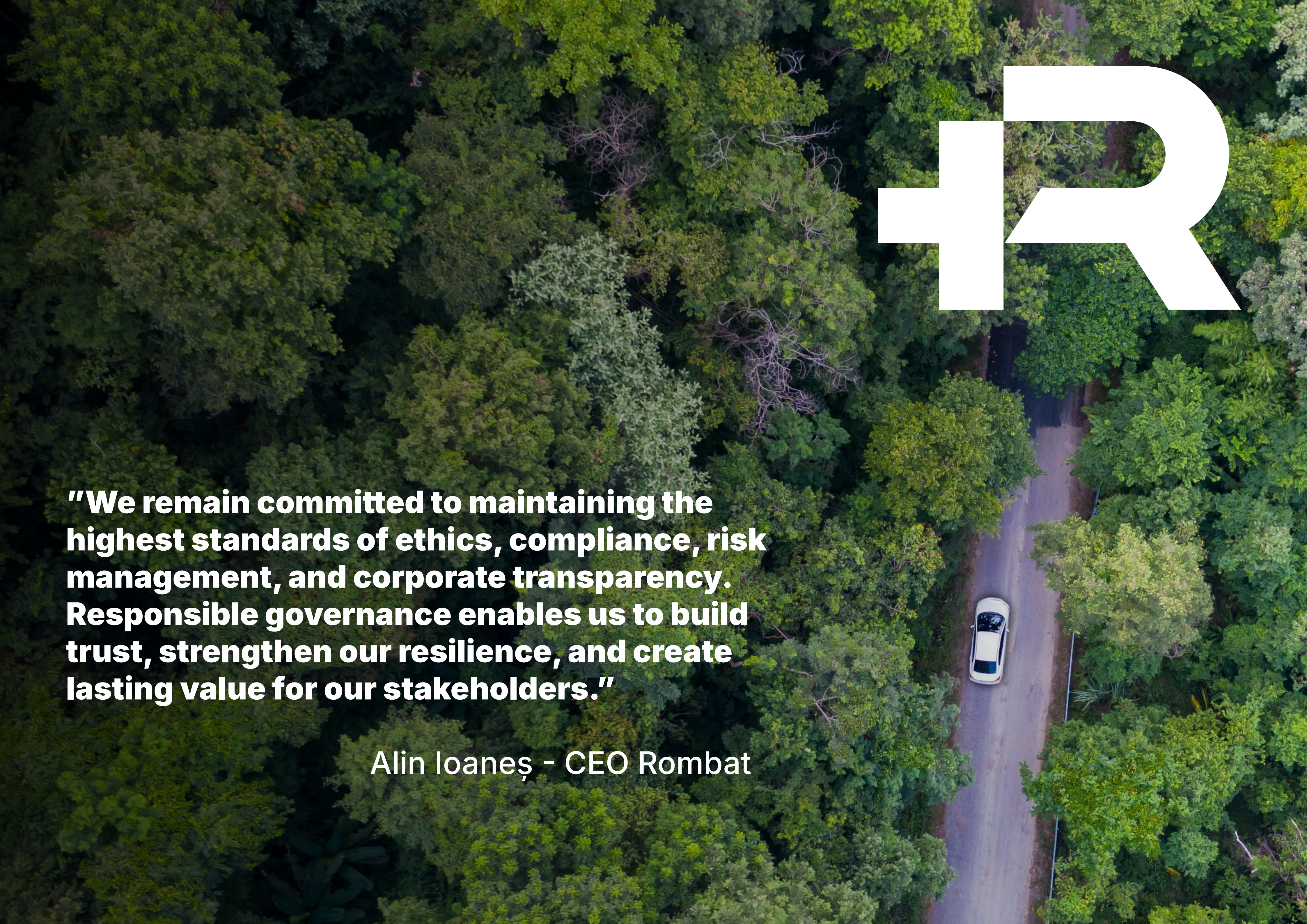
ROMBAT

Sustainability Statement

Financial Year 01 January – 31 December 2025

Act responsibly. Impact positively.

rombat.ro



"We remain committed to maintaining the highest standards of ethics, compliance, risk management, and corporate transparency. Responsible governance enables us to build trust, strengthen our resilience, and create lasting value for our stakeholders."

Alin Ioaneș - CEO Rombat

CEO Statement

Dear Stakeholders,

At Rombat, we believe that long-term business success is built on responsibility, resilience, and the ability to create sustainable value for all our stakeholders. As the expectations of our customers, employees, investors, regulators, and communities continue to evolve, Environmental, Social, and Governance (ESG) principles have become an integral part of how we operate, make decisions, and shape our future.

This Sustainability Statement reflects our commitment to transparency and accountability while presenting the progress we have made in integrating sustainability into our business strategy. It represents an important milestone in our journey toward creating a more resilient, efficient, and responsible organization.

Throughout the reporting period, we continued to invest in improving our operational performance, increasing resource efficiency, and reducing our environmental footprint. As a leading manufacturer and recycler of batteries, we recognize the important role we play in supporting the circular economy and enabling the transition toward a more sustainable energy future. Through continuous innovation, responsible resource management, and ongoing investments in technology, we are strengthening our ability to deliver high-quality products while minimizing environmental impact.

Equally important is our commitment to our people. The health, safety, and professional development of our employees remain among our highest priorities. We strive to foster an inclusive workplace built on integrity, collaboration, mutual respect, and equal opportunities, recognizing that our people are the driving force behind our long-term success.

Strong governance underpins every aspect of our business. We remain committed to maintaining the highest standards of ethics, compliance, risk management, and corporate transparency. Responsible governance enables us to build trust, strengthen our resilience, and create lasting value for our stakeholders.

While we are proud of the progress achieved, we also recognize that sustainability is a continuous journey. We remain committed to setting ambitious objectives, measuring our performance through meaningful ESG indicators, and continuously improving our practices in line with evolving regulatory requirements and stakeholder expectations.

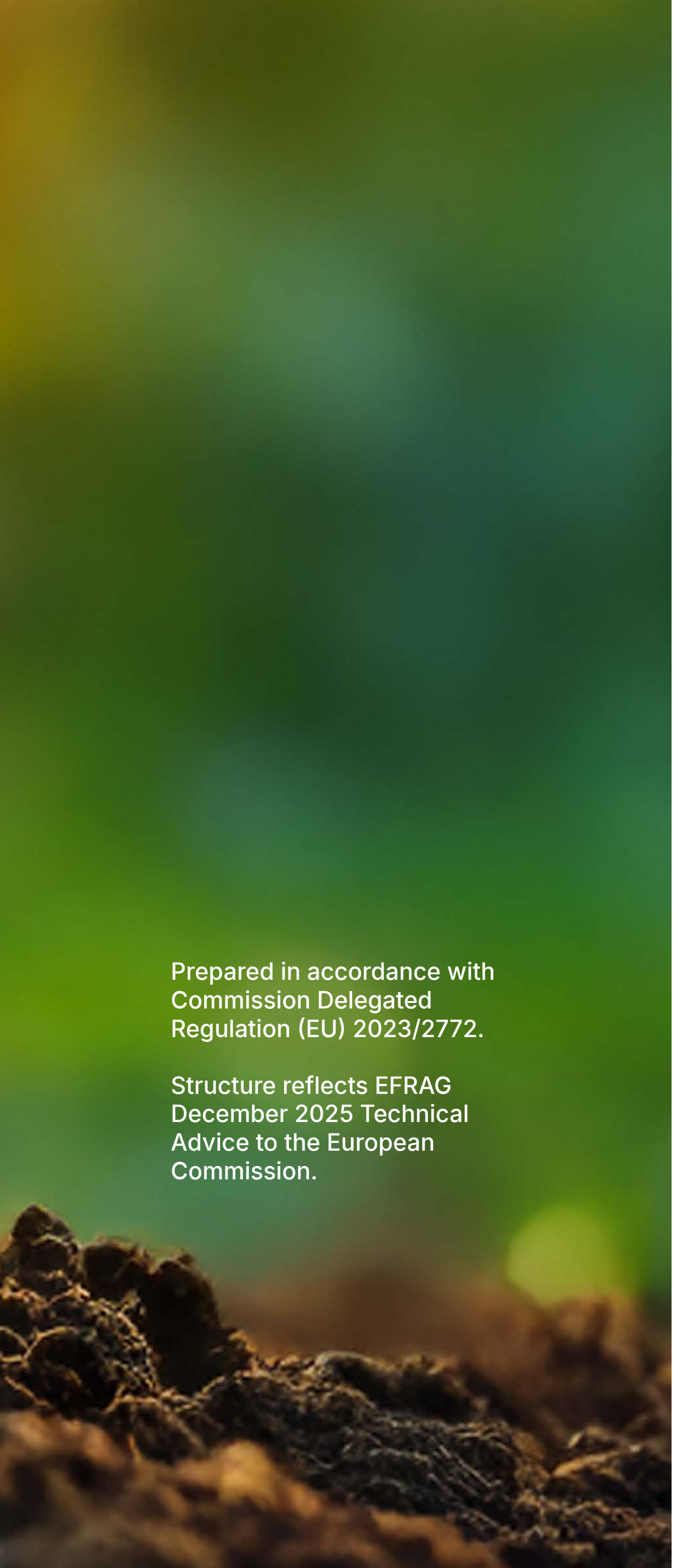
I would like to express my sincere gratitude to our employees, customers, suppliers, business partners, shareholders, and the communities in which we operate. Their trust, collaboration, and commitment are essential to our continued success.

Together, we are building a stronger, more innovative, and more sustainable Rombat—one that is prepared to meet the challenges of tomorrow while creating lasting value for future generations.

Alin Ioaneș

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

We power a sustainable future.



Prepared in accordance with Commission Delegated Regulation (EU) 2023/2772.

Structure reflects EFRAG December 2025 Technical Advice to the European Commission.

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Who we are, how we govern, and what is material

This section covers basis for preparation, governance structure, strategy and business model, double materiality assessment, and the disclosure requirements list.

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Mai departe.
ROMBAT
GRIJĂ PENTRU
OAMENI ȘI MEDIU
ÎNVĂȚARE
CONTINUĂ
INOVAȚIE
INTEGRITATE
ÎNCREDERE

Applied in accordance with Commission Delegated Regulation (EU) 2023/2772 | Structure reflects EFRAG December 2025 Technical Advice

BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT

ESRS 2 — BP-1

About this Sustainability Statement
This sustainability statement has been prepared voluntarily by ROMBAT aligned with the European Sustainability Reporting Standards (ESRS) as enacted by Commission Delegated Regulation (EU) 2023/2772, with selected structural updates reflecting EFRAG December 2025 Technical Advice. The Romanian and EU sustainability reporting framework evolved materially before the publication of this statement : Directive (EU) 2025/794 (the "Stop the Clock" Directive), transposed into Romanian law through Order of the Minister of Finance OMF nr. 1421/2025, postponed Wave 2 mandatory CSRD reporting obligations by two years. More fundamentally, Directive (EU) 2026/470 ("Omnibus I"), published in the Official Journal on 26 February 2026 and in force since 18 March 2026, narrowed mandatory CSRD reporting to undertakings exceeding both 1,000 employees on average during the financial year and €450 million in net annual turnover. ROMBAT (702 employees year-end 2025) is below this threshold and therefore remains out of mandatory CSRD scope.

ROMBAT has prepared this statement — the second consecutive voluntary ESRS-aligned report — for reasons that are independent of regulatory compulsion:

- transparency expectations from customers who assess sustainability performance as part of procurement decisions;
- the annual EcoVadis rating which underpins commercial and financing relationships;
- Metair Group's integrated sustainability governance framework;
- the Company's position as a Wave 2 company that built reporting infrastructure and expertise that generates genuine management value; and
- a commitment to stakeholder accountability that the Company considers a permanent feature of responsible business conduct, not a compliance-contingent exercise.

a) Individual or Consolidated Basis and Reporting Boundary

This sustainability statement has been prepared on an individual basis, covering ROMBAT as a standalone legal entity incorporated in Romania. The reporting boundary is fully aligned with the individual financial statements of ROMBAT for the financial year 01 January – 31 December 2025.
ROMBAT operates from two sites, both within the sustainability reporting boundary: (i) the battery manufacturing facility in Bistrița, Bistrița-Năsăud County, Romania — own operations for all manufacturing, energy, workforce and direct environmental disclosures; and (ii) the REBAT lead-acid battery recycling facility in Copșa Mică, Sibiu County, Romania — own operations for recycling, smelting, circular economy and related environmental disclosures. All quantitative metrics for energy, GHG emissions, water, air emissions and workforce cover both sites unless explicitly stated otherwise. Intra-group commercial relationships with affiliated distribution entities are treated as downstream value chain relationships.

b) Value Chain Coverage

The sustainability statement covers upstream and downstream value chain information to the extent that such information is material and determinable without undue cost or effort, in accordance with ESRS 1, Chapter 7.4.

Upstream value chain:

Dominated by the procurement of battery-grade raw materials — principally lead and lead alloys (including antimony and tin), polypropylene, separators and sulphuric acid — sourced from primary smelters, secondary (recycled) sources and chemical suppliers, both within the EU and internationally. Upstream ROMBAT **resource-inflow quantities are taken from ROMBAT's own ERP and bill-of-materials records (primary); upstream emission factors (Scope 3 Category 1) are estimated** using activity- and spend-based factors, adjusted with primary supplier data where available. Upstream labour and human-rights risk is screened on a value-chain basis using third-party country and sector risk indices (See GDR-P Human Rights Policy and GDR-A Action 20).

Own operations:

All quantitative metrics in this statement relate to ROMBAT's own operations at both sites (Bistrița and Copșa Mică) unless explicitly stated otherwise.

Downstream value chain:

Includes distribution through affiliated Group companies and independent distributors, and end-of-life battery collection and recycling through Extended Producer Responsibility schemes in Romania and export markets. Coverage is primarily qualitative in 2025, except for EPR/ end-of-life collection volumes (primary), and downstream Scope 3 emissions from product use and end-of–life treatment (estimated) .

Primary vs Estimated Data — Principal Metrics by Scope

ESRS Datapoint	Scope	Primary vs Estimated	Data/ Estimation method
Own operations			
E3-4 Water consumption	Own operations (Bistrița, Copșa Mică)	Primary; Bistrița discharge estimated	Municipal + well meters; discharge estimated at 40% of treated water pending metering (see GDR-M / Action 10)
E5-4 Resource inflows	Own operations (lead, polypropylene, sulphuric acid)	Primary	ERP mass-balance + standard bills of materials
E5-5 Resource outflows (waste)	Own operations (slag, electrolyte, separators)	Quantities primary; destination partly estimated	Weighbridge + waste-transfer manifests; downstream recycler confirmation + regional factors for the recovery/disposal split
Value chain			
E1-8 Scope 3 GHG emissions	Upstream + downstream (purchased goods, transport, product use, end-of-life)	Estimated	Activity- and spend-based emission factors (DEFRA, FY2025 vintage), adjusted with supplier data where available
S2 Value-chain labour risk (screening)	Upstream + downstream (purchased goods, transport, product use, end-of-life)	Estimated	Third-party country / sector risk indices (TI CPI, UN Global Compact) — optional row

c) Framework Reference and Fair Presentation Statement

The following standards and frameworks have been applied or referenced in preparing this report: CSRD/ESRS (Commission Delegated Regulation (EU) 2023/2772); GHG Protocol Corporate Standard and Scope 3 Standard; EU Battery Regulation 2023/1542; the Industrial Emissions Directive 2010/75/EU; the Seveso III Directive 2012/18/EU; REACH (Regulation (EC) No 1907/2006); the EU Conflict Minerals Regulation 2017/821; the UN Guiding Principles on Business and Human Rights; ILO core conventions; OECD Guidelines for Multinational Enterprises; and the certified management system standards under which ROMBAT operates (ISO 9001:2015, IATF 16949:2016, ISO 14001:2015, ISO 45001:2018, ISO 50001:2018, SR EN ISO/IEC 17025:2018) — listed in full in Appendix 3.

The structure of certain disclosure requirements in this report reflects the updated architecture of the December 2025 EFRAG Technical Advice — in particular the GDR consolidation (GDR-P, GDR-A, GDR-T, GDR-M) replacing the former MDR framework — where this is consistent with the enacted standards. This is an editorial and structural update, not a claim of compliance with the draft amended ESRS, which has not yet been adopted by the European Commission as a final delegated act.

d) Reliefs, Options and Specific Provisions Applied

Intellectual property and commercially sensitive information: ROMBAT has omitted certain specific information relating to intellectual property, proprietary manufacturing know-how and innovation details where disclosure would cause material competitive harm, in accordance with ESRS 1, Chapter 7.7.

Ongoing negotiations and impending developments: ROMBAT has applied the option to omit disclosure of specific matters that are subject to ongoing commercial negotiations or represent impending developments whose premature disclosure would be prejudicial, in accordance with ESRS 1, AR 45.

e) Reporting Period and Consistency with Financial Statements

The reporting period is 1 January to 31 December 2025, consistent with ROMBAT's individual financial statements. Sustainability metrics are prepared on the same organisational boundary as the financial statements where consistent methodology permits. The following restatement and comparability matters affecting the prior-year figures are disclosed transparently:

■ REBAT air emissions restatement. SOx air emissions for the REBAT (Copșa Mică) site for prior years were affected by a data-entry error in the reporting platform, which doubled the recorded values relative to the actual measured values. No physical measurements were affected — the error was confined to a platform formula output. The corrected values are applied in this statement and the affected prior-year figures are restated accordingly in E2-4.

■ Scope 3 prior-period classification matter related to recycled polypropylene generated by battery crushing at REBAT was classified in 2024 as a Scope 3 category 1 (purchased goods) input. The quantitative impact is disclosed in GDR-M. A separate 2024 unit-recording matter (one input recorded in tonnes rather than m^3) also affects comparability and is quantified in GDR-M.

■ Water metrics: As of 2025, ROMBAT presents its water metrics on a clarified and consistent basis, separating withdrawal, discharge, consumption, recycled/reused water and stored water (definitions in the methodology note). The clarification corrects earlier labelling: what was previously reported as "fresh-water consumption" is the fresh-water withdrawal, and consumption is now reported as withdrawal minus discharge. 2023 and 2024 are presented on the same basis and remain comparable; no recalculation of physical water use has been made. Two prior-year items are corrected: REBAT well water is now included in withdrawal alongside municipal water (applied consistently across all years), and the Copșa water-intensity is restated on total withdrawal (incl. well): 0.266 m^3/t Pb for FY2024 (from 0.28, reflecting a rounding fix and the well-water inclusion) and 0.299 m^3/t Pb for 2025. Discharge, consumption and recycled/reused water remain partly estimated (see GDR-M Key Assumptions); the estimation basis and the measurement programme are described in GDR-M Key Assumptions and GDR-A Action 10.

■ Recycled polypropylene content (battery casings). The FY2024 recycled-PP-content percentage was corrected from 27% to 29.36% following a calculation-formula fix; the underlying virgin and recycled PP quantities are unchanged. The corrected comparative is presented in E5-4.

Anti-competitive behaviour (G1.5). Newly material in 2025 following the EC infringement decision, this disclosure is presented without FY2024 comparatives, as permitted by ESRS 1 paragraph 85(b).

f) Time Horizons

ROMBAT applies the following time horizon definitions in accordance with ESRS 1, Chapter 6.2: Short term: financial year 2025 (the reporting period), Medium term: 1 January 2026 to 31 December 2030, Long term: beyond 31 December 2030.
These definitions are consistent with ROMBAT's internal strategic planning cycle, which operates on a five-year horizon, and with the planning horizons used in the battery manufacturing and automotive supply sectors.

g) Assurance

No disclosures or metrics in this sustainability statement have been subject to external assurance for 2025. As ROMBAT falls outside the mandatory scope of the CSRD under Directive (EU) 2026/470, no mandatory external assurance obligation applies to this statement.
ROMBAT nonetheless regards assurance readiness as an important dimension of reporting quality and stakeholder confidence. The Company is progressively strengthening its internal controls over sustainability data, its data governance architecture, and its methodology documentation — as described in GOV-4 — in a manner that would support independent verification if sought in the future, whether as a voluntary measure or in response to customer, investor or lender requirements.

SPECIFIC INFORMATION ON PHASING-IN OPTIONS

ESRS 2 — BP-2

Specific Circumstances — Value Chain Data and Estimation Methodology
ROMBAT has not deviated from the ESRS 1 standard time horizon definitions. For several key ESRS datapoints that involve value chain coverage, estimation is applied where primary supplier data is not yet available.
For certain value chain metrics — principally Scope 3 GHG emissions and certain S2 supply chain metrics — estimation is applied where primary supplier data is not available without undue cost or effort, in accordance with ESRS 1 General Requirements, paragraph 92. The calculation methodology, emission factors applied and significant assumptions are described in the General Disclosure Requirements — Metrics (GDR-M) section of this statement.

Anticipated Financial Effects — Approach Applied
The December 2025 EFRAG Technical Advice removes the standalone Disclosure Requirements for anticipated financial effects from ESRS E2, E3, E4 and E5. ROMBAT applies this structural change.
E1-11 is retained and disclosed on a qualitative basis for FY2025. Quantitative estimates are not provided because the effects cannot currently be estimated with a level of measurement uncertainty low enough to be decision-useful, and reliable quantification would require scenario data and internal carbon-costing capability not available to the Company without undue cost or effort. Quantitative disclosure is planned for future reporting cycles.

Phasing-in and Proportionality Position
For FY2025, ROMBAT applies the following transitional reliefs and voluntary proportionality positions. A consolidated list of all omitted or partial datapoints with expected reporting timeline is provided in Appendix 4.

(a) Comparative information for new material IROs.
In accordance with ESRS 1 paragraph 85(b), comparative information for 2024 is not presented for the G1.5 Anti-competitive Behaviour disclosure, which became new material in 2025 following the European Commission decision in Case AT.40330. Comparatives will be presented in FY2026 onwards.

(b) Voluntary proportionality — S2, S3, S4.
As a voluntary reporter applying proportionality, ROMBAT discloses ESRS S2, S3 and S4 on a qualitative or partial-quantitative basis for 2025, with progressive deepening of quantitative coverage planned. Material IROs identified in the DMA under each standard are addressed in the relevant chapters; specifically:

S2
Workers in the value chain.
Qualitative coverage via GDR-P (Human Rights Policy, Supplier CoC, 3TG Policy), GDR-A Action 20 (supply chain labour risk assessment methodology), and the SBM-2 narrative. Initial S2 risk heat map planned for Q4 2026.

S3
Affected Communities.
Material community-level impacts at Bistrița and Copșa Mică addressed qualitatively in the S3 chapter.

S4
Consumers and End-Users.
Material consumer safety and information impacts addressed in the S4 chapter; 2025 OEM audit scores and Battery Passport coverage.

ESRS 2
General Disclosures

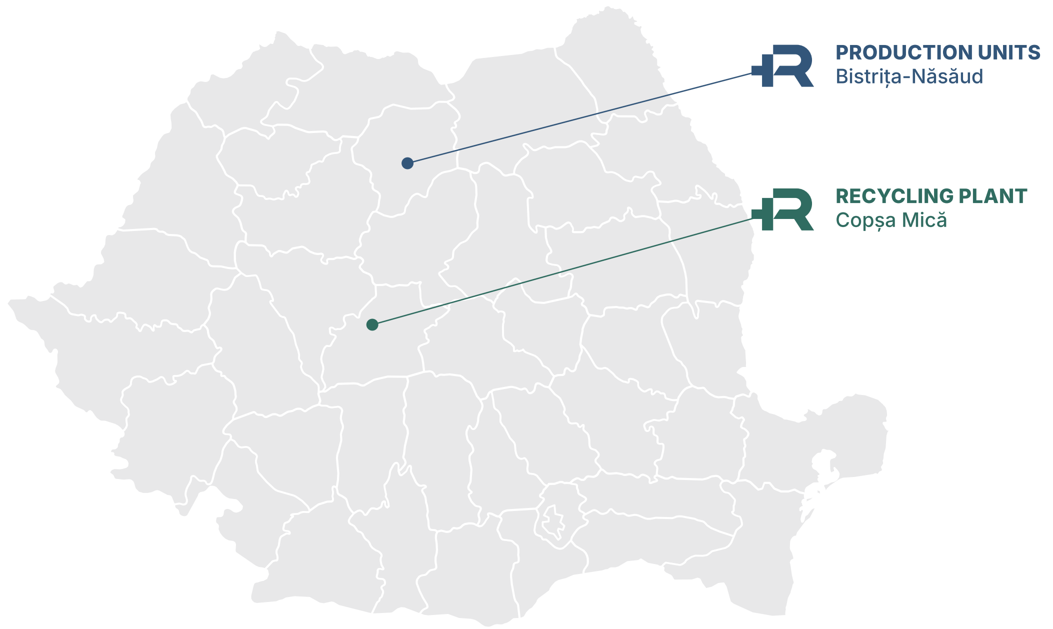
(c) ESRS E4 — non-material conclusion.
ESRS E4 is not applied in full because the 2025 DMA confirmed biodiversity and ecosystems as non-material. This is a materiality-based determination, not a phase-in. Neither operating site falls within or adjacent to Natura 2000 areas, EU Habitats Directive protected areas or IUCN Key Biodiversity Areas. A qualitative non-materiality statement is provided in the E4 chapter.

(d) Except for the items listed above and on Appendix 4, ROMBAT has disclosed the material information required for material topics.

Substances of Very High Concern — Reporting Position
Substances of Very High Concern (SVHCs) pursuant to ESRS E2 are disclosed in Chapter E2 below, including a quantitative substance inventory for the four primary lead-bearing SVHCs (lead, lead monoxide, lead minium, tetrabasic lead sulfate) and the management approach under REACH and the certified management systems.

STRATEGY, BUSINESS MODEL AND VALUE CHAIN

ESRS 2 — SBM-1



a) Business Model, Value Chain and Position

Who We Are — A Battery Company Built Around the Circular Economy
ROMBAT is a Romanian manufacturer of lead-acid batteries headquartered in Bistrița, Bistrița-Năsăud County. Founded in 1967, ROMBAT is the largest lead-acid battery manufacturer in Romania, producing batteries for automotive and industrial applications and distributing them across more than 40 countries. ROMBAT operates as a subsidiary of Metair Group, a South African-listed energy storage and components conglomerate (JSE: MTA), and is the Group's principal EU-regulated entity.
ROMBAT's position in the value chain is that of a mid-stream manufacturer and downstream recycler. The Company procures raw materials — principally lead, polypropylene, separators and sulphuric acid — assembles batteries at Bistrița and recovers end-of-life batteries for recycling at the REBAT facility in Copșa Mică.

ROMBAT operates a vertically integrated, single-brand B2B model. The logic of the model is a closed loop: recycled lead, polypropylene and electrolyte flow in; over 2.8 million batteries per year flow out; used batteries flow back, feeding REBAT's smelter, which recovers lead and PP for the next production cycle. The inputs of tomorrow are the outputs of today.

Bistrița, Bistrița-Năsăud county

- Battery manufacturing (three production/capacity lines)
- Plastics injection moulding plant
- Site OHS: ISO 45001:2018 | Environmental: ISO 14001:2015
- Quality: ISO 9001:2015, IATF 16949:2016

Copșa Mică, Sibiu county - REBAT

- Lead-acid battery recycling and smelting facility
- End-of-life batteries processed from Romania and export markets
- 99.6% lead recovery rate | 95.7% mass recovery rate (FY2025)
- Zero process water discharge — closed-loop
- Environmental: ISO 14001:2015

This model has three strategic advantages that compound over time. First, it provides raw material cost stability- ROMBAT's access to recycled lead through REBAT hedges exposure to primary lead price volatility in ways that pure manufacturers cannot replicate. Second, it provides supply chain traceability- a property now explicitly required by the EU Battery Regulation 2023/1542, for which ROMBAT is structurally better prepared than competitors who source from third-party recyclers. Third, it generates a genuine circular economy revenue stream: REBAT's recovered materials (lead, PP, acid) re-enter the manufacturing and/or the smelting processes in Bistrița production line or Rebat Copșa-Mică.

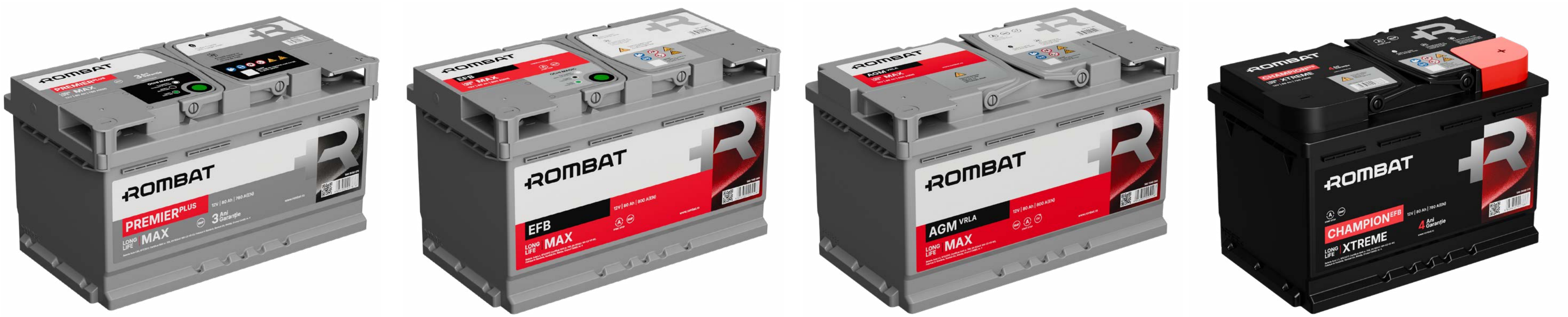
The 2025 DMA confirms circular economy (E5) as the sole triple-material topic in ROMBAT's portfolio, material on impact, financial risk and financial opportunity simultaneously. This is not coincidental: it reflects the reality that the loop model is simultaneously ROMBAT's greatest environmental asset and its most significant source of financial resilience.

Value Chain Overview

ROMBAT S.A. — Upstream, Own Operations, Downstream		
Value Chain Position	Key Entities and Relationships	ROMBAT's Role and Leverage
Upstream — Tier 2/3 (raw materials)	Primary lead smelters (EU); scrap battery collectors; PP granule producers; chemical suppliers (H_2SO_4, additives)	Long-term offtake contracts; Supplier Code of Conduct; REBAT provides internal lead supply and price leverage; critical raw materials (antimony, tin) monitored under EU CRM Act
Upstream — Tier 1 (components)	Separator producers; electronic component producers; packaging and pallet vendors	Dual sourcing; quarterly supplier scorecards; technical co-development for EFB/AGM innovations; payment terms differentiated by category (14–54 days)
Own operations (mid-stream)	Bistrița: battery manufacturing, plastics injection Copșa Mică/REBAT: battery recycling and smelting	Full vertical integration; "single-brand 360° loop"; certified management systems (ISO 9001/14001/45001/IATF 16949); both sites within reporting boundary
Downstream — OEM	Dacia-Renault, Ford; deliveries synchronised with assembly lines	Tier-1 supplier; position secured by Ford Q1 and IATF 16949; zero-defect, just-in-time delivery; OEM sustainability scorecards drive ESG improvement targets
Downstream — Aftermarket	2 company-owned distribution centres (Iași, Craiova); 3,000+ Romanian retail outlets; 40+ export market distributors; TecDoc digital catalogue	Multi-channel reach; branded warranty service; digital battery warranty QR system (rolled out Romania AM in FY2024/2025)
End-of-life loop	Automotive workshops, franchisees, municipal battery take-back schemes; export battery collectors	Legal EPR take-back obligation met and exceeded; used batteries feed REBAT smelter; closure of the loop reduces Scope 3 downstream emissions

b) Significant Products and Services

ROMBAT's product architecture reflects the evolution of the automotive and energy storage markets: a deepening core in advanced lead-acid for the start-stop and heavy-duty segments, expansion into adjacent chemistries for new energy applications, and a growing service layer that positions ROMBAT as a lifecycle partner rather than a component supplier.



Automotive Batteries
- Core Revenue Driver

Automotive batteries remain the dominant revenue and volume category, and the primary source of ROMBAT's material sustainability impacts on both the environmental and social axes.

■ **Starting, Lighting & Ignition (SLI)** — standard lead-acid batteries for passenger vehicles and light commercial vehicles. Widest distribution; highest volume.

■ **Enhanced Flooded Battery (EFB)** — for start-stop vehicles; supports lower idling emissions and improved fuel economy. This product line directly links ROMBAT to OEM decarbonisation strategies. In 2025, approximately 10.8 million new passenger cars were registered in the European Union. Around 90% of these vehicles are equipped with start stop systems, which use either EFB or AGM batteries. Based on an approximately even distribution between these technologies, it is estimated that between 4.5 and 5 million new passenger cars are equipped annually with EFB batteries. Based on internal estimates and the assumed EU EFB/AGM split, ROMBAT's 2025 EFB volumes correspond to approximately 11% of the estimated annual EU new-passenger car EFB requirement. This is an internal estimate and not an externally verified figure.

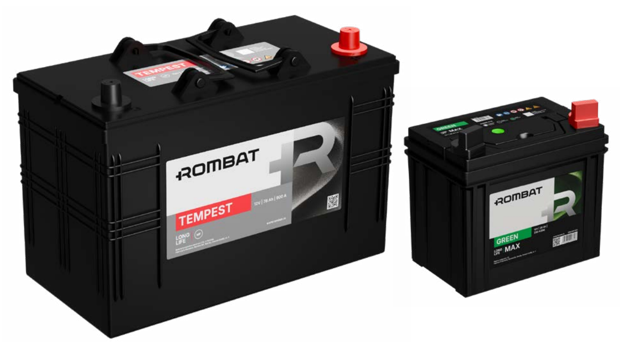
■ **Absorbent Glass Mat (AGM)** — for advanced start-stop and mild hybrid applications; the premium technical tier, with higher recycled lead intensity and longer service life. Demand driven by EU CO_2 fleet targets. As a significant change in 2025, ROMBAT expanded its product portfolio with the introduction of AGM HD, a new battery solution developed in response to evolving market demands. Following comprehensive technical testing, this product was designed to enhance performance standards and ensure consistent, high-quality outcomes within this segment.

■ **Champion HD-EFB** — a new-generation heavy-duty EFB launched in 2024, compatible with Euro 5/6 trucks and buses, with application for high-vibration environments (Euro 3/4). The Champion HD-EFB range broadens ROMBAT's presence in the commercial vehicle segment.

STRATEGY/ WHO WE ARE

Industrial and Special-Application Batteries

■ Railway-grade rail standards.
■ Extreme-temperature batteries for Middle East export markets (tested to ±50°C operating range).
■ Traction batteries for electric forklifts and aerial platforms — delivered in partnership with Trojan Battery Company (Trojan equivalents/EVF) from 2024.
■ UPS and telecom-backup batteries for critical infrastructure.
■ All-in-one residential use energy storage



Services - The Digital Layer

In 2024/2025, ROMBAT digitized its warranty management system for the Romanian aftermarket.

Key functionalities implemented:
■ Web-based platform for warranty claims processing
■ QR code scanning from battery labels
■ Integration with manufacturing data (SCADA system)

Implementation status:
■ Technically deployed across all production lines
■ Data acquisition rate: **over 90%**
■ Operational status: **partially active** (running on one production line at year-end)
■ 2025 status: **pilot phase**
■ EU Battery Regulation digital battery passport: development ongoing, targeting full deployment ahead of the 2027 mandatory requirement for industrial and EV batteries.
■ Technical support and installation services for industrial battery customers.

