



Interim Statement  
Q3 2024



# RESPONSIBLE FOR THE FUTURE OF FIREFIGHTING

# GROUP KEY FIGURES

	1-9 / 2022	1-9 / 2023	1-9 / 2024
<b>Key financial figures</b>			
Revenues	€ million 636.7	€ million 699.1	€ million 841.3
EBITDA	€ million -10.3	€ million 33.7	€ million 52.6
EBIT	€ million -31.8	€ million 11.2	€ million 29.4
EBT	€ million -39.0	€ million -9.4	€ million 1.0
Net profit for the period	€ million -26.6	€ million -11.9	€ million -2.8
Cash flow from operating activities	€ million -132.1	€ million -154.2	€ million -9.9
Investments <sup>1</sup>	€ million 9.9	€ million 10.4	€ million 13.6
Total assets	€ million 1,083.9	€ million 1,198.6	€ million 1,283.7
Equity in % of total assets	15.8%	14.3%	14.0%
Capital employed (average)	€ million 655.4	€ million 660.9	€ million 715.0
Return on capital employed	-4.9%	1.7%	4.1%
Return on equity	-20.5%	-5.2%	0.6%
Net debt	€ million 444.7	€ million 484.2	€ million 467.8
Trade working capital	€ million 466.5	€ million 516.0	€ million 512.1
Gearing ratio	259.8%	282.1%	261.2%
<b>Key performance figures</b>			
Order backlog as of September 30	€ million 1,360.5	€ million 1,757.9	€ million 2,199.6
Order intake	€ million 825.4	€ million 1,026.5	€ million 1,233.4
Employees as of September 30	4,088	4,260	4,440
<b>Key stock exchange figures</b>			
Closing share price	€ 29.7	€ 30.4	€ 35.1
Number of shares	million units 6.8	million units 6.8	million units 6.8
Market capitalization	€ million 202.0	€ million 206.7	€ million 238.7
Earnings per share	€ -4.1	€ -1.9	€ -0.7

<sup>1</sup> Investments relate to rights and property, plant and equipment (without usage rights according to IFRS 16)

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# INTERIM GROUP MANAGEMENT REPORT

## Economic environment

Global growth remains stable but disappointing. That is the essential message of the latest edition of the World Economic Outlook. On the second reporting date in a row, the International Monetary Fund (IMF) has left its forecast for the global economy unchanged on paper at plus 3.2% in 2024 and 2025.

Nevertheless, there have been significant revisions beneath the surface, with improvements in the outlook for the USA offsetting downgrades for other developed industrial countries. A similar situation is observed in developing and emerging countries, where shifts have occurred between the Middle East, Central Asia and Sub-Saharan Africa on the one hand and emerging Asia on the other. Global inflation is expected to fall from 6.7% to 5.8% this year. In 2025, it is projected to be 4.3%.

## Development of revenues and earnings

### Revenues

In the first three quarters of 2024, the Rosenbauer Group generated revenues of € 841.3 million (1-9/2023: € 699.1 million). The Group's business volume therefore up 20.3% year-on-year. The main reason for this is a higher number of vehicle deliveries (+22.6%) at improved prices as well as more business with equipment (+11.8%) and service (+18.1%).

Consolidated revenues are currently divided across the sales areas as follows: Europe area 51%, Middle East & Africa area 9%, Asia-Pacific area 8%, Americas area 29% and Preventive Fire Protection segment 3%.

The cost of sales increased by 18.2% to € 700.8 million (1-9/2023: € 593.0 million) during the reporting period. Gross profit amounted to € 140.5 million (1-9/2023: € 106.1 million). The gross profit margin improved to 16.7% (1-9/2023: 15.2%).

### Result of operations

The increased business volume and the improved contribution margins of the vehicles delivered enabled a much stronger operating result despite non-recurring effects amounting to € 4.1 million (departure of an Executive Board member, implementation of a banking agreement). EBITDA rose significantly to € 52.6 million compared to the same period last year (1-9/2023: € 33.7 million). EBIT amounted to € 29.4 million (1-9/2023 € 11.2 million).

Consolidated EBT totaled € 1.0 million at the end of the reporting period (1-9/2023: € -9.4 million).

## Orders

In the first three quarters of 2024, the Rosenbauer Group recorded an order intake of € 1,233.4 million, 20.2% higher than in the previous year (1-9/2023: € 1,026.5 million). Three of the four sales regions increased their order intake. The Preventive Fire Protection segment lagged behind the previous year. The order backlog has also increased, and amounted to € 2,199.6 million at the end of the third quarter of 2024 (30 September 2023: € 1,757.9 million). With this order book, the Rosenbauer Group has a solid basis for further profitable revenue growth.

