

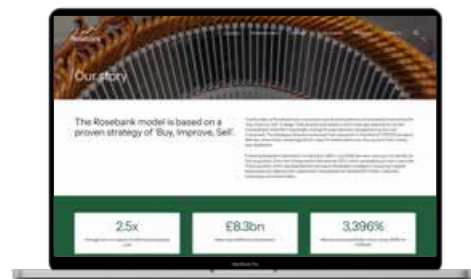
2025

Rosebank Industries plc  
Sustainability Review

Improving the sustainability performance of our businesses is key to Rosebank’s “Buy, Improve, Sell” strategy.

**Contents**

Introduction	1
Environmental Leadership	2
People	12
Business Ethics and Compliance	16



[rosebankindustries.com](https://www.rosebankindustries.com)

## Introduction

With the acquisition of Electrical Components International (“ECI”) in August 2025, Rosebank Industries plc gained a business with a global manufacturing, supply chain and customer presence.

With this comes a responsibility towards the environment, our employees and the communities in which we operate; a responsibility that we take seriously.

Improving the sustainability performance of our businesses is key to the “Buy, Improve, Sell” strategy adopted by Rosebank. We will provide the businesses that we acquire with the structure, focus and investment required to drive positive, sustainable change along with significant financial returns. We understand that the nature of our strategy will mean that sustainability performance will fluctuate during our investment cycle, however, our long-term goals of robust governance, risk management and compliance will ensure we continue to act in the best interests of all our stakeholders.

Since the completion of our first acquisition, we have developed a portfolio of environmental and social policies which have been approved by the Board and are available on our website (<https://www.rosebankindustries.com>), demonstrating our commitment to the highest standards of integrity, honesty and transparency. Our Code of Ethics also outlines the four overarching sustainability objectives and principles under which our businesses are expected to operate, these are: We respect and protect the environment; We purposefully invest in and support our businesses as they develop sustainable products and services; We prioritise and nurture the wellbeing and skills development of employees and the communities that they are part of; and We exercise robust governance, risk management, and compliance.

In addition to the policies, we are developing internal systems to enable the timely collection of key sustainability data metrics, ensuring quality and completeness to enable us to properly assess our sustainable performance. 2026 will represent the first full year of data collection, becoming a baseline against which we can build our sustainability strategy.

Within this review we have also set out our first climate-related risk assessment in line with the Task Force on Climate-related Financial Disclosures (“TCFD”) recommendations outlining our governance, strategy and risk management process implemented to date.

As we look to develop our sustainability strategy, we plan to complete a full materiality assessment in 2026. In the meantime, and to ensure that we are disclosing the most relevant information in this report, we have completed a desktop assessment to determine most likely material topics. The desktop assessment included analysis of SASB material topics for the associated industry and sub-industry; analysis of the results of materiality assessments completed by peer companies; and expected focus of ESG rating agencies based on industry sector.

Based on the results, the following topics have been identified as key for disclosure:

### 1. Environmental

Climate and GHG emissions, Water Management, Waste Management

### 2. Social

Health & Safety, Diversity, Career Management/Talent, Product Quality & Safety, Community

### 3. Governance

Business Ethics and Compliance

# Environmental leadership



At Rosebank one of our four overarching sustainability principles is our commitment to respect and protect the environment.

Whilst ECI represents the first step in our strategy of acquiring multiple businesses, we have already established strong environmental governance and implemented our Group Environmental Policy which outlines our commitment to supporting our Business Units to deliver on their commercial and environmental goals and help to find effective solutions to assist them in protecting the environment.

We strive for continuous improvement through standardisation of data collection, setting targets, monitoring performance and alignment with our future corporate strategies. In line with our decentralised model, our businesses are charged with identifying, monitoring and managing the environmental risks that affect their operating and market environments.

### Electrical Components International (“ECI”)

ECI designs, manufactures and assembles world-class electrical distribution systems, control box assemblies, and other critical engineered components that enable the most advanced technologies across a diverse set of industries. Its manufacturing facilities are strategically located near clients across the globe to enable a responsive service, whilst reducing the environmental impact in terms of maximising local supply chains and minimising transportation. Prior to acquisition, ECI had implemented several environmental principles, developing its ESG and Climate Action Plan in June 2024, overseen by its ESG Committee. The action plan outlined ECI’s strategic approach to integrating environmental stewardship, social responsibility, and robust governance into its operations. This included aligning its goals with international standards such as the ISO 14001 accreditation. Environmental management systems are critical for businesses to measure and manage their environmental impact. To date, sites across Poland, Spain, China and Mexico have achieved ISO 14001 certification and Rosebank will support the remaining facilities to implement appropriate systems as required.

### Climate change and emissions

We recognise that climate change represents a significant challenge to the planet and its people, and that our industrial activities contribute to climate change. We are committed to taking action to minimise the climate impact of our operations, whilst identifying opportunities to improve operational efficiency. Through 2026 we will build our ESG reporting system enabling the consistent and accurate capture of emissions and energy data across our businesses. A strong reporting system will drive accountability and support the future development of Group level emissions and energy reduction targets.

### Climate-related risk assessment

As an AIM listed, Jersey-incorporated company, Rosebank is not required to make climate-related disclosures under the Task Force on Climate-related Financial Disclosures (“TCFD”) framework or otherwise, but we understand our responsibility towards the environment and how our operations can be impacted by climate change. As such, we have prepared this statement on climate-related disclosures in line with best practice and stakeholder expectations.

This report references the full TCFD recommended disclosures set out in the “Recommendations of the Task Force on Climate-related Financial Disclosures” (2017), with additional guidance from “Implementing the Recommendations of the Task Force on Climate-Related Financial Disclosures”, (2021). Additionally, following amendment of sections 414C, 414CA and 414CB of the Companies Act 2006, the Group has indicated in the across table which of the climate-related disclosures, outlined in Section 414CB, are addressed by the TCFD recommended disclosures, alongside the pages in this report where these are located.

