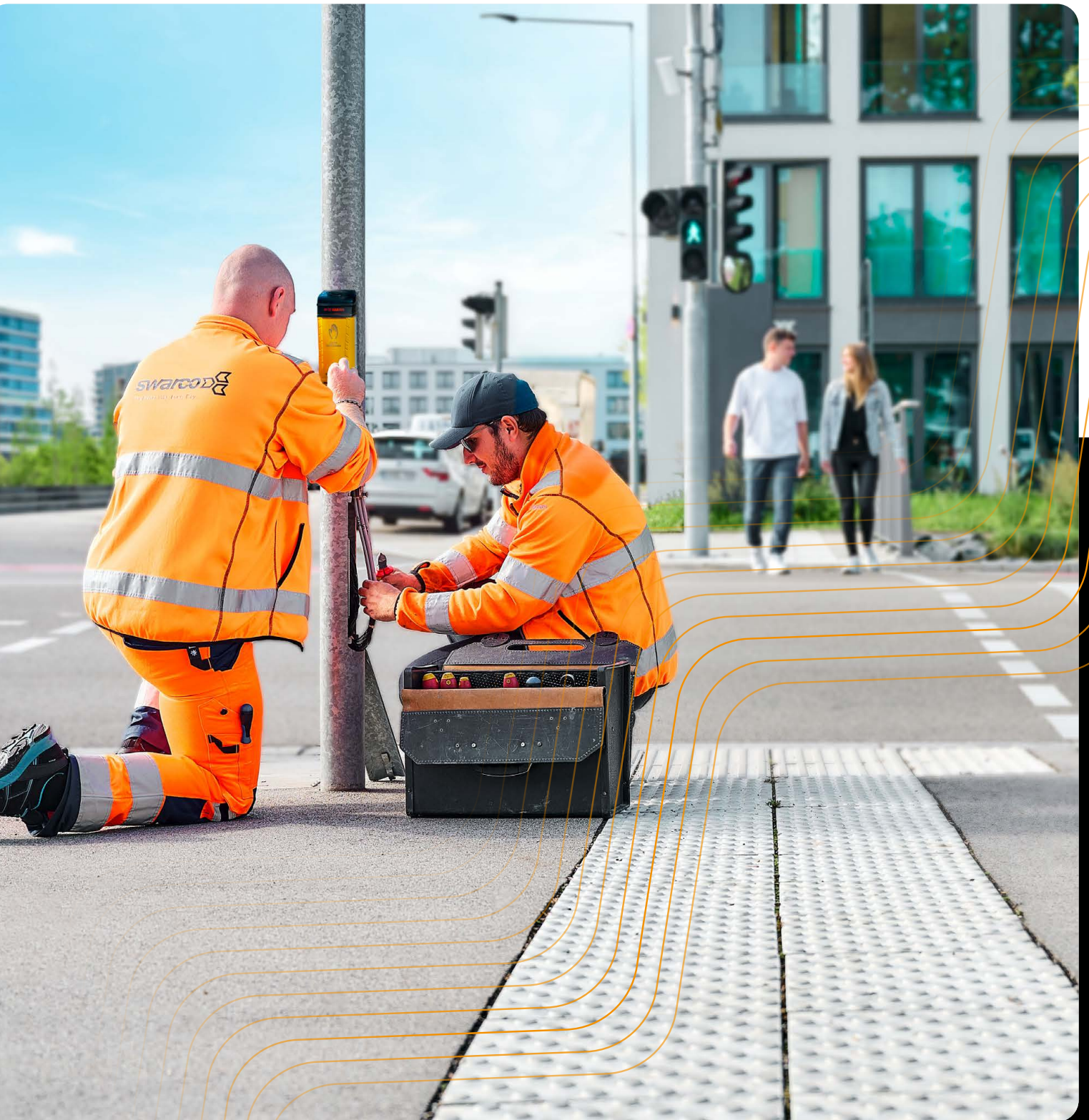


SUSTAINABILITY REPORT 2025

OF SWARCO INTELLIGENT TRANSPORTATION SYSTEMS



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Introduction

1.1 Preface

Welcome to the first SWARCO ITS divisional sustainability report. This divisional report is based on the SWARCO Group sustainability report but focuses only on the activities of the consolidated SWARCO ITS companies in Appendix 7.2.