Battery Recycling Services (REBAT)

REBAT is a strategic supply asset. Third-party end-of-life batteries from authorised collectors, EPR schemes are processed at REBAT generating recovered material value. In 2025, REBAT processed 21 947 tonnes of end-of-life batteries — equivalent to 42.52% of the quantity of batteries sold (approximately 51 600 tonnes) by ROMBAT in the same period.

c) Markets and Sustainability Objectives

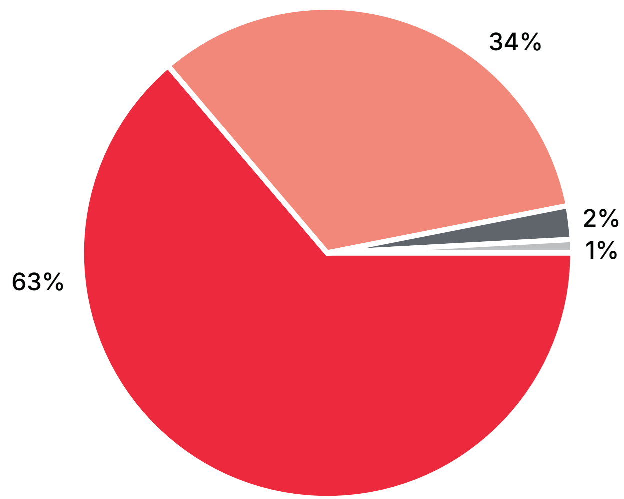
ROMBAT operates a pure B2B commercial model. This has direct implications for the sustainability statement: ROMBAT's material impacts on consumers (S4) are mediated through the value chain rather than at point of sale, and sustainability improvement levers for customer-facing topics are predominantly relational, OEM scorecard requirements, contractual sustainability clauses, and technical co-development, rather than advertising or consumer-facing campaigns.

Customer Segments — Description and Sustainability Relevance

Segment	Description	Key Customers / Reach	Sustainability Relevance
OEM (Original Equipment Manufacturers)	Direct supply to automotive assembly lines; zero-defect, just-in-time deliveries	Dacia-Renault, Ford ISO/IATF 16949; Ford Q1	OEM sustainability scorecards (Renault SQUALL, Ford Q1) drive ROMBAT's ESG performance requirements; OEM Scope 3 obligations create pull for low-carbon batteries
OES (Original Equipment Suppliers)	Replacement batteries in OEM service networks; high technical specification requirements	Pan-European OES networks	Traceability and quality requirements aligned with OEM; Battery Regulation readiness increasingly scrutinised
Aftermarket (AM)	Independent distributors, automotive retailers and service outlets	Romania: 3 000+ outlets, 2 distribution centres International: 40+ countries	Consumer battery safety (S4.1); battery passport information access; end-of-life take-back awareness
Industrial & energy storage	Traction, telecom-backup, UPS and Li-ion systems; longer sales cycles; technical specification focus	European forklift and rail operators; telecom infrastructure; residential PV	Li-ion growth connects ROMBAT to the renewable energy storage market; industrial batteries carry longer lifecycle sustainability obligations

Geographic Revenue Distribution

ROMBAT serves customers across four continents.



Revenue distribution in 2025:
- Romania: 34%
- EU: 63%
- US: 2%
- Africa: 1%

Total 2025 revenue:
618 748 251 LEI

STRATEGY/ WHO WE ARE

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

The EU market (63% of revenue) is the dominant segment, placing ROMBAT directly in scope of the EU Battery Regulation and other EU sustainability legislation that increasingly shapes procurement requirements. As a significant change, in 2025, ROMBAT successfully broadened its market presence by entering new geographic regions in Africa, like Botswana and Namibia. This expansion marks a significant step in strengthening brand visibility and unlocking new growth opportunities. Additionally, ROMBAT established several new international partnerships across key markets, in Europe, the Middle East, and North Africa. These collaborations further reinforce the company's global footprint and support the long-term strategy for sustainable growth and market diversification.

d) Significant Sectors

ROMBAT operates across five ESRS-relevant sectors. Battery manufacturing (NACE C27.2) is the primary activity and the source of most material sustainability impacts. The other four sectors reflect structural linkages in the value chain — upstream chemical and metals inputs, the Company's own on-site energy generation, and downstream recycling operations — each of which generates specific sustainability obligations or opportunities.

Significant Sectors — ESRS Classification | ROMBAT S.A. 2025			
ESRS Sector	NACE Code	Significance for ROMBAT	2025 Revenue / Linkage
Electrical Equipment (Battery Manufacturing)	C27.2	Core business: design, manufacture and sale of SLI, EFB, AGM and industrial batteries. Drives substantially all revenue, employment and capital investment. Primary source of material ESG impacts across E1, E2, E5, S1, S4 and G1.	2025 revenue 618 748 251 LEI
Chemicals (MCH)	-	Upstream linkage: sulphuric acid, additives, lead-oxide paste. REACH SVHC obligations for lead compounds flow from this linkage. Downstream linkage: acid recovery at REBAT.	Upstream input
Metals Processing (MMP)	-	Lead, antimony and tin (EU Critical Raw Materials) are the dominant material inputs. Responsible sourcing and closed-loop smelting at REBAT underpin the circular economy strategy and the recycled content targets of EU Battery Regulation 2023/1542.	Upstream input
Energy Utilities (UPE)	-	On-site solar PV generation (Bistrița: 4 175 kW AC installed; Copșa Mică: existing installation). 98.87% renewable electricity share (2025). Significant to Scope 2 management and E1-7 energy disclosure.	Operational integration
Waste and Recycling (UWW)	E38.2	REBAT, Copșa Mică: own lead-acid battery recycling facility. Closed-loop processing; 99% lead recovery; zero process water discharge. Generates internal revenue from recovered materials. Central to E5 circular economy strategy.	Downstream integration

e) Involvement in Sensitive Sectors

ROMBAT does not operate in the fossil fuel sector, does not engage in chemical production as defined in NACE C.20, and does not operate in sectors excluded from EU Paris-Aligned Benchmarks.

f) How We Create Value — 2025 Performance Snapshot

The following key performance indicators summarise ROMBAT's value creation across financial, operational and sustainability dimensions for 2025. Comparative 2024 figures are provided where consistent methodology permits.

OPERATIONAL KPI	FINANCIAL KPI	SUSTAINABILITY KPI (I)	SUSTAINABILITY KPI (II)
2 885 110 TOTAL NUMBER OF BATTERIES SOLD 2025	**618 748 251 LEI** REVENUE 2025	**21 947 t** EOL BATTERIES RECYCLED 2025	**>98%** RENEWABLE ELECTRICITY CONSUMPTION 2025

Key Performance Indicators FY2023–2025				
KPI	Unit	FY2023	2024	2025
Total battery sales volume	pcs	2 302 130	2 812 027	2 885 110
Direct economic value generated	LEI	521 894 666	623 514 484	622 866 440
Total revenue	LEI	—	615 548 503	618 748 251
Gross profit	LEI	4 797 860	5 900 001	24 349 950
Equity	LEI	179 651 495	167 984 957	142 835 873
OTIF — On-Time In-Full	%	98.8%	98.55%	98.28%
OEE — Overall Equipment Effectiveness	%	83.54%	83.28%	83.17%
End-of-life batteries recycled (REBAT)	tonnes	—	21 813	21 947
Recycled lead content in production	%	—	86.4%	84.4%
Total energy consumption (grid + PV)	kWh	33 845 961	38 968 582	39 382 070
On-site PV generation	kWh	8 207	2 272 897	6 025 129
Water withdrawals	m^3	76 774	82 889	92 730
Renewable electricity share	%	85.44%	98.77%	98.87%

2025 saw sales volume grow by +2.59% (from 2 812 027 units to 2 885 110 units), driven by OEM order expansion and the start of the Champion HD-EFB commercial ramp-up. The renewable electricity share in total energy consumption reached 98.87%, following commissioning of the 4 175 kW AC Bistrița PV park in mid-2024.

g) Strategic Sustainability Objectives

ROMBAT's business model and strategy are not separate from its sustainability performance — they are the same thing, viewed from different angles.

- The 360° closed loop IS the circular economy strategy.
- Maintain the rate between grid electricity usage and own photovoltaic park electricity usage versus MWh produced.
- The Ford Q1 and Renault SQUALL certifications ARE the product safety and customer relationship management strategy.
- The decision to invest in REBAT rather than sourcing lead entirely from third parties IS the supply chain resilience strategy.

Following the 2025 double-materiality assessment, ROMBAT has aligned its strategic priorities with four sustainability pillars, each of which maps to material IROs identified in IRO-2:

Strategic Sustainability Pillars — Alignment with Material IROs			
Strategic Pillar	Core Commitment	Material Topics Addressed	2025 Priority Actions
Circular Economy Leadership	Maintain REBAT as the anchor of a closed-loop battery lifecycle; achieve and maintain EU Battery Regulation recycled content thresholds ahead of schedule	E5 (triple-material: resource inflows, outflows, circular economy) E5-4: CRM% of inputs E5-5: Mass recovery rate	CRM% calculation (new mandatory 2025) Mass recovery target ≥95% Battery passport rollout
Climate and Energy Transition	Annual -2% Scope 1+2 GHG reduction; long-term ambition of net-zero own operations by 2050; maintain renewable electricity leadership	E1 (double-material: climate, energy costs) E1-7 energy E1-8 GHG all scopes	Transition plan planned development in 2026-2027 Scope 3 methodology improvement Smelter energy efficiency assessment
Pollution Prevention and Operational Safety	Zero IED permit exceedances; continuous improvement in lead exposure management; zero work-related fatalities	E2 (air pollution, water, SVHC) S1.1 (OHS, blood lead — double-material)	Blood lead quarterly monitoring maintained SVHC inventory update Wastewater compliance both sites
Responsible Business Conduct	Strengthen ethics governance; implement competition compliance programme; expand supplier ESG requirements	G1.1 (business ethics — double-material) G1.5 (anti-competitive behaviour — NEW 2025) G1.2 (payment practices)	Competition compliance programme (Action 26) Supplier sustainability appendix EcoVadis Silver trajectory (target: 70+)

Cross-cutting all four pillars is the regulatory context of the EU Battery Regulation 2023/1542, which is not a constraint ROMBAT faces — it is a standard that systematises what ROMBAT has been doing operationally for decades.

ROMBAT's 2025 recycled lead content reached 84.4%, putting the company well on track to hit the EU's 85% mandatory threshold for 2031. The real challenge is no longer operational compliance, but data verification.

INTERESTS AND VIEWS OF STAKEHOLDERS

ESRS 2 — SBM-2

Why stakeholder engagement matters for ROMBAT
ROMBAT's business model creates impacts, dependencies and relationships with a defined set of stakeholder groups whose interests are material to both the Company and to affected parties. ROMBAT's approach to stakeholder engagement is guided by two purposes: to understand and integrate external expectations into strategy and business decisions, and to maintain the social licence to operate in communities and regulatory environments where trust is not automatic.
Stakeholder engagement is not a separate sustainability process at ROMBAT — it feeds directly into the double materiality assessment (DMA), the governance monitoring cadence described in GOV-1, and the operational decisions described in GDR-A. The Board of Directors reviews consolidated stakeholder intelligence quarterly and receives direct community input at the annual community round-table.

a) Stakeholder engagement — key stakeholders, methods and outcomes

The following table identifies ROMBAT's key stakeholder groups, mapped to the ESRS 1 General Requirements AR 21 standard categories of affected stakeholders. For each group: why ROMBAT engages, how engagement is conducted, how frequently, the principal themes raised in 2025, and how the engagement outcomes are used in management and governance decisions.

Stakeholder group	ESRS AR 21 category	Why we engage	Engagement method	Frequency	Key themes 2025	How outcome is used
Metair Group and investors	Other business stakeholders	Access to capital; group governance alignment; ESG performance transparency	Integrated reporting; quarterly ESG briefings; analyst calls; Metair Board presentations	Quarterly / Annual	Climate performance trajectory; EU Taxonomy alignment; antitrust remediation status and timeline	Input to ESG target-setting; capital allocation for climate and circular economy investment; disclosure framing for Metair Integrated Annual Report
OEM customers (Dacia-Renault, Ford, etc.)	Other business stakeholders	Commercial relationship security; OEM procurement sustainability requirements; scorecard maintenance	Bilateral sustainability dialogues; OEM audits (Ford Q1, Renault SQUALL); scorecard reviews; joint technical sessions	Annual / Bi-annual	EU Battery Regulation readiness; Scope 3 product carbon footprint; battery passport; recycled content	Battery passport programme prioritisation; supplier carbon footprint programme initiation; EU Battery Regulation compliance investment decisions
Employees and Trade Union (Bistrița Trade Union Committee)	Own workforce	Workforce wellbeing; collective bargaining; OHS conditions; skills development	Monthly management–union meetings; collective bargaining; CEO site visits; induction programmes; anonymous feedback channels	Monthly / Annual	Lead exposure management; wages and equal pay; working conditions; green skills development	OHS engineering control investments; equal pay review initiation; training programme design (ROMBAT Academy); just transition planning
Regulators and policymakers (ANPM, APM Sibiu, EC, Romanian Government)	Government and authorities	IED permit compliance; Battery Regulation implementation; regulatory intelligence	IED permit reviews; compliance submissions; regulatory consultations; industry forums	Annual / As required	Tightening of IED and REACH limits for lead emissions; EU Battery Regulation implementation timeline; CSRD regulatory evolution	Pollution control investment prioritisation; SVHC inventory updates; compliance programme design; regulatory horizon scanning for DMA
Local communities (Bistrița-Năsăud, Copșa Mică)	Affected communities	Social licence to operate; air quality and legacy contamination concerns; local employment	Annual community round-table; ROMBAT Foundation programmes; open days; direct dialogue	Annual	Air quality and lead dust management (Bistrița); long-term environmental legacy of industrial site (Copșa Mică); local employment and economic contribution	Community investment programme design; environmental transparency publications (APM Sibiu monitoring results); engineering control priorities

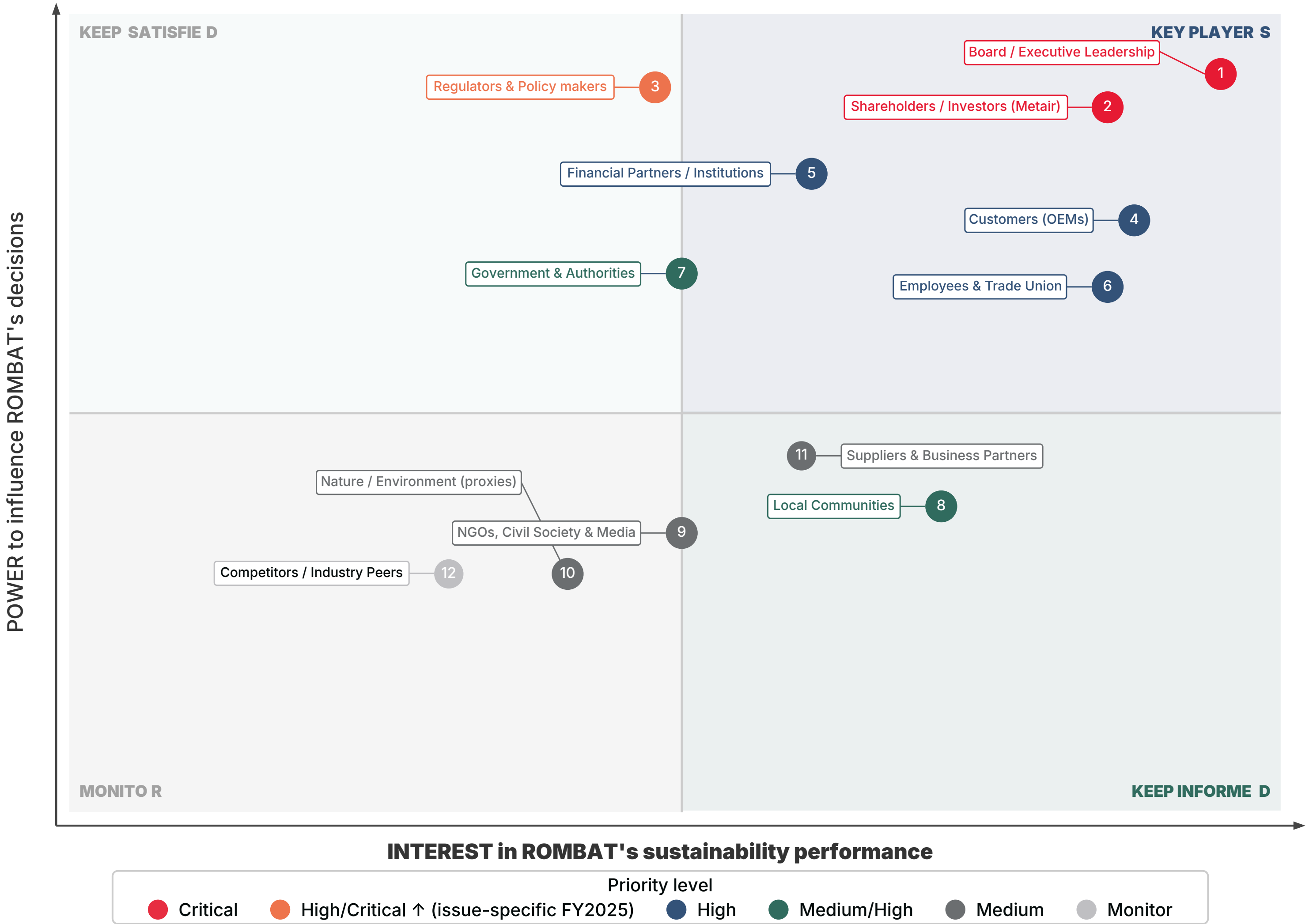
Stakeholder group	ESRS AR 21 category	Why we engage	Engagement method	Frequency	Key themes 2025	How outcome is used
Suppliers and business partners	Other business stakeholders	Supply chain ESG risk mitigation; responsible sourcing; payment practices	Supplier assessment programme; Supplier Code of Conduct; bilateral meetings; supplier onboarding	Annual	ESG expectations and contract requirements; payment terms; supply security for critical inputs	Supplier CoC updates; contractual sustainability appendix implementation; payment practices policy maintenance
Financial institutions	Other business stakeholders	Green financing access; sustainability-linked loan terms; EcoVadis-linked credit conditions	ESG briefings; credit reviews; green finance documentation; EcoVadis submission	As required	ESG rating trajectory (EcoVadis); renewable energy financing (PPA, PNRR); sustainability governance adequacy	EcoVadis improvement workplan prioritisation; governance documentation for lender requirements; EU Taxonomy reporting for green finance instruments
NGOs and civil society	Civil society	Human rights due diligence; supply chain transparency; upstream lead mining concerns	Dialogue on human rights; supply chain transparency reports; response to advocacy campaigns	As relevant	Upstream lead supply chain labour standards; forced labour risk in mining regions; product stewardship	Human Rights Policy strengthening; Supplier Code of Conduct scope; S2 disclosure development roadmap

ROMBAT's stakeholder identification and prioritisation process is guided by the Metair Group stakeholder engagement framework and aligned with the AA1000 Accountability Stakeholder Engagement Standard (AA1000SES). The Sustainability Taskforce — with representatives from EHS, HR, Finance, Procurement and Legal — maps, prioritises and oversees engagement activities, with outputs approved by the Executive Team. Stakeholder sustainability themes are fed back to governing bodies through internal dashboards, quarterly Board presentations and an ad-hoc escalation protocol for urgent developments.

Stakeholders are prioritised using a dual-lens model: a power/interest matrix and the salience assessment model (Power, Legitimacy, Urgency), first applied in 2024 and refreshed for 2025. To mitigate bias towards structurally powerful stakeholders, legitimacy and urgency are weighted explicitly — particularly for less powerful but highly affected groups such as local communities and the workforce. One change in 2025: Regulators have been elevated to Critical on an issue-specific basis, reflecting the EC antitrust infringement decision. On all other topics they remain High/Critical.

Stakeholder Prioritisation Matrix

ROMBATS .A.— FY2025| Dual-lens: Power × Interest + Salience(Power, Legitimacy,U rgency)| AA1000SES-aligned



Issue-specific elevation in FY2025: Regulators (#3) elevated to Critical for the antitrust matter (G1.5) following the European Commission decision in Case AT.40330.
Prioritisation reflects power, interest and AA1000-style salience weighting. Less powerful but highly affected groups receive explicit legitimacy and urgency weighting.

FY2025 Stakeholder Engagement Priorities
ROMBAT S.A. Dual-lens model: Power × Interest + Salience (PLU) | AA1000SES-aligned | Metair Group framework

#	Stakeholder group	Priority	Engagement mechanism	Frequency	Key DMA inputs FY2025	Owner
1	Board / Executive Leadership	Critical	Board meetings, briefings, IAR	Monthly	All material topics; antitrust oversight	CEO
2	Shareholders / Investors (Metair)	Critical	Investor briefings, IAR cycle	Quarterly	EcoVadis trajectory; Scope 3; G1.5 remediation	CFO
3	Regulators & Policymakers	High/Critical ↑ *(Issue-specific, FY2025)*	Permits, EC proceedings, consultations	Continuous	E2/E3 permits; G1.5 antitrust (Critical)	Legal Office
4	Customers & End-users (OEMs)	High	Ford Q1, Renault SQUALL, bilateral	Annual + quarterly	EU Battery Reg; Scope 3 PCF; recycled-content	Quality + Sales
5	Financial Partners / Institutions	High	Annual reviews, EcoVadis, covenants	Annual	EcoVadis; green-finance readiness; covenants	CFO
6	Employees & Trade Union	High	Mgmt-union meetings, H&S committee	Monthly	OHS lead exposure; wages; training	HR
7	Government & Authorities	Medium/High	Permits, regulatory consultations	Continuous	IED/REACH permits; PNRR support	Legal / EHS
8	Local Communities (Bistrița, Copșa Mică)	Medium/High	Round-table, Foundation, transparency	Annual + ad-hoc	Air quality; Copșa Mică legacy	CSR / Foundation
9	NGOs, Civil Society & Media	Medium	Position papers, correspondence	Ad-hoc	Upstream lead supply chain (voluntary S2)	Sustainability Office
10	Nature / Environment (proxies)	Medium	Via regulators and NGO proxies	Continuous	Air, water, biodiversity proxies	EHS
11	Suppliers & Business Partners	Medium	Supplier CoC, annual assessment	Annual	G1.2 payment practices; voluntary S2	Procurement
12	Competitors / Industry Peers	Monitor	Industry-association governance review	Annual	G1.5 trade-association protocols	Compliance

Priority assignment Critical · High/Critical ↑ (issue-specific FY2025) · High · Medium/High · Medium · Monitor

Based on Mitchell, Agle and Wood (1997) salience model — Power, Legitimacy, Urgency — overlaid on standard Power × Interest grid. Issue-specific elevations applied where stakeholder relevance shifts on a discrete matter (e.g., Regulators on G1.5).

b) How stakeholder interests relate to ROMBAT's strategy and business model

Stakeholder engagement in 2025 confirmed and, in some cases, accelerated the strategic priorities that underpin ROMBAT's four sustainability pillars. The connection between stakeholder intelligence and strategic response is described below.

■ **EU Battery Regulation readiness** is the dominant theme across three stakeholder groups simultaneously — OEM customers (demanding battery passports and recycled content verification), financial institutions (assessing regulatory transition risk for green financing), and regulators (setting implementation timelines). ROMBAT's strategic response — prioritising battery passport deployment and REBAT capacity for recycled content certification — is directly traceable to this convergent stakeholder pressure.

■ **Lead exposure and occupational health** is consistently the most urgent theme raised by employees and the Trade Union. It is also monitored by regulators (IED/REACH tightening) and implicitly by NGOs (upstream lead chain health risks). ROMBAT's non-negotiable baseline investment in blood lead monitoring, engineering controls and occupational health infrastructure (Action 15) reflects this stakeholder convergence: the theme is material from the inside and the outside simultaneously.

■ **Antitrust remediation and ethics** became a cross-cutting stakeholder concern in 2025 following the EC decision. Investors prioritise transparency on the EC proceedings and timeline. OEM customers assess supply chain integrity. The Board directly oversees the competition compliance programme (Action 26) as a consequence of these combined stakeholder expectations.

■ **Community and environmental legacy at Copșa Mică** requires sustained engagement because historical contamination creates reputational risk that is independent of ROMBAT's current operational performance. The community round-table and APM Sibiu transparency programme (Action 21) are the direct response to community stakeholder concerns that cannot be resolved by technical compliance alone.

The following strategic initiatives were initiated or advanced in 2024–2025 as a direct result of stakeholder engagement outcomes:

Strategic initiative	Primary stakeholders driving it	Period	Stakeholder concern addressed	Anticipated relational impact
Digital Battery Passport and QR code rollout	OEM customers; regulators; recyclers	2024–2026	EU Battery Regulation transparency; recycled content traceability	Increased OEM confidence; regulatory compliance ahead of mandatory deadline
Pay equity review (EU Pay Transparency Directive preparation)	Employees; Trade Union	2025–2026	Gender pay gap; fair wages; equal treatment	Improved workforce trust; employer brand; compliance readiness
Competition compliance programme	Investors; OEM customers; Board	2025	Antitrust remediation; ethics governance	Restored reputational trust; demonstration of effective remediation to EC and customers
Community round-table (ongoing)	Local communities; NGOs; APM Sibiu authorities	Ongoing	Air quality; land legacy at Copșa Mică; employment transparency	Maintained social licence; co-designed environmental management approaches
Supply chain labour risk assessment	NGOs; investors; OEM customers	2026	Upstream lead supply chain human rights due diligence	Improved S2 disclosure capability; supply chain transparency

c) How the Board and management are informed of stakeholder views

ROMBAT's governing bodies receive stakeholder intelligence through structured information flows embedded in the governance cadence described in GOV-1:

→The ESG Officer consolidates stakeholder engagement outcomes — including customer sustainability scorecard results, regulatory consultation outcomes, community complaint logs— into the monthly ESG report to the CEO and the quarterly ESG deep-dive to the Board. Material developments (e.g., new regulatory positions, significant customer sustainability requirements, community escalations) are escalated within 24 hours per the ad-hoc escalation protocol described in GOV-1.

→Trade Union representatives and Board of Directors representatives meet during monthly meetings and in the annual collective bargaining process; outcomes are reported to the Board as part of the quarterly review.

→Stakeholder-identified themes are integrated into the annual DMA review, ensuring that shifts in stakeholder priorities — such as the escalation of Battery Regulation readiness from a medium-term concern to an immediate OEM procurement criterion — are reflected in IRO materiality assessments before each year's sustainability statement is prepared.

INTERACTION OF MATERIAL IROS WITH STRATEGY AND FINANCIAL EFFECTS

ESRS 2 — SBM-3

Note: SBM-3 focuses on how material IROs originate from and trigger adaptation of strategy and business model, including financial effects. Detailed IRO descriptions are in IRO-2 below.

How Material IROs Interact with ROMBAT S.A.'s Strategy and Business Model
ROMBAT 's material impacts, risks and opportunities — identified through the double-materiality assessment — directly shape the Company's strategic direction, investment decisions and capital allocation. The relationship is bidirectional: ROMBAT's core business model (battery manufacturing and lead recycling) generates and is exposed to material sustainability matters, and the management of those matters in turn defines how the business model evolves.

Current Financial Effects

ROMBAT 's material risks and opportunities affected its financial position, performance and cash flows in 2025 through the following channels:

Energy cost volatility (E1.6):

Energy costs were LEI 32.98 million in 2025 (2024: LEI 31.13 million), representing 5.47% of total expenses (2024: 5.03%). Energy remains a material operating-cost component exposed to wholesale price volatility.

EU Battery Regulation compliance CapEx (E5, S4):

Capital expenditure was directed toward digital battery-passport readiness, recycled-content and recycling-compliance systems, and AGM product-line expansion.

Lead price and scrap availability (E5):

Secondary-lead procurement costs at REBAT decreased year-on-year in 2025, easing input-cost pressure. Underlying scrap pricing is managed as internal information.

Blood lead level management (S1.1):

Occupational-health monitoring costs in 2025 comprised LEI 169 497.32 for routine blood-lead analysis and LEI 143 544.50 for protective equipment, alongside continued engineering and hygiene controls in designated lead-exposure zones.

Anticipated Financial Effects

The following describes the direction and time horizon of anticipated financial effects at the strategy/business-model level. Quantified estimates of climate-related anticipated financial effects are not yet available and are addressed qualitatively in E1-11; the bracketed cross-references below indicate where each effect is managed.

Short-Term (2025–2026)

Energy-price volatility (E1-6) continues to pressure operating costs. Initial EU Batteries Regulation compliance capital expenditure begins. The European Commission decision issued at the end of 2025, gives rise to a financial liability settled over a defined payment schedule; the associated cash outflows fall in 2026 and subsequent years and had no cash-flow effect in 2025.

Medium-Term (2026–2030)

Most significant anticipated CapEx horizon relates to EU Battery Regulation 2023/1542 (mandatory battery passport, recycled content obligations). LTIP-linked ESG performance incentives create upside from improved ratings.

Long-Term (Post 2030)

Physical climate risks — including flooding risk from the Bistrița River and heat stress at both sites — become more significant under 3–4°C scenarios. Lead-acid technology transition risk materialises if alternative battery chemistries penetrate the aftermarket at scale.

Business Model Resilience

ROMBAT has assessed its resilience using two climate scenarios aligned with IPCC and IEA frameworks (see E1-2 for full scenario descriptions):

Scenario 1 (1.5°C Rapid Decarbonisation):

The Company's early renewable energy adoption and closed-loop recycling model are competitive advantages.

Key risk:

Accelerated electrification of light vehicle fleet reducing SLI battery demand beyond 2035.

Scenario 2 (3–4°C Limited Policies):

Physical risks escalate post-2040 with potential output disruptions from extreme weather.

Key opportunity:

Continued SLI demand from the ICE vehicle aftermarket.

ROMBAT's EBITDA margin resilience is underpinned by:
(a) the closed-loop lead recycling model at REBAT, which provides natural cost hedging against lead price increases; (b) 98.87% renewable electricity share, insulating energy costs from fossil fuel price shocks; and (c) ISO-certified management systems enabling adaptive operational response.

The Role of the Administrative, Management and Supervisory Bodies

ESRS 2 — GOV-1

Governance Framework and Organisational Structure
ROMBAT operates under a unitary governance framework aligned with its parent company Metair Group.
The framework integrates sustainability accountability at every level — from the Board of Directors, which holds strategic oversight, to the individual site data owners who produce the metrics that feed the Board's quarterly ESG review. The governance design reflects a deliberate choice: sustainability is not delegated to a standalone ESG team but is embedded in the operational accountability structure that governs the business day to day.
The stakes that make this integration necessary are specific to ROMBAT. A lead-acid battery manufacturer and recycler carries health-critical occupational risks, a historical antitrust infringement now under active Board-level monitoring, material pollution obligations at two sites under IED permits, and EU Battery Regulation compliance requirements that will test the adequacy of the recycled content and traceability infrastructure in the years ahead. Generic governance structures are insufficient for this risk profile. What follows describes how ROMBAT's governance framework is calibrated to it.

The governance structure consists of five levels with defined sustainability responsibilities:

■ General Meeting of Shareholders (GMS) — approves strategy and group-level sustainability commitments

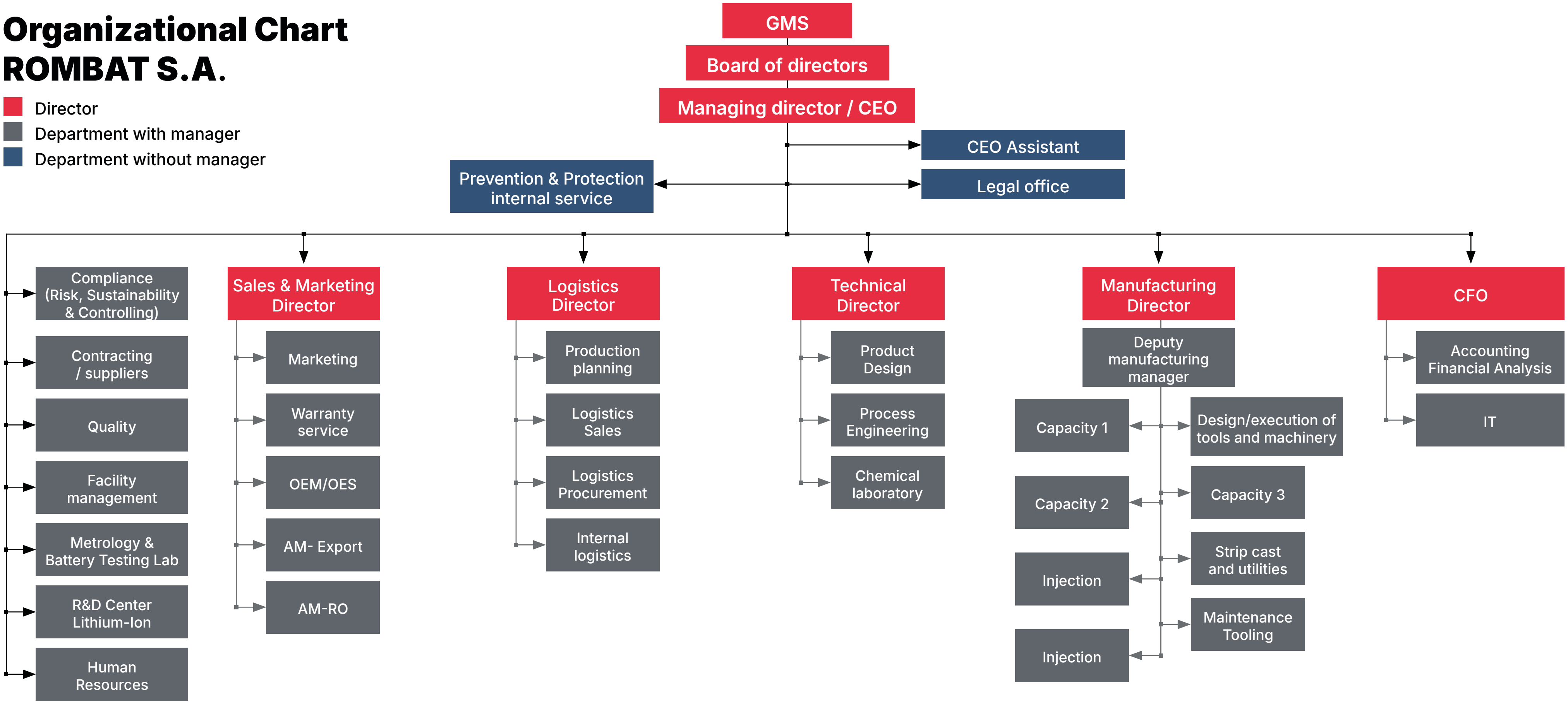
■ Board of Directors — oversees sustainability performance, approves targets, reviews material ESG risks quarterly

■ Metair Group Committees (Audit & Risk; Remuneration) — monitor ESG risk and incentive linkage

■ CEO and Executive Team — accountable for ESRS report, DMA, and sustainability programme

■ ESG Officer (Risk, Sustainability and Reporting Manager) — day-to-day coordination, data collection, report preparation

Organizational Chart ROMBAT S.A.



Board Composition, Expertise and Diversity

Board composition is unchanged from 31 December 2024. The selection of Board members is guided by two principles: the added value an individual brings through their professional expertise, and diversity, ensuring complementary perspectives across gender, nationality and professional background.

ROMBAT ensures its governing bodies and management possess or have access to appropriate sustainability expertise through: regular ESG briefings and training for Board members; access to Metair Group sustainability team expertise; and engagement of external advisors for complex technical topics.

As at 31 December 2025, the Board of Directors of ROMBAT comprises six members. One member holds formal independent non-executive status — Noluvuyo L. Mkhondo, Independent Non-Executive Director of Metair Group, appointed to the ROMBAT Board in 2021 — representing 16.67% of total board membership. The remaining five members comprise three executive directors with operational roles at ROMBAT S.A. (Alin R. Ioaneș, Chief Executive Officer; Marius C. Timiș, Chief Financial Officer; Angela Lușcan, Logistics Director) and two non-executive directors representing Metair Group (Paul S. O'Flaherty, Chief Executive Officer of Metair Group; Alastair Walker, Chief Financial Officer of Metair Group). During the year, Mr Anesh Jogia, stepped down as ROMBAT Board member and Mr Alastair Walker was appointed to the board in July 2025.

The Board's gender diversity ratio, calculated in accordance with ESRS 2 GOV-1 AR 6 as the average ratio of female to male board members, is 0.50 (2:4). Female board members: 2 , representing 33.33% of total board membership. Male board members: 4, representing 66.67%. We are convinced that maintaining a balanced structure within the Board of Directors in terms of diversity (gender, nationality, race, etc.) is necessary to ensure complementary perspectives on matters brought before the Board, thereby enhancing the overall level of insight in decision-making. Through specific competencies, we cover the full spectrum of key activities, including technical, research and development / digitalization, financial, and sustainability areas, and to successfully integrate this knowledge into the operational context.