Recommendations	Recommended disclosures	Page reference	CA 414CB
<b>Governance</b> Disclose the organisation’s governance around climate-related risks and opportunities	a) Describe the Board’s oversight of climate-related risks and opportunities	Page 4	(a)
	b) Describe management’s role in assessing and managing climate-related risks and opportunities	Page 4	(a)
<b>Strategy</b> Disclose the actual and potential impacts of climate-related risks and opportunities on the organisation’s businesses, strategy, and financial planning where such information is material	a) Describe the climate-related risks and opportunities the organisation has identified over the short-, medium-, and long-term	Page 5–8	(d)
	b) Describe the impact of climate-related risks and opportunities on the organisation’s businesses, strategy, and financial planning	Page 5–8	(e)
	c) Describe the resilience of the organisation’s strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario	Page 4–5	(f)
<b>Risk Management</b> Disclose how the organisation identifies, assesses, and manages climate-related risks	a) Describe the organisation’s processes for identifying and assessing climate-related risks	Page 4–5	(b)
	b) Describe the organisation’s processes for managing climate-related risks	Page 4–5	(b)
	c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation’s overall risk management	Page 4–5	(c)
<b>Metrics and Targets</b> Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material	a) Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process	Page 6–8	(h)
	b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (“GHG”) emissions, and the related risks	Page 9	(h)
	c) Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets	Page 9	(g)

# Environmental leadership

Continued

## Governance

### Board and management oversight of climate-related risks and opportunities

The Board has oversight and ultimate responsibility for Rosebank’s sustainability strategy, targets, disclosures, and reporting. The Board’s responsibility will include (but is not limited to) climate-related risks and opportunities and the monitoring of Group performance towards achieving climate-related targets (once in place) in line with TCFD recommendations. The Board will consider climate-related issues when reviewing and guiding strategy.

In the period from completion of the ECI acquisition to the end of the reporting period, the Board has received one operational update (including sustainability-related matters). It is the intention that the Board will receive quarterly updates on key sustainability and climate-related matters impacting the Group going forward, including measures to improve climate-related performance.

Rosebank Management oversees the Group’s sustainability function and is responsible for developing the climate agenda and executing the sustainability strategy as approved by the Board. We run a decentralised model. Identifying, monitoring and managing environmental risks, including climate-related risks is considered to be most effective at the individual business level, where most impact can be had. For example, the ECI ESG Committee is responsible for identifying and implementing sustainability related projects in line with the sustainability strategy across the Appliance & HVAC (“A&H”) and Electrification & Industrial (“E&I”) divisions and provides regular updates to Rosebank Management.

## Risk Management

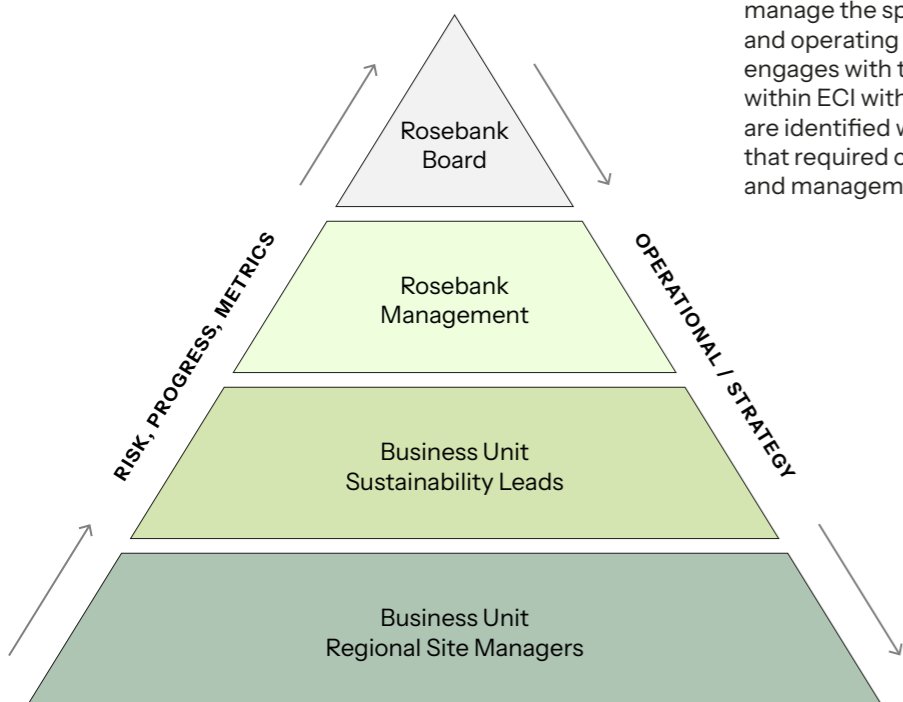
### Identifying, assessing and managing climate-related risks and opportunities

Following the completion of the acquisition of ECI, a new climate scenario analysis was undertaken to ensure that the specific climate-related risks and opportunities identified by the company are aligned with the electrical and electronic equipment industrials sector. Physical and transition climate-related risks and opportunities were identified through a comprehensive assessment conducted with the assistance of third-party consultants. This assessment involved a combination of interviews with key stakeholders, and rigorous desktop research including the use of a geospatial physical hazard modelling tool.

The identification and assessment of climate-related risks and opportunities will be reviewed each year in preparation for our climate risk reporting requirements.

