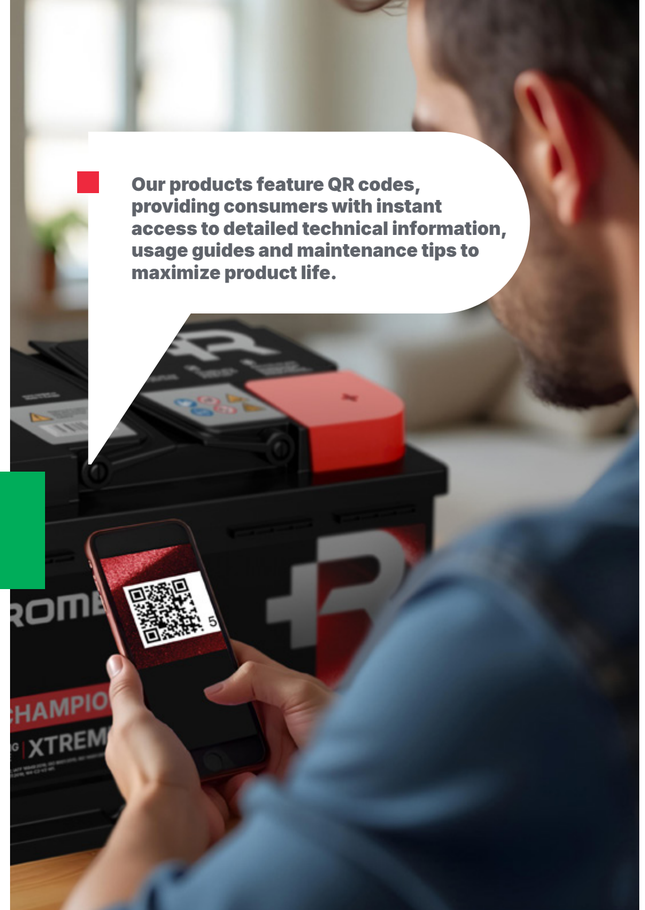
Warranty Return Rate

1.31 (%)

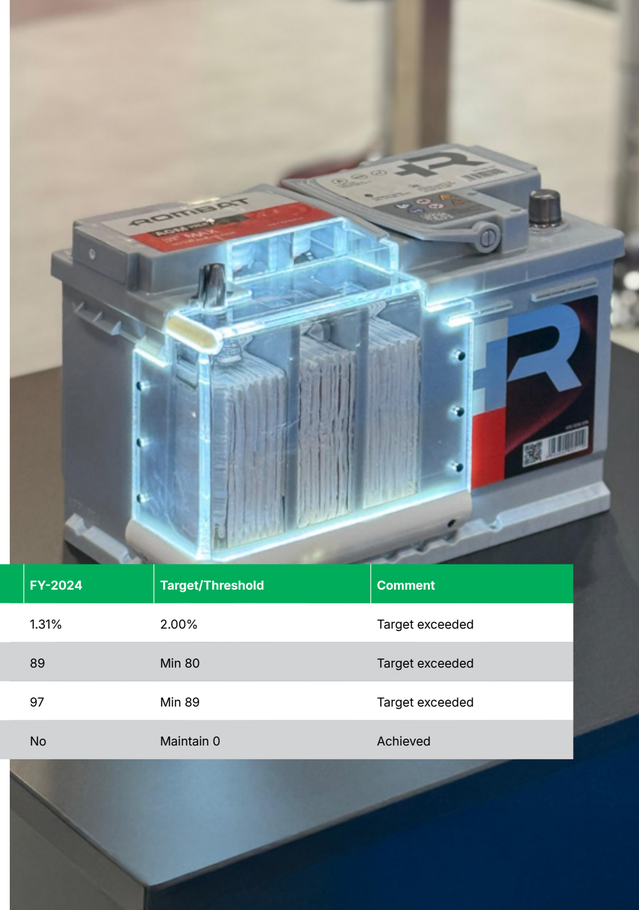
** A lower rate indicates higher quality*

Target Pathway

2%



Our products feature QR codes, providing consumers with instant access to detailed technical information, usage guides and maintenance tips to maximize product life.



ESRS S4 Datapoints

ESRS Code	Indicator	FY-2023	FY-2024	Target/Threshold	Comment
S4-5	Warranty return rate (%)	1.64%	1.31%	2.00%	Target exceeded
S4-5	Renault SQUALL Score (points)	89	89	Min 80	Target exceeded
S4-5	Ford Q1 MSA Score (points)	95	97	Min 89	Target exceeded
S4-3	Identified significant negative impacts on consumers	No	No	Maintain 0	Achieved

Consumers & End-Users (ESRS S4)

Impacts, risks and opportunities

In the following chapter Rombat will briefly describe its consumers and end-users policy.

The material sustainability matters are:

- **Personal safety of consumers and/or end-users**
- **Information-related impacts for consumers and/or end-users**
- **Other: Products are designed for longer lifespan which can reduce the frequency of repurchases and subsequently lower the overall cost burden on end users; Market differentiation and greater customer appeal from offering safe products, with longer than market-standard warranty, which increases product lifespan.**

Consumers and End-Users (ESRS S4)

The Corporate Sustainability Reporting Directive allows undertakings to omit disclosures for ESRS S4 during the first two years of reporting. Our double materiality assessment concluded that several impacts and opportunities related to our consumers are material to our business. Hence, in line with our commitment to transparency, this chapter details our findings on the specific S4 topics.