The Metair Nomination & Remuneration Committee oversees board composition and conducts periodic board performance evaluations.

Board size and structure are unchanged from 31 December 2024. Nationalities represented: Romanian (3 members), South African (3 members). One non-executive member changed during the year, when Mr Anesh Jogia stepped down and Mr Alastair Walker was appointed in July 2025.

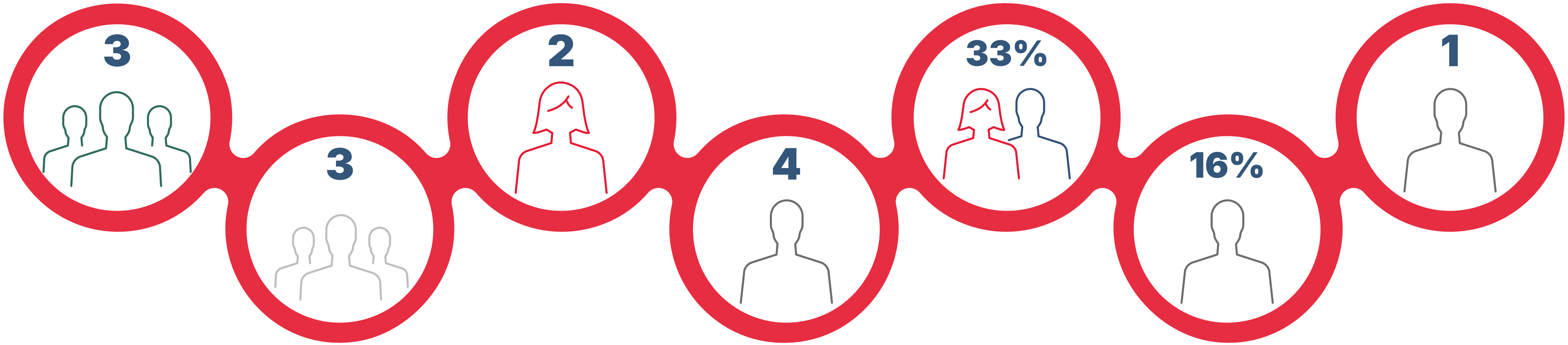
Professional backgrounds: financial management, manufacturing operations, logistics, corporate finance, investment, and executive leadership.

Number of executive members

Number of women in Board

Board's gender diversity ratio

Number of independent board members



Number of non-executive members

Number of men in Board

Percentage of independent board members

Board Diversity Metrics | GOV-1 para. 12(a) + AR 6			
Board diversity metric	31 Dec 2023	31 Dec 2024	31 Dec 2025
Total board members	6	6	6
Executive members	3	3	3
Non-executive members	3	3	3
Independent non-executive members	1 (16.67%)	1 (16.67%)	1 (16.67%)
Female members	2 (33%)	2 (33%)	2 (33%)
Male members	4 (67%)	4 (67%)	4 (67%)
Gender diversity ratio (female:male)	0.50	0.50	0.50
Nationalities represented	Romanian (3), South African (3)	Romanian (3), South African (3)	Romanian (3), South African (3)

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

Alastair Walker

CHIEF FINANCIAL OFFICER
of Metair Group

Appointed to the board: 2025
Nationality: South African
Qualification: B. Com, B. Acc, CA(SA)
Over 21 years' experience in private equity and corporate finance.

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 Lușcan

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

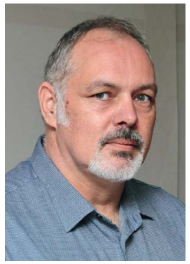
Alin Ioaneș
Position: CEO
Board seat: YES
Key Sustainability Responsibilities:
Overall sustainability strategy and Board reporting

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

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

Istvan Gergely-Stejerean
Position: Technical Director
Board seat: NO
Key Sustainability Responsibilities:
Eco-design, circular economy innovation

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



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

GOV GOVERNANCE/ HOW WE GOVERN

How the Board Considers Material IROs in Strategy and Risk Management

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.

The ROMBAT Board oversees material IROs as part of its standing strategy and risk management responsibilities, with allocation of Board attention reflecting each IRO's nature.

Material IROs addressed directly by the Board.

The following topics receive direct Board attention because of strategic commitment, legal obligation or ethical accountability:

E1 Climate Change

the annual −2% Scope 1+2 reduction target applies at subsidiary level. The group is not at a point in its journey to commit to a net-zero pathway, but is fully cognisant of the importance of this commitment. A formal ROMBAT climate transition plan is under consideration; no Board approval date is currently scheduled.

G1.5 Anti-competitive Behaviour

(newly material in 2025) — the EC infringement decision, fine payment progress, competition compliance programme implementation and follow-on litigation monitoring receive direct Board oversight, with quarterly status reports from the CEO and the Legal function.

G1.1 Business Ethics and Anti-Corruption

the Metair Code of Ethics, the Tip-offs Anonymous whistleblower channel and the annual Code of Conduct sign-off operate as Board-level governance instruments. Material ethics incidents are escalated to the Board and to the Metair Audit and Risk Committee.

All remaining material IROs (E2 Pollution, E3 Water, E5 Circular Economy, S1 Own Workforce, S2 Supply Chain Labour, S3 Communities, S4 Consumers, G1.2 Payment Practices) are managed at operational level by the CEO and Executive Management Team. Oversight of these topics by the Board operates through: (a) the monthly ESG metrics report consolidated by the ESG Officer; (b) the quarterly Board ESG deep-dive covering material IRO status, risk register updates and EcoVadis improvement actions; and (c) the annual strategy session at which targets are recalibrated and the sustainability investment programme is approved.

GOV GOVERNANCE/ HOW WE GOVERN

Material IROs inform Board decision-making through three established channels, supporting the company's intent to reduce environmental impact and mitigate operational and reputational risk:

Annual strategy review.

Material IRO status, the DMA outcomes and the multi-year strategic plan are reviewed annually, confirming the alignment of sustainability priorities with operational and financial objectives.

Capital allocation.

Significant capital expenditure proposals are reviewed by Board and the Metair Investments Committee at Group level for EU Taxonomy alignment and ESG impact, reflecting climate (E1), circular economy (E5) and worker safety (S1) investments in the multi-year capital plan.

Public co-financing pathway.

Public financing opportunities — including the Romanian National Recovery and Resilience Plan (PNRR) and EU energy efficiency schemes — are systematically pursued to accelerate the renewable energy and energy efficiency programme in support of the E1 transition pathway.

Group-level risk oversight is provided by the Metair Audit and Risk Committee, including risks affecting sustainability reporting and the related assurance arrangements. For any proposed acquisition, significant operational change or new market entry, the ROMBAT Board considers whether the transaction would introduce new material IROs or materially shift the balance among existing ones.
The Board applies the principle that safety-critical IROs — in particular S1.1 (occupational health and lead exposure) — are not subject to trade-off deferral: investment in blood lead monitoring, engineering controls and occupational health is treated as a non-negotiable baseline obligation, not a discretionary priority to be weighed against other competing investments.

Target-Setting Oversight and Monitoring
The ESG KPIs are set on a Group level for all subsidiaries. The management team, oversees the achievement of these KPI targets and reports them on a monthly basis internally. After that, the Board receives a dedicated ESG status report monthly. Escalation is triggered when KPIs deviate materially from targets.

Governance Monitoring Cadence

The following calendar describes how sustainability information flows from operational level to Board level throughout the year. All material IROs are covered within this cycle; frequency reflects the pace of change of each topic.

Sustainability Monitoring and Escalation Cadence		
Frequency	Forum	Sustainability Agenda
Weekly	Operations team (site level)	Production KPIs · safety incidents · lead exposure alerts · environmental readings vs permit limits · deviation flags
Monthly	ESG Officer → Board report	Consolidated ESG metrics both sites · deviations >5% vs prior period · open action items · G1.5 compliance programme milestones
Quarterly	Board of Directors	Material IRO status · risk register update · EcoVadis improvement actions · target tracking · competition compliance status (G1.5) · onward transmission to Metair Audit & Risk Committee
Annually	Board strategy session + Metair Integrated Annual Report	DMA review and sign-off · target recalibration · sustainability investment programme approval · incentive framework review · input to Metair Integrated Annual Report

Worker Representation

ROMBAT's workforce is represented by the ROMBAT Trade Union Committee, which operates in accordance with Romanian Labour Law (Law 53/2003) and the applicable collective labour agreement (CLA). The CLA covers 100% of employees at both operating sites, including permanent, temporary and fixed-term staff. The Trade Union Committee represents approximately 75.9% of employees at both operating sites — the battery manufacturing facility in Bistrița (Bistrița-Năsăud county) and the REBAT battery recycling facility in Copșa Mică (Sibiu county).

Worker representatives do not hold seats on the Board of Directors. Worker interests are communicated to Board level through the following formal channels:

- Monthly meetings between management and Trade Union representatives, at which operational, safety, employment conditions and any proposed policy changes are discussed and formally documented.

Annual collective labour agreement negotiation, the outcome of which is formalised in the CLA and takes effect on 1 March each year. Any proposed amendment to the CLA is discussed with the Trade Union prior to implementation.
The Board of Directors reviews worker-related sustainability matters at each quarterly Board meeting, with Trade Union input reflected in the consolidated reporting, if the case.

Integration of Sustainability-Related Performance in Incentive Schemes

ESRS 2 — GOV-2

Sustainability performance is integrated into ROMBAT's executive short-term incentive (STI) framework as a single ESG performance pillar, accounting for 20% of the target annual STI. This is consistent with the disclosure requirements of ESRS 2 GOV-2 and the structure of the Metair Group remuneration policies.

The framework operates within the Metair Group Leadership Reward Policy and the Short-Term Incentive Policy under the oversight of the Metair Remuneration and Nominations Committee, which reports to the Metair Board of Directors. The Committee approves and reviews the sustainability-linked remuneration framework annually.

All six members of ROMBAT's Executive Management Team have the ESG pillar formally integrated into their annual performance evaluation. The specific KPI weights within the pillar are calibrated to each executive's operational domain (for example, lost-time injury frequency and blood-lead outcomes weigh more heavily for executives with direct production accountability; the Scope 1+2 reduction KPI applies across the executive team). Across the ESG pillar, five of the six tracked KPIs met or exceeded target in 2025; one KPI finished approximately 12% below target. The overall weighted achievement of the ESG pillar was 83.3%.

Middle management likewise have relevant sustainability performance indicators integrated into their annual performance reviews, consistent with the accountability structure described in GOV-1. Circular economy metrics — mass recovery rate and recycled lead share — are tracked at operational level under E5 (Resource use and circular economy) but are not part of the executive incentive scheme.

In addition to the annual short-term incentive, qualifying executive participants participate in the Metair Group Long-Term Incentive Plan (LTIP), which includes ESG performance criteria determined and monitored by the Metair Remuneration and Nominations Committee

Esg Pillar	Key Performance Indicators	2025 Achievement	Evidence / source
Environment — Climate	Scope 1+2 GHG emissions reduction	−4.9% vs target trajectory — met	E1-8; Metair carbon platform
Environment — Water	Fresh-water efficiency — Bistrița	≈12% below target — not met	E3 water metrics
Environment — Water	Fresh-water efficiency — Copșa Mică / REBAT	Met	E3 water metrics
Safety	Lost-Time Injury Frequency Rate (LTIFR)	0.0 — zero LTI; met	S1-13 H&S
Safety	No new blood-lead cases > 30 µg/dL	Zero new cases — met	S1-13 blood-lead monitoring
Social	Absenteeism rate	2.82% (down from 2.92%) — met	S1 / HR records
		Weighted achievement 83.3%	**GOV_Incentive workbook**

Statement on Due Diligence

ESRS 2 — GOV-3

ROMBAT maintains a Sustainability Due Diligence (SDD) framework that systematically identifies, assesses, prevents, mitigates and remediates actual and potential adverse sustainability impacts across the value chain, consistent with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights.

Sustainability Due Diligence Framework — Six Steps

Due Diligence Step	Description	Key Actions in 2025	Report Location
1. Embed responsible business conduct	Governance policies, codes of conduct and incentive linkage ensure sustainability expectations are embedded before risks materialise	Code of Ethics maintained; competition compliance programme initiated (Action 26 — G1.5); procurement sustainability training (new mandatory 2025)	GDR-P; GOV-1; GOV-2
2. Identify and assess adverse impacts	DMA process; supply chain risk assessment; stakeholder consultation; annual review of 23 material IROs	2025 DMA carry-forward confirmed by management; G1.5 targeted re-assessment completed; top-down sector review corroborated 2024 topics	IRO-1; IRO-2; SBM-2
3. Cease, prevent and mitigate impacts	Key actions across all material topics — pollution controls, OHS programme, competition compliance, community engagement	27 key actions tracked in governance workplan; REBAT enclosed smelter maintained; blood lead quarterly monitoring; G1.5 compliance programme	GDR-A; E1–E5; S1; G1
4. Track implementation and effectiveness	KPI dashboard; annual targets review; EcoVadis submission; quarterly Board reporting	GDR-M consolidated dashboard (to be completed with 2025 actuals); 27 targets with 2025 progress tracking	GDR-M; GDR-T
5. Communicate	This sustainability statement; www.rombat.ro; EcoVadis annual submission; customer sustainability dialogues	Second consecutive voluntary ESRS-aligned statement; EcoVadis submission preparation (Phase 1 governance workplan)	This statement; rombat.ro
6. Provide remediation	Grievance mechanisms; Tip-offs Anonymous whistleblower; community round-table; EC fine payment (G1.5)	Whistleblower system maintained (Deloitte); community round-table Bistrița; G1.5 fine instalments per EC schedule	S1-17; S3-2; G1-4; G1-5

Oversight of the SDD process is provided by Metair's Audit & Risk Committee, which monitors ESG-related risks as part of its quarterly review cycle.
The CEO and ESG Officer have operational accountability for all six steps.

Risk Management and Internal Controls over Sustainability Reporting

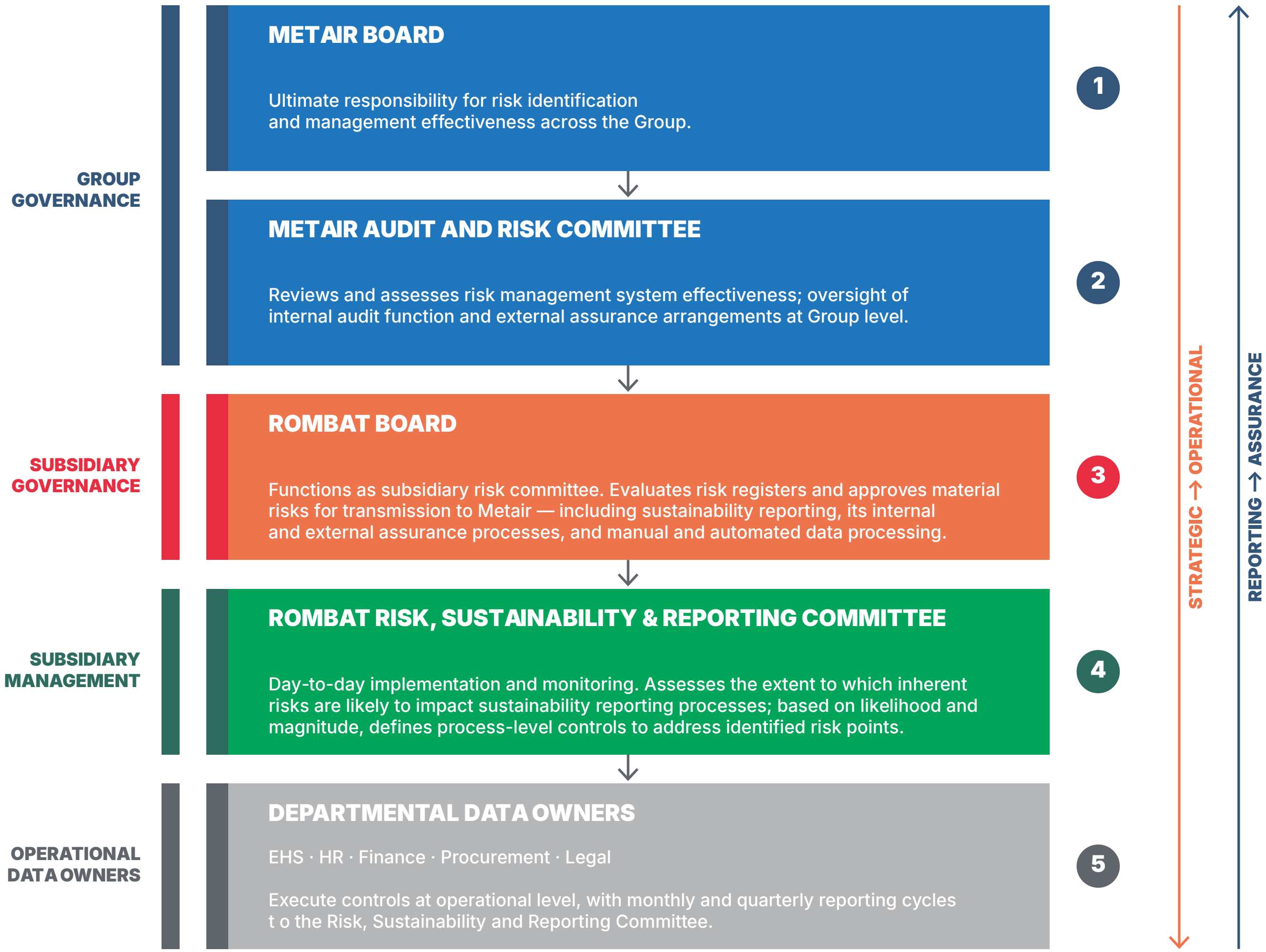
ESRS 2 — GOV-4

Scope, Main Features and Components

ROMBAT has established risk management processes and internal controls specifically designed for sustainability reporting, covering the identification, measurement and management of material sustainability risks and the integrity of reported data. The framework applies to both operating sites — the battery manufacturing facility in Bistrița and the REBAT battery recycling facility at Copșa Mică — and encompasses all quantitative disclosures included in this sustainability statement.

Sustainability Reporting Risk Oversight Hierarchy

ROMBAT S.A. | FY2025 | Governance cascade from Group to operational level



Monthly operational reporting → Quarterly committee reporting → Half-yearly Board reporting → Annual Group consolidation
Risk assessment considers inherent likelihood and magnitude of impact on sustainability reporting processes; process-level controls are defined accordingly.

ROMBAT ensures its governing bodies and management possess or have access to appropriate sustainability expertise through: regular ESG briefings and training for Board members; access to Metair Group sustainability team expertise; and engagement of external advisors for complex technical topics. This expertise is applied directly in the oversight of the sustainability reporting risk management process

Risk Evaluation Framework

ROMBAT applies a structured five-step framework to evaluate and rank sustainability-related risks:

1 Identification
Through cross-functional workshops, stakeholder consultations and data analysis

→

2 Prioritisation
By scoring each risk for impact magnitude, probability, likelihood and urgency, using the DMA scoring methodology

→

3 Analysis
Blending quantitative data with qualitative insights from internal experts and external consultants

→

4 Integration
Of high-priority risks into strategic initiatives, CapEx planning and resource allocation

→

5 Review
The risk register is reviewed at least annually at the annual strategy session, with quarterly updates

Annual full review feeds back to identification

ROMBAT's sustainability risk profile encompasses five categories:

1 Financial risks
(energy price volatility, carbon pricing, EU Battery Regulation compliance costs)

2 Operational risks
(lead exposure, OHS performance, production technology transitions)

3 Value-chain risks
(polypropylene supply due to geopolitical developments, like the closing of the Hormuz strait, scrap battery price volatility, supplier labour and environmental standards)

4 Environmental and OHS risks
(GHG emissions trajectory, water management, pollution)

5 Strategic risks
(lead-acid technology transition, EU regulatory evolution, reputational exposure)

Main Reporting Error Risk Areas and Controls

ROMBAT systematically identifies and targets its principal sources of sustainability reporting error. The following table presents the main risk areas for 2025, the reasons they are material to reporting quality, and the controls applied to address them.

Reporting Risk Profile — 2025		
Where the risk arises	Why it matters	Targeted control response
Upstream data capture before entry into the ESG digital modules — 100% of quantitative disclosures pass through manual data preparation before upload.	Manual readings and spreadsheet uploads can introduce transcription errors, inconsistent units or timing mismatches.	Monthly data-validation checks in the plant Energy & Environment cockpit; automated unit-conversion rules in SAP; spot reconciliation by the Risk & Sustainability Department. Deviations of more than 5% versus the prior month or the same month in the prior year are investigated by the responsible site data owner before figures are accepted.
Two sites — Bistrița battery plant and REBAT Copșa Mică recycling facility — drive 100% of EHS and energy data.	A single mis-statement at either site could materially distort group totals and undermine comparability across reporting periods.	Each site's data owner reports independently; the ESG Officer centralises the figures and double-checks them against digital system records where available, or with the site data owner where deviations exceed 5% versus the prior month or equivalent prior-year period.
High-materiality topical categories — energy & GHG, water, health & safety, and human-capital metrics.	These are disclosed externally, feed executive incentives and the EcoVadis submission; errors have direct reputational and financial consequences.	Dedicated control matrices: automatic meter reads for energy and water; LTIFR cross-checked against medical logs and HR systems; blood-lead results reconciled against occupational-health records; HRIS roll-forward schedules for headcount and diversity data.
NEW 2025 — G1.5 anti-competitive behaviour: the EC Article 101 TFEU infringement decision — first-time disclosure of a material legal and financial item with high legal sensitivity.	Fine amounts or litigation status could constitute a material mis-statement with direct legal and reputational consequences.	All G1.5 disclosure content is subject to mandatory legal review by ROMBAT's Legal Office and Metair Group Legal before publication.
NEW 2025 — additional datapoints introduced under the December 2025 EFRAG Technical Advice structure: Critical Raw Materials share of inputs (E5-4) and waste with unknown destination (E5-5).	First-year datapoints; reporting incomplete data or estimates without appropriate disclosure of uncertainty could mislead users.	Both datapoints are reported for FY2025 — CRM share 0.17% (antimony + tin ÷ total inputs) and waste with unknown destination 0% — with the methodology documented and figures verified against the ERP bill-of-materials (CRM) and waste-transfer manifests (destination). As first-year disclosures they are tracked in the governance workplan and refined as data systems mature.

GOV GOVERNANCE/ HOW WE GOVERN

ROMBAT systematically integrates findings from its sustainability risk assessments and internal controls directly into core business functions and processes:

- **Operations:** environmental risk findings from the risk register lead directly to process improvements, including tighter resource-use KPIs, enhanced waste management procedures and updates to site-level energy monitoring protocols. The EHS Manager reviews risk assessment outputs quarterly and proposes operational corrective actions within 30 days of identification.

- **Finance:** the annual budget earmarks funds for mitigation projects identified in the risk register. Capital expenditure requests now include a sustainability-risk score, ensuring that high-risk areas — particularly E1 (climate transition CapEx) and E5 (Battery Regulation compliance) — receive proportionate investment allocation. The CFO signs off on sustainability-related CapEx before Board submission.

- **Human Resources:** sustainability targets and risk findings are incorporated into performance reviews and recruitment criteria. H&S risk findings directly inform occupational health protocols, blood lead monitoring schedules and training requirements. The HR Manager reports on workforce sustainability risk to the ESG Officer monthly.

- **Legal and Compliance** function continues to be integrated into the sustainability risk management framework. The competition compliance programme — covering training, trade association participation review and cartel prevention procedures — will be tracked as a risk management action with quarterly status reporting to the Board

Cross-functional teams meet quarterly to deploy the risk review and agree on action plans, which are logged and tracked in a central governance workplan. Policies and procedures are refreshed annually based on risk review findings. Staff receive targeted training on new controls and progress is monitored via dashboards and employee feedback, ensuring that assessment insights translate into concrete, organisation-wide improvements.

Reporting Cadence and Escalation Structure

Risk Reporting and Escalation Cadence		
Frequency	Report and Forum	Content
Monthly	Operational dashboards → ESG Officer	Site-level EHS and energy KPIs · control findings and data quality flags · deviation investigations · G1.5 compliance milestones
Quarterly	Standardised ESG report → Executive Team and Board → onward to Metair Group	Material IRO status · risk register update and action plan review · Board ESG deep-dive · EcoVadis trajectory · onward transmission to Metair Audit & Risk Committee
Annually	Combined risk-and-control report → Board sign-off → Metair Integrated Annual Report	Full risk-and-control assessment · forms backbone of this sustainability statement · DMA review confirmation · target recalibration · input to Metair Integrated Annual Report

Description of the Process to Identify and Assess Material Impacts, Risks and Opportunities

ESRS 2 — IRO-1

1. Basis and Approach

ROMBAT conducted its original double materiality assessment (DMA) in 2024 using a defined, structured methodology and digital tool designed for CSRD compliance. The assessment was built on a value chain mapping that identified activities, products, services and locations across the full battery lifecycle — from upstream raw material procurement through battery assembly at Bistrița to end-of-life recycling at the REBAT facility in Copșa Mică.

For 2025, management reviewed the assessment in accordance with ESRS 1 paragraph 32. The review confirmed that no significant changes to ROMBAT's business activities, value chain structure or external environment occurred during the year that would materially alter the existing materiality conclusions. The 2024 DMA is therefore carried forward as the basis for this statement, subject to one targeted re-assessment triggered by a regulatory event: the elevation of G1.5 Anti-competitive Behaviour to double-material status, following the European Commission's infringement decision under Article 101 TFEU.

The methodology is summarised below. The process was guided by EFRAG guidance on both impact and financial materiality, applied consistently with 2024.

2. DMA Process Overview

The 2024 DMA was designed and executed in five sequential phases, each of which remains valid for 2025 subject to the review conducted above:

■ **Phase 1** — Business model and value chain mapping: identification of activities, inputs, outputs and relationships across the full battery lifecycle

■ **Phase 2** — Preliminary IRO longlist: desk research, ESRS topic list, sector benchmarking, external source review

■ **Phase 3** — Stakeholder and expert scoring: structured questionnaires to six out of the eight mapped stakeholder groups; calibration workshops with management

■ **Phase 4** — Materiality determination: applying the double-materiality threshold (≥2.0 on 0–5 scale), cross checking with second digital tool, for confirmation of first results

■ **Phase 5** — Validation and documentation: external advisor review; management sign-off; Board presentation

3. Methodology and Scoring Framework

3.1 Impact Materiality

Actual and potential negative impacts were assessed on severity using three characteristics: scale, scope (breadth) and irremediability. Potential positive impacts were scored on scale and scope. The DMA applied gross/net treatment: gross scores (before considering mitigation) were used to maintain comparability and ensure that inherent risk is not masked by current controls.

In accordance with ESRS 1 paragraph 33, ROMBAT considered geography-specific context in assessing materiality, in particular the historical industrial contamination at Copșa Mică and the water-basin context at both sites.

Consistent with the ESRS 1 definition of impact severity (scale, scope and irremediable character), the G1.5 impact was assessed as high in magnitude and broad in scope (EEA-wide), with moderate irremediability given the historical and contained nature of the infringement (cartel period closed 2017; fine fully provisioned). This produced an impact materiality score of 3.4, alongside a financial materiality score of 3.6 — confirming G1.5 as double-material.

3.2 Financial Materiality

Financial risks and opportunities were scored based on financial magnitude (estimated size of potential financial effect on revenue, cost, assets or liabilities) and likelihood of materialisation. The DMA applied a combined weighting of 50% magnitude / 50% likelihood for the financial materiality score. Financial materiality also reflected ROMBAT's dependencies on key resources — secondary and primary lead, water and energy — whose availability and price condition the financial effect of several risks and opportunities.

3.3 Materiality Threshold and Determination

The materiality threshold of 2.0 (on a 0–5 scale) is applied to each axis; an IRO is material if it reaches ≥2.0 on either the impact or the financial axis. Two aggregation methods were used to determine which IROs cross the threshold:

■ **Absolute Max:** the highest individual stakeholder score for an IRO across any value-chain position

■ **Top-Quartile Mean:** the average of the top 25% of scores received for an IRO, filtering out outliers

ROMBAT applies the more inclusive of the two methods on a precautionary basis: where either the Absolute Max or the Top-Quartile Mean reaches the threshold, the matter is treated as material, so that potentially significant impacts, risks or opportunities are not excluded by aggregation.

DOUBLE MATERIALITY ASSESSMENT/ WHAT IS MATERIAL

4. Top-Down Cross-Validation — Upright Platform

In addition to the bottom-up stakeholder scoring conducted in 2024, ROMBAT carried out a top-down cross-validation, in December 2025, using the Upright Platform — a network-science-based impact model that estimates the net societal and environmental impact of a company's activities at sector and product level.

The cross-validation confirms that the 2024 DMA's 22 material topics capture the key sustainability matters identified by the Upright model for the battery manufacturing and recycling sector.

5. Stakeholder Engagement and Expert Consultation Inputs to the DMA

ESRS 2 IRO-1 paragraph 35(b). The full stakeholder map and ongoing engagement processes are in SBM-2; topic-specific engagement is in S1-2, S3-2 and S4-2.

The 2025 DMA drew on inputs from the eight stakeholder groups described in SBM-2 — Metair Group and investors; OEM customers; employees and the Trade Union; regulators; local communities at Bistrița and Copșa Mică; suppliers; financial institutions; NGOs and civil society — and from three external expert service providers. Stakeholders are prioritised using the dual-lens model described in SBM-2 (power/interest plus salience), with explicit legitimacy and urgency weighting applied to less powerful but highly affected groups — the workforce and local communities.

For 2025, regulators were elevated to Critical weighting on the antitrust matter. Stakeholder convergence on the same matter — investors, OEM customers and Metair Group Legal — triggered the targeted re-assessment of G1.5 (Section 6), the only material change to 2024 DMA outcomes. No other structural changes to the stakeholder weighting framework were applied.

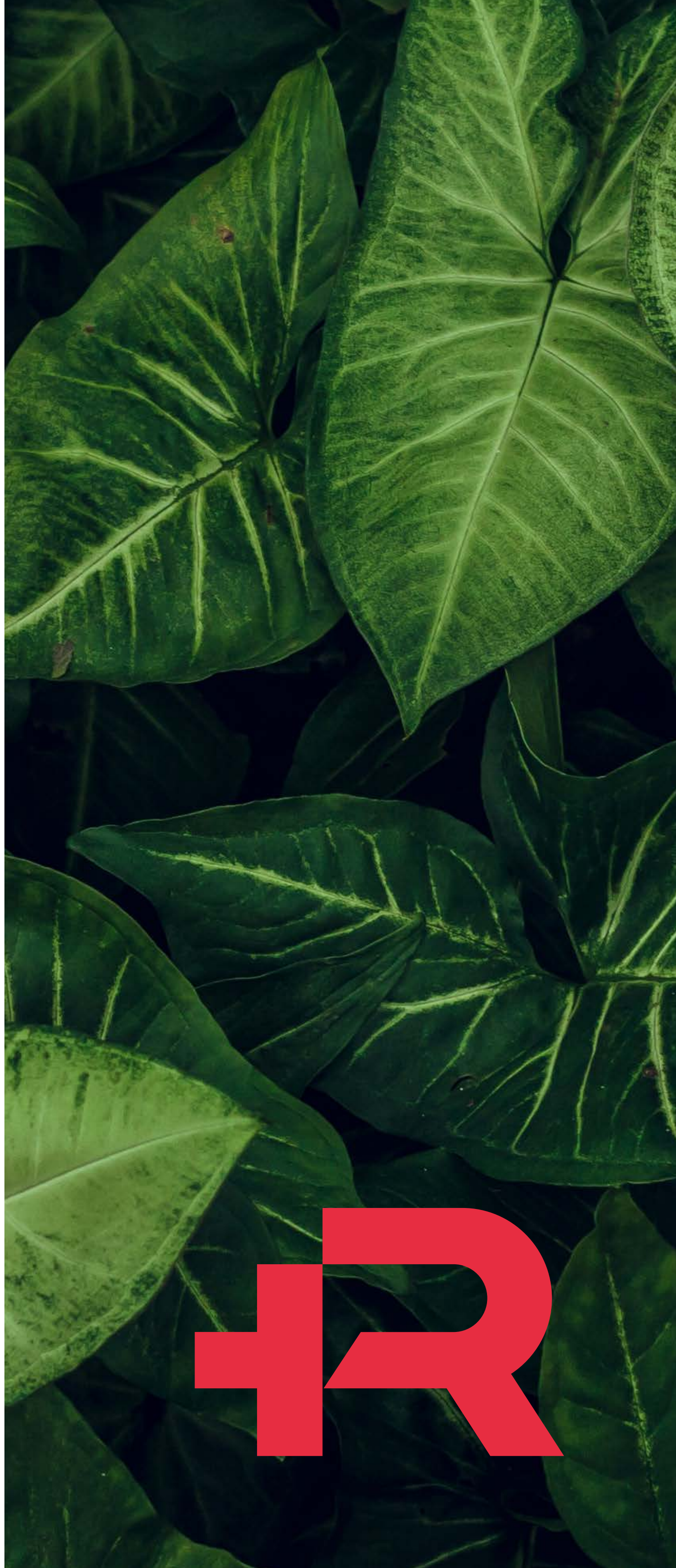
Voluntary disclosure choices informed by stakeholder input: E3 Water (community and regulatory interest); S2 qualitative (NGO and OEM expectations on upstream labour); G1.1 voluntary ethics disclosure (EcoVadis and investor expectations).

6. 2025 Targeted Re-Assessment

During 2025, the European Commission issued an infringement decision against ROMBAT. This regulatory event constitutes a formal re-assessment trigger under ROMBAT's DMA methodology.

The re-assessment determined both impact materiality (scale: EEA-wide; scope: OEM customers across multiple markets; irremediability: moderate, the infringement being historical and contained — impact score 3.4) and financial materiality (EC fine €20,218,000; Metair Group joint liability €11,600,000; instalments over 51 months; potential follow-on claims — financial score 3.6). G1.5 is confirmed as double material in 2025, elevated from Monitor status in the 2024 watch list.

The DMA outcomes feed the risk-management process described in GOV-4 and the interaction of material IROs with strategy and business model described in SBM-3.