Overall responsibility for the strategy and approach to risk management within the Group resides with the Board. The Audit Committee is delegated specific responsibility for the oversight of the risk management process. Following completion of its acquisition of ECI, Rosebank Management is continuing to develop the Group’s Risk Management and Internal Control Framework in collaboration with Ernst & Young LLP, further details of which can be found on pages 23 to 27 of the 2025 Annual Report.

Rosebank Management will be responsible for reviewing and considering Group climate-related risks and opportunities on a regular basis – including their impact on business strategy and the effectiveness of management and mitigation controls – supported by its businesses which identify, monitor and manage the specific risks relevant to their sectors, markets and operating activities. Rosebank Management regularly engages with the executive team and sustainability leads within ECI with a view to ensuring that risks and opportunities are identified with reference to ECI’s strategy and sector and that required controls are in place for appropriate mitigation and management.



## Strategy

Following Rosebank’s acquisition of ECI, with support from external consultants, climate risk assessments have been carried out to reflect the potential physical and transition risks and opportunities that may impact the Group. These assessments included a review of operations, customers and supply chain and how these factors could impact revenue, assets, and other costs.

Financial resilience to climate change will be assessed in subsequent years in line with the Group’s risk management framework, which had not been finalised at the time of the Full Year 2025 assessment. However, our current understanding of climate-related risks is that any impacts on assets is limited, and risks can be accommodated in our business-as-usual activity considering our existing and planned mitigation strategies.

The expectation under TCFD is that the risks are subject to ongoing refinement and quantification over time. This will enable the company to build a complete picture and assist with incorporating the management of any climate-related risks into the ongoing strategy, budgets and financial statements, if required. We will continue to develop our analysis as new data becomes available, both internally and externally, and we will continue to monitor our climate exposures and action plans through the Group’s risk management framework. The opportunities identified will be developed in line with the Company strategy and objectives.

## Physical climate-related risks

As global temperatures rise, the frequency and severity of extreme weather events is likely to increase, resulting in a higher chance of disruptions to our global operations and supply chain. Geospatial physical hazard modelling software has been used to assess current and potential future physical climate-related risks facing our site locations.

Physical risks were assessed under the Shared Socioeconomic Pathways (“SSPs”) identified in the latest Assessment Report (“AR6”) of the Intergovernmental Panel on Climate Change (“IPCC”). The SSPs align to the Radiative Concentration Pathways (“RCPs”) which are associated with mean average surface temperature increases, from which the impact on earth’s physical processes can be modelled.

Scenario	Mean temperature increase
<b>SSP1-2.6 / RCP2.6:</b> Sustainability – Taking the Green Road	The SSP1-2.6 scenario is associated with radiative forcing of 2.6 W/m <sup>2</sup> by 2100, while global mean surface temperature is estimated to increase by 1.8°C (1.3–2.4°C).  For the corresponding RCP2.6 scenario, the CMIP5 models estimate a mean temperature increase of 1.6°C by 2100.
<b>SSP2-4.5 / RCP4.5:</b> Middle of the Road	The SSP2-4.5 scenario is associated with radiative forcing of 4.5 W/m <sup>2</sup> by 2100 and a rise in global mean surface temperature is estimated to increase by 2.7°C (2.1–3.5°C).  For the corresponding RCP4.5 scenario, the CMIP5 models estimate a mean temperature increase of 2.4°C by 2100.
<b>SSP3-7.0 / RCP7.0:</b> Regional Rivalry / A Rocky Road	The SSP3-7.0 scenario is associated with radiative forcing of 7.0 W/m <sup>2</sup> by 2100 and an increase in global mean surface temperature is estimated to increase by 3.6°C (2.8–4.6°C).  The RCP framework does not include a scenario corresponding to SSP3–7.0.
<b>SSP5-8.5 / RCP8.5:</b> Fossil-Fuelled Development / Taking the Highway	The SSP5-8.5 scenario is associated with radiative forcing of 8.5 W/m <sup>2</sup> by 2100 and a rise in global mean surface temperature is estimated to increase by 4.4°C (3.3–5.7°C).  For the corresponding RCP8.5 scenario, the CMIP5 models estimate a mean temperature increase of 4.3°C by 2100.

# Environmental leadership

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Based on the combination of the likelihood of an event and the materiality of location, we have identified two potentially significant climate-related acute physical risks. Although physical chronic hazards have also been assessed, we have not identified any as potentially material to the Group at this time.

Risk	TCFD Category	Risk description	Area	Potential financial impact on the business	Time horizon	Mitigation/actions to mitigate risk	Risk level	Metrics used to track risk
Damage or disruption to own operations due to severe precipitation events	Acute	Severe precipitation events have the potential to cause flash flooding that may damage assets and disrupt operations. The Huizhou Facility (China) is of prime concern given the extreme risk of precipitation stress and highest revenue site for ECI.	Own operations	<ul style="list-style-type: none"> <li>Asset damage costs from equipment damage and loss of raw materials / factory inventory</li> <li>Loss of revenue due to operational disruption</li> <li>Increased insurance costs</li> <li>Productivity loss</li> </ul>	All	<ul style="list-style-type: none"> <li>Business continuity procedures in place</li> <li>Insurance policies in place which cover flood risk</li> </ul>	Low to Medium	<ul style="list-style-type: none"> <li>Number of days lost due to disruption</li> <li>Revenue lost due to disruption</li> <li>Cost of asset damage / replacement</li> </ul>
Disruption to own operations caused by heat-related climate impacts	Acute	Key manufacturing sites are located in areas of high and very high heat and humidity stress. The use of energy intensive HVAC systems will be increasingly important to support employee welfare and maintain productivity. Drought stress is also a risk with reduced water availability over time.	Own operations	<ul style="list-style-type: none"> <li>Increased energy costs associated with extensive use of HVAC systems to cool facilities</li> <li>Increased cost of carbon associated with higher emissions from increased energy usage</li> <li>Higher costs of water procurement and treatment associated with reduced water availability through drought stress</li> <li>Productivity loss due to H&amp;S concerns</li> <li>Loss of revenue due to operational disruption</li> </ul>	Mid to long-term	<ul style="list-style-type: none"> <li>Maintenance or investment in appropriate HVAC systems</li> <li>Reduce water extraction through improved recycling and reduction initiatives</li> </ul>	Medium	<ul style="list-style-type: none"> <li>Energy usage</li> <li>Scope 1 &amp; 2 emissions</li> <li>Water consumption</li> </ul>