Rombat's approach to consumers and end-users reflects our commitment to delivering high-performance, sustainable battery solutions while building the foundational frameworks for enhanced customer engagement. As a leading automotive battery manufacturer serving major OEM customers including Dacia/Renault, Peugeot, Nissan and Ford, we recognize that our products directly impact millions of end-users across Europe and beyond. Our consumer-focused strategy centres on product innovation, quality excellence and circular economy integration. Through our ISO 9001:2015, IATF 16949:2016 and ISO 14001:2016 certified management systems, we ensure consistent product quality and environmental responsibility.

Our 2024 performance demonstrates strong customer satisfaction, with warranty return rates of 1.31% (below our 2.0% target) and exceptional OEM quality scores including 89 points for Renault SQUALL (exceeding 80-point target) and 97 points for Ford Q1 MSA (exceeding 89-point target).

While our formal consumer-focused sustainability policies are in development with a 2026 implementation timeline, our existing quality management systems, comprehensive warranty programs, digital transparency initiatives (QR code product information) and robust recycling programs already deliver significant positive impacts for consumers and end-users.

SBM-3 Material IROs

Currently, not all affected consumers and end-users who may be significantly impacted by our operations are included in our detailed ESRS 2 disclosure scope. This represents a development priority as we enhance our consumer engagement frameworks and impact assessment capabilities. Our 2024 double materiality assessment has not concluded that certain consumers and/or end-users face greater risk of harm, reflecting our strong quality management and safety protocols.

High-Performance & Innovative Products:	We engineer durable, high-performance batteries that meet the demands of the modern automotive market, providing superior energy efficiency that helps reduce vehicle maintenance costs and CO_2 emissions.
Sustainable Technology:	Through continuous R&D, we develop greener energy solutions and utilize energy-efficient production technologies to minimize the environmental impact of our batteries throughout their entire lifecycle.
Circular Economy Programs:	Our robust recycling program enables consumers to easily return used batteries, ensuring proper end-of-life management that reduces pollution and supports a circular product lifecycle.
Digital & Technical Support:	We empower consumers with technical support and detailed maintenance guides, accessible instantly via QR codes on our products. This transparency helps users maximize battery performance and lifespan.
Certified Safety and Quality:	Our batteries are certified to the highest international safety and quality standards, guaranteeing that consumers receive reliable and safe products for their vehicles.

Consumers and End-Users (ESRS S4)

Material Risks and Opportunities (Integration with IRO Analysis)

Based on our double materiality assessment results, consumer and end-user related impacts create significant material value:

High-Impact Positive Areas:	Product safety and warranty policies (impact 3.09) are designed not only to ensure consumer safety but also to support and enable circular practices throughout the product lifecycle. Our QR code transparency initiatives (impact 2.83) enhance consumer access to detailed product information throughout the lifecycle, while our long-lifespan product design (impact 2.37) reduces repurchase frequency and lowers overall cost burden on end-users.	**Strategic Opportunities:**	Market differentiation through safe products with longer-than-market-standard warranties (4 years) creates competitive advantage (opportunity 2.14), while extended producer responsibility frameworks, though presenting cost challenges (-1.86 risk), create opportunities for circular economy leadership and customer loyalty.	**Risk Management Priority:**	Reputational and legal exposure from poorly designed or defective products resulting in injuries or deaths represents a significant risk (-1.91), which we manage through comprehensive quality systems and industry-leading warranty programs.

S4.1 Policy and Objectives

Rombat maintains relevant certifications demonstrating our commitment to excellence in quality and environmental management. Our integrated management systems are designed to help us comply with applicable legislation, continuously improve processes and minimize environmental impact in a responsible and sustainable manner.

Given continuous legislative changes and ambiguities associated with CSRD Omnibus Directive adoption timelines, Rombat believes 2025-26 will offer a clearer legislative framework facilitating policy. Therefore, we anticipate that during 2026, we will implement necessary policies to support actions already undertaken to meet consumer and end-user needs, in accordance with European legislative requirements in the sustainability domain. We commit to constantly monitoring legislative developments and adapting our policies accordingly to ensure long-term positive impact on community and environment.

Consumers and End-Users (ESRS S4)

S4.2 Stakeholders Engagement

The perspectives of consumers and/or end-users are taken into account in decisions and activities aimed at managing actual and potential impacts through engagement with authorized representatives and trusted proxies who have insight into their situation, particularly our major OEM customers who cascade sustainability requirements to Rombat. The engagement methodology is comprehensively presented under ESRS SBM-2, Interests and views of stakeholders.

Our consumer perspective integration occurs through our 2024 impact analysis and stakeholder questionnaires, providing systematic feedback on product performance, quality expectations and sustainability requirements.

Two senior positions have operational responsibility for ensuring consumer collaboration and reflecting results in business processes:

Warranty Manager:

Oversees the warranty process for Rombat products, ensuring timely, accurate and compliant processing of warranty claims. This role involves working closely with manufacturers, service shops, distribution centers and customers to manage and improve the warranty lifecycle, track claims, analyze trends and implement procedures to reduce warranty costs and improve service quality.

Quality Manager:

Responsible for developing, implementing and managing quality control systems designed to ensure continuous production/service delivery consistent with established standards, customer requirements and company goals. This role leads the quality assurance team and collaborates with cross-functional departments to improve processes, reduce defects and uphold regulatory compliance.

S4.3 Remediation of Negative Impacts & S4-4 Actions and Resources

We have not identified significant negative impacts on our consumers that would require a dedicated, large-scale remediation program. This is supported by our strong quality management systems and high customer satisfaction metrics.

While our materiality assessment indicates a potential for risk to some end-users, these cases are primarily addressed through the established warranty and service channels of our major automotive partners (OEMs). For inquiries that come directly to us, we have a clear internal process. A dedicated manager handles all requests from our website and contact forms, coordinating with the correct departments to ensure each issue is resolved properly and promptly.