## Segment development

Segment reporting is carried out according to four defined sales areas: the Europe area, the Middle East & Africa area, the Asia-Pacific area, and the Americas area. In addition, Preventive Fire Protection (PFP) is presented as a separate segment.

### Europe area segment

The Europe area includes the European countries, with the D-A-CH region (Germany, Austria, Switzerland) as the historical home market.

The Europe area includes the Group companies Rosenbauer International and Rosenbauer Österreich, based in Leonding (Austria), Rosenbauer Deutschland in Luckenwalde (Germany), Rosenbauer Karlsruhe (Germany), Rosenbauer Slovenia in Radgona; Rosenbauer Italia in Andrian, Rosenbauer Rovereto (Italy), Rosenbauer Schweiz in Oberriggli (Switzerland) and Rosenbauer Polska in Lomianki (Poland), Rosenbauer Espanola in Madrid (Spain), Rosenbauer France in Meyzieu and Rosenbauer UK in Meltham.

The plants in the Europe area (Leonding, Neiding, Karlsruhe, Radgona and Rovereto) produce for all sales areas, while the Luckenwalde plant primarily produces for the German market.

### Business development

Revenues in the Europe area segment amounted to € 424.5 million in the reporting period, significantly higher than in the same period last year (1-9/2023: € 322.5 million). At € 18.0 million, EBIT also saw a clear improvement on the previous year (1-9/2023 € 12.0 million).

### Middle East & Africa area segment

The Middle East & Africa area geographically comprises the Middle East and Africa.

The Middle East & Africa area includes the Group companies Rosenbauer South Africa in Johannesburg, Rosenbauer Saudi Arabia with headquarters in Riyadh, including the production facility in King Abdullah Economic City (KAEC), and Rosenbauer MENA Trading - FZE (Dubai) with a subsidiary in Abu Dhabi (United Arab Emirates).

### Business development

The Middle East & Africa Area segment recorded significantly higher revenues of € 75.2 million compared to the same period last year (1-9/2023 € 56.7 million). EBIT returned to positive territory at € 3.4 million (1-9/2023 € -2.4 million).

### Asia-Pacific area segment

The Asia-Pacific area comprises the entire ASEAN-Pacific region, Japan, India, China, the CIS countries and Turkey.

The Asia-Pacific area includes the Group companies S. K. Rosenbauer in Singapore, Rosenbauer Australia based in Brisbane, and Rosenbauer Fire Fighting Technology (Yunnan) in China. There are further sales and service locations in Brunei and the Philippines.

The Singapore plant produces vehicles for the Southeast Asian market.

### Business development

Revenues in the Asia-Pacific area segment fell to € 66.9 million compared to the previous year (1-9/2023: € 78.3 million). EBIT was back in positive territory at € 7.4 million (1-9/2023: € -1.4 million).

### Americas area segment

The Americas area comprises North and South America and the Caribbean.

In addition to Rosenbauer America, based in Lyons, the production companies Rosenbauer Minnesota and Rosenbauer Motors in Wyoming (Minnesota), Rosenbauer South Dakota in Lyons (South Dakota) and Rosenbauer Aerials in Fremont (Nebraska) are part of the area.

### Business development

Revenues in the Americas area segment increased to € 247.0 million (1-9/2023: € 213.0 million) in the first nine months of this year. EBIT was better year-on-year at € 4.0 million (1-9/2023 € 2.3 million).

### Preventive Fire Protection (PFP) segment

Preventive Fire Protection handles the planning, installation and maintenance of stationary firefighting and fire alarm systems. The segment is handled by the two Group companies Rosenbauer Brandschutz, based in Leonding (Austria), and Rosenbauer Brandschutz Deutschland in Mogendorf (Germany). Rosenbauer is therefore also a full-service provider in this area.

### Business development

The PFP segment generated revenues of € 27.7 million in the first three quarters of 2024, which was down on the previous year (1-9/2023: € 28.5 million). This was due to high staff turnover, which has led to significant operational challenges in day-to-day business. EBIT was negative at € -3.4 million (1-9/2023 € 0.7 million).

## Financial and Net Assets Position

Total assets increased in the period under review to € 1,283.7 million (30 September 2023: € 1,198.6 million).