## Transition risks and opportunities

Rosebank is exposed to the risks and opportunities that result from a transition to a low-carbon economy. The speed of this transition will determine the severity and impact of climate transition risks and opportunities.

The TCFD framework defines transition risks in four categories: Policy and Legal, Market, Technology, and Reputation; and transition opportunities in five categories: Resource Efficiency, Energy Source, Products and Services, Markets, and Resilience. As part of our transitional climate scenario analysis, we considered risks and opportunities within each of these categories and have identified three potentially significant climate-related transition risks and three potentially significant climate-related transition opportunities. Scenario analysis and financial quantification of risks and opportunities to understand our businesses' resilience to climate change will be completed for FY2026 once all business frameworks are in place.

### Key transition risks

Risk	TCFD Category	Risk description	Area	Potential financial impact on the business	Mitigation / actions to manage risks	Metrics used to track risk
Regulatory including carbon pricing	Policy & Legal	Carbon pricing and other taxes related to emissions of GHGs are expected to increase as the climate crisis worsens. This will affect all areas of the value chain, from the prices our customers are willing to pay for our products, through to our own operating costs, and costs and services in our supply chain.	Own operations Upstream Downstream	<ul style="list-style-type: none"> <li>Price of carbon related to GHG emissions in own operations increases opex (greatest impact on cable manufacturing sites that are more energy intensive)</li> <li>Increasing regulations on existing products (e.g. carbon intensity) increases costs and exposes the business to litigation</li> <li>Greater costs associated with emissions reduction activities</li> <li>Higher costs of purchased goods and services as suppliers pass on costs</li> <li>Higher costs associated with carbon tax on Scope 3 emissions</li> </ul>	<ul style="list-style-type: none"> <li>Initiatives to reduce energy consumption and emissions including increased investment in clean energy</li> <li>Supplier and customer engagement</li> <li>Membership of industry stakeholder groups</li> <li>Complete life cycle assessments ("LCAs") of products</li> </ul>	<ul style="list-style-type: none"> <li>Scope 1 &amp; 2 emissions</li> </ul>
Climate performance	Market Reputation	Customers, investors, analysts and regulators are placing an increasing focus on a company's ability to operate sustainably. Failure to reduce emissions in our own operations in line with market expectations could damage our reputation, ability to win new business, and impact existing client contracts due to negative impact on their own net zero targets.	Own operations Upstream	<ul style="list-style-type: none"> <li>Increased shareholder concern could lead to increased cost of capital and loss of investment</li> <li>Failure to maintain customer expectations on sustainability performance in own operations and the supply chain could lead to loss of trust, competitive advantage and ultimately contracts</li> </ul>	<ul style="list-style-type: none"> <li>Setting of emissions reduction targets</li> <li>Clear communication through dedicated sustainability reporting that meets stakeholder requirements</li> </ul>	<ul style="list-style-type: none"> <li>Scope 1 &amp; 2 emissions</li> <li>ESG rating agency scores</li> <li>Cost of capital</li> </ul>
Regulatory disclosures	Policy & Legal Reputation	The business operates against a range of local and regional reporting standards. As governments and investors put greater emphasis on transparency, the risk of failing to meet disclosure expectations across all territories we operate in, import from, and export to, increases.	Own operations	<ul style="list-style-type: none"> <li>Failure to comply with relevant disclosure regulations could result in fines from regulatory bodies</li> <li>Litigation due to lack of compliance could result in lack of trust from customers and investors</li> </ul>	<ul style="list-style-type: none"> <li>Continuous improvement in sustainability reporting to align with external frameworks and rating agencies</li> </ul>	<ul style="list-style-type: none"> <li>ESG rating agency scores</li> </ul>