Material Impacts, Risks and Opportunities and Disclosure Requirements List

ESRS 2 — IRO-2

2025 DMA Outcomes

50	**23**	**6**	**1**	**1**
Matters assessed	Material IROs + 1 Voluntary disclosure	Double-material (impact, risk or opportunity)	Triple-material (impact, risk and opportunity)	New in 2025

1 Summary Statistics

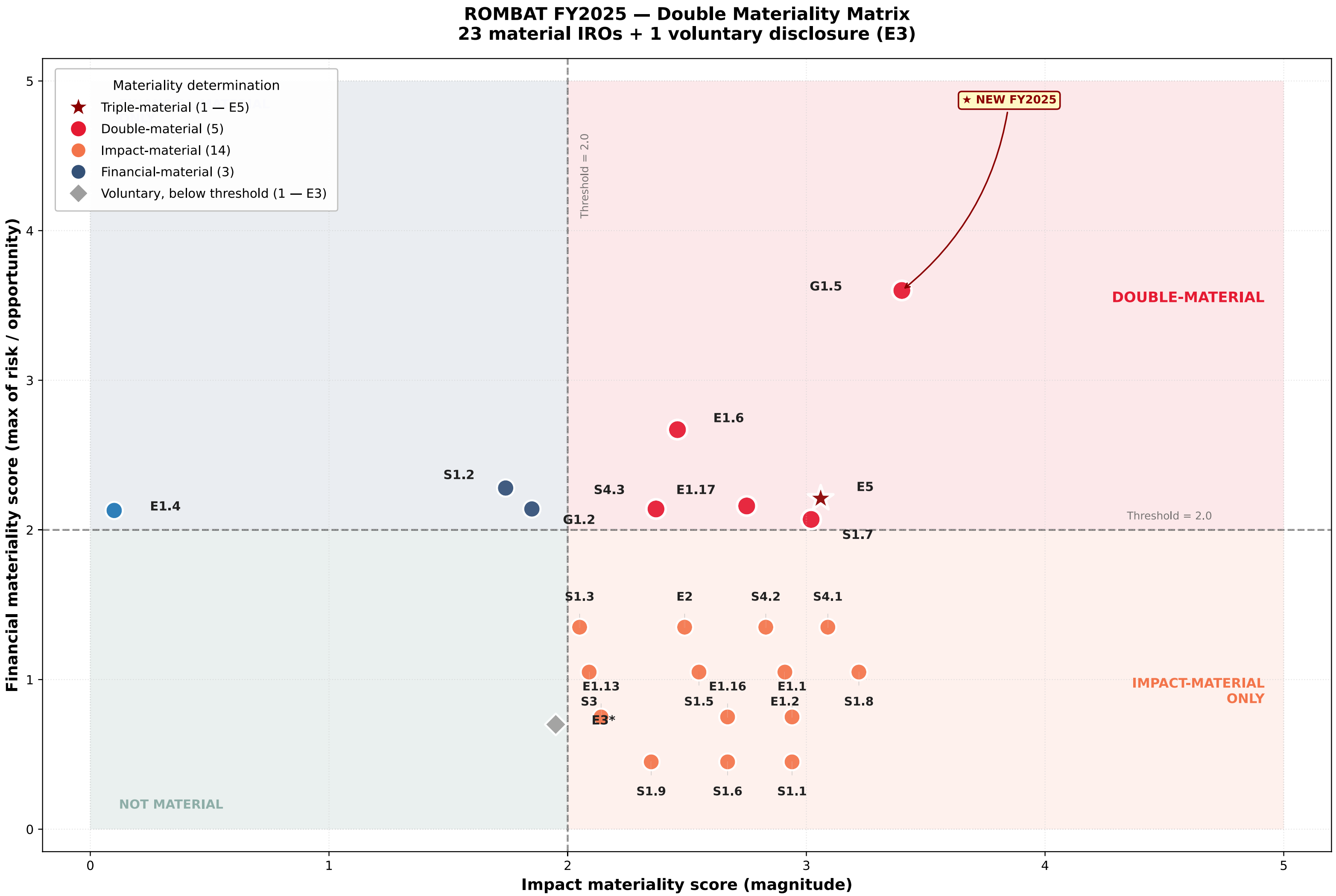
■ Of the 50 sustainability matters assessed, 23 are above the 2.0 materiality threshold for 2025 — 22 carried forward unchanged from the 2024 double materiality assessment, plus G1.5 (Anti-competitive Behaviour) newly elevated from 2024 Monitor status following the European Commission infringement decision. The distribution of the 23 material IROs is: 9 environmental (7 in E1, 1 in E2, 1 in E5 — E3 voluntary, E4 non-material); 12 social (8 in S1, 1 in S3, 3 in S4); and 2 governance (G1.2 carried forward, G1.5 newly elevated).

■ **Six IROs are double-material** — E1.6 (energy cost & renewables transition; I+R), E1.17 (operational GHG footprint; I+O), S1.2 (adequate wages; I+O), S1.7 (diversity and inclusion; I+O), S4.3 (long-life design; I+O), and G1.5 (anti-competitive behaviour; I+R — newly material in 2025). One IRO — **E5 resource inflows / use** — is **triple-material**, scoring above threshold on negative impact, financial risk and financial opportunity simultaneously, and is ROMBAT's only triple-material topic.

■ The double materiality matrix below plots all 23 material IROs plus the E3 voluntary disclosure (24 in total) by their impact materiality score (X-axis) and financial materiality score (Y-axis). The threshold at 2.0 on both axes defines the four quadrants. IROs in the upper-right quadrant are double-material; those in the upper-left are financially material only; those in the lower-right are impact-material only. ESRS E3 (Water, 1.95) is plotted below the threshold and disclosed on a voluntary basis.

DOUBLE MATERIALITY ASSESSMENT/ WHAT IS MATERIAL

2 Material Topics and ESRS Standard Coverage



Impact-only IROs are arranged in a 4-row stagger in the lower-right quadrant for label legibility; their actual financial score is 0. Impact magnitude is plotted (positive and negative impacts both on absolute scale). See Section 6.2 of the Sustainability Statement for full IRO list, directional indicators and value-chain scope.

DOUBLE MATERIALITY ASSESSMENT/ WHAT IS MATERIAL

The 2025 review was supported by a top-down sector-level corroboration exercise using the Upright Platform (described in Section 4 above), covering all relevant ESRS sustainability matters. The review confirmed the 2024 double materiality outcomes without substantive change, with one exception:

■ **G1.5 Anti-competitive Behaviour** was elevated from 2024 Monitor status to double-material in 2025. The targeted re-assessment is described in Section 6 above.

■ **Impact axis (3.4):** Magnitude: High — €20.218 million Group fine, 30% leniency already applied, joint and several liability with Metair Group at €11.6 million. Scope: Broad — European Economic Area-wide cartel mechanism through EUROBAT during 2005–2017, affecting all EU automotive battery customers. Irremediability and persistence: Moderate — the underlying infringement is historical and contained (period closed 2017); the fine is fully provisioned and payable on a defined schedule; reputational impact is significant but bounded by an active forward remediation programme (GDR-A Action 26). Score: 3.4 places this slightly above S1.8 (Measures against violence and harassment, 3.22) — appropriate given EEA-wide market scope, but not categorically more severe than IROs involving potential human harm or environmental damage.

■ **Financial axis (3.6):** Direct financial exposure: €11.6 million ROMBAT-attributable liability payable over 51 months — material to operating cash flow but not solvency-threatening. Ongoing risk: Potential follow-on litigation from cartel-affected customers; compliance and remediation programme costs in FY2026; impact on banking and insurance terms; potential disqualification from public procurement tenders pending appeal outcome. Score: 3.6 reflects that the financial dimension is the dominant axis (slightly above impact), consistent with the matter being primarily a financial and governance event rather than a stakeholder-harm event.

The corroboration exercise additionally identified three thematic observations that, while not changing materiality determinations, inform the narrative emphasis in the topical chapters:

■ **Pollution emphasis (E2):** The top-down review affirmed pollution prevention as a strategic-core environmental theme. The 2024 E2 materiality scope ("Pollution of air") is carried forward without change; broader pollution dimensions (water, soil, SVHC) are addressed within the topical E2 chapter under regulatory and management-system frameworks (IED, REACH, ISO 14001) rather than as separate IROs.

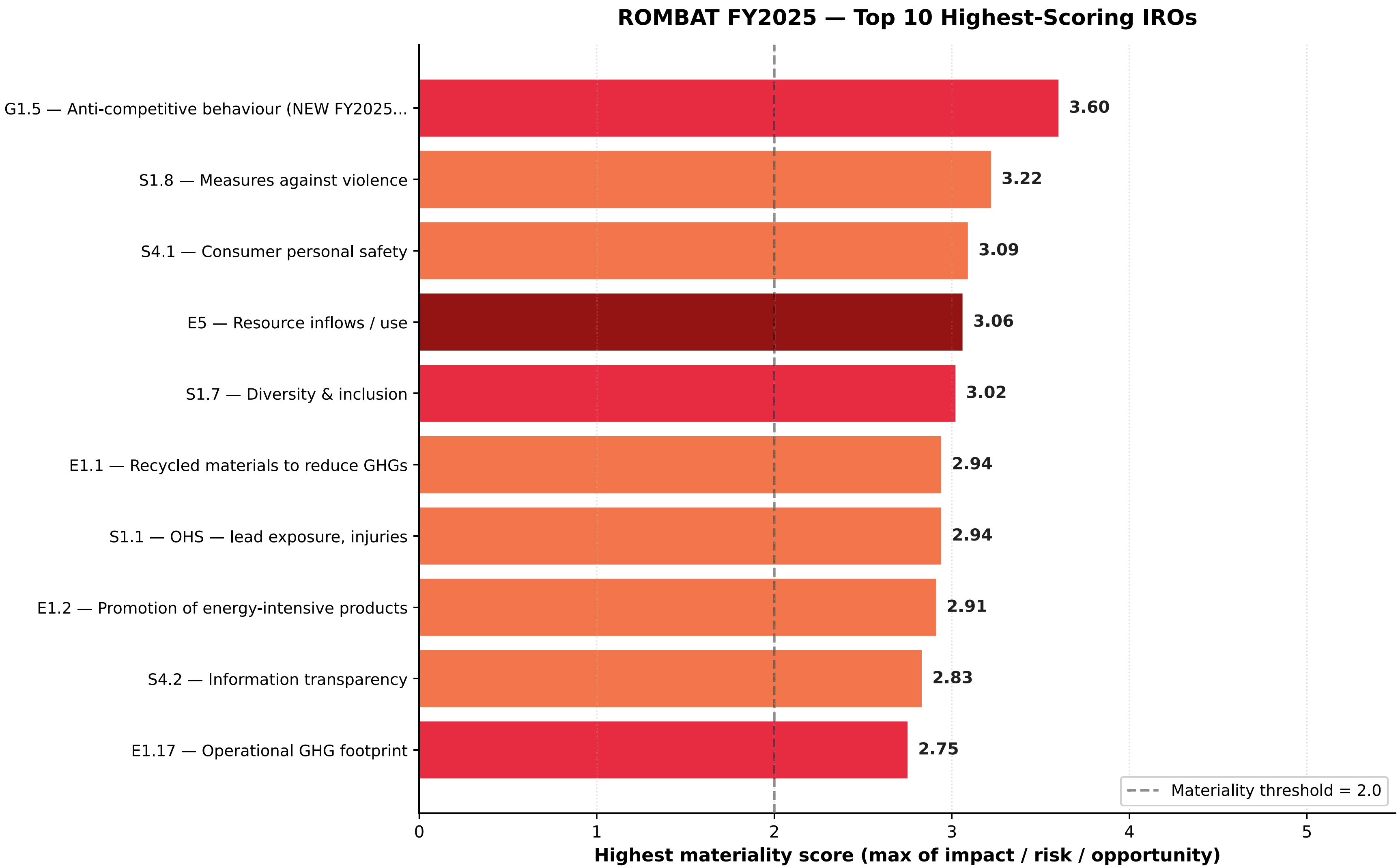
■ **Supply chain social risks (S2):** The top-down review noted upstream labour risk in lead mining and smelting regions as a watch-list theme. **S2 was assessed as non-material in 2024 and this conclusion is confirmed in 2025**. ROMBAT discloses supply chain governance voluntarily through GDR-P (Human Rights Policy, Supplier Code of Conduct, 3TG Policy) and GDR-A Action 19, in recognition of stakeholder expectations.

■ **Biodiversity (E4):** Non-materiality confirmed without change.

ROMBAT additionally discloses ESRS E3 (Water) voluntarily despite a materiality score of 1.95 (below the 2.0 threshold), in recognition of water's operational centrality at both sites.

DOUBLE MATERIALITY ASSESSMENT/ WHAT IS MATERIAL

The table below presents the materiality scoring outcomes for the 23 material IROs and the E3 voluntary disclosure.



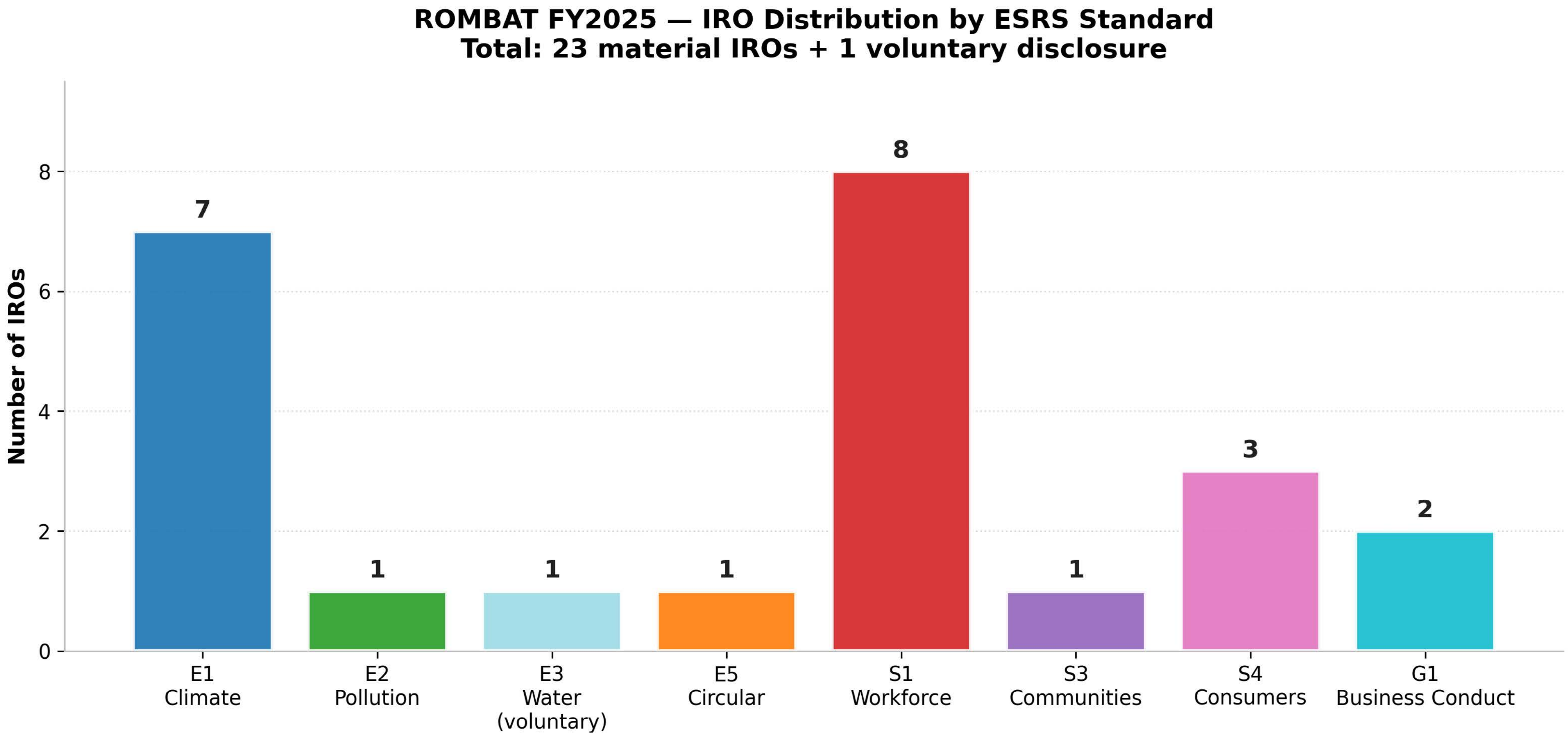
DOUBLE MATERIALITY ASSESSMENT/ WHAT IS MATERIAL

Code	IRO Name	A/P	Category	Value Chain	Impact Score	Financial Score (R/O)	Materiality Determination
E1.1	Recycled materials to reduce GHGs	A	Environmental	Own ops + Upstream	2.94	–	Impact-material (positive)
E1.2	Promotion of energy-intensive products	A	Environmental	Own ops + Downstream	−2.91	–	Impact-material
E1.4	Energy-efficiency financing	–	Environmental	Own ops	–	O 2.13	Financial-material (opportunity)
E1.6	Energy cost & renewables transition	P	Environmental	Whole VC	2.46	R 2.67	Double-material
E1.13	Fossil energy use	P	Environmental	Own ops	−2.14	–	Impact-material
E1.16	Downstream GHG (shipping/use)	A	Environmental	Downstream	−2.67	–	Impact-material
E1.17	Operational GHG footprint	A	Environmental	Own ops (whole VC)	−2.75	O 2.16	Double-material
E2	Pollution of air	A	Environmental	Own ops	−2.49	–	Impact-material
E3*	Water withdrawals and consumption (voluntary)	–	Environmental	Own ops	1.95 (below)	–	Voluntary disclosure
E5	Resource inflows / use	A	Environmental	Own ops (whole VC)	3.06	R 2.04, O 2.21	Triple-material
S1.1	Working conditions — health and safety	A	Social	Own ops	−2.94	–	Impact-material
S1.2	Working conditions — adequate wages	A	Social	Own ops	1.74	O 2.28	Double-material (I+O)
S1.3	Equal treatment — training and skills	P	Social	Own ops	2.05	–	Impact-material
S1.5	Working conditions — collective bargaining	A	Social	Own ops	2.55	–	Impact-material
S1.6	Working conditions — secure employment	A	Social	Own ops	2.67	–	Impact-material
S1.7	Equal treatment — diversity and inclusion	A	Social	Own ops	3.02	O 2.07	Double-material (I+O)
S1.8	Equal treatment — measures against violence	A	Social	Own ops	3.22	–	Impact-material
S1.9	Employee volunteering	A	Social	Own ops	2.35	–	Impact-material
S3	Affected communities	A	Social	Own ops + Community	2.09	–	Impact-material
S4.1	Consumer personal safety	A	Social	Downstream	3.09	–	Impact-material
S4.2	Consumer information transparency	A	Social	Downstream	2.83	–	Impact-material
S4.3	Long-life design	P	Social	Downstream	2.37	O 2.14	Double-material (I+O)
G1.2	Supplier payment practices	A	Governance	Upstream	−1.85	R 1.99, O 2.14	Financial-material (O)
G1.5 ★	Anti-competitive behaviour — EC Article 101 TFEU decision (NEW 2025)	A	Governance	Own ops	3.4	R 3.6	Double-material — NEW 2025

A = Actual; P = Potential; R = Risk; O = Opportunity; ★ = Newly material in 2025. E3 disclosed voluntarily despite score below 2.0 threshold.

3. Material IROs by ESRS Standard

Pursuant to ESRS 2 IRO-2 (December 2025 EFRAG Technical Advice), the tables below group the 23 material IROs and the E3 voluntary disclosure by ESRS standard and link each to the Disclosure Requirements applied in this statement. Materiality scores and the determination methodology are set out in IRO-1 (Sections 3.1–3.3) and in the materiality scoring table above.



E1 Climate has 7 IROs (the most granular standard); G1 includes G1.5 newly elevated in FY2025. E4 Biodiversity is not shown — assessed as non-material at both sites.

DOUBLE MATERIALITY ASSESSMENT/ WHAT IS MATERIAL

Environmental IROs					
Code	IRO Name	Value Chain	Materiality drivers	Materiality type	DRs applied
E1.1	Recycled materials to reduce GHGs	Own ops + Upstream	Positive impact	Impact-material (positive)	E1-1, E1-7, E1-8; GDR-A Actions 1–4; GDR-T-1, T-3
E1.2	Promotion of energy-intensive products	Own ops + Downstream	Negative impact	Impact-material	E1-8 (Scope 3); GDR-A Actions 1–4; GDR- T-1 to T-5
E1.4	Energy-efficiency financing	Own ops	Financial opportunity	Financial-material	E1-7; E1-11; GDR-T
E1.6	Energy cost & renewables transition	Whole VC	Negative impact + Financial risk	**Double-material**	E1-7; E1-11; GDR-A Actions 1–3; GDR-T-1, 3, 4
E1.13	Fossil energy use	Own ops	Negative impact	Impact-material	E1-7; E1-8
E1.16	Downstream GHG — shipping/use	Downstream	Negative impact	Impact-material	E1-8 (Scope 3, Cat. 4 + 11)
E1.17	Operational GHG footprint	Own ops (whole VC)	Negative impact + Financial opportunity	**Double-material**	E1-1, E1-7, E1-8, E1-11; GDR-T T-1
E2	Pollution of air	Own ops	Negative impact	Impact-material	E2-1, E2-2, E2-3, E2-4 (air emissions metrics), E2-5 (SVHC); GDR-A Actions 5–8; GDR-T T-5-7
E3	Water withdrawals and consumption (voluntary)	Own ops	Below threshold	Voluntary	E3-1 to E3-4 (voluntary); ; GDR-A Actions 9–10 ; GDR-T T-8 to T-12
E5	Resource inflows / use	Own ops (whole VC)	Negative impact + Financial risk + Financial opportunity	**Triple-material**	E5-1- 5(inflows, CRM%), E5-5 (outflows, waste destination); GDR-A Actions 11–14; GDR-T T-13 to T-18

E1.1 is reported under ESRS E1 as a distinct climate-change-mitigation positive impact: ROMBAT's use of recycled (secondary) lead and polypropylene in place of primary materials avoids the higher embodied emissions of primary lead mining and smelting, lowering the Company's upstream and Scope 3 GHG intensity. It is classified under E1 because the impact assessed is on climate change mitigation, and it represents the climate co-benefit of ROMBAT's circular-economy loop rather than a separate circularity impact.
The underlying resource flow — secondary-material inflows and recycled content — is assessed and disclosed as the triple-material topic under ESRS E5 (see E5-4, Resource inflows). To avoid double counting, E1.1 captures only the climate (GHG-reduction) dimension of this activity, while the resource-use and circularity dimensions are addressed under E5; its evidence base is accordingly drawn from the recycled-content metric (84.4% recycled lead in 2025) reported under E5-4 and the resulting Scope 3 emissions reported under E1-8.

★ E4 Biodiversity: non-material — neither site within or adjacent to Natura 2000 or IUCN Key Biodiversity Areas. See E4 chapter for non-materiality statement.
E5 context: ROMBAT's only triple-material topic — 21 947t batteries processed in 2025; 95.7% mass recovery rate; 84.4% recycled lead content.

DOUBLE MATERIALITY ASSESSMENT/ WHAT IS MATERIAL

Social IROs					
Code	IRO Name	Value Chain	Materiality drivers	Materiality type	DRs applied
S1.1	Working conditions — health and safety	Own ops	Negative impact	Impact-material	S1-13 (H&S, blood lead); GDR-A Action 15; GDR-T T-19, T-20, T-21
S1.2	Adequate wages	Own ops	Positive impact + Financial opportunity	**Double-material**	S1-9, S1-15; GDR-A Action 19; GDR-T T-22
S1.3	Training and skills	Own ops	Negative impact (skills gap)	Impact-material	S1-12; GDR-A A16; GDR-T T-24
S1.5	Collective bargaining	Own ops	Positive impact	Impact-material	S1-7
S1.6	Secure employment	Own ops	Positive impact	Impact-material	S1-5, S1-14
S1.7	Diversity and inclusion	Own ops	Negative impact + Financial opportunity	**Double-material**	S1-8, S1-15; GOV-1 (board diversity); GDR-A Action 19; GDR T T-22-23
S1.8	Measures against violence and harassment	Own ops	Negative impact	Impact-material	S1-16; GDR-A Action 17
S1.9	Employee volunteering	Own ops	Positive impact	Impact-material	S1-3 (cross-ref GDR-A); voluntary metric
S3	Affected communities	Own ops + Community	Negative + Positive impact	Impact-material	S3-1- 4; GDR-A Actions 21-22
S4.1	Consumer personal safety	Downstream	Negative impact	Impact-material	S4-1- 4; GDR-A Actions 23–24
S4.2	Consumer information transparency	Downstream	Positive impact	Impact-material	S4-2-4; Battery Passport (GDR-A Action 23)
S4.3	Long-life design	Downstream	Positive impact + Financial opportunity	**Double-material**	S4-3-4; GDR-T (warranty rate)

S2 — Workers in the value chain: non-material per 2024 DMA carry-forward. Voluntary disclosure via GDR-P (Supplier CoC, 3TG Policy) and GDR-A Action 20.
S1.1 (health and safety) is the highest-scoring single negative impact in both 2024 and 2025 — central to ROMBAT's sustainability identity as a lead-acid battery manufacturer.

Governance IROs					
Code	IRO Name	Value Chain	Materiality drivers	Materiality type	DRs applied
G1.2	Supplier payment practices	Upstream	Financial risk + Financial opportunity	Financial-material	G1-6; GDR-A Action 27; GDR-T T-27
G1.5 ★	Anti-competitive behaviour — EC Article 101 TFEU decision (NEW 2025)	Own ops	Negative impact + Financial risk	**Double-material**	Entity-specific disclosure (ESRS 1 §11); GDR-A Action 26; GDR-T T-25 / T-26

★ G1.5 newly material 2025; comparative data exempt under ESRS 1 paragraph 85(b).
G1.1 Business ethics is disclosed voluntarily in this statement under GDR-P §7 (not material per 2024 DMA).

4. Disclosure Requirements covered

Based on the 23 material IROs (22 carried forward + G1.5 newly elevated) and the E3 voluntary disclosure, the following Disclosure Requirements are applied:

Standard	Disclosure Requirements applied
ESRS 2 General Disclosures	BP-1, BP-2; GOV-1 to GOV-4; SBM-1 to SBM-3; IRO-1, IRO-2; GDR-P, GDR-A, GDR-T, GDR-M
ESRS E1 Climate Change	E1-1 to E1-11
ESRS E2 Pollution	E2-1 to E2-5
ESRS E3 Water (voluntary — score 1.95)	E3-1 to E3-4
ESRS E4 Biodiversity	Non-material — qualitative statement only
ESRS E5 Resource Use and Circular Economy	E5-1 to E5-5
ESRS S1 Own Workforce	S1-1 to S1-16
ESRS S2 Workers in the Value Chain	Non-material per 2024 DMA carry-forward; supplier engagement disclosed voluntarily via GDR-P and GDR-A Action 20
ESRS S3 Affected Communities	S3-1 to S3-4
ESRS S4 Consumers and End-Users	S4-1 to S4-4 + entity-specific consumer safety and quality metrics
ESRS G1 Business Conduct	G1-1 to G1-6; entity-specific disclosure on anti-competitive behaviour

*A full DR index with page cross-references is provided in **Appendix 1**.*

PART 2. HOW WE MANAGE IT

Policies, actions, targets and metrics - all material topics.

In accordance with ESRS 2 paragraphs 38–40 and AR 31, ROMBAT discloses its policies, key actions, targets and cross-cutting metrics once, at the level they are actually managed. Each disclosure covers all material topics to which it applies.

GDR-P Policies — environmental, social, governance, business conduct
GDR-A Actions and resources — 27 key actions across all material topics
GDR-T Targets — 27 targets with base year, trajectory and 2025 progress
GDR-M Metrics — methodology, uncertainty, consolidated KPI dashboard

GDR- GENERAL DISCLOSURE REQUIREMENTS POLICIES, ACTIONS, METRICS AND TARGETS / HOW WE MANAGE IT

Applied in accordance with ESRS 2 paragraphs 38–40 | All PAT narratives consolidated here; topical chapters contain topic-specific metrics only

GDR-P General Disclosure Requirements — Policies

ESRS 2 — GDR-P

Structural change from 2024: Under the EFRAG December 2025 Technical Advice, policies that apply across more than one material topic are disclosed once in this consolidated GDR-P section. Topical chapters (E1–G1) cross-reference to this section rather than repeating policy content.

ROMBAT operates as a subsidiary of Metair Investments Limited (JSE-listed; ticker MTA), and a portion of the policy framework cascades from group level. Metair group policies — including the Metair Safety, Health and Environment (SHE) Policy, the Metair Code of Ethics, and Metair's human capital and CSI principles — are published on metair.co.za under the ESG and Governance sections, and are adopted by ROMBAT subject to country-specific adaptation for Romanian and EU regulatory frameworks. Where Metair group policies apply, they are explicitly referenced in the relevant section below.

1. Human Rights Policy

ROMBAT's commitment to human rights is set out in its Human Rights and Working Conditions document, supplemented operationally by the ROMBAT Internal Regulations , the Metair group Code of Ethics and ESG framework , and the Supplier Code of Conduct and 3TG Policy cascade (Sections 8 and 9 below). The company’s commitments extend to ROMBAT's own workforce, workers in the value chain, affected communities, and consumers and end-users.

Key contents.
The policy commits ROMBAT to:
■ **Child labour and young workers** — compliance with the ILO Minimum Age Convention (No. 138) and the Romanian Labour Code on minimum age of employment.
■ **Wages and benefits** — remuneration meeting statutory minimum wage and supporting a decent living standard for employees and their families, including overtime compensation, sick leave and statutory benefits.
■ **Modern slavery** — prohibition of all forced, bonded or compulsory labour, including human trafficking.
■ **Working hours** — compliance with the Romanian Labour Code and the Collective Labour Agreement.
■ **Ethical recruitment** — no misleading practices toward candidates, no recruitment fees charged to candidates, no confiscation or restriction of identity documents; written contracts in a language understood by the candidate.
■ **Freedom of association and collective bargaining** — open communication with management without retaliation, intimidation or harassment; respect for the right to join or not join unions and works councils.
■ **Non-discrimination and anti-harassment** — zero tolerance for discrimination or harassment in employment; equal opportunity regardless of age, gender, sexual orientation, gender identity, ethnicity, nationality, origin, disability, pregnancy, religion, political affiliation, trade-union membership, veteran status, genetic information or marital status.
■ **Women's rights** — equal opportunities and equal pay for equal work.
■ **Diversity, equity and inclusion** — inclusive workplace culture with diversity at all levels including management and on boards.

GDR- GENERAL DISCLOSURE REQUIREMENTS POLICIES, ACTIONS, METRICS AND TARGETS / HOW WE MANAGE IT

Operational supplements that translate the policy into practice.

■ **ROMBAT Internal Regulations** — Chapter III non-discrimination and dignity protection; Chapter IV employer and employee rights and obligations; Chapter V grievance procedure for individual complaints; Chapter VI working time and leave; Chapter VII offences and sanctions; Chapter VIII disciplinary procedure.

■ **ROMBAT anti-harassment guide**, referencing the Romanian Labour Code (Law 53/2003) and EU Directives 2000/78/CE and 2006/54/CE.

■ **Metair Group Human Rights Policy and Metair Code of Ethics** and the Metair Group whistleblowing channel administered through Tip-offs Anonymous (Deloitte).

■ **Supplier Code of Conduct** (Section 8) and the **Policy on Minerals 3TG** (Section 9), which cascade ROMBAT's labour and human rights expectations to upstream suppliers

Material topics covered.
S1 (Own Workforce — adequate wages, working time, collective bargaining, work-life balance, DEI, OHS); S2 (Workers in the Value Chain — via the Supplier Code of Conduct cascade); S3 (Affected Communities); S4 (Consumers and End-Users).

Acknowledged gaps and strengthening roadmap.
ROMBAT recognises that the current policy is a commitments statement, not yet a full human rights due-diligence framework as envisaged by the UN Guiding Principles on Business and Human Rights (UNGPs) and the forthcoming EU Corporate Sustainability Due Diligence Directive (CSDDD). The following developments are planned within the 2026–2027 horizon to deepen the framework — supporting EcoVadis Labour & Human Rights uplift, CSDDD readiness, and progressive CSRD-aligned disclosure maturity: **explicit policy alignment** with the UNGPs, the ILO Declaration on Fundamental Principles and Rights at Work, the OECD Guidelines for Multinational Enterprises, the **UDHR / ICCPR / ICESCR**. and the Council of Europe Convention on Action against Trafficking in Human Beings; **salient human rights issues** identification; **human rights due-diligence framework**; **board-level endorsement**; **external publication**; **workforce-facing communication and training** on the policy commitments; **operational grievance and remediation channels**.

Scope and value-chain extension.
Both operating sites (Bistrița and Copșa Mică/REBAT); extended upstream through the ROMBAT Supplier Code of Conduct and the ROMBAT Policy on Minerals 3TG; expectations communicated to downstream distribution partners through standard commercial terms and Supplier Code of Conduct.

Reference to standards.
The policy's substantive commitments are consistent with the principles set out in the ILO Minimum Age Convention (No. 138) referenced directly, and aspirationally aligned with the UNGPs, ILO Declaration on Fundamental Principles and Rights at Work, OECD Guidelines, and Council of Europe Convention on Action against Trafficking in Human Beings, with formal cross-referencing in the policy text scheduled for the planned 2026 revision.

Stakeholder consideration.
Policy development reflects ongoing engagement with the Trade-Union Committee, the workforce, and Metair group governance.

Approval, review and planned developments:
Approved at CEO level and aligned with the Metair Group Human Rights Policy. Reviewed at least annually. Planned developments for the FY2026 revision include: explicit alignment with the UNGPs, ILO Declaration, OECD Guidelines and Council of Europe Convention; identification of salient human rights issues with periodic review; documented human rights due-diligence cycle; Board-level endorsement with signature, version control and review cadence; external publication on ROMBAT.ro; workforce-facing communication and training; and explicit accessibility documentation for grievance and remediation channels. Supply-chain human rights and labour risk assessment is tracked under GDR-A Action 20.

2. Environmental Policy

ROMBAT operates a comprehensive Environmental Policy under its integrated environmental management system, certified to **ISO 14001:2015** (certificate 077062 UM15). The policy implements the Metair Group Safety, Health and Environment (SHE) Policy at the Romanian subsidiary level, adapted for EU and Romanian regulatory frameworks and is operationalised through the Integrated Environmental Authorisations issued by the Romanian Environmental Protection Agency, Water management permit issued by the county Water Management system under National Administration of water (Administratia Nationala a Apelor Romane), the Seveso III safety management system at the Bistrița site, and the certified energy management system (Section 3 below).

GDR- GENERAL DISCLOSURE REQUIREMENTS POLICIES, ACTIONS, METRICS AND TARGETS / HOW WE MANAGE IT

Key contents.
The framework commits ROMBAT to: compliance with applicable environmental legislation; identification and management of environmental aspects and impacts; pollution prevention and control at source; efficient use of natural resources, with priority placed on closed-loop secondary lead recovery; progressive modernization and re-technologization of process flows to reduce environmental impact; transparent communication with authorities and the public on environmental performance; and continuous improvement of environmental management performance.

Reference to authoritative third-party standards and regulatory frameworks.

■ **ISO 14001:2015** — Environmental Management System

■ **ISO 50001:2018** — Energy Management System (see Section 3 below)

■ **Industrial Emissions Directive (Directive 2010/75/EU, IED)** — both sites operate under an Integrated Environmental Authorisation issued by the Romanian Environmental Protection Agency.

■ **Seveso III Directive (Directive 2012/18/EU)** — the Bistrița site is classified as a Seveso operator on account of the storage and handling of dangerous substances (lead and sulphuric acid). The site operates under a Major-Accident Prevention Policy with periodic inspection by the Romanian competent authorities; the most recent inspection report (3 April 2025) and the annual public information notice (28 March 2025) are published on the company website. Planned review for 2026.

■ **REACH** (Regulation (EC) No 1907/2006) — chemicals regulation governing lead, lead compounds and sulphuric acid

■ **EU Battery Regulation 2023/1542** — design, production, end-of-life and due diligence requirements

■ **EU Waste Framework Directive (2008/98/EC)** — supplemented by Romanian transposition. Annual waste audits for ROMBAT and Rebat are published on the company website.

■ **EU Conflict Minerals Regulation 2017/821** — via the ROMBAT Policy on Minerals 3TG (see Section 9 below)

Material topics covered:
E1(Climate Change, E2 Pollution, E3 Water, E5 Resource Use and Circular Economy.

Scope and value-chain extension.
Both operating sites (Bistrița and Copșa Mică/REBAT); upstream and downstream value-chain expectations communicated through the Supplier Code of Conduct and the 3TG Policy.

Stakeholder consideration.
The framework operates in conjunction with public information obligations under IED, Seveso III and the Aarhus Convention; outcomes are communicated through the annual environmental report, the publicly available waste audits, and the regulatory approval and decision-making processes with the competent authorities.

Approval and review.
Approved at CEO level; reviewed at least annually and on each material change to the Integrated Management System scope. Planned developments for FY2026 include the update of ROMBAT Environmental Policy with reference to the latest EU Regulations, , with publication on ROMBAT.ro alongside other public-facing policies.

3. Energy Management Policy

ROMBAT operates a certified Energy Management System under ISO 50001:2018 (certificate 44 764 23430037). The framework governs energy consumption monitoring, identification and prioritization of energy efficiency opportunities, the energy review process, and the procurement of low-carbon energy sources at both sites.

Key contents.
Commitment to continual improvement in energy performance; systematic energy review with identification of significant energy uses; performance against quantitative energy objectives and targets; provision of information and resources to achieve energy objectives; procurement of energy-efficient products and services; and design considerations for energy performance improvement.

Reference to authoritative third-party standards.
ISO 50001:2018; Romanian Law 121/2014 on energy efficiency; EU Energy Efficiency Directive (2023/1791); EU Renewable Energy Directive (2023/2413).

Material topics covered.
E1 Climate Change and Energy — energy mix, energy consumption, energy intensity, energy transition.