It gives you insights in what Corporate Social Responsibility (CSR) and sustainability mean for an Austrian-based leading global player in intelligent transportation systems.

Sustainable and resource-saving action has been laid in our genes. As early as 1969, SWARCO founder Manfred Swarovski recognised the potential of broken flat glass, which, when rounded into micro glass beads, can be converted into a road safety product and make road markings visible at night. This was at a time when words like recycling or upcycling were not yet on everyone's lips.

We were the first to bring the energy-efficient light source LED to market in traffic lights and variable message signs back in the 1990s. True to our guiding principle of improving the quality of life by making travel safer, faster, more comfortable and more environmentally friendly, our software solutions in urban and interurban traffic management contribute to optimised traffic flow and help reduce emissions and avoid congestion and

accidents. This positively supports the environmental balance of our business partners.

It was also the entrepreneur Manfred Swarovski who recognised early on that you can only have lasting success if you think not only of yourself, but also of others. For us, entrepreneurship therefore also means social responsibility for our employees and for society in general. As a good corporate citizen, SWARCO ITS assumes responsibility in fostering road safety and social initiatives, engaging in cooperation with academia, promoting health programmes, and sponsoring sport and international industry events.

In a tender-based business environment that depends on public funds, we are convinced that sustainability criteria related to production processes, products, and solutions should be given greater weight and must serve as a key factor for tendering authorities when selecting the winning bidder. The bid offering the most sustainable package should be prioritised over the lowest-priced option, as this will deliver better value for money by considering factors like climate change mitigation and the entire life cycle of a product.

We hope you find our first report engaging and informative.

“For decades, our success has been built on road traffic products and services designed to save lives and reduce the environmental impact of transportation.”

LUKAS SCHNEIDER
Chief Financial Officer (CFO), SWARCO GROUP



The SWARCO AG Executive Board (from left): Lukas Schneider (CFO), Michael Schuch (CEO)

1.2 About this report (BP-1)

This report represents the first stand-alone sustainability disclosure for SWARCO ITS. SWARCO ITS comprises all consolidated SWARCO companies operating in intelligent transportation systems as listed in Appendix 7.2. This report has been prepared considering SWARCO ITS as a distinct operational and management unit.

The report covers the activities of SWARCO ITS during the fiscal year 2025, equaling the calendar year (January 1st to December 31st). Where relevant, sustainability information related to shared services or centrally managed functions has been allocated based on best-available data and reasonable estimates. Activities and entities that are not part of SWARCO ITS fall outside the scope of this report and are addressed in the SWARCO Group Sustainability Report.

This voluntary sustainability report was prepared using the established version of the ESRS standards, not yet considering the simplified ESRS standards introduced by the EU in November 2025. This sustainability report has not been externally audited. The identification of material sustainability matters is based on the SWARCO Group's established materiality assessment

and has not yet been refined to reflect the specific context of SWARCO ITS. The specific materiality assessment for SWARCO ITS will be conducted and communicated in the 2026 report.

Within SWARCO ITS, a full-time CSR specialist currently leads the division's CSR tasks and is fully supported by the SWARCO Group CSR team.

This report is complementary to the SWARCO Group Sustainability Report and should be read in conjunction with it. Where appropriate, references are made to Group-level policies, processes and targets that also apply to SWARCO ITS. For readability purposes, SWARCO Group is abbreviated as 'SWARCO' throughout this report to collectively refer to SWARCO AG, SWARCO RMS and SWARCO ITS.

For this year's report, only one subsidiary required extrapolation, with the carbon footprint data being directly collected for all other subsidiaries. This report includes Scope 1 and Scope 2 carbon data. While a Scope 3 hotspot screening exists at SWARCO, SWARCO ITS has not yet carried out a division-specific assessment.

DANIEL MEIER

Head of Corporate Social Responsibility
SWARCO Group



“Sustainability is an integral part of our corporate philosophy. We align our corporate responsibility with business, social and ecological criteria and are convinced of the competitive advantages of sustainable action.”