# Environmental leadership

Continued

## Key transition opportunities

Opportunity	TCFD Category	Opportunity description	Area	Potential impact on the business	Strategy / actions to manage opportunity	Metrics used to track opportunity
Aiding the transition to a green economy	Policy & Services Markets	As a manufacturer of power and connectivity-related products and solutions the business is well placed within a variety of markets to drive electrification and aid in the energy transition. As electrification across the economy grows, this allows ECI the opportunity of increasing its market share within this space, winning business and increasing sales. In particular, the Electric Vehicle and Commercial LED and Smart Lighting sectors are significant and growing markets that ECI will be able to benefit from.	Own operations	<ul style="list-style-type: none"> <li>Increased revenue from the expanding Electric Vehicle market</li> <li>Increased market share in both existing and new markets</li> <li>Overall positive effect on revenue, revenue growth and profit margins</li> </ul>	<ul style="list-style-type: none"> <li>R&amp;D investment strategy – adapt to market and industry changes</li> <li>Strategic partnerships to access new markets and customers</li> <li>Marketing strategy</li> <li>M&amp;A to access markets</li> </ul>	Metrics tbd
Enhanced sustainability reporting	Markets	The business operates against a range of local and regional reporting standards. By meeting investor and government expectations against ESG reporting requirements we will demonstrate transparency to all stakeholders.	Own operations	<ul style="list-style-type: none"> <li>Increased shareholder confidence could lead to greater investment opportunities</li> </ul>	<ul style="list-style-type: none"> <li>Continuous improvement in sustainability reporting to align with regulatory reporting standards, external frameworks and ESG rating agencies</li> </ul>	<ul style="list-style-type: none"> <li>ESG rating agency scores</li> <li>Cost of capital</li> </ul>
Supporting the energy transition	Energy Source Resilience Resource efficiency	Opportunities to reduce operating costs through improving production efficiency, transitioning to green energy and improving business resilience through generation of own renewable energy through on-site installations.	Own operations	<ul style="list-style-type: none"> <li>Reduce production costs by improving operational efficiency and recyclability of products</li> <li>Reduce operating costs longer term through transition to green energy sources</li> <li>Reduced impact of carbon pricing in own operations and reduced energy bills through generation of own renewable energy on site</li> </ul>	<ul style="list-style-type: none"> <li>Operational excellence</li> <li>Energy, renewable installations (e.g. LED lighting, efficient machinery etc.)</li> <li>Site and building improvements (e.g. insulation)</li> <li>Leak detection and repair</li> <li>Employee awareness and engagement</li> <li>Technological innovation to enable a net zero economy</li> </ul>	<ul style="list-style-type: none"> <li>Scope 1 &amp; 2 emissions</li> <li>Energy consumption</li> </ul>



## Metrics and Targets

Against each of our climate-related risks and opportunities, we have identified several key metrics that we will use to track internally. These metrics are listed against the risks and opportunities in the tables in the Strategy section above. Given the short period of ownership of ECI, there are no energy or emissions reduction targets currently in place at Group level. These will be considered as part of our sustainability strategy in 2026.

## Streamlined Energy and Carbon Reporting (“SECR”)

Total energy consumption and GHG emissions for the period 19 August 2025 to 31 December 2025<sup>(1)</sup>.

	UK and offshore	Global (excl. UK and offshore)	Total
<b>Energy consumption (KWh)</b>			
Total operational energy consumption	0	17,101,321.7	17,101,321.7
Total fuels consumption	0	2,346,134.7	2,346,134.7
Total electricity consumption	0	14,755,187.0	14,755,187.0
<b>Operational emissions (tCO<sub>2</sub>e)<sup>(2)</sup></b>			
Scope 1: Direct GHG emissions <sup>(3)</sup>	0	473.7	473.7
Scope 2: Indirect GHG emissions (Location-based) <sup>(4)</sup>	0	6,646.1	6,646.1
Total Scope 1 and Scope 2 emissions (Location-based)	0	7,119.8	7,119.8
<b>Emissions intensity<sup>(5)</sup></b>			
Scope 1 and 2 emissions (tCO <sub>2</sub> e) per \$1,000 revenue		0.0160	0.0160

(1) Data covers all ECI locations. UK and offshore emissions are limited to Rosebank Corporate office locations and are excluded due to their low levels (well below 40MWh) and impracticability of data collection.  
 (2) tCO<sub>2</sub>e – carbon dioxide equivalent, this figure includes GHGs in addition to carbon dioxide.  
 (3) Scope 1 figures include emissions from fuel used on premises, transport emissions from owned or controlled vehicles, losses of refrigerant, and process and fugitive emission.  
 (4) Scope 2 figures include emissions from electricity and heat purchased.  
 (5) Company’s chosen intensity measurement: emissions reported above normalised tonnes CO<sub>2</sub>e per \$1,000 revenue. The revenue figures used to calculate the intensity ratio include continuing operations under operational control only.

## Methodology

Rosebank has reported energy consumption, Scope 1 and Scope 2 emissions for the period 19 August 2025 to 31 December 2025 in line with UK SECR regulation. We report on all material emission sources in line with the operational control approach as required in Part 7 under the Companies Act 2006 (Strategic Report and Directors’ Reports) Regulations 2013 and under the UK’s SECR requirements. These emission sources fall within our Consolidated Financial Statements. We do not have responsibility for any emission sources that are not included in our Consolidated Financial Statements.

Our energy consumption and emissions data are reported in accordance with the reporting requirements of the Greenhouse Gas Protocol (“GHG Protocol”), Revised Edition and the Environmental Reporting Guidelines, including the SECR guidance dated March 2019. The GHG Protocol standard covers the accounting and reporting of seven Greenhouse gases covered by the Kyoto Protocol. We currently disclose Scope 1 and 2 GHG emissions, representing a breakdown of the Group’s emissions by type and intensity measurement.

Emission factors from the UK Government’s GHG Conversion Factors for Company Reporting 2023 (the Department for Energy Security and Net Zero (“DESNZ”) factors) have been used to calculate Scope 1 emissions. Scope 2 emissions associated with the GHG Protocol “Location-based” method have been calculated using International Energy Agency (“IEA”) country-specific emission factors.

Scope 1 emissions are primarily driven by our use of natural gas and diesel during manufacturing processes and heating / cooling. Scope 2 emissions are aligned with our electricity usage, with Scope 2 emissions accounting for over 90% of combined direct and indirect emissions.