Scope.
Both operating sites. The policy supports the E1 transition plan, the on-site PV deployment (Bistrița ~6 MWp), the renewable electricity sourcing strategy, and the smelter electrification assessment at Copșa Mică.

Approval and review.
Approved at CEO level; reviewed at least annually through the ISO 50001 management review cycle.

Planned developments for 2026 include the review and, if deemed necessary, the update of ROMBAT's Energy Management Policy.

4. Occupational Health and Safety Policy

ROMBAT operates a certified Occupational Health and Safety (OHS) framework under ISO 45001:2018. The framework is documented in the ROMBAT OHS Policy, integrated with the certified quality (ISO 9001:2015 and IATF 16949:2016), environmental (ISO 14001:2015) and energy (ISO 50001:2018) management systems. The framework operates within the Metair Group Safety, Health and Environment (SHE) Policy applicable across the Group's operations accredited under OHSAS 18001 or ISO 45001. ROMBAT framework mentioned above works through a dedicated Blood Lead and Health and Safety Policies, setting out the framework for the management of lead exposure and forms an integral part of ROMBAT's Occupational Health and Safety Management System. The policy applies to all employees and contractors who may come into contact with lead in the course of their work and supports the company's broader commitment to preventing work-related injuries and occupational illnesses through the identification, assessment, and control of occupational risks and opportunities. The policy is implemented through periodic blood-lead surveillance, application of the hierarchy of controls, engineering and work-practice controls, provision of appropriate personal protective equipment, and structured training and awareness programs. In addition, ROMBAT is committed to ensuring compliance with all applicable legal and other occupational health and safety requirements, promoting employee consultation and participation in health and safety matters, providing the necessary resources to maintain a safe and healthy workplace, and continually improving the effectiveness and performance of its Occupational Health and Safety Management System. Occupational health and safety considerations are integrated into strategic and operational decision-making processes, in alignment with the organisation's environmental, quality, and energy management objectives.

Key contents.
Prevention of work-related injuries and occupational illnesses through systematic risk identification, evaluation and control; full compliance with national OHS legislation and other applicable requirements; active consultation and participation of employees and their representatives in OHS decision-making; continual improvement of the OHS management system; integration of OHS considerations into strategic and operational decisions alongside environmental, quality and energy efficiency objectives; provision of the resources necessary for a safe and efficient working environment. Specific commitments and operational objectives include:

- Maintaining a Lost Time Injury Frequency Rate (LTIFR) below 1;
- Zero occupational illnesses;
- No new cases of blood lead above 30 µg/dL;
- Continuous improvement of employee awareness and training on OHS risks and safe work practices;
- Provision of personal protective equipment aligned with legal requirements and position-specific risks;
- Active employee participation in risk evaluation and improvement of working conditions.
- The framework additionally covers sulphuric-acid handling and emergency response, contractor and visitor safety on site, and major-accident hazard management at the Bistrița site (see Major Accident Prevention Policy below).

Major Accident Prevention Policy (MAPP).
In accordance with the requirements of the Seveso III Directive (Directive 2012/18/EU) and the applicable Romanian legislation on the control of major-accident hazards involving dangerous substances, ROMBAT maintains and implements a Major Accident Prevention Policy at the Bistrița site (Seveso operator status arising from the storage and handling of lead compounds- lead monoxide, red lead and lead tetra oxide sulphate). The MAPP establishes the principles, objectives and management arrangements for preventing major industrial accidents and limiting their consequences for employees, contractors, local communities and the environment. It is integrated within the Company's health, safety and environmental management systems and is supported by systematic hazard identification and risk assessment processes, operational controls, maintenance and integrity programmes, emergency preparedness and response planning, employee training, contractor management, incident investigation, performance monitoring and periodic management review.

5. Workforce and Human Capital Policy

ROMBAT's Workforce and Human Capital framework is set out across three operative documents which together form the policy framework: the HR Compliance Policy; the Internal Regulations ; and the Collective Labour Agreement (CLA) with the ROMBAT Trade-Union Committee. These documents implement the Metair group human capital policies and practices

GDR- GENERAL DISCLOSURE REQUIREMENTS POLICIES, ACTIONS, METRICS AND TARGETS / HOW WE MANAGE IT

(as set out on metair.co.za/esg/social/), adapted for Romanian labour law and the specific operational context at Bistrița and Copșa Mică.

Key contents.

■ **Recruitment and terms of employment** — Internal Regulations Chapter on the rights and obligations of the employer and employees.
■ **Remuneration and benefits** — annual review against industry benchmarks and the CLA.
■ **Working time, leave and work organisation** — Internal Regulations Chapter on concrete rules on work discipline, and the CLA.
■ **Training and skills development** — structured occupational health and safety training programme and the broader skills development strategy aligned with Metair Group human capital principles.
■ **Diversity, equity and inclusion** — gender equality, age and disability inclusion, in line with the principles set out in the Human Rights Policy (Section 1 above) and Internal Regulations Chapter III on non-discrimination and dignity protection.
■ **Anti-harassment** — zero-tolerance position established in the ROMBAT anti-harassment guide, with reference to EU Directives 2000/78/CE and 2006/54/CE.
■ **Grievance procedures** — Internal Regulations Chapter V.
■ **Disciplinary regime** — Internal Regulations Chapter on offences and sanctions and Chapter on disciplinary procedure.

Reference to authoritative third-party standards.
Romanian Labour Code (Law 53/2003); Law 448/2006 on the protection and promotion of persons with disabilities; Law 202/2002 on equal opportunities between women and men; Government Ordinance 137/2000 on preventing and sanctioning all forms of discrimination; Law 467/2006 on the general framework for informing and consulting employees; ILO Conventions referenced in Section 1 above. Metair group standards published on metair.co.za.

Material topics covered.
Adequate wages; Training and skills development; Work-life balance — implicit through working time and leave management; Social dialogue and collective bargaining — 100% CLA coverage; Gender equality and equal pay; Diversity, equity and inclusion;Measures against violence and harassment.

Scope.
Both operating sites (Bistrița and Copșa Mică/REBAT); 702 employees at year-end 2025.

Stakeholder consideration.
The framework is developed and maintained through ongoing engagement with the Trade-Union Committee, the workforce, the joint health and safety committee, and the Metair group human resources function.

Approval and review.
Approved at CEO level; the CLA is renegotiated annually with the Trade-Union Committee; the HR Compliance Policy and Internal Regulations are reviewed at least annually or upon material regulatory change. Planned developments for 2026 include yearly review.

6. Product Safety and Quality Policy

ROMBAT manages consumer and end-user safety through an integrated quality management framework that combines certified quality management systems, OEM customer-specific requirements, regulatory product authorisations, and an accredited in-house testing laboratory. There is no standalone "consumer safety policy" disclosed separately; the integrated quality framework constitutes the operative policy.

Reference to authoritative third-party standards and authorisations.

■ **ISO 9001:2015** — Quality Management System (certificates 077062 QM15 and 497261 QM15)
■ **IATF 16949:2016** — Automotive Quality Management — governs material specifications, supplier controls, and OEM-specific quality requirements (certificate 077062 IATF16)
■ **SR EN ISO/IEC 17025:2018** —ROMBAT's Battery Testing Laboratory is accredited by RENAR under certificate no. LI 1296, in accordance with ISO/IEC 17025, confirming its technical competence to perform internationally recognized battery testing and ensuring product quality, safety and regulatory compliance.
■ **RAR (Romanian Auto Register) Auto Batteries Licence 700 (Ext. 2)** — Romanian type approval for automotive batteries
■ **RAR Motorcycle Batteries Licence 3266** — Romanian type approval for motorcycle batteries
■ **Railway Supplier Authorisation AF-532** — authorisation as supplier to the Romanian railway sector
■ **OEM customer-specific quality requirements**, including Ford Q1 and Renault SQUALL
■ **CE marking** under Directive 2006/66/EC (Batteries Directive, transitioning to EU Battery Regulation 2023/1542)
■ **EU Declarations of Conformity** for the following product categories (automotive, moto, railway, Li-Ion, stationary VRLA, , traction cells) — published at ROMBAT.ro/declaratii
■ **EU Battery Regulation 2023/1542** — ensure

that batteries placed on the EU market are safe, sustainable, and circular throughout their life cycle, while reducing environmental impacts, promoting resource efficiency, increasing recycling and recovery of materials, and protecting human health and the environment

■ **"Customers' Friend" Gold Medal Certification** issued by ICERTIAS (Switzerland) in May 2025, recognising ROMBAT's commitment to respect, trust and ethical business conduct in customer, employee, partner and collaborator relationships.

Key contents.
The framework governs design safety, manufacturing process controls, supplier material specifications, testing and verification, product traceability, post-market surveillance, warranty management (operationalised through the digitalised warranty system at garantii.ROMBAT.ro), and product recall procedures. The accredited testing laboratory provides independent capability testing supporting both internal verification and customer assurance.

Material topics covered.
Information-related impacts for consumers and end-users); Personal safety of consumers and end-users); Channels for consumers and end-users to raise concerns — operationalised through the digitalised warranty system and customer service channels).

Scope.
Products and materials manufactured at Bistrița and Copșa Mică and sold across approximately 45 countries; covers all product categories sold including automotive, motorcycle, stationary, traction, railway, marine/leisure and lithium-ion battery lines.

Approval and review.
Approved at CEO level and through the integrated management system management review cycle; reviewed at least annually and on each material change to product range, customer requirements or regulatory framework. Planned developments for FY2026 include the issuance of a consolidated Product Safety and Quality Policy document at CEO level that explicitly references the framework components above and the EU Battery Regulation 2023/1542 readiness programme.

7. Business Conduct and Anti-Corruption Policy

ROMBAT's business conduct framework is anchored in two complementary documents: the Metair group Code of Ethics, published on metair.co.za, which applies to all subsidiaries of Metair Investments Limited; and the ROMBAT Conflict of Interest, Sponsorships and Donations Policy, which provides operational detail on conflict of interest, anti-bribery, gifts and hospitality, and the management of donations and sponsorships at ROMBAT level. The framework is supported by the Metair Group Conflict, Donations and Sponsorships Policy, the Metair Group Whistleblowing Policy, the Metair Group King IV governance framework, and the oversight of the Metair Group Audit Committee and Social and Ethics Committee.

Key contents.
The framework covers:

■ Anti-corruption and anti-bribery, with zero tolerance for facilitation payments and other corrupt practices; six adequate-procedures principles for prevention.

■ Identification, declaration and management of conflicts of interest, including direct and indirect conflicts, financial interests, outside activities, and affiliated-party relationships; documented declaration procedure to direct supervisor, HR manager, risk manager or CEO; recusal from related decisions; conflict register maintained.

■ Rules on gifts and hospitality, including reportable counterparties and the approval pathway via senior management for higher-value items.

■ Rules on donations and sponsorships, with approval thresholds, prohibited counterparties, and alignment with the CSR framework (Section 10 below). The policy prohibits illegal contributions to public officials and political parties; legitimate participation in political processes by employees is permitted in accordance with the Metair Code of Ethics.

■ Whistleblowing and protected disclosure channels, in line with the EU Whistleblower Protection Directive (2019/1937) and its Romanian transposition (Law 361/2022), and operationalised through the Metair Group whistleblowing channel administered by Tip-offs Anonymous (Deloitte).

■ Information security and data protection in line with the GDPR (Regulation 2016/679).

Reference to authoritative third-party standards.
UN Convention against Corruption (UNCAC); OECD Anti-Bribery Convention; EU Whistleblower Protection Directive 2019/1937; Romanian Law 78/2000 on preventing, identifying and sanctioning acts of corruption; GDPR (Regulation (EU) 2016/679); King IV Report on Corporate Governance for South Africa 2016; Articles 101 and 102 of the Treaty on the Functioning of the European Union (TFEU); Metair Group Code of Ethics.

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Material topics covered.
Corporate culture; Protection of whistle-blowers; Management of relationships with suppliers — payment practices, addressed in conjunction with Section 8; Corruption and bribery; Anti-competitive behaviour, elevated to material in 2025 following the EC decision.

Scope.
Own operations at both sites; extends to contractors and to third parties acting on behalf of the company. The competition compliance programme has been designed with reference to the affected OEM customers and to applicable EU and Romanian competition law obligations.

Stakeholder consideration.
A competition compliance programme will be developed taking into account the legitimate interests of OEM customers affected by the historical infringement, the obligations under the EC decision, and Metair group governance oversight.

Approval and review.
Approved at CEO level for ROMBAT-level policies and at Metair Group level for the Code of Ethics. Reviewed at least annually. Operationalised through GDR-A Action 25 (Business ethics and Code of Ethics implementation- currently acknowledged through signature by all employees, last update in March 2026) and GDR-A Action 26 (Competition compliance programme). Planned developments for 2026 include: issuance of a dedicated Competition/ Anti-Trust Compliance Policy in Q2 2026; review of documentation and localisation of Anti Corruption Policy, Conflict of Interest Policy, Anti Fraud Policy, with review of explicit thresholds and development of anti-corruption risk assessment and registers, for each of these policies.

8. Supplier Code of Conduct and Sustainable Procurement Policy

ROMBAT operates a Supplier Code of Conduct, published on ROMBAT.ro/documente. The Supplier CoC sets out the labour, environmental, ethical and operational standards expected of all suppliers engaged with ROMBAT, and is referenced in supplier onboarding and in procurement contracts. The Supplier CoC is consistent with the Metair group's approach to responsible sourcing and the Metair Code of Ethics, and it operates in conjunction with the Metair Group Procurement Policy and is supplemented operationally by the ROMBAT Human Rights and Working Conditions Policy and by the Policy on Minerals 3TG for upstream due diligence.

■ Compliance with applicable local, national and international laws and regulations, including labour, environmental and health and safety law.
■ Ethical business practices — prohibition of bribery, corruption, extortion and embezzlement; fair competition consistent with antitrust laws; prevention of conflicts of interest.
■ Labour and human rights — prohibition of child labour and of forced, bonded or indentured labour; non-discrimination on the basis of race, colour, gender, nationality, religion, age, disability, sexual orientation or other protected characteristics; fair wages meeting or exceeding legal minimums and statutory benefits; compliance with applicable working-time and overtime regulations.
■ Health and safety standards for supplier operations — workplace safety measures, emergency preparedness, access to medical care, and health-and-safety system compliance.
■ Environmental responsibility — compliance with applicable environmental law; sustainable practices to reduce waste, resource consumption and emissions; safe management of hazardous materials.
■ Quality and continuous improvement aligned with the IATF 16949:2016 framework.
■ Confidentiality and intellectual property protection.
■ Monitoring and audits — supplier cooperation with ROMBAT and customer audits and timely corrective action on identified issues.
■ Whistleblowing — supplier obligation to provide confidential reporting mechanisms for employees and to protect whistleblowers from retaliation.

Key contents.
Compliance with all applicable local, national and international laws and regulations; labour and human rights expectations consistent with the ROMBAT Human Rights Policy (Section 1), including the prohibition of child labour, forced labour and modern slavery, freedom of association, non-discrimination and fair wages; health and safety standards for supplier operations; environmental compliance expectations including REACH, EU Battery Regulation and applicable waste regulations; anti-corruption and anti-bribery; conflicts of interest, gifts and hospitality; confidentiality and intellectual property protection; cooperation with ROMBAT and customer audits; and right of termination for material breach. The Supplier CoC operates in conjunction with the ROMBAT Policy on Minerals 3TG (Section 9) for upstream due diligence on tin, tantalum, tungsten and gold.

Reference to authoritative third-party standards.
UN Global Compact ten principles; ILO Conventions on fundamental rights at work; OECD Guidelines for Multinational Enterprises; OECD Due Diligence

Guidance for Responsible Business Conduct; EU Conflict Minerals Regulation 2017/821; EU Battery Regulation 2023/1542 due diligence provisions; REACH; the future EU Corporate Sustainability Due Diligence Directive (CSDDD) where applicable.

Material topics covered.
G1 (Protection of whistle-blowers, via supplier whistleblowing route; Management of relationships with suppliers including payment practices; Corruption and bribery — supplier dimension); S2 (Workers in the value chain — extension of human rights expectations); E1–E5 (environmental expectations cascade).

Scope.
All tier-1 suppliers of materials, components and services. Suppliers are expected to cascade equivalent standards to their own upstream supply chain.

Approval and review.
Approved at CEO level; reviewed at least annually and on each material regulatory development affecting supply-chain due diligence. Planned developments for the 2026 revision include: explicit references to the international standards listed above; explicit cross-references to the ROMBAT Human Rights and Working Conditions Policy and to the 3TG Policy; explicit right of termination for material non-compliance; publication on ROMBAT.ro alongside other public-facing policies; integration with procurement systems for supplier acknowledgement at onboarding and contract renewal.

9. Conflict Minerals (3TG) Policy
ROMBAT operates a Conflict Minerals Policy — "ROMBAT Policy on Minerals 3TG" — published on ROMBAT.ro/sustenabilitate. The policy addresses upstream supply-chain due diligence on tin (Sn), tantalum (Ta), tungsten (W) and gold (Au), known as 3TG minerals, in line with the EU Conflict Minerals Regulation 2017/821 and the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas.

Key contents.
Identification of suppliers of materials or components that may contain 3TG minerals; supplier due diligence questionnaires and documentation requirements; preference for suppliers using smelters and refiners that are Responsible Minerals Initiative (RMI) conformant; risk-based monitoring of supply-chain conflict-minerals exposure; reporting requirements; and contractual right of termination for material non-compliance. The policy operates in conjunction with the ROMBAT Supplier Code of Conduct (Section 8).

Reference to authoritative third-party standards.
EU Conflict Minerals Regulation 2017/821; OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas; EU Battery Regulation 2023/1542 due diligence provisions (forthcoming for cobalt, lithium, natural graphite and nickel); Responsible Minerals Initiative.

Material topics covered.
G1(Management of supplier relationships; Corruption and bribery — supply-chain dimension); S2 (Workers in the value chain — conflict-affected and high-risk areas dimension); E5 (Resource use — CRM-sourcing-related).

Scope.
Upstream tier-1 suppliers of materials and components for which 3TG content is plausible. While 3TG content in lead-acid battery products is limited, the policy operates as part of ROMBAT's responsible-sourcing posture and supports the Critical Raw Materials disclosure under E5.

Approval and review.
Approved at CEO level; reviewed at least annually.

10. Corporate Social Responsibility
ROMBAT's community engagement operates principally through the ROMBAT Foundation and also through direct corporate sponsorships, donations and partnership programmes. The framework aligns with the Metair Group approach to corporate social investment, with focus on the local communities in which ROMBAT operates. Donations and sponsorships are governed by the Conflict of Interest, Donations and Sponsorships Policy. ROMBAT is committed to supporting community projects up to 1% of its net profit.

Key contents.
Strategic principles for community investment, prioritising programmes that address pressing local needs, are sustainable beyond ROMBAT's involvement, and have a high probability of measurable social impact; thematic focus areas including basic needs, education and skills development, health, sport and culture, and environmental awareness; partnership-based delivery, working with established NGOs and community organisations; governance of donations, sponsorships and partnerships in conjunction with the Conflict of Interest, Sponsorships and Donations Policy and transparent reporting on CSR activities, both through ROMBAT's news and CSR channels at

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ROMBAT.ro/noutati/csr and through this sustainability statement (see S3 disclosures).

Reference to authoritative third-party standards.
UN Sustainable Development Goals; ISO 26000:2010 guidance on social responsibility; Metair group Corporate Social Investment principles.

Material topics covered.
S3 (Affected Communities — economic, social and cultural rights, community engagement, remediation of negative impacts).

Scope.
Primary focus on the local communities at Bistrița and Copșa Mică and the broader Bistrița-Năsăud and Sibiu county areas; selected national-scale initiatives in education, sport and environmental awareness.

Stakeholder consideration.
Partner organisations include Hope and Homes for Children Romania, local schools, NGOs and community sports organisations; engagement is ongoing and includes follow-up visits and impact verification.

Approval and review.
Approved at CEO level. Planned developments for FY2026 include the review of the Sponsorship and Donations policy, integrating ROMBAT's Corporate Social Responsibility commitment codifying the ROMBAT's strategic principles, thematic focus areas and governance, with publication on ROMBAT.ro.

Topics for Which No Policy Is Currently in Place

E4 — Biodiversity and Ecosystems.
No standalone biodiversity policy is in place for 2025. Biodiversity considerations are addressed indirectly through the IED-permitted environmental management at both sites and through the ISO 14001 environmental aspects register. ROMBAT will assess during 2026 whether a standalone biodiversity policy is required in light of the voluntary CSRD-aligned reporting commitment and the proximity of both sites to local watercourses and managed natural areas.

S2 — Workers in the Value Chain.
Full ESRS S2 disclosure is not applied in 2025 (see BP-1). Accordingly, no standalone S2 policy is disclosed. Baseline expectations for supply-chain labour and human rights standards are nevertheless set through three operative documents: the Human Rights Policy (Section 1), the Supplier Code of Conduct (Section 8), and the Conflict Minerals (3TG) Policy (Section 9). ROMBAT will review the case for a standalone S2 policy in the context of the EU Corporate Sustainability Due Diligence Directive (CSDDD) implementation timeline.

All ROMBAT policies are approved at CEO level and, where they implement or adopt Metair group frameworks, are aligned with approvals issued at Metair group level (typically by the Metair Investments Limited Board and its committees in accordance with King IV governance). The Metair group Code of Ethics, SHE Policy and broader ESG framework are published on metair.co.za under the ESG section.

ROMBAT-specific policies are communicated to employees through induction programmes, mandatory training, the intranet and internal company channels at both operating sites, and through publication on the company website for those policies that are public-facing. Suppliers receive the Supplier Code of Conduct and 3TG Policy during onboarding and through standard procurement-contract clauses.

The following ROMBAT policies are published on the company website: the Supplier Code of Conduct (ROMBAT.ro/documente; the Conflict Minerals 3TG Policy (ROMBAT.ro/sustenabilitate); the EU Declarations of Conformity for product categories (ROMBAT.ro/declaratii); the Seveso public information notice and the most recent Seveso inspection report (ROMBAT.ro/sustenabilitate); the annual waste audit reports for ROMBAT and Rebat (ROMBAT.ro/sustenabilitate); and the Privacy Policy (ROMBAT.ro/politica-de-confidentialitate).

Management confirms that the Human Rights Policy, Environmental Policy, and Occupational Health and Safety (OHS) Policy will be published during 2026 on the Company's website in addition to being communicated internally. This approach is intended to enhance transparency and accessibility for stakeholders and aligns with stakeholder expectations and the Company's commitment to voluntary CSRD-aligned sustainability reporting

All policies are reviewed at minimum annually, or following a material regulatory change, a material business event, or an external finding.

GDR-A General Disclosure Requirements — Actions and Resources

ESRS 2 — GDR-A

Scope: this section covers key actions taken or planned to manage ROMBAT's material IROs. Each action is described with its scope, implementation status and expected outcomes.

ROMBAT reports voluntarily for 2025. Action-level capital and operating expenditure is not disclosed: these amounts are not tracked per action, and compiling them would require undue cost or effort (ESRS 1). Per-action cost tracking will be built under the data-quality improvement plan. Qualitatively, the capital-intensive actions are the Bistrița PV park, the REBAT recycling and smelting assets, and the EU Battery Regulation systems; the main operating-expenditure actions are blood-lead surveillance, ISO 50001 energy management, training and the competition-compliance programme. Delivery also relies on non-financial resources — the EHS function, the ESG Officer and Risk & Sustainability team, and the accredited testing laboratory. Anticipated future funding and 2026-2030 investment priorities are set out under SBM-3 and E1-11.

GDR-A.1 — Climate Change Mitigation and Adaptation (E1)

■ Action 1 [ongoing, short to long term; mitigation tier: Avoidance (avoided fossil-grid emissions)]
— Renewable electricity programme: ROMBAT operates near-total renewable electricity supply through a combination of a renewable energy supplier and on-site photovoltaic generation. The Bistrița PV park (4,175 kW AC installed) was commissioned in mid-2024, complementing the existing Copșa Mică installation. In 2025, on-site PV generation totalled 6,025.1 MWh across both sites (4,978.1 MWh self-consumed at Bistrița). Expected outcome: maintaining renewable electricity share ≥95% and supporting the annual −2% Scope 1+2 GHG reduction target.
▪2025 renewable electricity share: 98.87%.

■ Action 2 [medium term; mitigation tier: Enabling]
— Transition plan development: A formal climate transition plan that will assess a pathway towards net zero by 2050 will be developed starting in 2026, with a target adoption in 2027. Given the financial impact of the anti-trust decision by the EC in 2025, this timeline might be further adjusted. Expected outcome: a documented, Board-approved transition plan providing a credible pathway to net-zero by 2050 with sector-specific decarbonisation levers, investment requirements and interim milestones aligned with ESRS E1-1.[RR32.1]

■ Action 3 [ongoing, medium term; mitigation tier: Minimisation]
— Energy efficiency — ISO 50001 Energy Management System implementation is ongoing. Expected outcome: contributing to the annual −2% Scope 1+2 GHG reduction trajectory and reducing energy intensity per unit of production.

■ Action 4 [medium term' mitigation tier: Avoidance + minimisation]
— Sustainable procurement and value chain decarbonisation: ROMBAT is developing a supplier carbon footprint voluntary reporting programme

targeting tier-1 raw material suppliers. Planned FY2026: initial outreach to top-5 raw material suppliers for cradle-to-gate emission data. Expected outcome: improved primary data quality for Scope 3 Category 1 emissions and identification of high-impact supplier reduction opportunities, supporting ROMBAT's Scope 3 target (to be set H1 2026).

GDR-A.2 — Pollution Prevention and Control (E2)

■ **Action 5 [ongoing; mitigation tier: Minimisation (control at source)]**
— Closed process loop and emissions control at Copșa Mică and emissions control at Bistrița manufacturing with a dedicated filtration and scrubbing system. Lead emissions are monitored quarterly against IED permit limits through own laboratory and annually through external accredited laboratory. Expected outcome: maintaining lead air emissions below IED permit limits; reducing community lead exposure risk; contributing to Target T-5 (zero permit exceedances annually).
■ **Action 6 [ongoing; mitigation tier: Minimisation (control at source)]**
— Formation acid mist control at Bistrița: Closed formation rooms with dedicated acid mist extraction and neutralisation, compliant with IED best available techniques (BAT). Expected outcome: zero IED permit exceedances for sulphuric acid mist at Bistrița; protection of worker respiratory health in formation areas; contributing to Targets T-5 and T-6.
■ **Action 7 [ongoing; mitigation tier: Minimisation]**
— Wastewater treatment: Both sites operate wastewater treatment systems. At Bistrița, process water containing lead residues and sulphate is treated before discharge; at REBAT, the facility operates a closed-loop system with no direct external discharge (cesspool and make up water management). Expected outcome: zero discharge consent exceedances at Bistrița; lead and sulphate concentrations in treated wastewater maintained below regulatory permit limits; contributing to Target T-6.
■ **Action 8 [ongoing; mitigation: Avoidance+ minimisation]**
— Substances of concern management programme: An ongoing programme to monitor REACH SVHC candidate list substances, update the inventory, and communicate downstream.

GDR-A.3 — Water Stewardship (E3)

■ **Action 9 [ongoing; mitigation tier: Avoidance (zero external discharge)]**
— Closed-loop water system at Copșa Mică: The REBAT facility operates a fully closed water system with 100% internal recycling. Copșa Mică sits in a high-water-stress river basin (Mureș sub-basin, WRI Aqueduct baseline), so the closed-loop system functions as a primary water-stewardship control — it minimises fresh-water withdrawal and eliminates effluent discharge in a stressed area. Expected outcome: zero process water discharge to waterways at Copșa Mică; reduced pressure on a water-stress basin; elimination of downstream contamination risk from smelting operations; contributing to Target T-9.
■ **Action 10 [ongoing, short to long term; mitigation tier: minimisation (reduces withdrawal)]**
— Water recycling and metering programme at Bistrița: Process water from battery formation and plate-paste preparation is neutralised, pre-treated and recirculated back into the process, reducing fresh-water withdrawal. On the current estimated basis (40% of treated water assumed discharged), reuse efficiency is approximately 60% and the estimated volume of water recycled and reused was 61,365 m³ in 2025. To replace these assumptions with direct measurement, from 2026 ROMBAT will implement a tiered water-metering and water-balance improvement programme. Phase 1 focuses on the highest-impact gaps: a discharge meter on the Bistrița outfall; level measurement for the treated-water tanks; and distinguishing treated-water return to process from water discharged. Phase 2 extends sub-metering to key process uses (formation/cooling, paste mixing, plate rinsing, scrubber make-up). The objective is an accurate monthly site water balance (water in = water out + water consumed + change in storage). Expected outcome: reduced fresh-water withdrawal per unit of production; replacement of the estimated discharge, consumption and recycled/reused figures with measured values in future reporting periods; water-efficiency targets set on actual process drivers; contributing to Target T-10, 11 and T-12.

GDR-A.4 — Circular Economy and Resource Use (E5)

■ **Action 11 [ongoing; mitigation tier: Avoidance +minimisation (avoided primary extraction & waste)]**
— REBAT closed-loop battery recycling: The REBAT

facility at Copșa Mică is ROMBAT's anchor circular economy asset.
2025: 21 947 tonnes of end-of-life batteries processed; 95.7% mass recovery rate; 84.4% recycled lead content in new battery production.
In 2025, REBAT recovered 13 150 tonnes of secondary lead through internal process recycling and processed reclaimed end-of-life batteries (21 947 t).
Planned 2026: Maintain recycling capacity at current operational levels. Expected outcome: contributing to the closed-loop lead lifecycle; reducing demand for primary raw material extraction; keeping above the 2031 EU Battery Regulation recycled content threshold of ≥85%.

■ **Action 12 [short to medium term; Avoidance/ minimisation (enabling)]**
— EU Battery Regulation compliance programme: Preparation for the phased mandatory requirements of EU Battery Regulation 2023/1542.
Current state. The compliance programme is in scoping and development phase. Key obligations under preparation include Article 13 labelling and QR codes , carbon footprint declaration (deadlines pending delegated acts), and Article 8 recycled content documentation and minimum thresholds.
Planned 2026. Article 13 labelling and QR code compliance for in-scope products; continued development of the Article 77 Digital Battery Passport architecture; preparation for Article 8 recycled content documentation, including chain-of-custody and mass-balance methodology.
Expected outcome. ROMBAT in compliance with EU Battery Regulation mandatory requirements according to applicable deadlines; enhanced product transparency for OEM customers and regulators; structural readiness for regulatory requirements.

■ **Action 13 [ongoing, short to long term; Minimisation (resource-use)]**
— Critical raw material supply continuity for antimony and tin: Antimony and tin, used as alloying elements in lead-alloy battery grids, are classified as Critical Raw Materials under the EU Critical Raw Materials Act. ROMBAT monitors supply conditions for these materials and maintains diversified sourcing relationships to reduce concentration risk. Lead itself — the dominant material input by volume — is not classified as a CRM; however, its price volatility and sourcing risk are managed structurally through the REBAT closed-loop recycling model, which provides an internal secondary lead supply independent of primary market pricing.
Planned 2026. Continued supplier diversification monitoring; periodic supply risk reassessment with the procurement team; engagement with antimony and tin suppliers on traceability and chain-of-custody documentation.
Expected outcome. Reduced concentration risk in critical raw material supply; resilience against price volatility and supply disruptions; alignment with EU Critical Raw Materials Act expectations on responsible sourcing.

■ **Action 14 [ongoing; mitigation tier: Avoidance + minimisation]**
— Polypropylene closed-loop recovery and reuse: Polypropylene battery casings are mechanically separated during battery crushing at REBAT and reintegrated into casing production at Bistrița, constituting a second circular-economy material flow alongside the lead loop.
Current state: 1 159.65 tonnes of PP recovered at REBAT; PP recovery rate is 84.15%; recycled PP content % in new battery casings is 51.95%
Planned 2026. Continue mechanical separation optimisation at REBAT; maintain integration of recovered PP into Bistrița casing production with quality control aligned to OEM specifications.
Expected outcome. Sustained high PP recovery rate from end-of-life batteries; reduced virgin PP procurement; demonstrable second material loop supporting the E5 triple-material disclosure; OEM customer alignment on recycled content in battery components.

GDR-A.5 — Own Workforce (S1)

■ **Action 15 [ongoing; Prevent + mitigate]**
— Blood lead monitoring and occupational health programme: Given the nature of ROMBAT's manufacturing processes, lead exposure management is the primary occupational health priority. All workers in lead exposure zones undergo mandatory quarterly blood lead level monitoring.
Expected outcome: 100% of lead-zone workers tested quarterly; zero sustained exceedances of the action threshold; progressive reduction in exposure incidents through engineering controls; contributing to Target T-21.

■ **Action 16 [ongoing; Prevent]**
— ROMBAT "Academy" — skills development: ROMBAT's structured learning and development programme covering technical, leadership and sustainability competencies. In 2025, average training was on average 4 hours per employee per month. In 2025, a total number of 7 688 employee training interventions were conducted (vocational, technical and social skills) , with a total training spend of 162 855 RON against a total training budget of

449 148 RON. Distinct training interventions were delivered, including 13 learnerships and internships. Expected outcome: sustained training investment, improved workforce technical capability, talent retention, and workforce readiness for battery technology evolution (EFB/AGM/other technologies).

■ **Action 17 [ongoing; Prevent]**
— Violence and harassment prevention programme: Structured workplace conduct programme based on the internal Guide regarding prevention and combating harassment internal decision. Expected outcome: zero substantiated workplace violence or harassment incidents; all complaints handled through a documented process; clear grievance pathway accessible to all employees at both sites.

■ **Action 18 [medium term; Prevent/ mitigate]**
— Just transition plan: A just transition plan is in development (timeline: 2026–2030) to manage the social impact of potential technology shifts in the battery market on the workforce. An initial scoping of technology transition scenarios is planned for 2026, with workforce impact assessment and retraining pathway documentation expected in 2027. Expected outcome: documented plan to manage retraining and redeployment requirements for workforce members whose roles may be affected by lead-acid to alternative technology transitions before 2030.

■ **Action 19 [short to medium term; Mitigate/ remediate]**
— Pay equity review: In 2025, ROMBAT initiated a review of all job categories to identify jobs with equal value. This was a first step towards the readiness for compliance with the EU Pay Transparency Directive (2023/970). In 2026 : analysis of pay levels by job category and gender, and other requirements of the Directive (e.g. communication of remuneration intervals during recruitment process).
Expected outcome: documented pay gap analysis, action plan to mitigate identified gaps over 5% between gender and compliance-ready compensation framework ahead of the June 2026 transposition deadline. See Target T-22.

GDR-A.6 — Workers in the Value Chain (S2)

■ **Action 20 [medium term; Prevent (identify)]**
— Supply chain labour risk assessment methodology — ROMBAT will develop and implement a structured supply chain labour risk assessment methodology, in order to identify and prioritise tier-1 and tier-2 suppliers by labour risk profile (country risk, sector risk, commodity risk) and define the basis for supplier engagement and audit planning. Expected outcome: documented risk assessment methodology and initial risk heat map for upstream supply chain, informing ROMBAT's approach to S2 disclosure in future reporting periods. Planned delivery: Q4 2026.

GDR-A.7 — Affected Communities (S3)

■ **Action 21 [ongoing; Pursue positive impact]**
— ROMBAT Foundation and community investment programme: The ROMBAT Foundation structures community investment in education, environmental awareness and social welfare across the Bistrița-Năsăud and Sibiu region. Expected outcome: measurable positive social impact in the local community; improved community perception of ROMBAT's social contribution; strengthened social licence to operate in Bistrița-Năsăud and Sibiu county.

■ **Action 22 [ongoing; Mitigate +remediate]**
— Environmental transparency at Copșa Mică: Given the historical industrial sensitivity of Copșa Mică, ROMBAT publishes air quality monitoring results and engages with APM Sibiu and local authorities on an ongoing basis. In 2025, zero environmental incidents were recorded at either operating site; zero APM Sibiu permit exceedances; ongoing publication of the annual waste audit reports for both ROMBAT (Bistrița) and Rebat (Copșa Mică) on the company website. Expected outcome: sustained community trust at Copșa Mică; reduced complaint incidence; documented proactive engagement supporting continued IEA permit compliance.