Current assets reported the largest change. They increased to € 1,016.5 million as of the reporting date (30 September 2023: € 940.4 million). Inventories, in particular vehicles in progress for delivery in the fourth quarter, increased to € 695.2 million (30 September 2023: € 641.9 million). At € 273.3 million, receivables and other assets were up on the same period of the previous year (30 September 2023: € 256.7 million).

Trade working capital was € 512.1 million (1-9/2023: € 516.0 million). Measured in terms of expected revenues, that is a decrease of 48.5% to 42.7%.

Net debt fell from € 484.2 million to € 467.8 million in the period under review.

Cash flow from operating activities was still negative at € -9.9 million, but significantly better than in the same period last year (1-9/2023: € -154.2 million). This is the best value since 2008. For the full year 2024, Rosenbauer will achieve a clearly positive cash flow from operating activities.

Intensive work to implement the capital increase, which is subject to extensive competition and merger control approval procedures, continues worldwide. The goal is to complete the transaction (closing) in 2024.

## Investments

Investments amounted to € 13.6 million in the reporting period (1-9/2023: € 10.4 million). The completion of ongoing investment projects is important here. These include the expansion of infrastructure in Singapore, a new "Welcome Center" in Karlsruhe, and the further rollout of SAP S4/HANA.

## Outlook

Given the increased political uncertainty, the IMF believes that the risks of a deterioration in global growth prospects outweigh the opportunities for improvement. In addition to a renewed shock to the capital markets, setbacks in inflation control could hamper a longer than expected contraction of the Chinese real estate sector. An intensification of existing trade tensions could reduce the efficiency of the markets.

Global demand for firefighting equipment is expected to normalize further in 2025. The investment backlog following the COVID-19 pandemic has been cleared and stronger, inflation-related pull-forward effects are no longer expected for the time being. Instead, increasing protectionism between the major economic areas could make exports more difficult.

With its global production facilities, the Rosenbauer Group believes it is well prepared for these new conditions and expects order intake to continue to grow in 2025. Nevertheless, the geographical distribution of procurements could shift, especially as Europe is stabilizing at a high level and larger projects should also come from the Middle East in the medium term. Municipalities in the USA are investing continuously and the airport business in Asia has picked up significantly.

Assuming that supply chains remain stable, the Group's Executive Board expects revenues of more than € 1.2 billion and an EBIT margin of around 5% for 2024.

# INTERIM CONSOLIDATED FINANCIAL STATEMENTS

## Consolidated statement of financial position

ASSETS (in € thousand) **Sep. 30, 2023** **Dec. 31, 2023** **Sep. 30, 2024**

<b>A. Non-current assets</b>			
I. Property, plant and equipment	149,697	150,146	149,332
II. Intangible assets	55,487	58,048	60,843
III. Right-of-use assets	30,481	29,806	33,277
IV. Securities	94	156	94
Investments in companies accounted for using the equity method	1,786	1,904	2,015
VI. Deferred tax assets	20,645	21,915	21,564
	<b>258,190</b>	<b>261,975</b>	<b>267,125</b>
<b>B. Current assets</b>			
I. Inventories	641,933	591,095	695,192
II. Receivables and other assets	256,658	278,020	273,340
III. Income-tax receivables	495	742	606
IV. Cash and cash equivalents	41,343	34,863	47,393
	<b>940,429</b>	<b>904,720</b>	<b>1,016,531</b>

**Total ASSETS** **1,198,619** **1,166,695** **1,283,656**

EQUITY AND LIABILITIES (in € thousand) **Sep. 30, 2023** **Dec. 31, 2023** **Sep. 30, 2024**

<b>A. Equity</b>			
I. Share capital	13,600	13,600	13,600
II. Capital reserves	23,703	23,703	23,703
III. Other reserves	18,092	17,674	20,243
IV. Accumulated results	114,426	125,917	119,192
<b>Equity attributable to shareholders of the parent company</b>	<b>169,821</b>	<b>180,894</b>	<b>176,738</b>
V. Non-controlling interests	1,828	2,206	2,339
<b>Total equity</b>	<b>171,649</b>	<b>183,100</b>	<b>179,077</b>
<b>B. Non-current liabilities</b>			
I. Non-current interest-bearing liabilities	131,929	2,383	394,761
II. Non-current lease liabilities	25,851	25,057	27,575
III. Other non-current liabilities	1,507	1,657	1,567
IV. Non-current provisions	22,853	25,957	25,841
V. Deferred tax liabilities	4,815	5,674	5,943
	<b>186,955</b>	<b>60,728</b>	<b>455,687</b>
<b>C. Current liabilities</b>			
I. Puttable Non-controlling interests	11,823	12,431	14,543
II. Current interest-bearing liabilities	361,832	429,508	85,482
III. Current lease liabilities	6,066	6,226	7,467
IV. Contract liabilities	223,810	248,843	324,065
V. Trade payables	108,551	114,948	90,286
VI. Other current liabilities	99,786	85,449	99,014
VII. Liabilities for taxes	625	2,769	4,112
VIII. Other provisions	27,522	22,693	23,923
	<b>840,015</b>	<b>922,867</b>	<b>648,892</b>
<b>Total EQUITY AND LIABILITIES</b>	<b>1,198,619</b>	<b>1,166,695</b>	<b>1,283,656</b>