Communication and Transparency
Rombat is committed to maintaining communication channels that are transparent, accessible and constructive, ensuring all consumer and stakeholder concerns are managed responsibly. Our approach is built on the following key principles:

Transparency and Accessibility:	Our complaint management process is clearly defined, with transparent procedures and timelines. We prioritize making these channels easily accessible to provide consumers with information and expert consultation and we report on the outcomes and their impact on our strategic decisions.
Constructive Dialogue:	We emphasize open communication with complainants, striving for mutually agreed-upon solutions rather than imposing unilateral ones.
Continuous Improvement:	We use the feedback gathered from our communication channels as a tool for continuous learning. This information helps us improve internal processes and prevent future negative impacts.
Rights-Based Foundation:	Our entire process is founded on principles of legitimacy and accountability and we ensure that all proposed solutions are aligned with internationally recognized human rights.

Our QR code implementation provides consumers with immediate access to detailed product information throughout the lifecycle, demonstrating innovation in consumer transparency and supporting informed decision-making.

Privacy and Data Protection
Following our personal data protection policy, complaints are treated confidentially regarding privacy and data protection rights. Consumers and/or end-users can anonymously use communication channels to express concerns or needs, ensuring safe and accessible feedback mechanisms.

S4.5 Targets, Metrics and Performance

As part of industry and multi-stakeholder initiatives focused on addressing significant impacts on consumers and/or end-users, we have established comprehensive metrics measuring our consumer-focused performance.

Consumers and End-Users
(ESRS S4)

Key Performance Indicators and Targets

Age Group	Warranty Return Rate	Renault SQUALL Quality Score	Ford Q1 MSA (Manufacturing Site Assessment
2024 Performance	1.31%	89 points	97 points
Target	2.0%	Min 80 points	89 points
Methodology	Calculated by summing batteries returned in the last 12 months (defective batteries still under warranty) and reporting to total sales from the same period. The objective is to diminish previous year's target.	SQUALL digital platform used by Renault for supplier quality management, evaluating APQP project performance, 0 Km incidents, quality complaint reactivity, warranty return terms and blockages/recalls	Essential tool within Ford's Q1 program, evaluating and ensuring supplier manufacturing process quality through Quality Operating System (QOS) assessment
Scope	Product quality measurement	OEM customer satisfaction	OEM customer satisfaction and manufacturing excellence
Stakeholder involvement	End customers, shareholders, distributors	End customers, shareholders, distributors	
Performance status	Exceeded	Significantly exceeded	Significantly exceeded

Rombat's target-setting process is a systematic framework integrated with our overall business strategy. It follows a clear cycle of evaluation, collaboration and monitoring to drive continuous improvement. We begin by assessing the current performance of each indicator, then consult with internal specialists from our technical, production and quality departments to set priorities. Based on this, we formulate ambitious yet achievable SMART objectives (Specific, Measurable, Achievable, Relevant, Time-bound), which are continuously monitored and adjusted in response to market feedback. Our 2024 performance validates this rigorous approach, demonstrating exceptional quality management across key consumer-focused metrics.

Strategically, we view strong consumer relationships as an opportunity for both risk mitigation and creating positive impact. While our direct consumer engagement processes are still developing, our commitment to quality excellence and transparency is unwavering. We actively participate in industry initiatives to contribute to collective learning and the development of best practices, ensuring our consumer partnership approaches continue to evolve and improve. Rombat actively participates in key national and regional industry initiatives that promote sustainability, innovation and responsible business practices. As a committed member of organizations such as **ACAROM (Romanian Automotive Manufacturers Association)**, **CERC (Center for Resources and Circular Economy)**, the **Sustainability Embassy in Romania**, **AmCham Romania**, the **Chamber of Commerce and Industry Bistrița-Năsăud** and the **Transilvania Energy Cluster (TREC)**, Rombat contributes to shaping the future of sustainable mobility and circular economy in Romania. These partnerships enable us to share best practices, influence policy and drive collective progress toward a greener, more resilient industrial ecosystem.

Business Conduct (ESRS G1)

Conducting Business with Integrity

Why it matters?

Robust governance practices ensure that Rombat acts with integrity, transparency and responsibility. Sound oversight and ethical leadership are the foundation for long-term value creation and sustainability performance. Governed by an experienced board, our ethical framework is essential for maintaining our social license to operate and protecting stakeholder interests.

"Our employees, our community, our clients and partners are critical for the success of the business. Building strong relationships, managing expectations and effectively addressing needs is vital for organizational success."
Alin Ioaneș, Rombat CEO

2024 Highlights

- **Recorded zero confirmed incidents of corruption or bribery across all operations.**
- **Maintained a fully operational, externally-managed whistleblowing hotline (Deloitte Tip-offs Anonymous) to ensure secure and anonymous reporting.**
- **Integrated social and environmental criteria into the formal supplier selection and evaluation process to ensure a responsible value chain.**

Average Supplier Payment Duration (Days)

Raw Materials:	Scrap:	Other Suppliers:	Overall Average:
54	14	50	46

ESRS G1 Datapoints

ESRS Code	Indicator	FY-2023	FY-2024	Target/Threshold	Comment
G1-4	Confirmed incidents of corruption or bribery (#)	0	0	Maintain 0	Achieved
G1-6	Average payment duration (days)	41 days	46 days	n/a	Monitored KPI
G1-2	Specific policy to prevent late payments	-	No	n/a	Gap identified
G1-3	Whistleblowing hotline	Operational	Operational	n/a	Externally managed
G1-3	At risk functions (%)	7.63%	7.78%	n/a	Area for improvement
G1-3	Anti-corruption training for at risk functions (%)	100%	100%	n/a	Monitored KPI
G1-2	Social/environmental criteria in supplier selection	n/a	Yes	n/a	Implemented

Business Conduct (ESRS G1)

Impacts, risks and opportunities

In the following chapter Rombat will briefly describe its business conduct policies.