GDR-A.8 — Consumers and End-Users (S4)

■ **Action 23 [short to medium term; Prevent (consumer info/ safety)]**
— EU Battery Regulation 2023/1542 and QR Code: Development and rollout of QR codes and Digital Product Passports to provide consumers, recyclers and regulators with lifecycle information.
In 2025: Production-traceability QR codes are deployed on AM RO product labels with over 90% capture in the SCADA production data system. These QR codes provide production traceability only;The recycled content documentation requirement is at preliminary scoping.

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Planned 2026:

▪ (i) Modification of the existing QR code structure to carry the information set required, — applicable to all SKUs across the full product range, by September 2026.

▪ (ii) Development of a dedicated Digital Product Passport data application integrated with the existing production data system, for in-scope i categories

▪ (iii) Mapping of ROMBAT product SKUs to Battery Regulation categories (SLI / industrial / LMT / EV; capacity above or below 2 kWh) to establish exact in-scope coverage.

▪ (iv) Supply-chain and manufacturing-plant primary-data collection programme for the in-scope categories , in preparation for carbon footprint declaration once the delegated and implementing acts are published; engagement with a notified body for verification.

▪ (v) Ongoing monitoring of EU Battery Regulation implementing acts and secondary legislation (CFR (Romanian Railway) methodology for LMT batteries in development; performance class definitions pending; maximum-threshold delegated acts to follow).

■ **Action 24 [ongoing; Prevent (product safety)]**

— OEM quality and sustainability integration: Maintenance of Ford Q1, Renault SQUALL and equivalent OEM quality certifications, which incorporate sustainability criteria.

▪ 2024 scores: Ford Q1: 97/100; Renault SQUALL: 89/100.

▪ 2025: Ford Q1: 98/100; Renault SQUALL: 70/100 ROMBAT's quality assessment in customer portal has been modified between 2024 and 2025. The difference from 89 points in 2024 to 70 points in 2025 reflects the change in calculation methodology and not a decline in quality (product performance, logistic performance, design development performance).

GDR-A.9 — Business Conduct (G1)

■ **Action 25 [ongoing; Prevent]**

— Ethics and anti-corruption compliance actions: ROMBAT's anti-corruption compliance actions includes: Metair Code of Ethics training for all employees; Tip-offs Anonymous whistleblower system (managed by Deloitte); annual Code of Conduct sign-off. In 2025, all 96 new employees completed the Ethics and Human Rights training module, and 130 employees completed the cybersecurity and data-privacy e-learning module in December 2025. Zero confirmed corruption or bribery incidents and zero confirmed data-privacy breaches were recorded. Expected outcome: zero confirmed corruption or bribery incidents (Target T-25); high ethics awareness; effective confidential reporting channel for all employees.

■ **Action 26 [short term; Prevent + remediate]**

— Competition law compliance programme: Following the EC Article 101 TFEU infringement decision, ROMBAT began competition-compliance remediation actions in 2025, including training content developed for at-risk commercial and procurement functions and a review of trade-association participation protocols. Planned from 2026 onwards: yearly 100% training coverage for at-risk functions (Target T-26),and dedicated, formalised competition compliance programme, as well as a standalone competition/ anti-trust compliance policy; Expected outcome: documented compliance framework demonstrating effective remediation of historical control failures; prevention of recurrence; contribution to EC-required remedial commitments.

■ **Action 27 [short to medium term; Mitigate]**

— Supplier relationship and payment practices management: Structured supplier engagement programme targeting ESG assessment of top-5 raw material suppliers and implementation of contractual sustainability requirements. This complements the existing Supplier Code of Conduct by making sustainability requirements contractually binding. Payment practices continue under the company's standard terms (with an average supplier payment of 47 days). See T-27.

Expected outcome: the five biggest tier-1 raw material supplier contracts to include a sustainability appendix by end 2027; average payment duration maintained at approximately 45 days; zero formal late payment proceedings.

GDR-T General Disclosure Requirements — Targets

ESRS 2 — GDR-T

The following targets have been set in relation to ROMBAT's material impacts, risks and opportunities. For each target, the relationship to policy objectives and actions, target value, scope, baseline, target year, and where applicable, the methodologies, legal basis and scientific grounding are disclosed in accordance with ESRS 2 GDR-T para. 51. Progress against targets is tracked via the monitoring cadence described in GOV-4 and reported in the metrics sections of the relevant topical chapters

Climate and Energy (E1) — Targets T-1 to T-4

These targets relate to the Energy Management Policy and Environmental Policy and to GDR-A Actions 1–4.
Scope: own operations, both sites (Bistrița and Copșa Mică).

Climate and Energy Targets				
Target	Type	Baseline	2025 Progress	Target Year/Value
T-1: Annual -2% Scope 1+2 GHG reduction	Absolute	21 080.94	10 314.03 Annual reductions exceeding Group minimum (-2%), supported by efficiency and renewable energy	Annual -2% (Metair group commitment)/ -4.9%
T-2: Planned net zero own operations by 2050 (not yet Board-approved)	Absolute	21 080.94	transition	Aspirational net-zero by 2050; pathway to be defined in the 2026-2027 transition plan; not SBTi-validated
T-3: Renewable electricity share ≥95%	Usage	81.94%	98.87%	≥95% (already achieved)
T-4: Grid energy intensity -2%/year	Intensity	15.10 MWh/MWh	14.30 MWh/MWh	-2%/yr trajectory

Note on T-1:
Scope 1 emissions decreased by 4.87% in 2025, mainly due to optimized fuel consumption in operations and logistics, along with more efficient raw material purchasing.
Scope 2 emissions fell by 7.18%, driven by improved energy efficiency and the use of low-emission electricity sources, confirming the effectiveness of the company's energy sourcing strategy.
ROMBAT monitors intensity-adjusted progress toward the −2% annual reduction trajectory alongside the absolute figure.
Note on T-2 (scientific basis):
The planned net zero by 2050 target has not yet been validated by a recognised science-based target methodology (e.g. Science Based Targets initiative). A science-based target submission will be evaluated as part of the climate transition plan (starting in 2026).
Note on T-1 and T-2 (legal basis):
Neither target is required by law. Both are aligned with the Metair Group group-wide sustainability strategy and are consistent with EU climate policy goals (European Climate Law, Regulation (EU) 2021/1119). The group is not at a point in its journey to commit to a net-zero pathway, but is fully cognisant of the importance of this commitment.

GDR- GENERAL DISCLOSURE REQUIREMENTS POLICIES, ACTIONS, METRICS AND TARGETS / HOW WE MANAGE IT

Pollution (E2) — Targets T-5 to T-7

These targets relate to the Environmental Policy (and, for acid-mist control, the OHS Policy) and to Actions 5–8.
Scope: own operations, both sites. T-5 and T-6 are legally required by the IED permits (Directive 2010/75/EU); T-7 by REACH (Regulation (EC) 1907/2006).

Pollution Targets			
Target	Type	2025 Status	Target Year/Value
T-5: Zero IED air permit exceedances	Qualitative	Zero	Zero exceedances annually
T-6: Zero discharge consent exceedances	Qualitative	Zero	Zero exceedances annually
T-7: REACH SVHC monitoring compliance	Qualitative	Compliant	100% compliance with SVHC notification obligations

GDR- GENERAL DISCLOSURE REQUIREMENTS POLICIES, ACTIONS, METRICS AND TARGETS / HOW WE MANAGE IT

Water (E3) — Targets T-8 to T-12

These targets relate to the Environmental Policy and to Actions 9–10.
Scope: own operations — Bistrița (T-8, T-11), Copșa Mică/REBAT (T-9), both sites (T-10, T-12).

Water Targets					
Target	Site		2024	2025 Progress	Target
T-8: Water intensity -0.10 m^3/MWh/yr	Bistrița	reduce fresh-water withdrawal per unit of production	32.47	36.92	Annual reduction of 0.10 m^3/MWh- not achieved. re-baseline after Phase 1 metering
T-9: Water intensity -0.10 m^3/t Pb/yr	Copșa Mică		0.266	0.299	Annual reduction of 0.10 m^3/t Pb
T-10: Reuse of treated water %	Bistrița		60%	60%	Maintain ≥60% reuse efficiency (reused ÷ treated) Delivered through Action 10; re-baselined on a measured basis once metering is installed.
T-11: Water recycled and reused m^3	Bistrița	maintain water recycled and reused at ≥61,000 m^3	65 385	61 365	maintain ≥61,000 m^3
T-12: Water data quality	Both sites		100%	100%	By FY2026–27, establish a monthly site-level water balance (withdrawal, discharge, consumption, recycled/reused, storage) and replace estimated values with measured ones. Delivered through the metering programme (Action 10)

Circular Economy (E5) — Targets T-13 to T-18

These targets relate to the Environmental Policy and the circular-economy commitments in the CSR framework, and to Actions 11–14.
Scope: own operations; the recycled-lead-content targets (T-14, T-15) relate to in-scope batteries placed on the EU market and are anchored to the EU Battery Regulation 2023/1542 (progress towards ≥85% recycled lead by 2031)

Circular Economy Targets			
Target	2024 Baseline	2025 Progress	Target
T-13: Mass recovery rate ≥95%	94.49%	95.7%	≥95% by 2025
T-14: Lead recovery rate 99%	99.15%	99.6%	Maintain 99%
T-15: Recycled lead content ≥85%	86.4%	84.4%	≥85% by 2031 (EU Battery Regulation)
T-16: PP recovery rate at REBAT (% of input PP weight)	84.54%	84.15%	Min 82%
T-17: Recycled PP content in new battery casings (% by weight)	29.36%	51.95%	>40%, also dependent on CSR
T-18: Zero waste management fines	Zero	Zero	Zero annually

With the exception of the climate ambition (T-2), which is referenced to the Paris Agreement but not yet validated by a science-based-target initiative, these targets are not based on conclusive scientific evidence in the sense of AR 48 (ecological thresholds or peer-reviewed biophysical modelling).

GDR- GENERAL DISCLOSURE REQUIREMENTS POLICIES, ACTIONS, METRICS AND TARGETS / HOW WE MANAGE IT

Own Workforce (S1) — Targets T-19 to T-24

These targets relate to the Workforce and Human Capital Policy, the Occupational Health and Safety Policy and the Human Rights Policy, and to Actions 15–19.
Scope: own operations, both sites (own workforce).

Workforce Targets			
Target	2024	2025 Progress	Target
T-19: Zero work-related fatalities	Zero	Zero	Zero annually
T-20: LTIFR reduction trajectory	0.15	0.0	<1
T-21: Blood lead level > 30 (micrograms) per 100 ml	59	57	100% within Romanian regulatory threshold
NET Blood Lead Movement (Additions - Reductions)	0	-2	</=0
T-22: Pay equity review	Not completed	Initiated	Complete by end FY2026
Gender pay gap	-0.75	- 1.43	5%
T-23: Gender balance in management	33.33%	33.33%	Maintain min 2 females in executive positions
T-24: Training hours per employee ▪ Development ▪ Mandatory ▪ Awareness	4.2 ▪ 0.66 ▪ 2.5 ▪ 1.04	4.0 ▪ 0.35 ▪ 2.38 ▪ 1.29	Min 3.33 ▪ 0.5 ▪ 2.5 ▪ 0.33

Business Conduct (G1) — Targets T-25 to T-27

These targets relate to the Business Conduct and Anti-Corruption Policy and the Supplier Code of Conduct, and to Actions 25–27.
Scope: own operations (T-25, T-26) and upstream suppliers (T-27, payment practices)

Business Conduct Targets			
Target	Base Year	2025 Status	Target
T-25: Zero confirmed corruption or bribery incidents	Ongoing	Zero confirmed	Zero annually
T-26: Competition compliance training — 100% at-risk functions	2025 (NEW)	100% at risk functions, 8.55% of total employees	100% of at-risk functions by end 2026
T-27: Payment practices ≤46 days; zero proceedings	2024	47	≤46 days average; zero formal payment proceedings

GDR-M General Disclosure Requirements — Metrics

ESRS 2 — GDR-M

Methodology and Estimation Uncertainty

General principles: All quantitative metrics in this sustainability statement are prepared on the basis of (i) primary data from ROMBAT's own operations, collected through the Company's ESG data management systems and validated by the EHS and HR departments; (ii) proxy data based on published emission factors, sector averages and supplier-disclosed data, applied where primary data is not available without undue cost or effort.

GHG Estimation Approach

GHG emissions (disclosed in E1-7 and E1-8) are calculated using the Metair Group carbon footprint accounting platform. Scope 1: IPCC emission factors and calorific values. Scope 2: renewable energy mix of its electricity supplier (market-based method). Scope 3: DEFRA emission factors, FY-2025 vintage, updated annually. Scope 3 estimation methods applied: average data method (physical quantities × unit emission factors) for purchased goods where quantities are tracked; spend-based method where physical quantities are unavailable; distance-based method for transport categories. These methods are consistent with the GHG Protocol Corporate Standard and Scope 3 Standard.

Key Assumptions Applied in 2025

■ **Materials:** Raw material inputs grouped into categories; average emission factors from recognised databases.

■ **Transport:** ROMBAT's transport flows — both upstream (inbound raw materials) and downstream (outbound finished products) — are organised in two ways:

- ROMBAT-contracted transport.

Where ROMBAT directly contracts and pays for the carrier, distances and routes are recorded in the SAP system from carrier transport documents and reported in km as the activity-data basis for the Scope 3 transport calculation.

- Counterparty-contracted transport.

Where the supplier (inbound) or the customer (outbound) contracts and pays for the carrier directly, ROMBAT does not capture activity data for these movements. These transport flows are therefore not included in the Scope 3 inventory for 2025.
This is a known boundary limitation, disclosed transparently. (see Value chain metrics below and GDR-A).

■ **Water metrics** (E3-4) methodology, definitions and assumptions
ROMBAT reports water for its own operations at Bistrița and Copșa Mică / REBAT.

- Withdrawal [E3-4(c)] = fresh water entering the site boundary — municipal water (both sites) plus well water (REBAT); sourced from municipal invoices/ meter readings. From FY2025 REBAT well water is included alongside municipal water.
- Discharge [E3-4(d)] = water leaving the boundary as effluent/sewer discharge. Bistrița discharge is not yet metered and is estimated at 40% of treated water; Copșa Mică / REBAT operates a closed-loop/cesspool regime with negligible external discharge (~192 m^3).
- Consumption [E3-4(a)] = withdrawal – discharge.

▪ Consumption in areas of water stress [E3-4(b)] = consumption at Copșa Mică, which sits in a high-water-stress basin (Mureș sub-basin, WRI Aqueduct baseline); Bistrița is in a low–medium-stress basin (≈3,736 m³ in FY2025; screening evidence on file).

▪ Recycled and reused [E3-4(e)] = treated water returned to process in place of a fresh withdrawal (m³); pending return-flow metering it is estimated as treated water minus estimated discharge (the 60/40 basis).

▪ Stored [E3-4(f)] = on-site water storage (ROMBAT ~25 m³ emergency tank; REBAT ~2,000 m³ fire-water tank); largely static, so the change in storage ≈ 0.

▪ Reuse percentages (reuse efficiency = reused ÷ treated; fresh-water substitution rate = reused ÷ (reused + withdrawal)) and water intensities are entity-specific KPIs, not substitutes for the ESRS volumes. Harvested rainwater gathers on potentially contaminated surfaces and therefore requires treatment; it is counted within the treated-water stream (and hence within recycled/reused water), not as a separate clean alternative source.

▪ Discharge — and therefore consumption and recycled/reused water — is partly estimated on the basis above; these will be replaced with measured values once the water-metering programme (GDR-A Action 10) is implemented. Prior-year figures are presented on the same basis and remain comparable (see BP-1(e)).

■ **Energy metrics** (E1-7) are based on automatic meter reads for electricity, reconciled against grid invoices, and metered natural gas consumption at the smelter.

■ **Workforce metrics** (S1-5, S1-12, S1-13, S1-15) are sourced from the HR information system and cross-checked against payroll records and occupational health monitoring records.

■ **Value chain metrics** — Scope 3 Category 1 (purchased goods) emissions rely on activity-based estimation; no primary LCA data was obtained from tier-1 lead suppliers for 2025. Scope 3 transport uses primary SAP km data for ROMBAT-contracted flows only (the counterparty-contracted exclusion is explained in the Transport assumption above). The company's planned data-quality strategy consists of two phases. Phase 1 involves sending an ESG questionnaire to tier-1 raw-material suppliers to gather primary cradle-to-gate (Category 1) data. The subsequent phase focuses on engaging carriers and customers to resolve data gaps in counterparty-contracted transport (Category 4 and downstream).

Significant changes in performance compared to prior periods (GDR-M para. 49(d))

Scope 3 emissions are reported as 101,775.88 tCO_2e for 2024 (as originally disclosed and carried forward unrestated — see BP-1(e)) and 78,108.13 tCO_2e for 2025 (subject to the 2025 unit-recording matter described below). The nominal year-on-year movement of–23.3% is primarily a comparability adjustment, not an operational performance change. The movement is attributable to:

■ Prior-period classification matter — recycled polypropylene from REBAT battery-crushing operations: in 2024 the material was classified as a Scope 3 Category 1 (Purchased goods) input; it is in fact a waste output of REBAT's own recycling operation. From 2025 the material is correctly classified as a waste output under E5 and is no longer in Scope 3. ROMBAT has elected to carry the 2024 Scope 3 figure of 101,775.88 tCO_2e forward unrestated in this statement and to defer the comparative baseline restatement to the FY2026 reporting cycle, when the Scope 3 inventory methodology will be stabilised.

■ One Scope 3 material was recorded in tonnes rather than in cubic meters in calculating the 2024 footprint. However, the estimated quantitative impact on the 2024-to-2025 movement is of approximately ≈1.37 % of the 2024 Scope 3 emissions (1393 tCO_2e). Readers are advised to exercise caution in interpreting the 2024 vs 2025 Scope 3 comparison until the 2024 comparative baseline is restated in the 2026 reporting cycle.

Progress against quantitative targets is reported in GDR-T.

No major acquisitions or disposals affected the comparability of 2025 metrics.

ROMBAT continues to implement a data quality improvement plan to progressively reduce measurement uncertainty, including: implementing supplier data campaigns for cradle-to-gate inventories, deploying annual questionnaires to downstream recyclers, conducting verification reviews of reported data, and gradually increasing primary data collection where material.

Metrics with a high degree of estimation uncertainty are identified in the table below.

Metrics with High Estimation Uncertainty				
Metric	Category	Basis for Uncertainty	Materiality of Uncertainty	Improvement Plan
Scope 3 GHG emissions	E1-8	Spend-/average- based estimates ; no primary supplier LCA data for most categories	High	Supplier LCA programme targeting top-5 suppliers; progressive primary data improvement
Supply-chain labour/ Child-labour risks	S2	Based on third-party country-risk indices (TI CPI, UN Global Compact country risk); no primary audit data	Medium	Annual supplier risk assessment; ESG questionnaire rollout
Water	E3			Site-level metering; EHS sign-off on "treated water" definition

Entity-Specific Metrics

The following metrics are not defined in the topical ESRS but are disclosed as decision-useful entity-specific information given ROMBAT's sector, operational profile and material IROs:

- **Blood lead monitoring:** all employees working in designated lead-exposure zones at both sites undergo mandatory quarterly blood lead level testing under Romanian occupational health law. % of exposed workers tested quarterly; % with blood lead levels above the Romanian action threshold (50 µg/dL) and above the warning threshold (30 µg/dL). These metrics are disclosed in S1-13.
- **EU Battery Regulation** QR code compliance percentage of battery models for product traceability and warranty certificate digitalization for AM Ro. 2025 baseline: 90% (production-traceability QR codes are deployed with over 90% capture in SCADA). Target: 100% by End 2026.

PARTS 3 & 4 — WHAT WE MEASURE

Topic-specific metrics for each material topical.

Each chapter below contains only the quantitative disclosures required by the relevant topical ESRS. Policies, actions and targets for each topic are in Part 2 (GDR). Cross-references are provided at each chapter heading.

E1 Climate Change — transition plan, energy, GHG (all scopes), financial effects
E2 Pollution — air, water and soil emissions by site (Bistrița + Copșa Mică)
E3 Water — withdrawals, consumption, discharge, recycling rate (both sites)
E4 Biodiversity — non-material (explanation of conclusion)
E5 Circular Economy — resource inflows incl. CRM%, recovery rates, waste destination
S1 Own Workforce — employment characteristics, H&S, training, pay gap
S3 Affected Communities — Bistrița and Copșa Mică, engagement outcomes
S4 Consumers and End-Users — product safety, Battery Passport, OEM scorecards
G1 Business Conduct — ethics metrics, antitrust (EC decision), payment practices

Applied in accordance with Commission Delegated Regulation (EU) 2023/2772 | Structure reflects EFRAG December 2025 Technical Advice to the European Commission
All policies, actions and targets have been consolidated in the GDR section above. Each topical chapter below contains only topic-specific quantitative metrics and specific DR content.

Planet.

E1- Climate Change

ESRS E1

E1-1 — Transition Plan for Climate Change Mitigation

ROMBAT sits at the intersection of two decarbonisation pathways that reinforce each other: a high-volume user of recycled lead — carbon-intensive to mine, highly recyclable — and an electricity-intensive manufacturer that has shifted to near-total renewable supply (98.87% in 2025). Together these structural features place the business in a stronger starting position than most EU industrial peers ahead of the EU Battery Regulation 2023/1542 and the revised EU ETS. ROMBAT did not have a Board-approved climate transition plan at 31 December 2025; development is planned for 2026-2027.
Strategic alignment: The planned transition plan will aim to operationalise Metair Group's three-pillar climate strategy — Renewable Energy Transition, Circular Economy Leadership and Supply Chain Decarbonisation — within the EU regulatory perimeter. ROMBAT is the group's lead implementer for these pillars across its European operations.
Targets and Paris alignment: ROMBAT adopts the Metair group commitment of a 2% absolute annual reduction in combined Scope 1 and Scope 2 emissions from the FY2022 baseline. The company acknowledges that a 2% trajectory is not, by itself, aligned with a 1.5°C pathway, which requires approximately 7–8% annual reductions in industrial Scope 1+2 emissions per IPCC AR6. The Board plans to review target ambition during 2026 against an external science-based methodology, taking into account the technical constraints of lead smelting and the company's already high renewable electricity baseline. The group is not at a point in its journey to commit to a net-zero pathway, but is fully cognisant of the importance of this commitment.
Primary decarbonisation levers (full descriptions in GDR-A): (i) renewable electricity sourcing — substantially achieved; (ii) the ISO 50001:2018 energy management system achieved at both sites; (iii) Scope 3 reduction through supplier engagement and recycled-content commitments aligned with the EU Battery Regulation minimum-recycled-content thresholds.
Locked-in GHG emissions: ROMBAT's principal Scope 1 emission sources are the lead smelting and refining operations at REBAT and the natural-gas-fired thermal processes at the Bistrița manufacturing site. By their physical nature and remaining useful life, these assets give rise to GHG emissions over the medium to long term that constitute locked-in emissions under ESRS E1.
A formal locked-in emissions assessment — covering quantification of locked-in emissions from the key assets, evaluation of technical decarbonisation pathways for the smelter and the thermal processes, and the related capital reinvestment requirements over the transition window — has not yet been completed for 2025. This assessment will be addressed as part of the ROMBAT climate transition plan currently in preparation; no Board approval date for the transition plan is currently scheduled.

Fossil fuel economic activities. ROMBAT does not extract, refine or process coal or oil. Natural gas is used in defined quantities for smelter and process operations (2.57 million m³ in 2025). No material capital expenditure on gas infrastructure is planned for FY2026–2030.
Approval and review. The planned transition plan will be submitted for Board review once developed.

E1-2 — Climate-Related Risks and Scenario Analysis

Climate risk identification is integrated into the 2025 double materiality assessment and the Enterprise Risk Management framework, with results reviewed by the Audit & Risk Committee. Two scenarios anchor strategic planning, applied across short-term (≤1 year), medium-term (1–5 years) and long-term (>5 years) horizons consistent with the ESRS time-horizon definitions in ESRS 1.

Scenario 1
1.5°C Rapid Decarbonisation
(IEA NZE 2050 / IPCC SSP1-1.9)

Concentrates transition risk in the near term: rising EU ETS carbon pricing, accelerated EV adoption reducing 12V SLI battery demand from approximately 2035, and tightened EU Battery Regulation compliance requirements. ROMBAT's renewable electricity position and closed-loop recycling provide competitive resilience; the principal residual risk is structural decline in SLI demand from EV penetration in OEM channels, partially offset by aftermarket ICE fleet replacement cycles extending into the 2040s.

Scenario 2
3–4°C Limited Policy Ambition
(IPCC SSP2-4.5)

Inverts the risk profile: lower near-term transition pressure but materially elevated physical risk from approximately 2040. Identified physical risks: (i) increased fluvial flood frequency at the Bistrița River site; (ii) heat-stress impacts on summer manufacturing throughput, particularly at the smelter; (iii) lead supply chain disruption from climate-vulnerable mining regions.

The IROs arising from this analysis are reflected in the DMA outcomes (IRO-2) and inform the action programme in GDR-A.

E1-3 — Resilience in Relation to Climate Change

Resilience analysis was conducted in accordance with ESRS E1 paragraph 19 and will be refreshed every three years or upon any material change to the business model. ROMBAT's adaptive capacity is assessed as moderate-to-high based on three structural factors:

Financial flexibility:
access to EU grant programmes (PNRR, structural funds), green loan instruments from banks, and Metair Group capital backing

Asset flexibility:
manufacturing assets are primarily buildings and process equipment with remaining useful life of 15–30 years — sufficient runway to adapt before climate risk peaks under most scenarios

Governance integration:
the annual climate risk review cycle, sustainability-linked executive compensation, and Board-level oversight ensure sustained strategic responsiveness

E1-4 — Policies (→ GDR-P)

→ See GDR-P: Environmental and Climate Policy.

E1-5 — Actions and Resources (→ GDR-A)

→ See GDR-A: Climate Action Plan and Decarbonisation Roadmap (Actions 1–4).

E1-6 — Targets (→ GDR-T)

→ See GDR-T: GHG Reduction and Net-Zero Targets (T-1 to T-4).

E1-7 — Energy Consumption and Mix

Methodology: energy from processes controlled by ROMBAT; organisational boundary consistent with financial reporting boundary; both sites included.Energy data is captured under ROMBAT's ISO 50001:2018 certified energy management system.

ROMBAT's 2025 total energy consumption was approximately 39,382 MWh of electricity (34 404 MWh from grid plus 4 978 MWh of on-site PV self-consumed), supplemented by 27 083 MWh of natural gas (2 567 105 m^3) for smelter and process operations. Total on-site PV generation in 2025 was 6 025 MWh self-consumed across both sites. Energy costs represented 5.47% of total expenditure in 2025.

E1-7 Energy Consumption and Mix

Energy Metric	Unit	FY2023	2024	2025	Notes
Total electric energy consumption of which: grid electricity of which: renewable electricity	MWh	33 846 28 918	38 969 38 489	39 382 34 404 38 938	Both sites Grid + on-site PV Supplier + on-site PV self-consumed
Renewable electricity share	%	85.44%	98.77%	98.87%	Supplier + on-site PV
On-site PV generation	MWh	8.2	2 273	6 025	Bistrița + Copșa Mică
Natural gas consumption	MWh	26 953	28 232	27 083	Bistrița + Copșa Mică
Electricity intensity per tonne output	MWh/t	16.942	15.101	14 303	Both sites

E1-8 — Gross Scope 1, 2 and 3 GHG Emissions

Methodology: GHG emission factors and calculation methods for Scope 1, 2 and 3 are disclosed in GDR-M (GHG Estimation Approach).

ROMBAT's total GHG footprint for 2025 was 88 422 tCO_2e, a reduction of 21.5% on the 2024 figure of 112 618.6 tCO_2e. Scope 1 emissions fell 4.9% to 10 293 tCO_2e, Scope 2 (market-based) fell 7.2% to ~21 tCO_2e, and Scope 3 fell 23.3% to 78 108 tCO_2e. The reduction is largely a comparability adjustment rather than an operational change, driven mainly by a Scope 3 reclassification of recycled polypropylene; this is explained in full in GDR-M and BP-1(e).

Scope 1 emissions remain dominated by stationary combustion of fossil fuels in production and smelting operations (96.07%, broadly unchanged from 2024's 96.35%), with the remainder from mobile combustion and process-related sources. Scope 2 market-based emissions are very low in absolute terms, reflecting the high renewable share of ROMBAT's electricity usage (98.77% in 2024; 98.87% 2025).
ROMBAT calculated its 2025 Scope 2 emissions using its electricity supplier's certified renewable energy mix (approximately 98% hydroelectric), resulting in emissions of 20.93 tCO_2e. This approach is equivalent to a market-based calculation under the GHG Protocol. The Company recognizes that a location-based Scope 2 value should be calculated using the Romanian national grid emission factor and intends to report both location-based and market-based Scope 2 emissions from FY2026 onward, in line with the GHG Protocol and ESRS E1.

E1-8 GHG Emissions						
GHG metric	Unit	FY2023	FY2024	FY2025	YoY 24→25	Notes
SCOPE 1 & 2						
Gross Scope 1	t CO_2e	10 415.86	10 820.17	10 293.10	−4.9%	
Gross Scope 2 (market-based)	t CO_2e	20.59	22.55	20.93	−7.2%	
Gross Scope 2 (location-based)	t CO_2e	—	—	—	—	Not reported — pending PPA/ grid-factor reconciliation
Scope 1 + Scope 2 (market-based)	t CO_2e	10 436.45	10 842.72	10 314.03	−4.9%	11.7% of total footprint
SCOPE 3						
Gross Scope 3 — total	t CO_2e	116 651.91	101 775.88	78 108.13	−23.3%	
of which: Cat. 1 — Purchased goods	t CO_2e	114 948.46	92 369.97	73 165.00	−20.8%	Lead, PP, sulphuric acid
of which: Cat. 4 — Upstream transport	t CO_2e	541.31	568.55	719.97	+26.6%	Inbound logistics
of which: Cat. 6/7 — Business travel + commuting	t CO_2e	217.07	358.93	392.99	+9.5%	People transport
of which: Cat. 5 — Waste in operations	t CO_2e	2 588.35	3 128.14	3 180.12	+1.7%	Incl. battery recycling
COMBINED						
Total GHG (Scope 1 + 2 + 3)	t CO_2e	127 088.36	112 618.60	88 422.16	−21.5%	Formula: S1+2 + Scope 3 total
GHG INTENSITY						
Scope 1+2 per unit output	t CO_2e/MWh	5.22	4.43	4.29	−3.3%	Per MWh battery output
Scope 1+2 per energy used	t CO_2e/MWh	0.3084	0.2782	0.2619	−5.9%	Per MWh total energy
Scope 1+2 per revenue	t CO_2e/m LEI	20.34	17.60	16.67	−5.3%	
Scope 1+2 per revenue	t CO_2e/m EUR	101.73	88.07	84.01	−4.6%	
Scope 1+2+3 per revenue	t CO_2e/m LEI	247.91	182.95	142.90	−21.9%	
Scope 1+2+3 per revenue	t CO_2e/m EUR	1 239.56	914.78	720.24	−21.3%	
Emissions per employee	t CO_2e/FTE	—	155.33	127.41	−18.0%	

	2024	2025
GHG intensity — total per € m revenue	914.76 tCO_2e/mEUR	720.24 tCO_2e/mEUR
GHG intensity — total per LEI m revenue	182.95 tCO_2e/mLEI	142.90 tCO_2e/mLEI
Emissions per employee	155.33 tCO2e/FTE	127.41 tCO2e/FTE

E1-9 — GHG Removals and GHG Mitigation Projects

ROMBAT does not currently apply GHG removal technologies within its value chain, nor does it purchase carbon credits or participate in carbon offset programmes. This position is consistent with the company's "reduce first" approach and will be revisited during the FY2026 transition plan revision.

E1-10 — Internal Carbon Pricing

ROMBAT does not currently operate an internal carbon pricing mechanism. This remains under evaluation as a capital allocation decision tool.

E1-11 — Anticipated Financial Effects from Climate Risks and Opportunities

In accordance with ESRS E1 and the proportionality and phase-in provisions of ESRS 1, ROMBAT discloses the anticipated financial effects of its material climate-related risks and opportunities on a qualitative basis for FY2025. Quantitative estimates are not provided because these effects cannot currently be estimated with a level of measurement uncertainty low enough for the resulting figures to be decision-useful, and reliable quantification would require scenario data, methodologies and internal carbon-costing capability not yet available to the Company without undue cost or effort. ROMBAT will develop quantitative estimates as these capabilities mature and intends to progress toward quantified disclosure in future reporting cycles.

Transition risks — financial exposure:

Anticipated Financial Effects — Climate Transition Risks				
Risk	Category	Time Horizon	Qualitative Anticipated Financial Effect	Basis
EU ETS expansion / carbon price increase	Transition — Policy	Medium term	Increased operational cost; magnitude depends on carbon price trajectory	Illustrative carbon-price range considered (€50–100/t CO_2e); quantified sensitivity not yet performed
SLI battery demand reduction from EV adoption	Transition — Market	Long term	Potential revenue impact in OEM channel; offset by aftermarket ICE fleet growth	EV adoption scenarios
Battery Regulation compliance CapEx	Transition — Policy	Short-medium term	Significant investment required for digital passport, recycled content validation	ROMBAT Qualitative internal assessment; CapEx not yet quantified

Physical risks — financial exposure. ROMBAT has identified flooding risk at the Bistrița River site and heat-stress impacts on summer manufacturing throughput as the principal physical risks. Under current flood defences and operational cooling capacity, financial effects are assessed as moderate over the medium term; the assessment will be re-run under updated regional downscaled climate projections in 2026.
Opportunities.

■ **Circular economy financing uplift.** ROMBAT's near-total renewable electricity share (98.87% in 2025) and integrated lead-recycling capability through REBAT may support access to preferential green financing terms where such terms are offered.
■ **EU Battery Regulation positioning.** ROMBAT enters the transition window towards the 2031 target of 85% minimum recycled lead threshold for in scope batteries with recycled content of 84.4%, supported by approximately 13 150 tonnes of secondary lead recovered through REBAT closed-loop operations in 2025. The REBAT closed-loop recycling capability — already operational at scale and integrated into the production system — is the principal lever for closing the remaining gap to the 2031 threshold. This is a structural compliance pathway based on the incremental optimisation of existing recycling infrastructure and constitutes a competitive position relative to operators that would need to build secondary-lead supply at scale before 2031.
■ **Green procurement premium.** As OEM customers progress their Scope 3 reduction programmes, demand for low-carbon batteries with verifiable recycled content and product-passport data is expected to increase. ROMBAT's combined renewable electricity, REBAT closed- loop and 2026 planned compliance with EU Battery Passport and QR code requirements support commercial alignment with these customer expectations.

E2- Pollution

ESRS E2

E2-1 — Policies related to pollution

(→ GDR-P) See GDR-P Section 2, Environmental Policy

E2-2 — Actions and resources related to pollution (→ GDR-A)

See GDR-A: Actions 5–8 (enclosed smelter and emissions control; formation acid mist; wastewater treatment; SoC management).

E2-3 — Targets related to pollution (→ GDR-T)

See GDR-T: T-5(zero IED air permit exceedances); T-6 (zero discharge consent exceedances); T-7 (REACH SVHC monitoring compliance).

E2-4 — Pollution of air, water and soil

Material pollution matters:
■ **Pollution of air** (hazardous air pollutants, primarily lead-bearing particulates from the smelter and the manufacturing process, and acid mist from formation processes) and
■ **Pollution of water** (lead residues and sulphates in process water).
The risk of soil contamination at both Copșa Mică and Bistrița sites is managed through the implementation of a periodic monitoring program for soil and groundwater quality.

Site-differentiated pollution profile
The two operating sites have materially different emission profiles. At **Bistrița** (battery manufacturing) the primary controlled-emission concerns are sulphuric-acid mist (H_2SO_4) from battery formation and lead dust from paste mixing, both managed through enclosed process systems with local extraction. At **Copșa Mică** / REBAT (lead-acid battery recycling) the primary concern is lead-bearing particulate matter (Pb-PM) from the smelting furnace, captured through an enclosed smelter with bag-house filtration.