## Consolidated income statement

in € thousand	1-9 2023	1-9 2024	7-9 2023	7-9 2024
1. Revenues	699,120	841,320	238,637	306,768
2. Cost of Sales	-592,974	-700,790	-196,360	-254,066
<b>3. Gross Profit</b>	<b>106,146</b>	<b>140,530</b>	<b>42,277</b>	<b>52,702</b>
4. Other operating income	6,760	5,160	3,036	1,666
5. R&D and Productmanagement	-16,296	-17,506	-5,252	-5,958
6. Selling expenses	-42,244	-43,951	-14,601	-14,690
7. Administrative expenses	-42,182	-53,967	-14,405	-18,109
8. Other expenses	-1,009	-824	-616	-617
<b>9. Earnings before interest and taxes (EBIT)</b>	<b>11,175</b>	<b>29,442</b>	<b>10,439</b>	<b>14,994</b>
10. Interest income	2,733	727	1,634	258
11. Interest expense	-23,483	-29,281	-10,319	-11,210
12. Share in results of companies accounted for using the equity method	200	111	56	-48
<b>13. Financial result</b>	<b>-20,550</b>	<b>-28,443</b>	<b>-8,629</b>	<b>-11,000</b>
<b>14. Earnings before income tax (EBT)</b>	<b>-9,375</b>	<b>999</b>	<b>1,810</b>	<b>3,994</b>
15. Income tax	-2,500	-3,807	-2,097	-1,623
<b>16. Net income of the period</b>	<b>-11,875</b>	<b>-2,808</b>	<b>-287</b>	<b>2,371</b>
thereof Non-controlling interests	1,307	1,874	414	589
<b>thereof Shareholders of parent company</b>	<b>-13,182</b>	<b>-4,682</b>	<b>-701</b>	<b>1,782</b>
Average number of shares outstanding	6,800,000	6,800,000	6,800,000	6,800,000
Basic earnings per share	-1.94	-0.69	-0.10	0.26
Diluted earnings per share	-1.94	-0.69	-0.10	0.26

## Presentation of the consolidated statement of comprehensive income

in € thousand	1-9 2023	1-9 2024	7-9 2023	7-9 2024
<b>Net profit for the period</b>	-11,875	-2,808	-287	2,371
Restatements as required by IAS 19 thereof deferred taxes	549 -148	38 -8	527 -143	12 -2
Change in fair value of financial liabilities that is attributable to a change in credit risk thereof deferred taxes	-638 147	-226 52	-1,010 147	-81 19
<b>Total changes in value recognized in equity that cannot be subsequently reclassified into profit or loss</b>	<b>-89</b>	<b>-145</b>	<b>-479</b>	<b>-53</b>
Gains/losses from foreign currency translation	-1,608	2,084	-754	153
Gains/losses from cash flow hedge				
Change in unrealized gains/losses thereof deferred tax	102 -40	455 -28	252 53	961 -274
Realized gains/losses thereof deferred tax	-1,833 367	35 -9	-1,121 224	-41 10
<b>Total changes in value recognized in equity subsequently reclassified into profit or loss when certain conditions are met</b>	<b>-3,011</b>	<b>2,536</b>	<b>-1,347</b>	<b>809</b>
<b>Other comprehensive income</b>	<b>-3,101</b>	<b>2,391</b>	<b>-1,826</b>	<b>757</b>
<b>Total comprehensive income after income taxes</b> thereof:	<b>-14,976</b>	<b>-417</b>	<b>-2,113</b>	<b>3,128</b>
Non-controlling interests	1,361	1,696	596	209
Shareholders of parent company	-16,337	-2,113	-2,709	2,919