DANIEL MEIER
stating SWARCO's CSR conviction



1.3 CSR initiatives in SWARCO ITS

Signal head made from post-consumer recycled material
With the launch of the COMBIA CIRCULAR, the production facility **SWARCO FUTURIT** in Neutal takes a major step towards circular economy. By using more than 90% post-consumer recycled (PCR) polycarbonate in the housing, the new product embodies a sustainable material philosophy that significantly reduces the use of resources from fossil fuels. The COMBIA

CIRCULAR is an important step towards CO₂ reduction, waste avoidance, and life cycle optimisation. By using recycled material, a 65% reduction in CO₂ for the housing was achieved. This value has been third-party-verified by independent LCA (life cycle assessment) experts, showing our ambition for transparency in the environmental improvement process. This signal also guarantees a long service life and UV resistance. By integrating the FUTURIT low-

energy LED modules, the lowest possible power consumption in the utilisation phase is ensured, which goes hand in hand with verifiable energy and CO₂ savings for our customers. The COMBIA CIRCULAR also points in a sustainable direction at the end of its product life, as all parts and materials can be separated by type and are designed for recycling.

Traffic light show for teenagers
In 2025, our colleagues at **SWARCO ROMANIA** drew on both their personal and professional experience to support young people from disadvantaged backgrounds in finding their path in life. For the first time, the company took part in a summer camp held in the Carpathian Mountains. The camp brought together 34 participants between the ages of 14

and 19. The workshop, entitled “About Companies and Start-ups – We All Have to Start Somewhere,” introduced the teenagers to the fundamentals of the business world. Managing Director Liviu Staniloiu personally joined the session, contributing to both the presentation and the open discussion. The young participants were so enthusiastic and engaged that the time allocated for the

exchange had to be extended. Through this initiative, the teenagers gained valuable first insights into the world of business — a world many of them will soon enter themselves. Encouraged by the positive response, SWARCO ROMANIA and the camp organizers agreed to continue this successful collaboration in other locations.



Gender Equality highlighted at SWARCO ITALIA
Our colleagues in Turin are pleased to announce that **SWARCO ITALIA** has successfully obtained the Gender Equality certification (UNI/PdR 125:2022 Parità di Genere), an important milestone that reflects their commitment to inclusion and equal opportunities.

This achievement is the result of various initiatives carried out over the past year to strengthen the internal processes, employee support tools, and training programs. Beyond its business relevance, the certification highlights the dedication to fostering a fair, respectful, and people-centered work environment.



Educational visit at Bogotá Botanical Garden

In September 2025, colleagues from **SWARCO ANDINA** visited the Bogotá Botanical Garden and took part in an ecological walk, where they practiced meditation and connected with nature

as a therapeutic way to reduce stress. This experience not only allowed them to learn about native Colombian species but also fostered team cohesion and strengthened interpersonal relationships in a natural and relaxing environment. Employees enjoyed walking in nature

and discovering the importance of caring for and protecting environmentally significant sites in the city. It was a great experience that helped them understand the value of emblematic places featuring Colombian species.



Performance Ladder for Social Entrepreneurship

Socially responsible employment is a key topic in the Netherlands. A way for companies to demonstrate their contributions to a more inclusive labor market, is the PSO (Performance Ladder

for Social Entrepreneurship). **SWARCO NEDERLAND** was certified for the first time in April 2025 with the PSO and achieved Level 1 which signifies that the company is doing more than the national average to give people who are distanced from the labor market a

chance at employment. One major point of action hereby was the outsourcing of the assembly for ITC-3 controller to a selected supplier working with people who have limited access to the labour market.

Study highlights emission reduction through smart traffic solutions

In a joint study conducted by **Politecnico di Torino, Chair of Transportation Engineering, and SWARCO ITS**, we explored the environmental and operational performance of different traffic signal management systems in Tampere, Finland, focusing on a bustling six-inter-

section corridor. By comparing fixed-time, vehicle-actuated, and adaptive traffic signal strategies across a simulated six-intersection corridor, the research reveals impressive performance gains.