Regulatory framework. Both facilities operate under Integrated Environmental Authorisation (IEA) permits issued by the Romanian National Environmental Protection Agency (ANPM) and fall within the scope of the EU Industrial Emissions Directive (2010/75/EU). Annual emissions are reported through the national environmental registers. Zero permit exceedances were recorded in 2025; no environmental incidents were recorded in 2025 (see also S3 community engagement).

Microplastics
Secondary microplastics from ROMBAT's operations are assessed as negligible in impact. The manufacturing process is dominated by metallic, acid and polymer materials that do not break down to microplastic scale under normal processing conditions. Polypropylene battery casings are manufactured as solid parts and do not generate microplastic fragments under normal use conditions. No intentional microplastic additions are used in any product or process. This assessment will be re-run in the 2026 DMA cycle.

E2-5 Substances of Very High Concern

As a manufacturer of lead-acid batteries, ROMBAT's operations are necessarily built around substances of very high concern — principally lead (Pb) and lead compounds, which are intrinsic to the electrochemistry of the product itself. ROMBAT's SVHC strategy rests on three reinforcing pillars:

- stringent containment and exposure controls during use;
- closed-loop secondary lead recovery through the REBAT operation at Copșa Mică, which materially reduces dependence on primary mined lead; and
- active substitution of additives, alloy modifiers and process chemicals where alternatives that maintain product performance, safety and recyclability are available.

The strategy is governed by Regulation (EC) No 1907/2006 (REACH) and operationalised through ROMBAT's certified management systems: ISO 14001:2015 (environmental management), ISO 45001:2018 (occupational health and safety), IATF 16949:2016 (automotive quality management — governing material specifications and supplier controls), and SR EN ISO/IEC 17025:2018 accreditation of the in-house battery testing laboratory. All uses of lead and lead compounds are authorised and reported to ECHA on the prescribed cycle.

Pollutant	Site	Unit	FY2023	FY2024	FY2025	Difference%	IED Permit Limit
Lead (Pb) air emissions	Bistrița	kg/yr	24	52.74	47.10	-11%	200
TSP emissions	Bistrița	kg/yr	247.86	254.31	149.46	-41%	50 000
SOx emissions	Bistrița	kg/yr	10 352.29	4 725.26	6 577.76	39%	150 000
NOx emissions	Bistrița	kg/yr	5 356.97	6 951.30	13 114.06	89%	100 000
NOx emissions	Copșa Mică/REBAT	kg/yr	5 402.00	3 500.00	4 255.00	22%	100 000
Lead (Pb) air emissions	Copșa Mică/REBAT	kg/yr	7.76	7.63	7.63	0%	200
SOx emissions	Copșa Mică/REBAT	kg/yr	10 878.00	9 606.00	8 571.00	-11%	150 000
TSP emissions	Copșa Mică/REBAT	kg/yr	484.00	561.00	463.00	-17%	50 000
Permit exceedances	Both sites	Count	0.00	0.00	0.00		0

NO_x emissions are primarily determined by combustion conditions — flame temperature and excess air — together with plant load and fuel type. The year-on-year change in reported NO_x at Bistrița is materially affected by a change in measurement scope and timing: the 2025 measurement campaign covered additional measuring points and was conducted in a different period than 2024, and the reported figure represents the sum of all measuring points. The 2025 total therefore reflects more complete source coverage and is not directly comparable with 2024 on a like-for-like basis; the underlying combustion determinants remained within normal operating ranges.

SO_x emissions depend principally on the sulphur content of the supplied natural gas, and are further influenced by plant load, the timing and scope of the measurement campaign, and process operations involving sulphuric-acid/electrolyte handling. The variability in reported SO_x over the period reflects fluctuation in supplied-gas sulphur content and differences in measurement coverage between years rather than a change in process control. FY2023–FY2024 restated — see BP-1(e).

Substance	Use	Unit	FY2023	FY2024	FY2025	Hazard Profile	Type of Treatment
Lead (Pb)	Total lead and lead alloy used	tonnes	30 616.00	34 652.00	29 583.04	Reproductive toxicity; environmental concern	Leaves facilities as products (batteries); minor controlled emissions
Lead Monoxide (PbO)	Plate paste manufacture	tonnes	15 829.07	17 936.87	18 066.77	Reproductive toxicity; environmental concern	As above
Lead Minium (Pb_3O_4)	Positive plate paste	tonnes	97.09	98.77	40.15	Reproductive toxicity; environmental concern	As above
Tetrabasic Lead Sulfate ($4PbO \cdot PbSO_4$)	Plate curing	tonnes	38.73	32.07	27.21	Reproductive toxicity;	As above

Management Approach:

REACH Compliance.

Full adherence to EU chemicals regulation; all uses authorised and reported to ECHA.

Containment under ISO 14001 and ISO 45001.

Enclosed-process operations at both sites; IED-permitted bag-house filtration at the Copșa Mică smelter; sulphuric-acid mist controls at Bistrița; structured blood-lead surveillance under the certified OHS management system (see S1-14).

Closed-loop secondary lead recovery.

REBAT recovered 13 150 of lead in 2025 from crushing 21 947t of reclaimed end-of-life batteries, reducing primary lead demand and the associated upstream SVHC exposure pathway.

Substitution within the constraint of product chemistry.

Substitution of lead itself is not feasible for the lead-acid category; substitution within the lead chemistry family — alloy modifications, additive replacement, process chemicals — is the active focus of R&D, governed by IATF 16949 material-specification controls.

Workforce training and laboratory verification.

30,741 person-hours of H&S training delivered in 2025 (see S1-13); material composition and chemical safety parameters verified by the SR EN ISO/IEC 17025:2018 accredited in-house testing laboratory.

ROMBAT's SVHC management is built on the recognition that lead-acid battery manufacture cannot, at present, be performed without lead — but that high-integrity containment, near-total secondary-lead sourcing through REBAT, and continuous substitution effort on additives constitutes a credible, defensible strategy. The approach combines EU regulatory compliance with the circular-economy logic of the EU Battery Regulation, positioning ROMBAT as a responsible operator in a sector where SVHC management is a permanent condition of operation rather than a transitional commitment.

-6.15%
Total water discharge
FY2025 vs FY2024

<0.01
Lead concentration in discharge
FY2025

-72.94%
Sulphate in discharge
FY2025 vs FY2024

Water Discharge Metrics — by Site

Parameter	Site	Unit	FY2023	FY2024	FY2025	Consent Limit
Total water discharge	Bistrița	m^3/yr	44 990	43 590	40 910	Per discharge permit
Total water discharge	Copșa Mică/REBAT	m^3/yr	0	0	0	Cesspool — zero direct discharge
Lead concentration in discharge	Bistrița	µg/L	0.07	0.21	<0.01	<0.65
Sulphate in discharge	Bistrița	mg/L	137.42	131.41	35.56	<600
Permit exceedances	Both sites	Count	0	0	0	0

The variation in sulphate concentrations in discharged water reflects improved process control at the neutralisation stage and improved sampling methodology.

E3- Water

ESRS E3

E3-1 — Policies related to water
(→ GDR-P) See GDR-P 2 Environmental Policy.

E3-2 — Actions and resources related to water
(→ GDR-A) See GDR-A: Actions 9–10 (closed-loop water system at Copșa Mică; water recycling programme at Bistrița).

E3-3 — Targets related to water (→ GDR-T)
Definitions, the estimation basis and the water-stress determination are set out in GDR-M.
Targets are presented at GDR-T: T-8 to T-12.

E3-4 - Water Metrics
Materiality context: Water use is operationally significant at both ROMBAT sites, with different risk profiles. Bistrița draws from municipal supply networks and is a moderate-intensity water user across battery formation, plate paste preparation and cooling circuits. Copșa Mică / REBAT operates a closed-loop process water system with little external intake (3 928 m³ in 2025 — 3 225 m³ municipal and 703 m³ well water, used solely for industrial processes.).

Sites are located in areas with different water-stress levels under the WRI Aqueduct baseline : **Bistrița (Danube basin, Someș sub-basin) — Low–Medium (10–20%); Copșa Mică / REBAT (Danube basin, Mureș sub-basin) — High (40–80%)**.

Accordingly, ROMBAT's water consumption in an area of high-water stress relates to the Copșa Mică site.2025 saw an 11.9% increase in total water withdrawals compared to 2024, driven primarily by higher rinse-water, quality-control requirements and increased quality standards.

Water discharge, estimated on a 60/40 treated-water declined about 6% in line with lower treated-water volumes. Water intensity per unit of production in 2025 is 36.92 m³/MWh at Bistrița and 0.299 m³/t Pb at Copșa Mică / REBAT (municipal + well water).

Note on 2025 ESRS change:
Water withdrawals and water discharges are proposed disclosures under EFRAG's December 2025 Technical Advice. Pending formal adoption into the ESRS, ROMBAT chose to disclose these indicators voluntarily

Metric	Site	Unit	FY2023	FY2024	FY2025	YoY 24→25
WITHDRAWAL, DISCHARGE, CONSUMPTION (ESRS volumes)						
Water withdrawal	Bistrița (municipal)	m³	73 524	79 395	88 802	+11.8%
Water withdrawal	Copșa Mică (municipal)	m³	3 092	3 168	3 225	+1.8%
Water withdrawal	Copșa Mică (well)	m³	158	326	703	+115%
Water withdrawal — total	Both sites (incl. well)	m³	76 774	82 889	92 730	+11.9%
Water discharge	Bistrița (est. 40% of treated)	m³	44 990	43 590	40 910	−6.2%
Water discharge	Copșa Mică (cesspool)	m³	192	192	192	0%
Water discharge — total	Both sites	m³	45 182	43 782	41 102	−6.1%
Water consumption (=withdrawal – discharge)	Both sites	m³	31 592	39 107	51 628	+32.0%
Consumption in areas of water stress	Copșa Mică (high stress)	m³	3 058	3 302	3 736	+13.1%
TREATED, RECYCLED/REUSED, STORED						
Treated water	Bistrița	m³	112 475	108 975	102 275	−6.1%
Treated water	Copșa Mică	m³	7 571	7 625	7 308	−4.2%
Water recycled and reused (est., 60% of treated)	Bistrița	m³	67 485	65 385	61 365	−6.1%
Water recycled and reused (closed-loop)	Copșa Mică	m³	7 379	7 433	7 116	−4.3%
Water recycled and reused — total	Both sites	m³	74 864	72 818	68 481	−5.9%
Water stored	Bistrița	m³	~25	~25	~25	≈0
Water stored	Copșa Mică / REBAT	m³	~2 000	~2 000	~2 000	≈0
Water stored — total	Both sites	m³	~2 025	~2 025	~2 025	≈0
Consumption in areas of water stress	Copșa Mică (high stress)	m³	3 058	3 302	3 736	+13.1%
KPIs (entity-specific)						
Reuse efficiency (reused ÷ treated)	Bistrița	%	60%	60%	60%	0 pp
Fresh-water substitution rate (reused ÷ (reused+withdrawal))	Both sites	%	49.4%	46.8%	42.5%	−4.3 pp
Withdrawal intensity per revenue	Both sites	m³/€m	743.84	671.24	755.33	+12.5%
Withdrawal intensity per output	Bistrița	m³/MWh	36.80	32.47	36.92	+13.7%
Withdrawal intensity per t Pb (total withdrawal incl. well)	Copșa Mică	m³/t Pb	0.273	0.266	0.299	+12.4%
Consumption intensity per revenue (SFDR)	Both sites	m³/€m	306	318	420	+32%

E4- Biodiversity and Ecosystems

ESRS E4

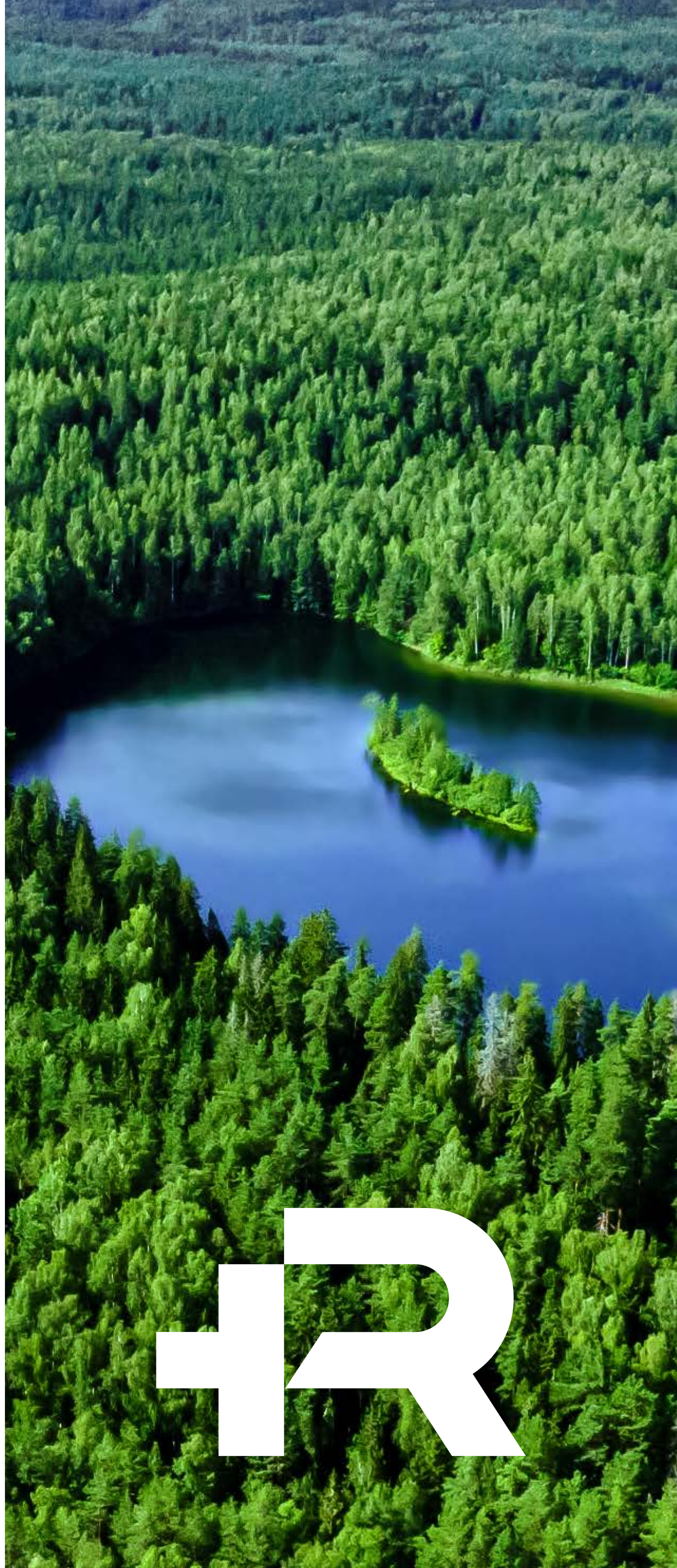
ROMBAT's 2025 double materiality assessment confirmed biodiversity and ecosystems as non-material.

The two operating sites — Bistrița (Bistrița-Năsăud county) and Copșa Mică (Sibiu county) — are not located within or adjacent to Natura 2000 sites, EU Habitats Directive protected areas, or IUCN Key Biodiversity Areas.

A site-specific qualification applies to Copșa Mică: the town carries a historical legacy of heavy industrial activity (carbon-black factory, zinc smelter) that created significant land contamination unrelated to current REBAT operations. REBAT's activities are confined to the existing industrial zone, and groundwater and soil sampling under the IEA permit provide an indirect indicator of any biodiversity-relevant contamination trends in the immediate environment.

Upstream lead sourcing involves third-party mining operations. Open-cast lead mining can generate significant biodiversity impacts in mining regions. This exposure is captured as a supply-chain risk in IRO-2, and will continue to be monitored through the 2026 DMA review.

In accordance with ESRS 1 paragraph 30, ROMBAT does not apply ESRS E4 Disclosure Requirements for 2025. The materiality of biodiversity will be revisited in the FY2026 DMA review, particularly in light of any tightening of EU Battery Regulation due-diligence requirements on lead supply chains.



E5- Resource Use and Circular Economy

ESRS E5

E5-1 — Policies related to resource use and circular economy

(→ GDR-P) See GDR-P 2 Environmental Policy and 10 CSR Policy (insofar as it relates to circular economy commitments).

E5-2 — Actions and resources related to resource use and circular economy

(→ GDR-A) See GDR-A: Actions 11–14(REBAT closed-loop recycling; EU Battery Regulation compliance; CRM sourcing resilience).

E5-3 — Targets related to resource use and circular economy

(→ GDR-T) See GDR-T: T-13 to T-18 (mass recovery, lead recovery, recycled lead content, zero waste-management fines).

E5-4 Resource Inflows

Materiality context: Resource use is ROMBAT's only triple-material topic, scoring above threshold on both impact materiality and financial materiality and generating distinct opportunities.

The company's circular business model — lead recovery through REBAT and integration of secondary lead into new battery production — is simultaneously a competitive cost advantage, a sustainability differentiator and the principal lever for compliance with the EU Battery Regulation's 2031 mandatory recycled-content thresholds (85% for lead).
2025 inflows.

Secondary (recycled) lead routed through ROMBAT's process totalled 24 296,56 t — comprising 13 150 t recovered through Rebat recycling process and 11 832 t - secondary lead purchased.

Total material consumption, primary lead intake, polypropylene, sulphuric acid volumes and the critical-raw-material share (antimony and tin, both EU-listed CRMs) are flagged in the table and prioritised for the 2026 cycle as part of the EU Battery Regulation reporting build-out.

Tin consumption decreased 47% year-on-year (87 t in 2024 to 46 t in 2025). The reduction reflects a management decision regarding the annual production mix at REBAT: in 2025, the company prioritised the production of soft lead internally, while sourcing a higher proportion of lead alloys from external suppliers.

Antimony consumption remained stable over the same period.

TOPICAL STANDARD DISCLOSURES
Planet.

Resource Inflow Metrics (E5-4)					
Resource Category	Unit	FY2023	FY2024	FY2025	Notes
Total main circular material consumption	t/yr	35 262	39 016	38 170	All inputs
of which: lead (primary)	t/yr	2 556	5 611	5 286	Primary lead purchased
of which: lead (recycled/secondary)	t/yr	12 341	12 577	11 832	Secondary lead purchased
Of which: secondary lead (own smelter)	t/yr	13 391	13 153	13 150	Own smelter production
of which: polypropylene (primary)	t/yr	1 009	1 309	1 105	Purchased
of which: polypropylene (secondary)	t/yr	536	384	574	Casing material
of which: sulphuric acid	t/yr	5 340	5 877	6 158	Electrolyte
of which: antimony (EU CRM)	t/yr	12	19	19	Alloy modifier — EU Critical Raw Material
of which: tin (EU CRM)	t/yr	78	87	46	Alloy modifier — EU Critical Raw Material
Recycled content share (lead)	%	91%	86.4%	84.4%	Target: ≥85% by 2031
Critical raw materials	% of total inputs	0.25%	0.27%	0.17%	antimony + tin as % by weight

E5-5 — Resource Outflows

ROMBAT's resource outflows comprise (a) battery products placed on the market, (b) lead and other materials recovered through REBAT for recycling, and (c) operational waste. In 2025 total waste generated was 11257t, of which 40.6% (4573 t) was sent to landfill and 59.4% (6684 t) was diverted. Hazardous waste, comprising lead-bearing residues, smelter slag and separators from the REBAT process, totaled 7,940 t — broadly stable against 2024 (7,745 t). A significant proportion of hazardous waste is routed to recovery rather than disposal. Every 2025 waste stream has a documented disposal or treatment route (waste with unknown destination: 0%)

Resource Outflow Metrics (E5-5)					
Resource Category	Unit	FY2023	FY2024	FY2025	Notes
End-of-life batteries processed	t/yr	21 500	21 813	21 947	REBAT Copșa Mică
Mass recovery rate	%	94.88%	94.49%	95.7%	Target: ≥95%
Lead recovery rate	%	97.73%	99.15%	99.6%	Target: 99%
Total waste generated	t/yr	11 743	11 048	11 257	
of which: hazardous waste	t/yr	8 295	7 745	7 940	Lead slag, battery acid
of which: non-hazardous waste	t/yr	3 448	3 303	3 318	Polypropylene, paper, packaging
Waste with unknown destination	%	0	0	0	% of total waste where final destination untraced

All generated waste has a known destination, being recovered and/or disposed of through authorized companies with which ROMBAT has established contracts.
The final destination is traceable based on waste transport documents and confirmations received from the authorized operators.

People.

S1 - Own Workforce

ESRS S1

S1-1 — Policies related to own workforce

(→ GDR-P) See GDR-P 1 Human Rights Policy and 5 Workforce and Human Capital Policy.

S1-2 — Engagement with own workforce and workers' representatives, existence of channels for own workforce to raise concerns or needs and approaches to remedy

ROMBAT's workforce engages with management through the ROMBAT Trade Union Committee, which covers 100% of employees at both sites through the Collective Labour Agreement (CLA).

Engagement operates through:

- monthly management–union meetings at which operational, safety and employment conditions are discussed and formally documented;
- annual CLA negotiation with effect from 1 March;
- participation in the joint health and safety committee;
- the ad-hoc escalation protocol described in GOV-1.

See also SBM-2 for the broader stakeholder engagement framework

ROMBAT's workforce can raise concerns through:

- the Internal Regulations (Regulament Intern) Chapter V grievance procedure for individual employee complaints;
- the Trade Union Committee for collective matters;
- the joint health and safety committee for OHS concerns; and
- the Tip-offs Anonymous whistleblower channel administered by Deloitte under the Metair group framework.

Severe human rights incidents are escalated directly to the Board and Metair Audit & Risk Committee. Zero formal grievances and zero severe human rights incidents were recorded in 2025.

S1-3 — Actions and resources related to material risks and opportunities

(→ GDR-A) See GDR-A: Actions 15–19 (blood lead monitoring; ROMBAT Academy; just transition plan; pay equity review.

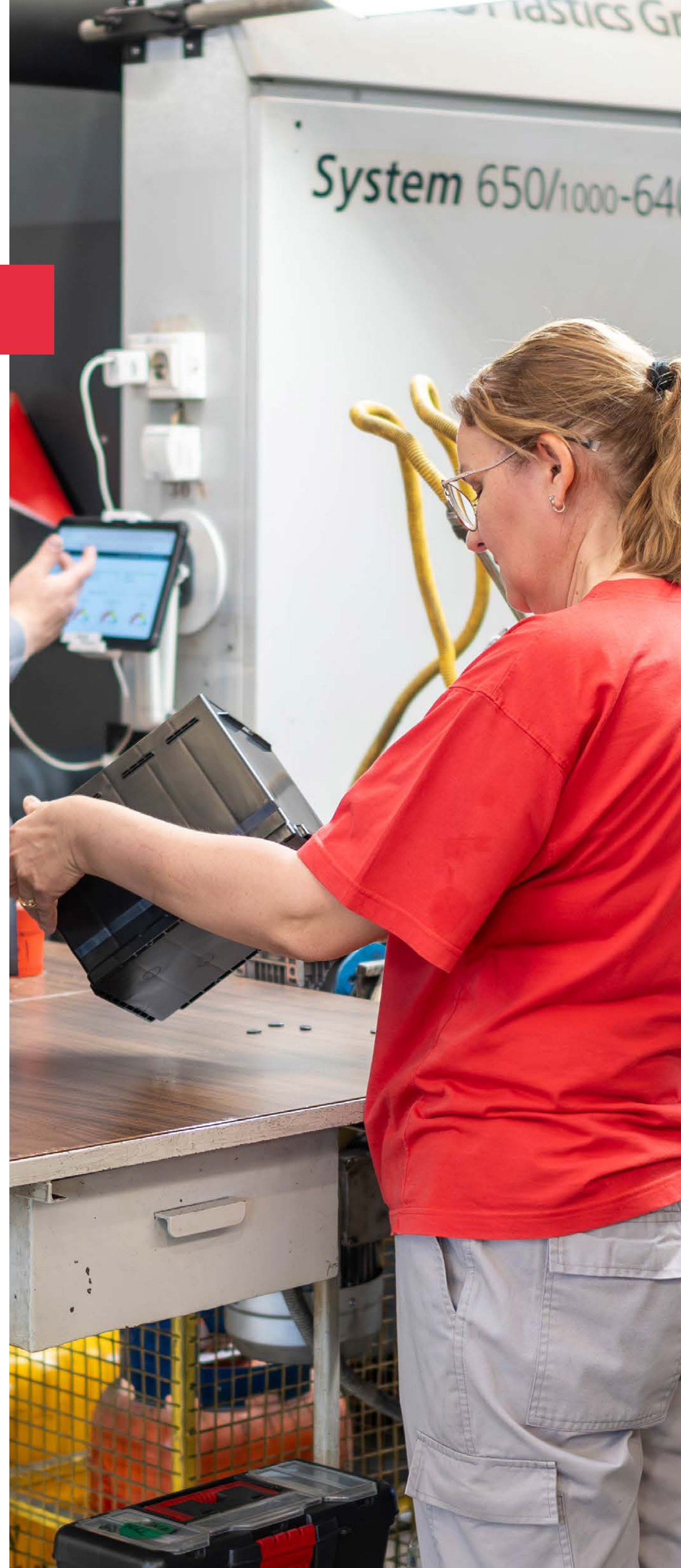
S1-4— Targets

(→ GDR-T) See GDR-T: Workforce safety targets T-19 to T-24 (zero fatalities, LTIFR reduction, blood lead compliance, equal pay audit, gender balance, training).

TOPICAL STANDARD DISCLOSURES
People.

S1-5 — Characteristics of the Undertaking's Employees

S1-5 Employee Characteristics				
Category	Unit	FY2023	FY2024	FY2025
Total employees	Count	731	725	702
Permanent employees	Count	696	687	665
Temporary employees	Count	7	5	6
Full-time employees	Count	729	723	699
Part-time employees	Count	2.00	2.00	3.00
Female employees	Count / %	14,0%	14,3%	13.4%
Male employees	Count / %	629 (86%)	621 (85.7%)	608 (86.6%)
Employees covered by collective agreement	%	100%	100%	100%
Employee turnover rate	%	27%	19%	18.5%



TOPICAL STANDARD DISCLOSURES
People.

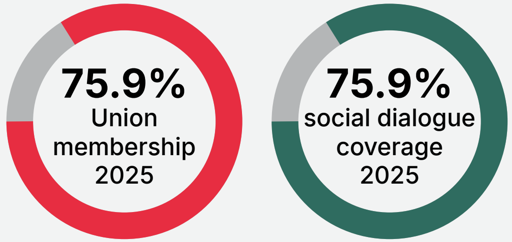
S1-6 — Characteristics of Non-Employees
ROMBAT engages two non-employees only as independent contractors directly engaged by the company in 2025 (1,844 person-hours worked), The OHS, environmental and ethical-conduct standards that apply to ROMBAT's own employees are extended to on-site non-employees through the mandatory site safety induction, contractual clauses in service-provider agreements, and inclusion in the site's incident and near-miss reporting regime. **Zero recordable injuries were recorded in 2025 for either own employees or contractors** (see S1-14).

S1-7 — Collective bargaining coverage and social dialogue
All 702 employees at year-end 2025 are covered by the Collective Labour Agreement (CLA) negotiated annually with the ROMBAT Trade Union Committee. The CLA covers wages, working time, shift patterns, overtime, annual leave, parental leave and grievance procedures, taking effect from 1 March each year.
Union membership at year-end 2025 was 533 employees (75.9%), social dialogue coverage: 75.9%

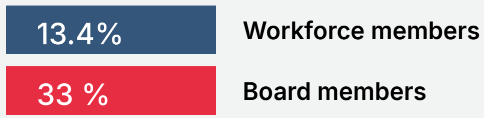
S1-8 — Diversity metrics

Category	Metrics	Notes / Status
Workforce Gender	Female: 94 (13.4%) Male: 608 (86.6%)	Total workforce: 702 employees
Board Diversity	Female: 33.3% (2 of 6) Male: 66.7% (4 of 6)	See GOV-1 for full board composition

Recordable injuries in 2025 — **0**



Percentage of female members at ROMBAT SA



S1-9 — Adequate Wages
ROMBAT pays in line with — and above, for all categories of staff — the Romanian statutory minimum wage, which is the relevant reference wage for the sector.
Wage levels are governed by the collective labour agreement with the Trade-Union Committee, which covers 100% of employees. An annual salary increase of 5.48% for all employees was negotiated and applied with effect from March 2025. The CLA also sets minimum levels for categories of work above the statutory floor.
No instance of below-minimum-wage payment occurred in 2025.

S1-10 — Social Protection

All ROMBAT employees — permanent, temporary and fixed-term — are covered by Romanian statutory social insurance (pension, health, unemployment and work-injury) administered by the relevant Romanian social-security funds. Coverage is mandatory and applies from the first day of employment regardless of contract type. Combined with ROMBAT's supplemental private health prevention benefits, these statutory programs ensure all employees are fully covered against loss of income due to major life events, including sickness, unemployment, employment injury/disability, parental leave, and retirement.

S1-11 — Persons with Disabilities

ROMBAT complies with Romanian Law 448/2006 on the rights of persons with disabilities, which requires undertakings with more than 50 employees to employ at least 4% of staff with disabilities or to contribute to the special dedicated state fund administered for the remaining shortfall. At year-end 2025, 8 of 702 employees (1.14%) were registered as having disabilities; ROMBAT contributes to the special fund for the shortfall to 4%, in line with statutory mechanism.

S1-12 — Training and Skills Development

S1-12 Training and Skills Development				
Metric	Unit	FY2023	FY2024	FY2025
Average training hours per employee	Hours/ month	3.99	4.2	4.0
% employees with individual development plan	%	22.44%	29.38%	28.91%
% employees receiving regular performance review	%	100%	100%	100%
Total investment in training	LEI	542 748	280 890	162 855

**Only workers with direct lead exposure are quarterly evaluated. On an annual basis we run lead blood tests for all employees.*

*** This treshold is according to Government Decision No. 1218/2006 on establishing the minimum health and safety requirements at work for the protection of workers from the risks related to the presence of chemical agents*

S1-13 — Health and Safety Metrics

S1-13 Health and Safety				
Metric	Unit	FY2023	FY2024	FY2025
Work-related fatalities	Count	0	0	0
Recordable work-related injuries (LTIFR) in 2023 LTIFR = 0	Per 200,000 hrs	0.00	0.15	0.00
Days lost to work-related injuries	Days	0	45	0
Occupational disease cases	Count	0	0	0
Blood lead monitoring — % workers tested quarterly*	%	67	67.7	67.4
Blood lead — % above action threshold (70 µg/dL)**	%	0	0	0
Blood lead — cases above warning threshold (30 µg/dL)	count	59	59	57 cases (year-end)

S1-14 — Work-Life Balance

ROMBAT operates within the framework of the Romanian Labour Code (Law 53/2003) and the collective labour agreement with the Trade-Union Committee. The CLA regulates working hours, shift patterns, overtime, annual leave and parental-leave entitlements above the statutory minima where applicable.
In 2025, employees took 18,599 days of annual leave and 5,582 days of sick leave (absenteeism rate 2.82%, an **improvement on 2024's 2.92%**).

The company supports flexibility in work organisation through provisions included in the Collective Labor Agreement. Upon employees' request, a flexible work schedule or remote work arrangements may be approved. ROMBAT supports the balance between professional and personal life by facilitating access to parental leave and encouraging fathers to play an active role in childcare.

Parental and Childcare Leave Statistics:

- **Paternity Leave:** Paid days off granted to fathers immediately after childbirth (10 standard days, or 15 days for fathers holding a childcare course certificate)
- **Childcare and Upbringing Leave :**

2025: 25 employees in total — **21 men and 4 women.**
2024: 24 employees in total **— 21 men and 3 women.**

Additionally, part-time contracts (6, 4, or 2 hours per day) are available for certain roles. Women who care for children up to the age of 6 can benefit from a reduced half-time schedule without a reduction in the rights associated with their employee status (e.g. annual leave). At the same time, part-time employees may request to return to full-time work, depending on position availability and fulfillment of employment requirements.

S1-15 — Remuneration Metrics (Pay Gap and Total Remuneration)

ROMBAT's remuneration framework is governed by the CLA with the Trade-Union Committee, complemented by the Metair Group remuneration policy applicable to executive roles. An annual increase of 5.48% for all employees was applied in March 2025. ROMBAT will be subject to the Romanian transposition of the EU Pay Transparency Directive (2023/970), which establishes the reporting framework from 2027 onwards.

S1-15 Remuneration Metrics			
Metric	Unit	2024	2025
Unadjusted gender pay gap-mean	%	-0.75%	-1.43%
Unadjusted gender pay gap-median	%		2.04%
Average annual salary	LEI	111 748	122 902
Median annual total compensation	LEI	104 460	113 656

S1-16 — Incidents, Complaints and Severe Human Rights Impacts

S1-16 Incidents and Complaints				
Metric	Unit	FY2023	FY2024	FY2025
Discrimination and harassment incidents	Count	0	0	0
Formal complaints via griev-ance mechanism	Count	0	0	0
Whistleblower tip-offs (Tip-offs Anonymous system)	Count	0	0	0
Severe human rights incidents identified	Count	0	0	0

S3- Affected Communities

ESRS S3

S3-1 — Policies related to affected communities

(→ GDR-P) See GDR-P 10 Corporate Social Responsibility Policy.

S3-2 — Engagement with affected communities, existence of channels for affected communities to raise concerns or needs and approaches to remedy

ROMBAT's material community impacts are associated with both manufacturing sites, with materially different impact profiles at each.

■ Bistrița — ROMBAT's principal manufacturing site generates a substantial positive impact through stable employment, local procurement and apprenticeship intake in a primarily rural county. The principal negative-impact risk is air quality (acid mist and lead dust) affecting residents in proximity to the factory; this is managed through the enclosed-process and IED-compliant abatement systems disclosed under E2.

■ Copșa Mică — the REBAT smelting and recycling facility — operates in a community context that carries particular historical sensitivity. Copșa Mică was internationally recognised in the late twentieth century as one of the most polluted towns in Europe, the legacy of carbon-black and zinc-smelting activities not associated with ROMBAT. REBAT's modern, IED-compliant operations are confined to the existing industrial zone; the community remains attentive to industrial emissions, and ROMBAT engages on this basis.

TOPICAL STANDARD DISCLOSURES
People.

ROMBAT's community engagement in 2025 was operationalised under the Conflict of Interest, Donations and Sponsorships Policy Policy (see GDR-P Section 10) and the ROMBAT Foundation, with primary focus on the Bistrița-Năsăud county. The portfolio is structured around long-term partnerships rather than one-off donations, across four thematic areas: child welfare and social inclusion, sport and community wellness, culture and education, and environmental contribution.

Child welfare and social inclusion — the most material long-run social impact

ROMBAT's longest-standing community partnership is with **Hope and Homes for Children Romania.** The 2021 contribution to the establishment of two family-type homes in Bistrița now provides residential care for twenty children and young people with disabilities.

In October 2025, ROMBAT representatives revisited both homes alongside the Hope and Homes team to verify the long-term impact of the original investment. Hope and Homes social worker Camelia Arba publicly attributed the eradication of residential childcare institutions in Bistrița-Năsăud county — meaning no traditional orphanages remain in the county — partly to ROMBAT's contribution. This is the most significant long-run social impact attributable to ROMBAT's community investment programme.

The partnership continued in 2025 through two further engagements:
▪ **"The joy starts by giving"** (December 2025) — year-end engagement reaching children aged four months to seventeen years across Bistrița, Livezile and Dumitrița, in the residential abuse-prevention programme. The programme emphasises continuity of support to the same community of children year-on-year.
▪ **"Time for the Soul" employee volunteering** (December 2025) — ROMBAT employees volunteered at family-type homes in Unirea and Viișoara, providing creative activities, emotional support, clothing and essential items.