The material sustainability matters are:

- **Management of relationships with suppliers including payment practices**

Business Conduct (ESRS G1)

Rombat demonstrates a comprehensive governance framework built on ethical business conduct, stakeholder engagement and sustainable practices. The company has established robust policies for corporate governance, supplier management, anti-corruption measures and payment practices, all aligned with Metair Group policies and international standards and regulatory requirements. Governance structure, including the role of administrative, supervisory and management bodies (G1-GOV 1) in business conduct oversight is detailed under ESRS 2 GOV-1.

G1.1 Policy Scope and Objectives

Rombat establishes, promotes and evaluates its corporate culture through a well-defined framework of values, fundamentally guided by the Metair Group's Procurement Policy, Social and Ethics Charter and Whistleblowing Policy and Code of Ethics. This Code is built on five core principles: **legal compliance**, **respect for others**, **fairness**, **sincerity** and **environmental protection**. It applies universally to all employees, directors and suppliers, ensuring a consistent standard of conduct. The company's leadership plays an essential role in setting this ethical tone, with the administrative and management bodies periodically discussing and evaluating the culture to ensure alignment with these promoted values.

At Rombat, accountability for implementing the policy on business conduct rests at the highest level, with the Board of Directors and the company's executive management. These bodies are essential in setting the organization's ethical tone and are dedicated to promoting a business environment based on integrity and responsibility. The Board of Directors provides clear strategic direction by adopting policies that guarantee adherence to rigorous ethical principles by all employees and partners. The executive management is responsible for the operational implementation and monitoring of these policies, fostering a culture of transparency and respect for all stakeholders. This top-level commitment ensures that ethical conduct is a fundamental principle guiding all organizational decisions and actions, contributing to the company's long-term sustainability.

Code of Ethics Principles

Legal Compliance:
Adherence to all applicable laws and regulations

Respect for Others:
Fostering inclusive and respectful workplace relationships

Integrity:
Maintaining honesty and transparency in all business dealings

Sincerity:
Promoting authentic and trustworthy communications

Environmental Protection:
Commitment to sustainable practices and environmental stewardship

Rombat is strongly committed to preventing child labour, forced labour and compulsory labour through our social responsibility policy and a strict code of ethics. This means we do not support or engage in these practices in our own operations or in our supply chain. While we recognize that risks can be higher in certain geographical areas, we avoid working with suppliers who do not meet labour rights standards. To ensure this, we conduct regular evaluations and audits of our suppliers to make sure they follow our ethical and legal principles. Through these measures, we aim to help create a safe and fair working environment for all workers. This approach aligns with the principles of ESRS S1, showing how our internal human rights policies are extended to our supply chain through supplier due diligence.

Our business conduct policies established rigorous protocols for key areas, including the management of conflicts of interest, the protection of health and safety and ensuring the proper use of company resources and accurate financial recording. It also defines clear boundaries regarding political affiliations while mandating full compliance with data privacy regulations and the protection of confidential information.

To ensure transparency, Rombat makes its policies accessible to all interested parties. The principles of the Code of Ethics and other Metair policies are integrated into documents for managing supplier and customer relationships and are distributed through various channels, including online platforms and training sessions. This approach allows for active engagement and feedback from stakeholders, transforming internal policies into active instruments for responsible business conduct.

G1.2 Suppliers Relationships

Rombat employs a proactive approach to supplier relationships focusing on:
- Supply Source Diversification:

Continuous testing of new materials from new suppliers
- Long-term Collaborative Relationships:

Building partnerships that ensure operational continuity
- Comprehensive Monitoring:

Maintaining open communication channels through site visits, audits, events and regular negotiations

Selection Criteria

The company integrates social and environmental criteria into supplier selection, requiring:
- Compliance with international sustainability standards
- Adherence to quality, environmental, health and safety management systems
- Economic and financial stability assessments
- Demonstration of environmental and social responsibility initiatives

Environmental Focus Areas:
- Carbon emission reduction initiatives
- Waste management practices
- Sustainable resource utilization
- Compliance with European legislation and international standards

Supplier performance is continuously assessed through rigorous examination processes that include social, environmental and commercial criteria. Results are used to continuously improve supply chain processes and strategies. In addition to social and environmental criteria, supplier relationships are managed within a framework of strict financial performance priorities set by the parent company, Metair.

Business Conduct
(ESRS G1)

G1.3 Prevention and Detection of Corruption and Bribery

The company has implemented comprehensive anti-corruption measures including:

Supplier Code of Conduct:	**Ethics Code and Whistleblowing Policy:**	**Anonymous Reporting System:**
Clarifies expectations for legal compliance, ethical business practices, labour rights, health and safety, environmental responsibility and quality improvement	Provides mechanisms for reporting unethical practices	Managed by Deloitte Tip-offs Anonymous with multiple reporting channels

For identifying and investigating concerns about unlawful or unethical behaviour, Rombat has implemented a formal **Whistleblowing Policy**, under Metair's Policy. This mechanism is designed to accommodate reporting from **both internal and external stakeholders**, ensuring a safe and confidential channel to raise concerns. The company's commitment to anti-corruption and anti-bribery is aligned with international standards like the United Nations Convention against Corruption and internal regulations are in place to protect whistleblowers.
The functions most at risk in respect to corruption and bribery are: procurement, financial, risk and reporting, human resources, legal and warranty services. In 2024, specific campaigns were conducted to raise awareness of the Code of Ethics and the whistleblowing mechanism among new employees, with the distribution of paper copies of key policies to all staff for signature.
The company provides anti-corruption training covering 8% of at-risk functions, with comprehensive coverage for all administrative, management and supervisory body members. The training program addresses the nature, scope and depth of anti-corruption requirements relevant to each role. Furthermore, all new hires must attend a mandatory induction course that covers the company's business conduct policies in detail.