Notably, **SWARCO ITS**'s adaptive intersection control system delivered a 50% reduction in average delays, a 52% cut in

stops, and emissions reductions of up to 44% at key intersections under high-traffic scenarios. These findings reinforce the critical role of smart traffic management in supporting cities' sustainability and climate goals by making roads cleaner, traffic smoother, and urban mobility more efficient for all.



Melsonby Volunteering Day

On Tuesday 13th May 2025, twelve of our Melsonby based employees from **SWARCO UK & IRELAND** exchanged the office space with volunteer work in spring sunshine. They joined the charity 'Just the Job' based in Richmond, a social organisation providing skill development for individuals with

disabilities, mental health issues, and impairments. A variety of skills and social experiences are offered, including practical work skills training, life skills, and social activities. All team members come from within the local community. Our **SWARCO ITS** employees helped the team to clear paths, remove weed, and build fences. The day was very

rewarding and productive, and all were glad to contribute to such an important initiative in the local community. They hope to contribute more volunteering days in the near future, expanding this opportunity to further locations across **SWARCO ITS**.



About SWARCO ITS

2.1 Business scope

The companies within SWARCO ITS develop, manufacture, and deliver products and solutions that are highly technology driven. Electronics, communication systems, software solutions, traffic controllers, as well as energy-efficient LED technologies used in traffic lights and variable message signs can be regarded as the core technologies of this division.

The following market segments are served:

- Urban and Smart Mobility
- Interurban & Tunnel
- Parking & E-Mobility
- Public Transport

SWARCO ITS's core competencies include comprehensive services such as customer-specific consulting, planning, engineering, assembly, installation, integration, as well as the operation, servicing, and maintenance of complex and integrated traffic management solutions.

The main customers of SWARCO ITS are typically public-sector clients (traffic authorities and operating agencies). In addition, the company serves the B2B market by supplying products and solutions to other system integrators. It is the SWARCO ITS strategy to address local markets through strong local subsidiaries or strong local partners in order to ensure the necessary proximity to customers. SWARCO ITS is present on all continents and serves more than 5,000 customers, many of them being long-standing

business partners, in some 80 countries.

Urban traffic control and mobility management, highway and tunnel management, parking guidance and management, and fleet management for public transport are core market segments of its business. Cooperative, Connected Automated Mobility, infrastructure-to-vehicle communication, the use of Artificial Intelligence in intersection control and corridor management, and the application of Augmented and Virtual Reality tools for illustration and training purposes are key topics of the group's innovation roadmap. SWARCO ITS actively contributes to the work of national and international road-related associations, standardisation bodies, and EU-funded projects and cultivates relationships with renowned research and development institutions and universities.

2.2 Leading idea

The following Leading Idea serves as orientation for our daily work:

WE IMPROVE QUALITY OF LIFE BY MAKING THE TRAVEL EXPERIENCE SAFER, QUICKER, MORE CONVENIENT, AND ENVIRONMENTALLY SOUND.

This statement integrates four important adjectives that are closely related to CSR.



Agility
INNOVATION
Passion
**RELIABILITY
& TRUST**
Cooperation

2.3 Core Values

Equally important is the set of core values we have identified for SWARCO ITS. These values are the heart of our DNA and play a key role in ensuring our continued entrepreneurial success:

- **INNOVATION**
This includes supporting new ideas and exploring new avenues.
- **AGILITY**
This includes acting flexibly and thinking outside the box.
- **COOPERATION**
This includes listening attentively and finding solutions together.
- **PASSION**
This includes thinking one step ahead and going the extra mile.
- **RELIABILITY AND TRUST**
This includes taking a friendly and honest approach and being always on the par with customers and partners.

03

SWARCO ITS CSR AT A GLANCE



-7%
of Scope 1 & 2 emissions
since 2023

SWARCO's Adaptive
Intersection Control System delivers
-44% emissions
at key intersections under high-traffic scenarios
in Finland, according to official studies.