Sport and community wellness

The 2025 sport portfolio combined community-participation events with long-term partnerships:
▪ **ROMBAT Trail Run 2025** (September) — third edition of the company's flagship community



TOPICAL STANDARD DISCLOSURES
People.

sport event, starting from the Bistrița site, bringing together over 600 participants from across Romania
▪ **CS Gloria 2018 partnership** — continued support of the longest-running sports partnership in Bistrița, marked during 2025 by the Romania–Italy national handball match at TeraPlast Arena (April), the first event held in a fully tricolor-decorated hall, and the ROMBAT 45th Anniversary celebration at a CS Gloria home match (May)
▪ **Simone Tempestini partnership** — continued support of national and international rally performance, including the celebration of the 10th national rally title
▪ **ROMBAT Endurance Team** — continued support throughout the year

Culture and education
▪ **EduReads+ educational initiative —** recognised at AR EVENT 2025 (June) alongside motorsport excellence
▪ **Jazz Beats on Streets festival support (Cluj-Napoca, July)** — open-air community cultural engagement
▪ **Corneliu Baba High School of Arts visit (October) —** students visited ROMBAT's production facilities and showcased artwork on site, strengthening the connection between local education, art and industry

Environmental contribution
▪ **Afforestation initiative at Sărata** (March) — ROMBAT supported a tree-planting programme with local authorities and volunteers, contributing to biodiversity protection and reinforcing the company's long-term commitment to environmental responsibility
▪ **External recognition** — In 2025, ROMBAT's CEO Alin Ioaneș was awarded the title of Honorary Citizen of Bistrița-Năsăud County, a county-level recognition of ROMBAT's contribution to regional economic development, job creation and active involvement in supporting the local community.

TOPICAL STANDARD DISCLOSURES
People.

S3-3— Actions and resources related to affected communities

Affected communities can raise concerns through several channels: direct engagement with the ROMBAT Foundation and CSR programme leadership; or regulatory channels through APM Sibiu (Copșa Mică) and APM Bistrița-Năsăud, with environmental monitoring data published. The Sustainability Officer logs and tracks community complaints.

ROMBAT received one formal community complaint regarding operational impacts during 2025, relating to noise levels at the Bistrița manufacturing site. Following a site visit by the local authority, ROMBAT was requested to conduct noise level measurements. The measurements were carried out within the established timeframe by an external accredited laboratory against the applicable Romanian noise standard; no exceedances were identified. The complaint was resolved within the reporting period.

The formalisation of a community engagement and grievance mechanism — including a documented complaints procedure for community stakeholders, a periodic community consultation cycle at both manufacturing sites, and disclosure of consultation outcomes — is identified as a development area for the 2026 reporting cycle.

ROMBAT engages with potentially affected communities in a manner consistent with its environmental management and stakeholder engagement processes. Neighbouring communities are considered relevant stakeholders in relation to potential environmental impacts arising from operational activities, including air emissions, noise, and other local environmental effects.

The company provides access to general communication channels (including contact forms, email, telephone, and direct engagement with site and corporate representatives), through which external stakeholders may raise concerns or provide feedback. At site level, particularly for operational facilities, ROMBAT promotes open dialogue with stakeholders and encourages the exchange of information regarding environmental impacts and operational performance.

In line with ESRS S3 requirements on affected communities, ROMBAT currently does not operate a formally documented, standalone grievance mechanism dedicated exclusively to community-related environmental complaints.

Where concerns are raised, they are reviewed and escalated internally where appropriate to relevant operational, environmental, and ESG functions. These inputs are considered within the company's environmental risk management processes and corrective action frameworks.

Stakeholder feedback is also integrated into structured engagement processes, including periodic materiality assessments and sustainability reporting cycles. These processes support the identification and prioritisation of material environmental and social topics and contribute to the continuous improvement of environmental management practices, operational controls, and ESG-related decision-making.

Overall, ROMBAT ensures that stakeholder concerns are captured through existing communication channels and integrated into environmental risk management and continuous improvement processes.

See GDR-A: Actions 21–22 (ROMBAT Foundation and community investment programme; environmental transparency at Copșa Mică).

S3-4 — Targets related to affected communities

ROMBAT dedicates 1% of its net profit to community-focused initiatives. To ensure these programs are effective, the company manages its local engagements by following the quality guidelines in its CSR commitments and evaluating their impact through annual round-table reviews.

In accordance with ESRS 2 GDR-T, where no measurable target is set, the effectiveness of community actions (GDR-A Actions 21–22) is tracked through the S3 entity-specific metrics — community investment (LEI), community complaints received and resolved, and number of engagement initiatives.

Entity-specific metric — Community investment (S3-related; supporting ES.1 from DMA)

S3 Community Metrics			
Metric	Unit	2024	2025
Community complaints received	Count	0	1
Community complaints resolved	Count	0	1
Community investment	LEI	412 790	651 296
Number of community engagement initiatives	Count	19	29

S4 - Consumers and End-Users

ESRS S4

Material Impacts, Risks and Opportunities

ROMBAT's material consumer and end-user impacts are three:

CONSUMER SAFETY

Risks of battery failure, leakage or improper handling, managed through CE marking, the ISO 9001:2015 and IATF 16949:2016 certified quality management systems, OEM-specific certifications (Ford Q1, Renault SQUALL and equivalent), and the EU Battery Regulation 2023/1542 recall framework

CONSUMER INFORMATION ACCESS

Addressed through product labelling, the QR-code initiative rollout, and the EU Battery Regulation Battery Passport under preparation.

ENABLING IMPACT

ROMBAT's batteries support start-stop functionality in modern internal combustion vehicles, contributing to lower idling emissions across the in-use fleet.

TOPICAL STANDARD DISCLOSURES
People.

S4-1 — Policies
(→ GDR-P) See GDR-P: Product Safety and Customer Information Policy.

ROMBAT's relationship with consumers and end-users is governed by the Product Safety and Quality Policy framework (see GDR-P Section 6). The framework was externally validated and recognised during 2025 through two notable independent events.

"Customers' Friend" Gold Medal Certification — ICERTIAS Switzerland
In July 2025, ROMBAT received the international "Customers' Friend" Gold Medal from the Swiss-based International Certification Association (ICERTIAS), recognising respect, trust and ethical business conduct in relationships with customers, employees, partners and collaborators. The certification provides third-party validation of the integrated quality and ethical framework underpinning ROMBAT's consumer-facing operations.

Automotive Today Awards 2025
At the Automotive Today Awards 2025 industry gala, ROMBAT received the "Aftermarket Excellence Award" for innovation and consistent product quality, with reference to warranty-process digitalisation, expanded commercial partnerships, and continuing investment in training, technology and distributor support.
Product safety and quality are governed by the certified management systems referenced above, supplemented by the Romanian Auto Register (RAR) licences for automotive batteries (licence 700) and motorcycle batteries (licence 3266), and the Railway Supplier Authorisation (AF-532).

S4-2 — Engagement with consumers and end-users, existence of channels for consumers and end-users to raise concerns or needs and approaches to remedy
ROMBAT engages with OEM customers through bilateral sustainability dialogues embedded in contract review processes. Consumer concerns reach ROMBAT through three channels: the digitalised warranty system at garantii.ROMBAT.ro, linking complaints and warranty claims to manufacturing batch traceability; telephone and email customer service published on the company website; and the ANPC (Romanian National Authority for Consumer Protection) referral pathway acknowledged in the website footer.

S4-3 — Actions and resources related to consumers and end-users
Product safety concerns can be raised through ROMBAT's customer service system at the point of distributor or OEM. Substantive concerns escalate into the company's formal quality non-conformance process, which is integrated with each OEM's PPM (parts per million) and customer-complaint feedback loop. Recalls would be managed under the EU Battery Regulation 2023/1542 framework in coordination with the OEM concerned. **No product recalls and no matured product-safety complaints were recorded in 2024 or 2025.**
Roll-out of a Battery Passport consumer information channel is part of the EU Battery Regulation compliance programme (see GDR-A, Action 12).See GDR-A: Actions 23–24 (Digital Battery Passport and QR Code rollout; OEM quality and sustainability integration including Ford Q1, Renault SQUALL, and the Customer's Friend certification programme.

S4-4 — Targets

ROMBAT has not set a separate quantified, outcome-oriented public target for consumers and end-users for 2025. In accordance with ESRS 2 GDR-T, where no measurable target is set, the effectiveness of the actions managing ROMBAT's material consumer impacts (consumer safety, consumer information access) is tracked through the entity-specific consumer metrics disclosed under S4 — OEM quality scorecard results (Ford Q1; Renault SQUALL), zero safety-related product recalls, and progress on EU Batteries Regulation labelling and QR-code readiness. Product labelling and QR-code coverage is being advanced to full coverage in line with customer requirements and the applicable statutory dates under Regulation (EU) 2023/1542; this is managed as an internal operational milestone rather than a public ESRS target.

S4 — Entity-specific metrics — Consumer Safety and Quality

The following metrics are disclosed as entity-specific decision-useful information under ESRS 1 paragraph 11, supporting the consumer health and safety (S4.1) and consumer information (S4.2) material topics identified in the DMA.

S4 Consumer Metrics			
Metric	**Unit**	**2024**	**2025**
Ford Q1 certification score	Score/Status	97	98
Renault SQUALL certification score	Score/Status	89	70 (see Action 24)
Warranty return rate (automotive batteries)	%	1.31%	1.47%
Battery Passport — % models covered	%	N/A	<1%
Product safety incidents (significant)	Count	0	0

In 2025, ROMBAT surveyed customer satisfaction across its main commercial channels — aftermarket Romania and export, France and OES partners. Partners rated overall collaboration experience at 4.33–4.50 out of 5 and battery reliability at 4.40–4.67 out of 5, the highest-scoring dimension in every channel, with Net Promoter Scores of +53 to +58 and recommendation scores of up to 9 out of 10. Product quality and reliability, brand trust, professionalism and close collaboration were the consistent strengths, while partners highlighted commercial competitiveness, product availability and delivery lead times, and stronger sell-out marketing support as priorities — which ROMBAT is using to shape its commercial and customer-engagement actions for 2026.

Power.

G1- Business Conduct

ESRS G1

G1-1 — Policies Related to Business Conduct

(→ GDR-P) See GDR-P Business Conduct and Anti-Corruption Policy, Supplier Code of Conduct and Sustainable Procurement Policy, and Conflict Minerals (3TG) Policy.

The December 2025 ESRS Technical Advice introduces a mandatory disclosure within G1-1 on whether ESG/sustainability training is provided to the procurement function for supplier engagement.
In 2025, ROMBAT delivered Ethics and Human Rights ESG training to 96 employees (13.7% of the total workforce),comprising newly hired staff. In addition, all existing employees on the date of the annual labor contract renegotiation acknowledged the content of the Ethics Code – available on company Intranet. A further 130 employees completed the cybersecurity and data-privacy e-learning module in December 2025.
A dedicated procurement-focused sustainability training module is planned within the 2026 competition compliance programme (see G1-2, Action 26), reflecting both the December 2025 ESRS revised mandatory disclosure and the supplier-engagement requirements of the EU Battery Regulation.

G1-2 — Actions Related to Business Conduct

→ See GDR-A: Actions 25–27 (ethics compliance programme; competition compliance supplier relationships and payment practices).

Following the EC antitrust decision, ROMBAT plans to initiate a dedicated competition compliance programme in 2026, with the following components:
(i) targeted competition law training for all commercial, procurement and trade-association-facing staff; (ii) a review of trade-association participation protocols, and implementation of
anti-trust procedures, including pre-meeting agenda review and post-meeting attestations for industry events.

G1-3 — Targets Related to Business Conduct (→ GDR-T) See See GDR-T: Business Conduct Targets T-25 to T-27.

TOPICAL STANDARD DISCLOSURES
Power.

G1-4 — Metrics Related to Corruption or Bribery

G1-4 Corruption and Bribery Metrics			
Metric	FY2023	FY2024	FY2025
Confirmed corruption incidents	0	0	0
Confirmed bribery incidents	0	0	0
Fines related to corruption or bribery	0	0	0
% employees trained on anti-corruption	N/A	8% (at-risk functions)	8.55%
% employees trained on cyber/data privacy (number)	16.69% (122)	N/A	18.5% (130)
Whistleblower reports related to ethics (total)	count	0	0

Note: The EC antitrust fine of €20 218,000 relates to a violation of competition law (Article 101 TFEU) and is not classified as a corruption or bribery fine. It is disclosed separately as an entity-specific disclosure on anti-competitive behaviour at the end of this chapter, consistent with ESRS categorisation.

G1-5 — Metrics Related to Political Influence and Lobbying

ROMBAT does not undertake direct political lobbying activities. In 2025, ROMBAT made zero political contributions. ROMBAT representatives hold Board positions in the ACAROM association. Besides Board positions, ROMBAT is a member of the CERC Association, Sustainability Embassy in Romania, Bistrita-Năsăud Chamber of Commerce, American Chamber of Commerce.

G1-6 — Metrics Related to Payment Practices

G1-6 Payment Practices			
Metric	Unit	2024	2025
Total number of suppliers in supply base	Count	1 340	1 349
EU-based suppliers	%	83.96%	83.90%
Non-EU suppliers	%	16.04%	16.10%
Average payment duration	Days	46	47
Formal payment proceedings initiated against ROMBAT	Count	0	0
Whistleblower reports related to ethics (total)	count	0	0

G1 Entity-specific disclosure — Anti-competitive behaviour (G1.5 from DMA)

Anti-competitive behaviour was identified through the 2025 targeted DMA re-assessment as a double-material topic (Impact 3.4 / Financial 3.6) following the European Commission's infringement decision under Article 101 TFEU. This disclosure is made on an entity-specific basis under ESRS 1 paragraph 11, with reference to the principles of fair presentation in ESRS 1 Chapter. The Board of Directors has reviewed the findings of the European Commission's investigation and has prioritised the implementation of an enhanced competition compliance programme (Action 26) to strengthen forward governance and minimise the risk of recurrence. The programme is described under G1-2 and tracked against targets T-26 in GDR-T.

Anti-competitive Behaviour Metrics (Entity specific)	
Metric	2025
EC decisions finding infringement	1 (AT.40330 — final decision)
Total fines imposed	€20 218,000 (30% leniency reduction applied)
Infringement period	2005–2017
Geographic scope	European Economic Area
Joint liability (Metair Group)	€11 600,000
Payment terms	Installments over 51 months
Appeal status	ROMBAT is assessing its options; see press release
Follow-on litigation status	Under monitoring
Comparative 2024 data	Not provided — newly material in 2025 (ESRS 1 para. 85b)

APPENDICES

Reference material, technical detail and regulatory cross- references.

The following appendices support the sustainability statement with detailed indices, methodology notes and EU regulatory cross-references.

Appendix 1 ESRS Disclosure Index — all DRs mapped to page/section (IRO-2 para. 37(d))
Appendix 2 EU Taxonomy — Article 8 Delegated Regulation CapEx/OpEx/Revenue tables
Appendix 3 Methodology Notes — GHG calculation basis, water metering, Scope 3 estimation
Appendix 4 Omitted Datapoints — items not reported with basis for omission


ROMBAT

Appendix 1 — ESRS Disclosure Index

This content index cross-references each material Disclosure Requirement to its location in this sustainability statement, in accordance with ESRS 2 IRO-2 para. 37(d).

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Appendix 2 — EU Taxonomy

EU Taxonomy Article 8 Delegated Regulation disclosures (CapEx, OpEx and Revenue taxonomy alignment) are provided below.

Proportion of turnover from products and services associated with taxonomy-aligned economic activities- disclosure covering year 2025

Financial Year 2025	Year			Substantial contribution criteria						Does Not Significantly Harm – DNSH Criteria									
Economic Activities (1)	Code (2)	Turnover (3)	Proportion of Turnover, year 2025 (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 2024 (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	608 094 551	98.28%	EL													99.16%		
A2.2 Material recovery from non hazardous waste	CCM 5.9	2 230 095	0.36%	EL															
A2.3 Electricity generation using solar photovoltaic technology	CCM 4.1	552 388	0.09%	EL															
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		**610 877 034**	**98.73%**																
A. Turnover of Taxonomy-eligible activities (A.1+A.2)			98.73%														-		
B. TAXONOMY NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy-non-eligible activities		**7 871 217**	**1.27%**																
TOTAL		**618 748 251**	**100%**														**0.84%**		

Appendix 2 — EU Taxonomy

Proportion of CapEx from products and services associated with taxonomy-aligned economic activities - disclosure covering year 2025																			
Financial Year 2025	Year			Substantial contribution criteria						Does Not Significantly Harm – DNSH Criteria									
Economic Activities (1)	Code (2)	CaPex (3)	Proportion of CapEx, year 2025 (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) CapEx, year 2024 (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	8 104 692	93.44%	EL															
A2.3 Electricity generation using solar photovoltaic technology	CCM 4.1	-	0.00%	EL															
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		**8 104 692**	**93.44%**														89.71%		
A. CapEx of Taxonomy-eligible activities (A.1+A.2)			93.44%														-		
B. TAXONOMY NON-ELIGIBLE ACTIVITIES																			
CapEx of Taxonomy-non-eligible activities		**569 213**	**6.56%**														**10.29%**		
TOTAL		**8 673 905**	**100%**																

Appendix 2 — EU Taxonomy

Proportion of OpEx from products and services associated with taxonomy-aligned economic activities - disclosure covering year 2025																			
Financial Year 2024	Year			Substantial contribution criteria						Does Not Significantly Harm – DNSH Criteria									
Economic Activities (1)	Code (2)	OpEx (3)	Proportion of OpEx, year 2025 (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) OpEx, year 2024 (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	10 279 912	96.64%	EL															
A2.3 Electricity generation using solar photovoltaic technology	CCM 4.1	11 967	0.11%	EL															
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		**10 291 879**	**96.76%**														95.99%		
A. OpEx of Taxonomy eligible activities (A.1+A.2)			96.76%														-		
B. TAXONOMY NON-ELIGIBLE ACTIVITIES																			
OpEx of Taxonomy-non-eligible activities		**345 100**	**3.24%**														**4.01%**		
TOTAL		**10 636 979**	**100%**																

Appendix 3 — Methodology, Measurement Basis and Certifications

3.1 Measurement Reference

Metric	Source	Validation	Calculation / Intensity formula	See
Energy consumption	Automatic meter reads + grid invoices	Monthly	Grid energy ÷ production output (MWh/MWh)	E1-7
GHG Scope 1	IPCC factors × fuel records	Annual	—	E1-8
GHG Scope 2 (market-based, primary)	Supplier certified renewable energy mix	Annual	—	E1-8
GHG Scope 2 (location-based)	Romanian national grid factor × metered electricity	Annual	— (to be added FY2026)	E1-8
GHG Scope 3	DEFRA factors × activity or spend data	Annual	—	E1-8, GDR-M
Air emissions by site	Stack monitoring + E-PRTR submission	Monthly stack; annual E-PRTR	—	E2-4
SVHC inventory	Procurement BOM + accredited lab assays	Annual; updated on each ECHA list publication	—	E2-5
Water withdrawal	Municipal meters reconciled vs ANPM permit returns	Monthly	(a) m^3 ÷ MWh output (Bistrița); (b) m^3 ÷ €m revenue; (c) m^3 ÷ t Pb processed (Copșa)	E3-4
Recycled lead content	ERP mass-balance + accredited lab verification	Quarterly	Secondary lead ÷ Total lead	E5-4
Critical Raw Materials share	Procurement BOM	Annual	(Antimony + tin) ÷ Total material inputs	E5-4
Waste with unknown destination	Waste manifests + downstream recycler confirmation	Quarterly	Untraced tonnage ÷ Total waste	E5-5
Workforce headcount and gender	HRIS reconciled vs payroll	Monthly; year-end close	—	S1-5 (gender: S1-8)
Training	HRIS training module + finance records	Monthly	—	S1-12
LTIFR	Incident management system + HRIS	Monthly	LTI × 200,000 ÷ PHW	S1-13
Blood lead monitoring	Occupational health records	Quarterly	Thresholds: 50 µg/dL action / 30 µg/dL warning	S1-13
Gender pay gap	Payroll records	Annual	(Median male − Median female) ÷ Median male	S1-15
Warranty return rate	Digital warranty system + batch traceability	Monthly	Warranty claims ÷ Total sales, rolling 12 months	S4 metrics
Average payment duration	ERP accounts payable	Monthly	Invoice value-weighted, days	G1-6

Appendix 3 — Methodology, Measurement Basis and Certifications

3.2 Methodology Changes vs 2024

Change	Effect
Scope 3 — recycled PP reclassified from Category 1 (purchased goods) to waste outflow under E5 (Econest revision)	Principal driver of the −23.3% Scope 3 movement 2024 → 2025 — a comparability adjustment, not an operational change. Full explanation in GDR-M and BP-1(e); like-for-like reconciliation available on request.
Scope 3 — one 2024 input recorded in tonnes rather than m³	Affects 2024 comparability; estimated impact ≈1,393 tCO_2e (≈1.37% of 2024 Scope 3). The 2024 comparative baseline will be restated in the FY2026 cycle; see GDR-M.
Water metrics — definitional alignment (withdrawal, discharge, consumption, recycled/reused and stored reported separately; recycled/reused as a volume)	Definitional and labelling clarification only — no recalculation of physical water use; prior years presented on the same basis and remain comparable. See BP-1(e) and GDR-M.
Comparative 2024 data	Not provided — newly material in 2025 (ESRS 1 para. 85b)

Data-entry restatement (REBAT SOx prior-year doubling, corrected) is disclosed in BP-1(e) and reflected in E2-4.

3.3 Technical Conventions Applied

- **Natural gas conversion (E1-7):** 10.55 kWh/m³ calorific value applied, consistent with the Metair Group carbon footprint accounting platform.

- **Intensity denominators:** Intensity denominators: production-based intensities for energy, GHG and water use 2025 battery production output expressed in MWh (2,405.45 MWh), measured at the Bistrița manufacturing site. Lead-processing water intensity at REBAT uses tonnes of lead processed (13,150 t). Revenue-based intensities use FY2025 revenue expressed in LEI and EUR, translated at the BNR annual average rate of 5.04 LEI/EUR. Where a metric is available on more than one denominator, the production-based figure is treated as the primary performance indicator and the revenue-based figure as a secondary indicator.

- **Comparative reporting:** prior-period data carried forward unchanged except where explicitly restated above.

Appendix 3 — Methodology, Measurement Basis and Certifications

3.4 Management Systems Standards

ROMBAT operates under the certified management system standards mentioned herein:

Certification / Authorisation	Certificate No.	Scope	ESRS chapters supported
ISO 9001:2015 - Quality Management System	*077062 QM15*	Quality management — design, manufacture and supply of lead-acid batteries	**S4, G1, BP-2 (data control)**
ISO 9001:2015 - Quality Management System (additional scope)	*497261 QM15*	Quality management — extended scope	**S4, G1**
IATF 16949:2016 - Automotive Quality Management	*077062 IATF16*	Automotive quality — material specifications, supplier controls, OEM customer-specific requirements	**S4, G1, E5 (recycled-content material specs)**
ISO 14001:2015 - Environmental Management System	*077062 UM15*	Environmental management — site environmental controls, aspects and impacts	**E1, E2, E3, E5**
ISO 45001:2018 - Occupational Health and Safety	*077062 OHS18*	OHS management — exposure controls, blood-lead surveillance, incident management	**S1**
ISO 50001:2018 - Energy Management System	*44 764 23430037*	Energy management — consumption monitoring, efficiency improvement, energy review	**E1**
SR EN ISO/IEC 17025:2018 - Accredited Testing Laboratory	*LI 1296*	In-house battery testing laboratory — chemical, mechanical and electrical testing	**E2 (substance verification), E5 (recycled-content measurement), S4 (product safety verification)**
RAR Auto Batteries Licence - Romanian Auto Register	*700 (Ext. 2)*	Type approval — automotive batteries placed on the Romanian market	**S4, regulatory compliance**
RAR Motorcycle Batteries Licence - Romanian Auto Register	*3266*	Type approval — motorcycle batteries	**S4**
Railway Supplier Authorisation	*AF-532*	Authorisation as supplier to the Romanian railway sector	**S4**

ROMBAT's reporting and assurance posture relies on this combined framework in two ways: (i) the certified management systems provide the operational controls and data-capture procedures from which the quantitative disclosures in this statement are derived, and (ii) the accredited testing laboratory (LI 1296) provides independent measurement and verification capability for chemical, recycled-content and product-safety parameters. Where a specific disclosure in this statement depends materially on one of these certifications — for example, ISO 50001 governance for the E1 energy data, ISO/IEC 17025 verification of the E5 recycled-lead share, or IATF 16949 supplier controls underpinning S4 product safety — the topical chapter notes the linkage in the relevant methodology paragraph.

Appendix 4 — Omitted Datapoints

The following Disclosure Requirements are not reported, or not reported in full, in this statement. The basis for omission is stated in each case in accordance with ESRS 1 Chapter 7.7 and the relevant transitional provisions. This appendix should be read alongside BP-2 (phasing-in options and specific circumstances).

DR Reference	Datapoint	Basis for Omission	Expected Reporting Timeline
E4	Biodiversity quantitative disclosures	Non-material. The DMA confirmed no biodiversity sensitivity at either operating site; neither falls within or adjacent to Natura 2000, EU Habitats Directive protected areas or IUCN Key Biodiversity Areas.	Review in FY2026 DMA cycle
E2 / E3 / E4 / E5	Anticipated financial effects (standalone DRs)	Structural removal under the December 2025 EFRAG Technical Advice. Anticipated financial effects of pollution, water, biodiversity and resource-related material risks are described qualitatively in the relevant chapters where identified through the DMA. E1-11 retained and disclosed for climate.	Not applicable — permanent structural change
S2	Workers in the value chain — full quantitative disclosures	Voluntary phase-in. Full quantitative S2 disclosure not adopted for 2025. Qualitative coverage via GDR-P (Human Rights Policy, Supplier CoC, 3TG Policy), GDR-A Action 20 (supply-chain labour risk assessment), and the SBM-2 / IRO-2 narrative.	Methodology under development; initial S2 risk heat map planned Q4 2026
E1-8	Scope 2 location-based emissions	Market-based Scope 2 reported (supplier certified renewable mix); the location-based value (Romanian grid factor) is not yet disclosed.	Dual reporting from FY2026
E1-8	Scope 3 — counterparty-contracted transport	Outside ROMBAT’s data-capture boundary: where the supplier or customer contracts the carrier, ROMBAT holds no activity data. Excluded from the 2025 Scope 3 inventory (disclosed in GDR-M).	Subsequent phase — carrier/customer engagement
S1-15	Annual total remuneration ratio	Not published — small executive population creates individual-identification risk; the unadjusted gender pay gap is disclosed.	Under review for FY2026
E3-1 / E3-4	Water recycled and reused; water discharge and water consumption derived on a treated-water basis	Reported on a best-estimate basis and flagged as estimated. Provisional pending EHS sign-off of the treated-water definition and installation of return-flow / discharge metering	FY2026, once metering is installed and estimates are re-baselined (see water methodology note, GDR-M)

Appendix 5: Datapoints derived from other EU legislation

For each ESRS datapoint that derives from other EU legislation, the table states whether it is material for ROMBAT and where it is disclosed (or the basis for non-disclosure). Pillar 3 (banking-book) and Benchmark Regulation datapoints apply to credit institutions and benchmark administrators respectively and are not applicable to ROMBAT as a non-financial undertaking.

ESRS Disclosure Requirement and datapoint	Derives from	Material for ROMBAT	Location in report / basis
ESRS 2 GOV-1 — % of board members who are independent	Benchmark Reg. 2020/1816	Yes	GOV-1, Board Composition (1 independent NED = 16.67%).
ESRS 2 GOV-3 — Statement on due diligence	SFDR PAI 10 (T3); Benchmark 2022/1288	Yes	GOV-3 — Statement on Due Diligence (six-step table).
ESRS 2 SBM-1 — Involvement in fossil fuel activities	SFDR PAI 4 (T1); Pillar 3; Benchmark	Not involved	SBM-1 — Involvement in Sensitive Sectors (does not operate in the fossil-fuel sector).
ESRS 2 SBM-1 — Involvement in chemical production	SFDR PAI 9 (T2); Benchmark	Not involved	SBM-1 (does not engage in chemical production as defined in NACE C.20).
ESRS 2 SBM-1 — Involvement in controversial weapons	SFDR PAI 14 (T1); Benchmark	Not involved	SBM-1 (does not operate in sectors excluded from EU Paris-aligned Benchmarks).
ESRS 2 SBM-1 — Involvement in tobacco	Benchmark 2020/1818	Not involved	SBM-1 (no tobacco cultivation/production).
ESRS E1-1 — Transition plan for climate change mitigation	EU Climate Law 2021/1119 Art. 2(1)	Yes (in development)	E1-1 — transition plan under development (to be finalised 2026–2027); net zero stated as aspiration.
ESRS E1-6 — GHG emission reduction targets	SFDR PAI 4 (T2); Pillar 3; Benchmark	Yes	E1-6 / GDR-T — Targets T-1 to T-4 (−2%/yr Scope 1+2; renewable ≥95%).
ESRS E1-7 — Energy consumption from fossil sources (high-impact sectors)	SFDR PAI 5 (T1, T2)	Yes	E1-7 — Energy Consumption and Mix (natural gas; grid/PV split).
ESRS E1-7 — Energy consumption and mix	SFDR PAI 5 (T1)	Yes	E1-7.
ESRS E1-8 — Gross Scope 1, 2, 3 GHG emissions	SFDR PAI 1,2 (T1); Pillar 3; Benchmark	Yes	E1-8 — GHG Emissions table.
ESRS E1-9 — GHG removals and carbon credits	EU Climate Law 2021/1119 Art. 2(1)	Not used	E1-9 — ROMBAT applies no removals and purchases no carbon credits ("reduce first").
ESRS E1-11 — Exposure of benchmark portfolio to physical risks	Benchmark 2020/1818	Not applicable	Benchmark-administrator datapoint — not applicable to a non-financial undertaking.
ESRS E1-11 — Location of significant assets at material physical risk	Pillar 3 (Art. 449a CRR)	Yes (qualitative)	E1-11 — physical risks identified (Bistrița River flooding; heat stress). Asset-location detail qualitative.
ESRS E1-11 — Real estate assets by energy-efficiency class	Pillar 3 (banking book)	Not applicable	Banking-book collateral datapoint — not applicable to ROMBAT.
ESRS E1-11 — Exposure to climate-related opportunities	Benchmark 2020/1818	Yes (qualitative)	E1-11 — opportunities (green financing, Battery Reg positioning) described qualitatively.
ESRS E2-4 — Pollutants emitted to air, water and soil	SFDR PAI 8 (T1); 1,2,3 (T2)	Yes	E2-4 — air emissions and water-discharge metrics by site.
ESRS E3-1 — Water-related policies	SFDR PAI 7 (T2)	Yes (voluntary E3)	E3-1 → GDR-P Environmental Policy.

Appendix 5: Datapoints derived from other EU legislation

ESRS Disclosure Requirement and datapoint	Derives from	Material for ROMBAT	Location in report / basis
ESRS E3-1 — Policy covering areas with water stress	SFDR PAI 8 (T2)	Not material	"Copșa Mică / REBAT is located in a high-water-stress basin (Mureș sub-basin, WRI Aqueduct baseline). Water stewardship at the site is addressed through the REBAT closed-loop water system and the Environmental Policy; see E3-4(b)."
ESRS E3-4 — Total water recycled and reused	SFDR PAI 6.2 (T2)	Yes (voluntary)	E3-4 — water recycled/reused (m³).
ESRS E4-5 — Activities negatively affecting biodiversity-sensitive areas	SFDR PAI 7 (T1)	Not material	E4 non-material — neither site in/adjacent to Natura 2000 / IUCN KBAs (E4 non-materiality statement).
ESRS E4-2 — Policy covering sites in/near biodiversity-sensitive areas	SFDR PAI 14.2 (T2)	Not material	E4 non-material; no standalone biodiversity policy
ESRS E5-5 — Hazardous and radioactive waste	SFDR PAI 9 (T1)	Yes	E5-5 — hazardous waste disclosed (7,940 t, 2025); no radioactive waste.
ESRS 2 IRO-2 — Risk of incidents of forced labour	SFDR PAI 13 (T3)	Yes (assessed)	IRO-2 / GDR-P Human Rights Policy (forced-labour prohibition); upstream risk noted (S2 non-material).
ESRS 2 IRO-2 — Risk of incidents of child labour	SFDR PAI 12 (T3)	Yes (assessed)	IRO-2; GDR-M estimation-uncertainty table (supply-chain child-labour risk); GDR-P Human Rights / 3TG.
ESRS 2 GDR-P — Human rights policy commitments	SFDR PAI 9,11 (T3/T1); Benchmark	Yes	GDR-P §1 Human Rights Policy.
ESRS S1-1 — Processes for preventing trafficking in human beings	SFDR PAI 11 (T3)	Yes	GDR-P Human Rights Policy (modern-slavery prohibition); S1-1.
ESRS S1-2 — Grievance mechanism (incl. employee matters)	SFDR PAI 5 (T3); 11 (T1)	Yes	S1-2 / S1-3 — grievance procedure; Tip-offs Anonymous whistleblower channel.
ESRS S1-13 — Occupational risk prevention policy / system	SFDR PAI 1 (T3)	Yes	GDR-P §4 OHS Policy (ISO 45001); S1-13.
ESRS S1-13 — Rate of work-related accidents	SFDR PAI 2 (T3); Benchmark	Yes	S1-13 — LTIFR (0.0 in 2025).
ESRS S1-13 — Number of days lost to injuries/ accidents/illness	SFDR PAI 3 (T3)	Yes	S1-13 — days lost.
ESRS S1-15 — Unadjusted gender pay gap	SFDR PAI 12 (T1); Benchmark	Yes	S1-15 — unadjusted gender pay gap (2.04%, 2025).
ESRS S1-15 — Annual total remuneration ratio	SFDR PAI 8 (T3)	Omitted	S1-15 — ratio not published; record the omission and basis in Appendix 4 (Omitted Datapoints).
ESRS S1-16 — Incidents of discrimination	SFDR PAI 7 (T3)	Yes	S1-16 — zero incidents (2025).
ESRS S1-16 — Human rights incidents	SFDR PAI 10 (T1); 14 (T3); Benchmark	Yes	S1-16 — zero severe human-rights incidents (2025).
ESRS S2-1 — Processes for preventing trafficking (value chain)	SFDR PAI 11 (T3)	Not material	S2 non-material; covered voluntarily via GDR-P Human Rights Policy and Supplier Code of Conduct.

Appendix 5: Datapoints derived from other EU legislation

ESRS Disclosure Requirement and datapoint	Derives from	Material for ROMBAT	Location in report / basis
ESRS S2-1 — Code of conduct (value chain)	SFDR PAI 4 (T3)	Not material	S2 non-material; Supplier Code of Conduct (GDR-P §8).
ESRS S3-2 — Grievance mechanism (communities)	SFDR PAI 11 (T1)	Yes	S3-2 / S3-3 — community channels; APM transparency; Sustainability Officer complaint log.
ESRS S2-3 — Human rights incidents (value chain)	SFDR PAI 10 (T1); 14 (T3); Benchmark	Not material	S2 non-material; no incidents identified; supplier due-diligence via GDR-P.
ESRS S3-3 — Human rights incidents (communities)	SFDR PAI 10 (T1); 14 (T3); Benchmark	Yes	S3-3 — no community human-rights incidents (one noise complaint, resolved).
ESRS S4-2 — Grievance mechanism (consumers)	SFDR PAI 11 (T1)	Yes	S4-2 / S4-3 — warranty system; customer service channels.
ESRS S4-3 — Human rights incidents (consumers)	SFDR PAI 10 (T1); 14 (T3); Benchmark	Yes	S4 — no consumer human-rights incidents; zero product-safety incidents.
ESRS G1-1 — Policies consistent with UN Convention against Corruption	SFDR PAI 15 (T3)	Yes	GDR-P §7 Business Conduct & Anti-Corruption Policy (UNCAC referenced).
ESRS G1-1 — Protection of whistle-blowers	SFDR PAI 6 (T3)	Yes	GDR-P §7 / G1 — Tip-offs Anonymous (Deloitte); EU Whistleblower Directive 2019/1937.
ESRS G1-2 — Actions to address breaches of anti-corruption/bribery	SFDR PAI 16 (T3)	Yes	G1-2 / GDR-A Action 25 (ethics & anti-corruption compliance).
ESRS G1-4 — Convictions and fines for anti-corruption/bribery	SFDR PAI 17 (T3)	Yes	G1-4 — zero corruption/bribery convictions and fines (2025).


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