## Statement of changes in consolidated equity

Attributable to shareholders in the parent company

in € thousand	Other reserves							Subtotal	Non-controlling interests	Group equity
	Share capital	Capital reserve	Currency translation	Restatement as required by IAS 19	Revaluation reserve	Hedging reserve	Accumulated results			
<b>As of Jan 1, 2024</b>	13,600	23,703	21,018	-3,838	482	12	125,917	180,894	2,206	183,100
Other comprehensive income	0	0	2,261	29	-174	452	0	2,569	-177	2,391
Net profit for the period	0	0	0	0	0	0	-4,682	-4,682	1,874	-2,808
<b>Total comprehensive income</b>	<b>0</b>	<b>0</b>	<b>2,261</b>	<b>29</b>	<b>-174</b>	<b>452</b>	<b>-4,682</b>	<b>-2,113</b>	<b>1,696</b>	<b>-417</b>
Changes in non-controlling interests	0	0	0	0	0	0	-2,043	-2,043	-70	-2,113
Dividend	0	0	0	0	0	0	0	0	-1,492	-1,492
<b>As of September 30, 2024</b>	<b>13,600</b>	<b>23,703</b>	<b>23,279</b>	<b>-3,809</b>	<b>308</b>	<b>464</b>	<b>119,192</b>	<b>176,738</b>	<b>2,339</b>	<b>179,077</b>
<b>As of Jan 1, 2023</b>	<b>13,600</b>	<b>23,703</b>	<b>21,251</b>	<b>-2,489</b>	<b>869</b>	<b>1,616</b>	<b>125,529</b>	<b>184,079</b>	<b>2,099</b>	<b>186,177</b>
Other comprehensive income	0	0	-1,661	402	-491	-1,404	0	-3,155	54	-3,101
Net profit for the period	0	0	0	0	0	0	-13,182	-13,182	1,307	-11,875
<b>Total comprehensive income</b>	<b>0</b>	<b>0</b>	<b>-1,661</b>	<b>402</b>	<b>-491</b>	<b>-1,404</b>	<b>-13,182</b>	<b>-16,337</b>	<b>1,361</b>	<b>-14,976</b>
Changes in non-controlling interests	0	0	0	0	0	0	2,079	2,079	-387	1,692
Dividend	0	0	0	0	0	0	0	0	-1,244	-1,244
<b>As of September 30, 2023</b>	<b>13,600</b>	<b>23,703</b>	<b>19,590</b>	<b>-2,088</b>	<b>378</b>	<b>212</b>	<b>114,426</b>	<b>169,821</b>	<b>1,828</b>	<b>171,649</b>

## Consolidated statement of cash flows

	1-9 2023	1-9 2024
in € thousand		
Profit before income tax	-9,375	999
+ Depreciation	22,105	23,155
± Gains/losses of companies accounted for using the equity method	-200	-111
- Gains from the retirement of property, plant and equipment, intangible assets and securities	-258	-310
+ Interest expenses	23,472	29,281
- Interest and securities income	-2,733	-727
± Other non-cash expenses and income	-4,085	1,815
± Change in inventories	-150,390	-106,271
± Change in receivables and other assets	-81,416	2,257
± Change in trade payables and contract liabilities	61,985	54,451
± Change in other liabilities	13,714	14,659
± Change in provisions (excluding income tax deferrals)	955	727
<b>Cash earnings</b>	<b>-126,227</b>	<b>19,925</b>
- Interest paid	-22,945	-28,824
+ Interest received and income of securities	2,468	727
- Income tax paid	-7,509	-1,713
<b>Net cash flow from operating activities</b>	<b>-154,213</b>	<b>-9,885</b>
- Proceeds/Payments from the sale / purchase of property, plant and equipment, intangible assets and securities	-5,340	-16,081
- Income from capitalized development costs	-3,428	-3,971
<b>Net cash flow from investing activities</b>	<b>-8,768</b>	<b>-20,052</b>
- Dividends paid to non-controlling interests	-1,244	-1,492
± Proceeds/Repayment from interest-bearing liabilities	174,264	48,837
- Repayment of leasing liabilities	-4,392	-4,795
<b>Net cash flow from financing liabilities</b>	<b>168,628</b>	<b>42,550</b>
<b>Net change in cash and cash equivalents</b>	<b>5,648</b>	<b>12,613</b>
+ Cash and cash equivalents at the beginning of the period	35,601	34,863
± Adjustment from currency translation	94	-83
<b>Cash and cash equivalents at the end of the period</b>	<b>41,343</b>	<b>47,393</b>