3rd Longest Railway Tunnel in Europe

Tunnel
management
solution delivered
for the 34 km
Lötschberg Base
Tunnel in
Switzerland



SWARCO ITS is one of the most
attractive employers at its
locations until 2030

**Optimizing
Urban Traffic**
across 5 continents

Highway & Tunnel Infrastructure

Delivering end-to-end traffic safety solutions

SWARCO ITS's First Circular Product

COMBIA Circular made by >90% post-consumer
recycled (PCR) polycarbonate in the housing

>20%
EV's in fleet

EcoVadis Silver Medal
for SWARCO Schweiz



>300 tonnes
of secondary reused or recycled
components

SWARCO ITS's contribution to the UN Sustainable Development Goals (UN SDGs)

The 17 UN SDGs mark a visionary
milestone on the global path to a

sustainable future for all. SWARCO ITS
recognizes the significant responsibility
and impact of its business operations and
is committed to developing products and
processes that enhance the company's

positive impact on the environment and
society whilst reducing any potential
adverse effects of our activities. The
following goals are within the SWARCO
ITS's sphere of influence:

SDG	Strategic Focus	Key Actions	Future Commitments
3 GOOD HEALTH AND WELL-BEING	GOOD HEALTH AND WELL-BEING Road safety & employee health	Smart traffic management, Vision Zero, Zero Harm Initiative	Good health and wellbeing for all employees worldwide, expand mental health programs, focus on vulnerable road users
5 GENDER EQUALITY	GENDER EQUALITY Fair and equal opportunities for all and leadership diversity	Equal pay for equal work principle, female leadership representation	Creating attractive working conditions where each person is valued and appreciated, promote women in technology & in leadership
6 CLEAN WATER AND SANITATION	CLEAN WATER AND SANITATION Water efficiency & site assessments	Waters stress analysis especially at sites in high stress areas	Reduce water use in high-risk areas, additional water assessments for potential new sites
7 AFFORDABLE AND CLEAN ENERGY	AFFORDABLE AND CLEAN ENERGY Energy transition	90% green electricity (EU), ISO 50001 certification for major production sites	PV expansion where technically and economically feasible, implement standardized energy monitoring system at major global sites, commitment to Net Zero Emissions by 2050
8 DECENT WORK AND ECONOMIC GROWTH	DECENT WORK AND ECONOMIC GROWTH Safe & inclusive workplaces	PPE provision, Zero Harm Initiative	Equal employment opportunities for all, strengthen young talent initiatives
9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	INDUSTRY, INNOVATION AND INFRASTRUCTURE Sustainable Infrastructure & Innovation	Innovation Hub, LCA implementation	Circular Economy solutions in all business units, Life Cycle Assessments (LCA) for key products, Eco Design principles are considered in all R&D activities, sustainable product lines
10 REDUCED INEQUALITIES	REDUCED INEQUALITIES Inclusive mobility and workforce diversity	Accessible mobility infrastructure (R&D project for the blind), transparency on gender wage gap	Ensuring fair wages and working conditions for all employees and partners, improve living standards of local communities in developing countries
11 SUSTAINABLE CITIES AND COMMUNITIES	SUSTAINABLE CITIES AND COMMUNITIES Smart urban mobility	Smart urban transport solutions, voluntary work for local communities	Improve urban road traffic management globally, Circular Economy solutions in all business units
12 RESPONSIBLE CONSUMPTION AND PRODUCTION	RESPONSIBLE CONSUMPTION AND PRODUCTION Sustainable production	Re-use of packaging, ISO 14001 sites	Circular Economy solutions in all business units, Eco Design principles are considered in all R&D activities
13 CLIMATE ACTION	CLIMATE ACTION Decarbonization	Carbon footprint calculations, green electricity, PV installations, re-use of packaging	Scope 1-3 carbon footprint reduction to Net Zero by 2050 (EU Green Deal), climate transition plan
17 PARTNERSHIPS FOR THE GOALS	PARTNERSHIPS FOR THE GOALS Global cooperation	GoGreen initiative with European cities, collaboration with ERTICO, long term member of IRF & ERF	Responsibly foster partnerships that contribute to sustainable development, expand collaboration with YOURS (Youth for Road Safety from UN)

General Disclosures

This part of the report refers to the general disclosure requirements of ESRS 2. The addressed disclosure requirement is mentioned in brackets e.g. (BP-1) or (IRO-4).