# Environmental leadership

Continued

## Energy efficiency actions

A number of approaches are in place to lower our energy consumption. Activities completed in 2025 and planned in 2026 include:

Action	Completed in 2025	Planned for 2026
Lighting retrofits	80% of all lightbulbs have been upgraded to LED bulbs across the business. The Omni Asia Facilities (Reiho Factory) now operate with 100% LED lighting; Xinshun Factory initiated a switch to LED lighting in 2018 and adoption is now 100% complete; the OCR Factory has used LED lighting exclusively from establishment; Morocco is also fully equipped with LED lighting; and Poland facilities have 98% LED lighting.	Mexico facilities will continue to phase in LED lights. The current status is as follows: Juarez 3: 70%, Juarez 5: 90%, Juarez 8: 90%, Juarez 1: 5%, Chihuahua 3: 75%, Chihuahua 1 95%, Chihuahua 2: 70%.  Plan to retrofit LED energy-saving lamps in the production workshop, office area, and living quarters at Huizhou. The retrofit is projected to result in annual energy savings of approximately 170,000 kilowatt-hours.
Upgraded HVAC systems	In January 2025, one inverter heat pump air conditioner (Grade 1 Energy Efficiency) was added to the server room of the IT department at the Reiho Factory.  A new, more efficient air-conditioning unit was installed as part of renovations of facility in Spain in 2025.	—
Renewable Energy	OCR Factory began utilising solar photovoltaic ("PV") power generation in July 2025. Depending on weather conditions, solar power currently accounts for approximately 10% to 20% of the factory's total electricity consumption.  Multiple locations purchase renewable energy, with Spain using 48% renewable energy, and renewable electricity accounting for 22% of Huizhou Facility electricity usage, resulting in 850 tons of cumulative carbon emissions reduction.	Huizhou Facility solar green electricity usage rate will remain above 20% each year to reduce carbon emissions by approximately 800 tons each year and save around RMB 200,000.  Morocco: This facility signed a contract with its energy supplier to progressively source green energy. The share of renewable energy will increase year-over-year, with the objective of reaching 100% green energy by 2039.
Reduced the impacts of employees' transportation	—	Morocco: This facility is increasing bus occupancy rates in order to minimise the number of employee shuttle buses and reduce transportation-related emissions.  Mexico: The facilities are looking to optimise routes to reduce the amount of scheduled transportation to a more efficient schedule.
Training	Omni China and Philippines: EHS training has been included in the new employee training programme and is being implemented.  Morocco: Sustainability-related training includes ISO 14001 training, Water Day awareness sessions held every January, environmental protection training conducted during HSE Week each June, as well as regular employee training on waste management, waste sorting, and environmental awareness.	—

## Water Management

We recognise our responsibility to make educated and sustainable decisions in relation to water management. At a minimum, we comply with relevant international and local legal obligations relating to water use, discharge, consumption and site-specific customer and certification requirements.

ECl's manufacturing and assembly operations do not include water intensive processes or the requirement for fresh water sources for industrial processes. In general, its water usage is low and, in many locations, limited to domestic use. However, ECl does strive to improve water efficiency, reduce water use and recycle water where possible, as the following initiatives demonstrate:

- employee training and awareness on water consumption and water conservation;
- preventative maintenance plans and daily inspections to identify and repair any leaks promptly;
- waste water treatment with secondary water used for indirect processes such as landscape irrigation; and
- annual testing of waste water discharges to ensure compliance with regulatory standards.

Water withdrawal data from the date of ECl acquisition is presented in the following table. Going forward, water intensity will be a key performance indicator for the Group and will support any decision around a future Group level target.

Rosebank water withdrawal data for the period 19 August 2025 – 31 December 2025<sup>(1)</sup>

Cubic meters	2025
Water withdrawal (m <sup>3</sup> ) in operations	153,288
Mexico	58,626
EMEA-ASIA	60,498
USA-CN	34,164
<b>Company's chosen intensity measurement:</b> Water withdrawal (m <sup>3</sup> ) per \$1,000 revenue	0.34

(1) Water withdrawal data supplied by 69% of Rosebank Group.



## Waste Management

Rosebank and its businesses are committed to reducing the amount of waste generated and to divert waste from landfill through recycling where practicable. Several of ECl's core manufacturing facilities collect waste data (including waste to landfill and recycled waste), however, a lack of standardisation in data collection methodology means consolidation at Group level is currently impracticable. Driven by Rosebank, a programme is in place to standardise and expand data collection through 2026.

No waste reduction targets have been implemented in Mexico or the US, as waste is directly linked to production levels. With fluctuating production, a waste baseline from which to set a target is difficult to achieve. However, the Business Units are committed to managing and minimising waste, in particular reducing waste to landfill and increasing recycling. Multiple initiatives have been implemented across the global locations including:

- employee training and awareness on waste reduction, waste sorting, collection and recycling;
- recycling or re-use of packaging materials used in the production process, e.g. re-use of plastic crates in Huizhou (China) cuts down consumption of single-use carton; cardboard and paper recycling programmes in Mexico; and recycling of all packaging used in production processes in Poland;
- designated waste collection points categorised by waste type; and
- purchase of Silent Crushing Machines (December 2025) at Omni (China) facility – as well as minimising dust emissions and improving production efficiency, the machines reduce the use of packaging bags and save storage space of moulding scrap.

# People

## Prioritising and nurturing the wellbeing and skills development of our employees and the communities that they are part of.

We are investing in and supporting our businesses as they develop sustainable products and services as two of our core sustainability principles as outlined in our Code of Ethics. As well as the Code of Ethics, we have established a portfolio of Social policies including a Whistleblowing Policy, Human Rights Policy, and Diversity, Equity and Inclusion (“DEI”) Policy to provide the strongest foundations for our business.

### Health, safety and wellbeing

As our Group expands, the health, safety and wellbeing of employees and contractors is a priority. We are committed to setting and ensuring that the high standards we instil are safeguarded by strong governance principles, effective and robust policies, procedures and training programmes.

The Group has a strategic objective to stop all preventable accidents. Although responsibility for health and safety rests with the Business Units, in the unfortunate circumstance of a very serious incident, the Rosebank senior management team will engage directly with the relevant Business Unit executive team and report any actions taken directly to the Board.