Reporting Mechanisms

Available Channels:
Phone: 0800 204 839
Email: metair@tip-offs.com
Mail: KZN 138, Umhlanga Rocks, 4320
Fax: 0800 00 77 88
Web: www.tip-offs.com

Process Framework

Initial reporting within 21 days with investigation plan
Confidential handling with anonymous protection
Internal or external investigation capabilities
Regular feedback to whistleblowers
Protection against retaliation for good faith reporting

G1.4 Confirmed incidents of corruption or bribery

The undertaking was not involved in incidents of corruption or bribery, for the reporting period. The company has not needed to adopt specific remedial actions as no breaches of anti-corruption procedures and standards were identified.

G1.5 Political influence and lobbying activities

The enterprise was not involved in activities related to political influence and lobbying activities.

G1.6 Payment Practices and Metrics

Payment practices represent a material issue for Rombat, with a materiality score of 2.14 in the upstream value chain. The company recognizes that fair and timely payments are fundamental to building trust and ensuring suppliers' financial stability. To manage this, we use a structured system with different payment terms for various supplier categories, with differentiated terms ranging from 14 days for waste suppliers to 54 days for raw materials suppliers, reflects a balanced approach to cash flow management while supporting supplier relationships. Our overall average payment duration is 46 days and we currently have zero outstanding legal proceedings for late payments. This balanced approach is crucial for managing relationships across our network of 1,340 suppliers in both EU and non-EU markets.

Rombat maintains differentiated payment terms based on supplier categories:

Raw Materials Suppliers	54 days payment terms
Waste/Scrap Suppliers	14 days (reflecting rapid compensation relationships)
Other Suppliers	50 days average payment terms
Overall Trade Creditors	46 days average payment duration
Outstanding legal proceedings for late payments	**zero**

2024 Supplier Distribution:

Other Purchases	1 158	86.42%
NON-EU	33	2.46%
EU	1 125	83.96%

Waste Management	96	7.16%
NON-EU	6	0.45%
EU	90	6.72%

Raw Materials	86	6.42%
NON-EU	9	0.67%
EU	77	5.75%

Business Conduct
(ESRS G1)

At Rombat, we have a strong system for how we run our business, which helps us balance good performance with acting ethically and meeting our sustainability commitments. This includes our detailed approach to business conduct, preventing corruption, managing suppliers and engaging with our stakeholders.

By combining our local knowledge with the international experience of our parent company, the Metair Group, we have a solid base to grow responsibly. Our record of zero incidents of corruption and bribery, detailed training programs and clear reporting channels show that our governance system is working effectively.

Looking ahead, our commitment to always improving and listening to our stakeholders means we are well-prepared to adapt to new rules and expectations. This focus helps us continue to build a sustainable business and create long-term value.

The 2024 Sustainability Report of ROMBAT S.A., a privately owned company operating in Romania, was prepared in accordance with the provisions of Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting , transposed into Romanian legislation by ORDER of the Ministry of Finance No. 85 of 12 January 2024 on regulating issues related to sustainability reporting.

The report presents the impact of sustainability aspects related to the, company's two production sites: the battery production unit based in Bistrița and Rebat, the used battery recycling unit based in Copșa Mică.

The responsibility for preparing the sustainability report lies with the Risk, Sustainability and Reporting Department, under the coordination of a manager dedicated to this activity, and its approval is the responsibility of the General Director.

ROMBAT S.A. has reported the information cited in this report for the period 01.01-31.12.2024 with reference to the ESRS Standards, whose principles guided us throughout the process, supporting us to achieve a high level of content quality.

In preparing the report, ROMBAT benefited from the support of DARE Sustainability, an external sustainability consultant.

Publication date:
August 2025.

Reporting cycle:
Annual.

Assurance
The content of the report was not audited by a third party.