## Segment reporting

	1-9 2023	1-9 2024
<b>Business Segments</b> in T€		
External revenues		
Area Europe	322,514	424,530
Area Middle East & Africa	56,745	75,193
Area Asia-Pacific	78,300	66,857
Area Americas	213,049	247,006
PFP <sup>1</sup>	28,513	27,734
<b>Group</b>	<b>699,120</b>	<b>841,320</b>
<b>Operating result (EBIT)</b>		
Area Europe	11,951	17,969
Area Middle East & Africa	-2,398	3,392
Area Asia-Pacific	-1,367	7,439
Area Americas	2,332	4,042
PFP <sup>1</sup>	658	-3,400
<b>EBIT before share of results of companies accounted for using the equity method</b>	<b>11,175</b>	<b>29,442</b>
Finance expenses	-23,483	-29,281
Financial income	2,733	727
Share in results of companies accounted for using the equity method	200	111
<b>Profit before income tax (EBT)</b>	<b>-9,375</b>	<b>999</b>
<b>Business Units</b> in T€		
External revenues		
Vehicles	510,948	626,504
Fire & Safety Equipment	66,251	74,086
Preventive Fire Protection (PFP)	28,916	27,734
Customer Service	69,694	82,305
Others	23,310	30,692
<b>Group</b>	<b>699,120</b>	<b>841,320</b>

<sup>1</sup> Preventive Fire Protection

# EXPLANATORY NOTES

## 1. Information on the company and the basis of preparation

The Rosenbauer Group is an international group of companies whose ultimate parent company is Rosenbauer International AG, Austria. Its main focus is on producing firefighting vehicles, developing and manufacturing firefighting systems, equipping vehicles and their crews, and preventive firefighting. The Group's head office is located at Paschinger Strasse 90, 4060 Leonding, Austria. The company is registered with the Linz Regional Court under commercial register number FN 78543 f and is listed on the Prime Market of the Vienna Stock Exchange.

The interim consolidated financial statements are prepared on the basis of the accounting and valuation policies applied as of 31 December 2023. Therefore, the condensed interim consolidated financial statements do not contain all the information and explanatory notes required under IFRS for consolidated financial statements as of the end of the financial year, but are to be read in conjunction with the IFRS consolidated financial statements published by the company for the 2023 financial year. The interim consolidated financial statements have been prepared in thousands (€ thousand) (functional currency of Rosenbauer International AG) and, unless stated otherwise, this applies to the figures shown in the notes.

## 2. Consolidated companies

In accordance with IFRS 10, the consolidated financial statements as of 30 September 2024 include four Austrian (31 December 2023: four) and 25 foreign subsidiaries (31 December 2023: 25), all of which are legally and actually controlled by Rosenbauer International AG and therefore included in consolidation.

Using the equity method, the share in the joint venture founded with the co-owner and managing director of Rosenbauer Espanola was accounted for in Spain (Rosenbauer Ciansa SL; Rosenbauer share 50%).

## 3. Seasonal fluctuations

Owing to the high degree of dependency on public sector clients, the usual pattern in the firefighting industry is for a very high proportion of deliveries to be made in the second half of the year, especially in the final quarter. There can therefore be considerable differences – in terms of revenues and earnings – between the respective interim reporting periods. Further information on developments in the current reporting period can be found in the interim Group management report.

## 4. Estimation uncertainties and judgements

The preparation of the interim consolidated financial statements requires the Executive Board to make assumptions, estimates and judgements that have a significant effect on the presentation of the Group's net assets, financial position and result of operations. Detailed explanations of the assumptions, estimates and judgements can be found in the consolidated financial statements of Rosenbauer International IAG as of 31 December 2023.

## 5. Material events after the reporting date

No material events occurred prior to the preparation of the interim consolidated financial statements.

# CONTACT AND CAPITAL MARKET CALENDAR

## Investor Relations

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## Capital market calendar

February 14, 2025	Publication of preliminary results 2024
April 11, 2025	Publication of annual results 2024
April 28, 2025	Reporting date "Annual General Meeting"
May 8, 2025	33rd Annual General Meeting
May 13, 2025	Ex-dividend date
May 14, 2025	Publication of interim report Q1 /2025
May 14, 2025	Record date "Dividends"
May 16, 2025	Dividend payment date
August 8, 2025	Publication of the Half-year Financial Report 2025
November 14, 2025	Publication of the Interim Statement Q3/2025

## Rosenbauer share details

ISIN	AT0000922554
Reuters	RBAV.VI
Bloomberg	ROS AV
Share class	No-par-value shares, bearer or registered
ATX Prime weighting	0.19%

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