3.1 Basis for Preparation

3.1.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT (BP-1)

We confirm that no relevant sub-sidiaries have been exempted from this consolidated sustainability report. A detailed list of all SWARCO ITS's companies included in this report can be found in Appendix 7.2.

We did not exercise the option to omit any specific piece of information related to intellectual property, know-how, or the results of innovation. All relevant and required information has been fully disclosed, ensuring transparency and adherence to CSRD requirements.

Lastly, we affirm that we have not used the exemption from disclosing impending developments. This report includes all material developments and with relevance to ESG topics up to the reporting date, in full compliance with the CSRD guidelines.

3.1.2 DISCLOSURES IN RELATION TO SPECIFIC CIRCUMSTANCES (BP-2)

In this sustainability report, the time horizons used for assessing sustainability-related risks and opportunities are as follows:

- Short-term: Up to 1 year
- Mid-term: Between 1-5 years
- Long-term: 5-10 years

These time horizons have been selected to align with the time horizons used by SWARCO's corporate risk management. This consistency ensures that sustainability considerations are integrated into the broader risk management framework and strategic planning processes.

This year, just one of our service subsidiaries needed to extrapolate its carbon footprint data, demonstrating our ongoing commitment to improving the

accuracy and reliability of our sustainability report. The extrapolation was carried out by using an average CO₂ footprint per headcount.

This report is prepared with reference to the ESRS standards, ensuring comprehensive compliance with the latest regulatory requirements and best practices in sustainability reporting.

Greenhouse Gas Accounting Methodology

The company's greenhouse gas (GHG) emissions inventory is prepared in accordance with the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard.

The organizational boundary follows the operational control approach, whereby

all entities over which the company has operational control are included in the inventory, covering Scope 1 and 2.

Emissions are calculated using activity data (e.g. fuel consumption and electricity use) and tracked directly via site and vehicles metres or invoices. Energy consumption is then multiplied by appropriate emission factors sourced from internationally recognized databases (e.g. DEFRA & IEA). Where facilities are shared, allocations were based on energy metre splits and splits based on headcounts or office space.

SWARCO ITS reviews and updates its emission factors and calculation methodology annually to ensure alignment with current scientific and regulatory developments.

3.2 Governance

3.2.1 THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES (GOV-1)

SWARCO is a family-owned business founded in 1969 by Tyrolean entrepreneur Manfred Swarovski (1940 – 2018). Since 1998 the group has been organized in line with the standards of publicly listed companies, managed by an Executive Board, advised by a Supervisory Board with different sub-committees, and governed

by a detailed set of codes, statutes, and by-laws.

The Executive Board delivers regular reports on the state of the group of companies to the Supervisory Board and the shareholders. Every year in spring, independently audited financial annual statements are published as a report (mainly addressed to financial

institutions) detailing various figures according to IFRS principles and informing about the development of the business in the previous fiscal year.

The composition and diversity of the members of SWARCO ITS' administrative, management and supervisory bodies is summarised in the table below.

TABLE 1

Administrative, management and supervisory bodies	Total number	Percentage
	2025	2025
Number of executive members – Executive Board, VPs, Managing Directors, Head of Group Functions (head count)	59	100%
Male	53	90%
Female	6	10%
Number of non-executive members (head count)*	4 341	100%
Male	3 373	78%
Female	968	22%
Total number of administrative, management and supervisory bodies (head count)	5**	100%
Male	4	80%
Female	1	20%
Gender diversity on the supervisory board (number of female members : number of male members)	1:4**	
Percentage of independent members of the supervisory board		100%

* without central services and group functions ** No dedicated Supervisory Board for SWARCO ITS. Figure is from SWARCO Group

Responsibility for Oversight

The oversight of sustainability impacts, risks, and opportunities at SWARCO ITS is under the responsibility of Lukas Schneider, who serves as the Chief Financial Officer (CFO) and is a member of the Executive Board. In his role, Lukas Schneider ensures that sustainability considerations are integrated into the company's strategic and operational activities.