### Performance metrics<sup>(1)(2)</sup>

#### Major Accident Frequency Rate:

This indicator tracks the average number of major lost time accidents, defined as those resulting in more than three days off work, per 200,000 hours worked:

2025

0.06

#### Lost Time Accident Frequency Rate:

This indicator records the total number of lost time accidents, both major and minor, per 200,000 hours worked:

2025

0.09

#### Accident Severity Rate:

This indicator measures the average number of days an employee is absent from work following a workplace accident:

2025

23

As we grow, each business will be ultimately responsible for creating and maintaining best practice health and safety standards, with Rosebank supporting this through Board-level oversight and the ongoing promotion of a strong safety culture.

ECI’s Employee Handbook outlines the company’s health and safety policy along with safety guidelines to be followed for office employees, production employees, and production floor employees. The policy includes all contractors and visitors. In addition, each location assesses and implements relevant initiatives to improve the health and wellbeing of its employees. Working conditions across sites are assessed and a comprehensive list of actions have been employed including ergonomic assessments and the provision of high-quality PPE and safety footwear; implementation of adequate breaks and easy access to drinking water and hydration stations for physically demanding or hot work; systematic monitoring and detection of occupational hazard factors; and occupational health examinations for all employees working in designated hazardous positions. Education on stress management and the importance of rest and recovery, particularly for shift workers, is available for many employees, and campaigns promoting mental and physical health are widespread.

Each ECI manufacturing facility provides safety training for new employees, additionally, facilities across Poland, Spain, China and Mexico have achieved ISO 45001 certification, which includes specific health and safety training requirements. Rosebank will support the remaining facilities to implement appropriate systems and training as required.



### Diversity, Equity and Inclusion

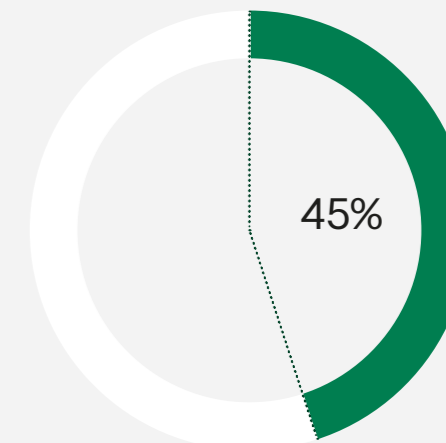
Rosebank aims to create a workforce which is diverse, equitable, and inclusive, free from bullying, harassment (both non-sexual and sexual), victimisation and unlawful discrimination. This is one of the guiding principles of our Diversity, Equity and Inclusion (“DEI”) Policy. The Rosebank Code of Ethics also recognises the importance of DEI in delivering better business performance and building a high-calibre workforce, as well as good labour relations, employee engagement and people development. Copies of these policies can be found on our website at [www.rosebankindustries.com](http://www.rosebankindustries.com). Both the Code of Ethics and DEI policy have been approved by the Board, with the Nomination Committee having oversight and responsibility for implementation of the DEI policy.

We are committed to promoting fair employment, providing equal opportunities for all employees within the Group, and respecting their human rights and interests. This includes a commitment to fostering a culture of clear communication and employee consultation and engagement across the Group. We value diversity of experience, background, and perspective, and prohibit discrimination on the basis of all protected characteristics.

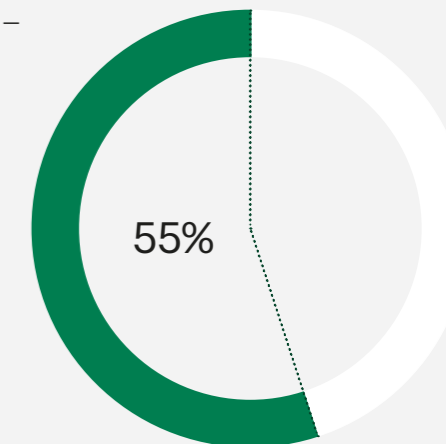
Whilst recognising that the Rosebank “Buy, Improve, Sell” strategy means that we inherit the shape of our workforces, our businesses are expected to promote diversity once they have entered the Group. Examples of current ECI initiatives include the adoption of a clear and transparent promotion mechanism that is communicated to all employees to ensure fair and equal opportunities for promotion, and certain sites actively ensuring gender diversity in recruitment shortlists to better foster a diverse workplace. Flexible working conditions such as flexible start times, job sharing, remote working, and childcare leave are also available depending on location and role.

### GROUP PERMANENT EMPLOYEE GENDER DIVERSITY AT 31 DECEMBER 2025

Male – 6,323



Female – 7,842



Total

14,165

(1) ECI currently accounts for 100% of the Group and was acquired in August 2025. Therefore, the performance metrics for 2025 partially relate to a period before ECI was owned by Rosebank. The figures have been presented on this basis to support meaningful comparisons in future reporting periods.  
 (2) All health and safety (“H&S”) metrics exclude data relating to contractors and office-based staff, and for the purposes of this report the definition of employees includes the following categories of employment: “Regular”, “Temporary”, “Apprentice”, and “Intern/Co-op”, and excludes “Agency” workers.

## People

Continued

### Talent attraction and development

Rosebank is committed to investing in and developing our people through career development and life-long learning. Boosting productivity is central to Rosebank's strategy to improve performance across its businesses, all of which are encouraged to ensure that training opportunities are available and promoted to all workers at all stages of their careers and that high skills levels are cultivated and maintained across the Group.

All ECI's salaried employees receive regular performance reviews. To help identify and develop high-achievers, ECI has recently created its Excellence Club, which will have its inaugural class in 2026. The Excellence Club is a programme to foster high achievers by providing them with designated mentors and allowing them to work through professional goals with these mentors.