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Omitted ESRS DRs

Omitted ESRS DRs	Reason for omitting
E1-7 GHG removals and GHG mitigation projects financed through carbon credits	Not applicable.
E1-8 Internal carbon pricing	Not applicable.
E1-9 Anticipated Financial Effects from material Physical and Transition Risks and Climate-Related Opportunities	Phase-in for all the undertaking Fewer than 750 Employees: The undertaking may omit the information prescribed by ESRS 2 SBM-3 paragraph 48(e) (anticipated financial effects) for the first year of preparation of its sustainability statement. The undertaking may comply with ESRS 2 SBM-3 paragraph 48(e) by reporting only qualitative disclosures for the first 3 years of preparation of its sustainability statement, if it is impracticable to prepare quantitative disclosures.
E2-6 Anticipated Financial Effects of Impacts, Risks and Opportunities Related to Pollution	Phase-in for all the undertaking Fewer than 750 Employees: The undertaking may omit the information prescribed by ESRS 2 SBM-3 paragraph 48(e) (anticipated financial effects) for the first year of preparation of its sustainability statement. The undertaking may comply with ESRS 2 SBM-3 paragraph 48(e) by reporting only qualitative disclosures for the first 3 years of preparation of its sustainability statement, if it is impracticable to prepare quantitative disclosures. Omission for the first three years (only qualitative information)
E3-5 Anticipated Financial Effects from Impacts, Risks and Opportunities Related to Water and Marine Resources	Phase-in for all the undertaking Fewer than 750 Employees: The undertaking may omit the information prescribed by ESRS 2 SBM-3 paragraph 48(e) (anticipated financial effects) for the first year of preparation of its sustainability statement. The undertaking may comply with ESRS 2 SBM-3 paragraph 48(e) by reporting only qualitative disclosures for the first 3 years of preparation of its sustainability statement, if it is impracticable to prepare quantitative disclosures.
E4 Biodiversity and Ecosystems	We are committed to protecting local habitats and native wildlife in the areas where we operate. Rombat's potential impact on biodiversity is within environmental impact assessments and monitoring programmes, which are subject to local regulatory approvals. Rombat has not identified any material IROs related to biodiversity and ecosystems and therefore omits some DRs in ESRS E4.
E4-6 Anticipated Financial Effects from Impacts, Risks and Opportunities Related to Biodiversity and Ecosystems	Phase-in for all the undertaking Fewer than 750 Employees: The undertaking may omit the information prescribed by ESRS 2 SBM-3 paragraph 48(e) (anticipated financial effects) for the first year of preparation of its sustainability statement. The undertaking may comply with ESRS 2 SBM-3 paragraph 48(e) by reporting only qualitative disclosures for the first 3 years of preparation of its sustainability statement, if it is impracticable to prepare quantitative disclosures.
E4-1 Transition plan and consideration of biodiversity and ecosystems in strategy and business model	Not applicable.
E4-2 Policies related to biodiversity and ecosystems	Not applicable.
E4-3 Actions and resources related to biodiversity and ecosystems	Not applicable.
E4-4 Targets related to biodiversity and ecosystems	Not applicable.
E4-5 Impact metrics related to biodiversity and ecosystems change	Not applicable.
S3-3 Processes to remediate negative impacts and channels for affected communities to raise concerns	Not applicable.
S3-4 Taking action on material impacts on affected communities and approaches to managing material risks and pursuing material opportunities related to affected communities and effectiveness of those actions	Not applicable.
S3-5 Material impacts, risks and opportunities and their interaction with strategy and business model	Not applicable.
S4-4 Taking action on material impacts on consumers and end-users and approaches to managing material risks and pursuing material opportunities related to consumers and end-users and effectiveness of those actions	Not material.
G1-5 Political influence and lobbying activities	Not applicable.

List of datapoints from other EU legislation (IRO-2-56-2)

Disclosure requirement	Description	SFDR reference (1)	Pillar 3 reference (2)	Benchmark Regulation reference (3)	EU Climate Law reference (4)	Location
ESRS 2 GOV-1	Board's gender diversity	Indicator number 13 Table 1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816 (5), Annex II		General information: Information on the Board of Management and Supervisory Board
ESRS 2 GOV-1	Percentage of board members who are independent			Commission Delegated Regulation (EU) 2020/1816, Annex II		General information: Information on the Board of Management and Supervisory Board
ESRS 2 GOV-4	Statement on due diligence	Indicator number 10 Table 3 of Annex 1				Annex to the Sustainability Report: Disclosures on due diligence
ESRS 2 SBM-1	Involvement in activities related to fossil fuel activities	Indicators number 4 Table #1 of Annex 1	Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 (6), Table 1: Qualitative information on environmental risk and Table 2: Qualitative information on social risk	Commission Delegated Regulation (EU) 2020/1816, Annex II		General information: Business Model, Value Chain and Strategy
ESRS 2 SBM-1	Involvement in activities related to chemical production	Indicator number 9 Table 2 of Annex 1		Commission Delegated Regulation (EU) 2020/1816, Annex II		Not material
ESRS 2 SBM-1	Involvement in activities related to controversial weapons	Indicator number 14 Table 1 of Annex 1		Delegated Regulation (EU) 2020/1818 (7), Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Not material
ESRS 2 SBM-1	Involvement in activities related to cultivation and production of tobacco			Delegated Regulation (EU) 2020/1818, Article 12(1); Delegated Regulation (EU) 2020/1816, Annex II		Not material
ESRS E1-1	Transition plan to reach climate neutrality by 2050				Regulation (EU) 021/1119, Article 2(1)	Climate change: Strategy: Climate change and transition plan
ESRS E1-1	Undertakings excluded from Paris-aligned benchmarks		Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article12(1) (d) to (g) and Article 12(2)		Climate change: Strategy: Climate change and transition plan
ESRS E1-4	GHG emission reduction targets	Indicator number 4 Table 2 of Annex 1	Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 3: Banking book – Climate change transition risk: Alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		Climate change: Targets: Climate change

Disclosure requirement	Description	SFDR reference (1)	Pillar 3 reference (2)	Benchmark Regulation reference (3)	EU Climate Law reference (4)	Location
ESRS E1-5	Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors)	Indicator number 5 Table 1 of Annex 1 and Indicator no. 5 Table 2 of Annex 1				Climate change: Metrics: Climate change
ESRS E1-5	Energy consumption and mix	Indicator number 5 Table 1 of Annex 1				Climate change: Metrics: Climate change
ESRS E1-5	Energy intensity associated with activities in high climate impact sectors	Indicator number 6 Table 1 of Annex 1				Climate change: Metrics: Climate change
ESRS E1-6	Gross Scopes 1, 2, 3 and total GHG emissions	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)		Climate change: Metrics: Climate change
ESRS E1-6	Gross GHG emissions intensity	Indicator number 3 Table #1 of Annex 1	Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 3: Banking book – Climate change transition risk: Alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8(1)		Climate change: Metrics: Climate change
ESRS E1-7	GHG removals and carbon credits				Regulation (EU) 2021/1119, Article 2(1)	Omitted
ESRS E1-9	Exposure of the benchmark portfolio to climate-related physical risks			Delegated Regulation (EU) 2020/1818, Annex II; Delegated Regulation (EU) 2020/1816, Annex II		Phased-in Disclosure Requirements; not relevant for reporting year 2024
ESRS E1-9	Disaggregation of monetary amounts by acute and chronic physical risk; location of significant assets at material physical risk		Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 (46) and (47), Template 5: Banking book – Climate change physical risk: Exposures subject to physical risk			Phased-in Disclosure Requirements; not relevant for reporting year 2024
ESRS E1-9	Breakdown of the carrying value of its real estate assets by energy-efficiency classes		Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 (34), Template 2: Banking book – Climate change transition risk: Loans collateralized by immovable property – Energy efficiency of the collateral			Phased-in Disclosure Requirements; not relevant for reporting year 2024
ESRS E1-9	Degree of exposure of the portfolio to climate-related opportunities			Commission Delegated Regulation (EU) 2020/1818, Annex II		Phased-in Disclosure Requirements; not relevant for reporting year 2024