To effectively manage this responsibility, he delegates specific oversight duties to three key managers:

- Daniel Meier, Head of Corporate Social Responsibility (CSR)
- Daniel Domitric, Head of Compliance & Internal Audit
- Harald Haselbacher-Gattringer, Head of Integrated Management Systems

These managers' report directly to Lukas Schneider, who in turn reports on sustainability matters to the Supervisory Board. This clear reporting line ensures that sustainability oversight is aligned with the company's governance structure and receives attention at the highest levels of the organisation.

ESG Target Setting and Monitoring

The process of setting Environmental, Social, and Governance (ESG) targets at SWARCO was conducted through an iterative collaboration involving the Executive Board, operational Vice Presidents, and the CSR team. This collaborative approach ensures that ESG targets are realistic, actionable, and aligned with the company's overall strategic goals. Daniel Meier, the

Head of CSR, holds the responsibility for monitoring the progress of these ESG targets on an annual basis, ensuring ongoing accountability and adaptation as necessary. The current status on the ESG Group targets is presented in SWARCO's Group Sustainability Report, page 30.

Resource Allocation

SWARCO ITS maintains a lean in-house

CSR team, focusing on efficiency and expertise. To supplement this internal capacity, the company engages specialized sustainability consultancy firms as needed. This approach allows SWARCO ITS to access the necessary expertise for specific sustainability initiatives while maintaining a streamlined internal structure

3.2.2 INFORMATION PROVIDED TO AND SUSTAINABILITY MATTERS ADDRESSED BY THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES (GOV-2)

To give the topic of CSR appropriate weight in the SWARCO Group and to develop this strategically, the position of "Head of Corporate Social Responsibility SWARCO Group" was created in January 2022 and filled by an experienced manager with long-time SWARCO background, Dipl.-Ing. Daniel Meier, MBA.

Within SWARCO ITS, a full-time CSR specialist currently leads the division's CSR tasks and is fully supported by the SWARCO Group CSR team.

Reporting Structure and Frequency

The governance of CSR at SWARCO is structured to ensure regular and strategic oversight at all levels of the organization. Daniel Meier, the Head of CSR, reports directly to the Chief Financial Officer (CFO) Lukas Schneider regularly. This regular

reporting ensures that CSR activities, risks, and opportunities are consistently monitored and integrated into the company's administrative processes.

The CFO, in turn, reports on CSR matters to the Executive Board on a monthly basis, providing updates and insights that inform the company's strategic decision-making.

If deemed necessary but at minimum once per year, the CFO raises these topics in the quarterly Supervisory Board Meetings, ensuring that the highest governance body is kept informed of key developments and strategic considerations.

Discussion of CSR Risks, Opportunities, and Impacts

The assessment of CSR risks and opportunities is integrated into

SWARCO's broader risk management framework. These CSR risks and opportunities are discussed with the Supervisory Board annually, alongside the general risks and opportunities assessment for the SWARCO Group. This integrated approach ensures that CSR considerations are viewed within the context of the company's overall risk landscape.

Furthermore, CSR impacts are treated as one of the five strategic themes of SWARCO and are discussed in every Executive Board meeting. This ensures that CSR is consistently factored into the company's strategic planning and decision-making processes, reinforcing its importance to the company's long-term success.

3.2.3 INTEGRATION OF SUSTAINABILITY-RELATED PERFORMANCE IN INCENTIVE SCHEMES (GOV-3)

As of the current reporting period, sustainability-related performance is not formally integrated into the incentive schemes for SWARCO ITS's administrative, management, and supervisory bodies. This decision reflects our broader philosophy toward sustainability within the organisation.

At SWARCO ITS, our primary aim is to embed sustainable thinking as a

fundamental aspect of our business culture, rather than merely a target tied to financial incentives. We believe that sustainability should be a core element of our mindset, guiding how all employees fulfill their responsibilities. By making sustainability an integral part of our daily operations and decision-making processes, we aim to foster a culture where sustainable practices are inherently valued and

pursued, independent of monetary rewards.

While there is no overarching incentive structure linked to sustainability for the management bodies, SWARCO ITS allows for flexibility at the operational level. General Managers of individual legal entities have the autonomy to set specific CSR-related targets for their employees.