ECI runs a number of internships and partnerships with universities, aimed at giving students the opportunity to gain valuable industry experience that helps broaden their skillsets, whilst helping ECI develop a talented and diverse recruitment pool.

### Product quality and safety

We are committed to ensuring that our businesses achieve the highest standards of product quality, reliability and safety. In recognition of the importance of protecting the wellbeing of the ultimate end-users of their products, ECI follows strict product design and development procedures to ensure precise delivery to customer specification.

Quality Management Systems have been implemented at all key ECI manufacturing sites, with ISO 9001 certification achieved in Poland, China (Omni), Morocco and Mexico (accounting for 82% of products by revenue). In addition, these sites plus Philippines (Omni) have achieved IATF 16949 certification (International Automotive Task Force, building on ISO 9001 with specific automotive elements).



### Quality Case Study Supplier Excellence Recognition by Caterpillar

In July 2025, ECI was awarded the Supplier Excellence Recognition by Caterpillar ("CAT"), illustrating the company's outstanding performance in quality, delivery and operational alignment. The award followed a rigorous evaluation process and highlights ECI's ability to consistently achieve CAT's demanding requirements across manufacturing, engineering, and supply chain operations.



### Community Case Study Southfield Community Outreach Initiative

The Southfield office started a community outreach/volunteer programme at the end of 2024 with the goal of team building and improving cross-department interaction whilst helping the community. The aim is to undertake at least one human-focused event and one animal-focused event each year.

In March 2025, around 15 volunteers spent the day at local food bank Forgotten Harvest, packing emergency food boxes and sort fresh, nutritious food for local families in need. This was followed in August with 16 volunteers coming together for a day of service at the Detroit Animal Welfare Group ("DAWG"). The team painted fences, cleaned stalls and worked on landscaping – helping support the daily care of rescued animals and wildlife.

# Business Ethics and Compliance

At Rosebank, we maintain high standards of ethical conduct and take a zero tolerance approach to bribery, corruption and other unethical or illegal practices.

We are committed to acting professionally, fairly and with integrity in all business dealings and relationships, within all jurisdictions in which we operate. Our Code of Ethics reinforces our values and provides guidance for employees and business associates so that they are fully aware of what is expected of them, their responsibilities and the consequences of non-compliance.

Our Code of Ethics has been approved by the Board and is applicable to all employees including permanent and temporary staff. Our Code of Ethics sets out the minimum standards that must be adhered to by each of our businesses, and each business is responsible for ensuring that the requirements of the Code of Ethics are appropriately implemented within their organisation. In 2025, the Board also approved our Modern Slavery Act Statement, Whistleblowing Policy, Supply Chain Code of Conduct, Human Rights Policy, Related Party Policy, Environmental Policy, DEI Policy and Board Diversity Policy all of which are available on our website.

## Modern Slavery and Human Rights

Rosebank has a zero tolerance approach to the abuse of human rights and any form of modern slavery and we are committed to acting ethically and with integrity in all our business dealings and relationships and to implementing and enforcing effective systems and controls to safeguard against adverse human rights impacts and to ensure that modern slavery is not taking place anywhere in our own businesses or in any of our supply chains. We are committed to investing in and working with our Business Units to create effective systems and controls to safeguard against any abuse of human rights or any form of modern slavery taking place within them or their respective supply chains.

In accordance with the Modern Slavery Act 2015, Rosebank publishes its own Modern Slavery Act statement, approved by the Board annually.

## Whistleblowing

Rosebank has a strong commitment to maintaining a culture of openness and accountability. Employees are encouraged to make a disclosure under the whistleblowing policy if they have reasonable grounds to suspect wrongdoings or dangers in the workplace. Early disclosure will help ensure that any problems are resolved as quickly as possible, and allow full and accurate investigations to take place.

In line with our decentralised structure, each Business Unit is responsible for maintaining an independent reporting mechanism that ensures confidentiality and non-retaliation. Significant or material matters identified at Business Unit level are escalated to the Group General Counsel and/or the Independent Non-executive Director at Rosebank for oversight.

## Anti-bribery and Anti-corruption

As a Group, we take a zero tolerance approach to bribery and corruption and are committed to acting professionally, fairly and with integrity, across all our Business Units, in all our business dealings and relationships, within all jurisdictions in which we operate. Our Anti-Bribery and Corruption policy sets out the Group's standards and requirements with respect to anti-bribery and corruption. Under the policy, we require all employees and other business associates, whether employed directly or indirectly to act professionally and with integrity. This includes a prohibition on giving, promising to give, offering, or authorising the giving or offering of, or accepting bribes in any form (including kickbacks). In addition, direct or indirect political donations are prohibited.

## Ethical sourcing and conflict minerals

We are committed to conducting business with integrity and in a responsible, ethical and sustainable manner. This includes a commitment not to source products or raw materials containing Tungsten, Tantalum, Tin, and Gold ("3TG") from the Democratic Republic of Congo or an adjoining country. Accordingly, we work closely with our suppliers to ensure they respect human rights, promote decent working conditions and improve sustainability across our supply base. We also take steps to ensure that all Business Units that source products or raw materials containing 3TG minerals have strict procedures in place to ensure that such 3TG minerals are sourced responsibly and from conflict-free regions of the world.

Our Supply Chain Code of Conduct underpins Rosebank's expectations of all suppliers to comply as a minimum with relevant laws and regulations and to operate in a manner consistent with Rosebank's ethical, social, and environmental commitments.

## Tax transparency

Rosebank is committed to paying taxes that are due, complying with all applicable laws, and engaging with all applicable tax authorities in an open and cooperative manner. We take a zero tolerance approach to acts which enable tax evasion to take place.



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[rosebankindustries.com](https://rosebankindustries.com)

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