Disclosure requirement	Description	SFDR reference (1)	Pillar 3 reference (2)	Benchmark Regulation reference (3)	EU Climate Law reference (4)	Location
ESRS E2-4	Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil	Indicator number 8 Table 1 of Annex 1, Indicator number 2 Table 2 of Annex 1, Indicator number 1 Table 2 of Annex 1, Indicator number 3 Table 2 of Annex 1				Pollution: Metrics: Pollution
ESRS E3-1	Water and marine resources	Indicator number 7 Table 2 of Annex 1				Water: Policy: Water
ESRS E3-1	Dedicated policy	Indicator number 8 Table 2 of Annex 1				Water: Policy: Water
ESRS E3-1	Sustainable oceans and seas	Indicator number 12 Table 2 of Annex 1				Not material
ESRS E3-4	Total water recycled and reused	Indicator number 6.2 Table 2 of Annex 1				Water: Metrics: Water
ESRS E3-4	Total water consumption in m3 per net revenue on own operations	Indicator number 6.1 Table 2 of Annex 1				Water: Metrics: Water
ESRS 2 – SBM-3 – E4		Indicator number 7 Table 1 of Annex 1				Not material
ESRS 2 – SBM-3 – E4		Indicator number 10 Table 2 of Annex 1				Not material
ESRS 2 – SBM-3 – E4		Indicator number 14 Table 2 of Annex 1				Not material
ESRS E4-2	Sustainable land / agriculture practices or policies	Indicator number 11 Table 2 of Annex 1				Not material
ESRS E4-2	Sustainable oceans / seas practices or policies	Indicator number 12 Table 2 of Annex 1				Not material
ESRS E4-2	Policies to address deforestation	Indicator number 15 Table 2 of Annex 1				Not material
ESRS E5-5	Non-recycled waste	Indicator number 13 Table 2 of Annex 1				Resource use and circular economy: Metrics: Resource use and circular economy

Disclosure requirement	Description	SFDR reference (1)	Pillar 3 reference (2)	Benchmark Regulation reference (3)	EU Climate Law reference (4)	Location
ESRS E5-5	Hazardous waste and radioactive waste	Indicator number 9 Table 1 of Annex 1				Resource use and circular economy: Metrics: Resource use and circular economy
ESRS 2 – SBM3 – S1	Risk of incidents of forced labor	Indicator number 13 Table 3 of Annex I				Employees and non-employees: Material impacts and their interaction with strategy and business model
ESRS 2 – SBM3 – S1	Risk of incidents of child labor	Indicator number 12 Table 3 of Annex I				Employees and non-employees: Material impacts and their interaction with strategy and business model
ESRS S1-1	Human rights policy commitments	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I	Employees and non-employees: Policies: Employees and non-employees			Employees and non-employees: Material impacts and their interaction with strategy and business model
ESRS S1-1	Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8		Commission Delegated Regulation (EU) 2020/1816, Annex II			Employees and non-employees: Material impacts and their interaction with strategy and business model
ESRS S1-1	Processes and measures for preventing trafficking in human beings	Indicator number 11 Table 3 of Annex I				Employees and non-employees: Material impacts and their interaction with strategy and business model
ESRS S1-1	Workplace accident prevention policy or management system	Indicator number 1 Table 3 of Annex I				Employees and non-employees: Material impacts and their interaction with strategy and business model
ESRS S1-3	Grievance/complains handling mechanisms	Indicator number 5 Table 3 of Annex I				Employees and non-employees: Processes: Remediation of negative impacts and complaint channels
ESRS S1-14	Number of fatalities and number and rate of work-related accidents	Indicator number 2 Table 3 of Annex I	Commission Delegated Regulation (EU) 2020/1816, Annex II			Employees and non-employees: Occupational health and safety
ESRS S1-14	Number of days lost to injuries, accidents, fatalities or illness	Indicator number 3 Table 3 of Annex I				Phased-in Disclosure Requirements; not relevant for reporting year 2024
ESRS S1-16	Unadjusted gender pay gap	Indicator number 12 Table 1 of Annex I	Commission Delegated Regulation (EU) 2020/1816, Annex II			Employees and non-employees:Equal treatment and equal opportunities

Disclosure requirement	Description	SFDR reference (1)	Pillar 3 reference (2)	Benchmark Regulation reference (3)	EU Climate Law reference (4)	Location
ESRS S1-16	Excessive CEO pay ratio	Indicator number 8 Table 3 of Annex I				Not relevant
ESRS S1-17	Incidents of discrimination	Indicator number 7 Table 3 of Annex I				Employees and non-employees: Other work-related rights
ESRS S1-17	Non-respect of UNGPs on Business and Human Rights and OECD guidelines	Indicator number 10 Table #1 and Indicator number 14 Table #3 of Annex I	Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)			Employees and non-employees: Other work-related rights
ESRS 2 – SBM3 – S2	Significant risk of child labour or forced labour in the value chain	Indicator numbers 12 and 13 Table 3 of Annex I				Phased-in Disclosure Requirements; not relevant for reporting year 2024
ESRS S2-1	Human rights policy commitments	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1				Phased-in Disclosure Requirements; not relevant for reporting year 2024
ESRS S2-1	Policies related to value chain workers	Indicator numbers 11 and 4 Table 3 of Annex 1				Phased-in Disclosure Requirements; not relevant for reporting year 2024
ESRS S2-1	Non-respect of UNGPs on Business and Human Rights and OECD guidelines	Indicator number 10 Table 1 of Annex 1	Delegated Regulation (EU) 2020/1816, Annex II; Delegated Regulation (EU) 2020/1818, Art 12 (1)			Phased-in Disclosure Requirements; not relevant for reporting year 2024
ESRS S2-1	Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8		Commission Delegated Regulation (EU) 2020/1816, Annex II			Phased-in Disclosure Requirements; not relevant for reporting year 2024
ESRS S2-4	Human rights issues and incidents connected to its upstream and downstream value chain	Indicator number 14 Table 3 of Annex 1				Phased-in Disclosure Requirements; not relevant for reporting year 2024
ESRS S3-1	Human rights policy commitments	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1				Not material
ESRS S3-1	Non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines	Indicator number 10 Table 1 of Annex 1	Delegated Regulation (EU) 2020/1816, Annex II; Delegated Regulation (EU) 2020/1818, Art 12 (1)			Not material
ESRS S3-4	Human rights issues and incidents connected to its upstream and downstream value chain	Indicator number 14 Table 3 of Annex 1				Not material
ESRS S4-1	Policies related to consumers and end-users	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1				Customers: Policies: Personal safety of customers

Disclosure requirement	Description	SFDR reference (1)	Pillar 3 reference (2)	Benchmark Regulation reference (3)	EU Climate Law reference (4)	Location
ESRS S4-1	Non-respect of UNGPs on Business and Human Rights and OECD guidelines	Indicator number 10 Table 1 of Annex 1	Delegated Regulation (EU) 2020/1816, Annex II; Delegated Regulation (EU) 2020/1818, Art 12 (1)			Not relevant
ESRS S4-4	Human rights issues and incidents	Indicator number 14 Table 3 of Annex 1				Not relevant
ESRS G1-1	United Nations Convention against Corruption	Indicator number 15 Table 3 of Annex 1				Not relevant
ESRS G1-1	Protection of whistleblowers	Indicator number 6 Table 3 of Annex 1				Business conduct information: Business conduct information
ESRS G1-4	Fines for violation of anti-corruption and anti-bribery laws	Indicator number 17 Table 3 of Annex 1	Commission Delegated Regulation (EU) 2020/1816, Annex II			Business conduct information: Corruption and Bribery
ESRS G1-4	Standards of anti-corruption and anti-bribery	Indicator number 16 Table 3 of Annex 1				Business conduct information: Corruption and Bribery

1 SFDR Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector (OJ L 317, 9.12.2019, p. 1).

2 Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (Capital Requirements Regulation "CRR") (OJ L 176, 27.6.2013, p. 1).

3 Regulation (EU) 2016/1011 of the European Parliament and of the Council of 8 June 2016 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014 (OJ L 171, 29.6.2016, p. 1).

4 Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law') (OJ L 243, 9.7.2021, p. 1).

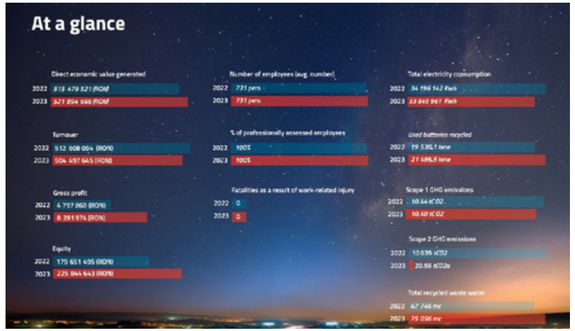
Commission Delegated Regulation (EU) 2020/1816 of 17 July 2020 supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council as regards the explanation in the benchmark statement of how environmental, social and governance factors are reflected in each benchmark provided and published (OJ L 406, 3.12.2020, p. 1).

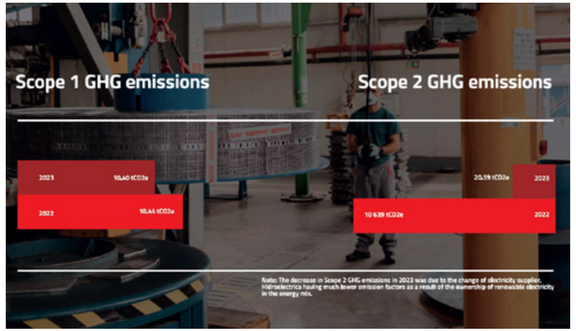
Commission Implementing Regulation (EU) 2022/2453 of 30 November 2022 amending the implementing technical standards laid down in Implementing Regulation (EU) 2021/637 as regards the disclosure of environmental, social and governance risks (OJ L 324, 19.12.2022, p.1.).

Commission Delegated Regulation (EU) 2020/1818 of 17 July 2020 supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council as regards minimum standards for EU Climate Transition Benchmarks and EU Paris-aligned Benchmarks (OJ L 406, 3.12.2020, p. 17).

Corrections to the 2023 Sustainability Report

On pages 20 and 69, the data presented for the year 2023 was inadvertently reported and reflects the data for 2022. Below is the corrected version of the information.





	FY 2022	FY 2023
Turnover (LEI)	504 497 645	512 608 094
Gross profit (LEI)	8 281 974	4 797 860
Equity (LEI)	225 844 643	179 651 495
Scope 1 GHG Emissions	10 441.73 t CO_2	10 415.86 t CO_2

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We thank you for your attention!