3.2.4 STATEMENT ON DUE DILIGENCE (GOV-4)

SWARCO ITS has conducted a comprehensive mapping of the core elements of due diligence as outlined in ESRS 1, Chapter 4. To ensure clarity and transparency, each core element of due diligence has been explicitly incorporated

into the respective sections of this report by including the relevant ESRS reference, such as SBM-1 or GOV-3, in the title of the corresponding chapters. This approach enables stakeholders to easily identify and understand how

SWARCO ITS addresses each due diligence element within our sustainability reporting framework. By embedding these references directly into the structure of the report, we enhance the accessibility and coherence of our disclosures.

3.2.5 RISK MANAGEMENT AND INTERNAL CONTROLS OVER SUSTAINABILITY REPORTING (GOV-5)

Key Risks in Sustainability Reporting

In our sustainability reporting process, SWARCO ITS has identified several key risks that could impact the accuracy and reliability of our disclosures:

1. Quality of Data Collected: Ensuring that the data we gather is accurate, consistent, and comprehensive is a significant challenge, particularly given the diverse operations across our subsidiaries.

2. Audit-Proof Documentation: The need for thorough and verifiable documentation of data inputs is crucial to maintain the integrity of our sustainability reporting.

3. Timely Submission from Subsidiaries: Coordinating the timely submission of data from all subsidiaries to meet reporting deadlines is an ongoing operational risk.

Mitigation Strategies

To mitigate these risks, SWARCO has implemented a series of measures:

- Appointment of Data Stewards: Data Stewards have been established across the organisation, with the specific responsibility of collecting and filling out CSR data sheets on time. They ensure that the data submitted is accompanied by adequate documentation, which is essential for maintaining audit-proof records.
- Training and Resources: All Data Stewards have undergone training and have been provided with comprehensive written instructions. This includes a glossary that defines and explains each data point to be collected, ensuring consistency and clarity in the data collection process.
- Enhanced plausibility checks: As of 2025 we have strengthened our plausibility checks by conducting selected internal audit checks.
- Dry-run with KPMG as auditor: In 2025 we continued our dialogue with KPMG to ensure that

SWARCO's voluntary ESG reporting aligns with the expectations set by KPMG's future audit of the ESG disclosures. As part of the preparatory review, SWARCO's Double Materiality Analysis and its GHG emissions calculation successfully passed the assessment. The review of all other reporting areas was postponed due to the EU Omnibus initiative and the ongoing simplified ESRS process.

Challenges and Future Improvements

The EU's Omnibus initiative and the simplified ESRS process offers benefits by reducing the overall reporting effort. However, it also presents a challenge due to the still evolving nature of the reporting guidelines, making them a moving target. As future improvement, we aim to gather carbon footprint data directly from all subsidiaries, eliminating the need for any extrapolation. Additionally, in 2025 we introduced further plausibility metrics and selected internal audits. Both measures will be conducted annually to further enhance the quality and accuracy of the data received.

3.3 STRATEGY

3.3.1 STRATEGY, BUSINESS MODEL AND VALUE CHAIN (SBM-1)

As an international player in traffic technology, SWARCO ITS serves both Business-to-Business (B2B) and Business-to-Government (B2G) customers. Sales range from individual products to turnkey solutions for urban and interurban traffic control, parking and e-mobility, and public transport management.

The B2B sales mostly refer to system integrators who use SWARCO ITS products, such as traffic lights, in larger systems like urban intersections.

The B2G sales rely on the budgets of public authorities for improving and maintaining road infrastructure. These can be federal offices, national highway operators, or city offices responsible for urban traffic control and management.

The business is based on public tenders, for instance for the supply of motorway guidance systems, the supply of parking guidance systems or the supply of as-a-service software solutions for urban mobility management.

In fiscal year 2025, the SWARCO ITS generated consolidated revenues of 860 million €.

Market Presence and Sector Exclusions

- **Market Access:** None of SWARCO ITS's products or services are banned in any of the markets in which we operate. We ensure full compliance with all relevant regulations and standards in every region.
- **Fossil Fuel Sectors:** SWARCO ITS has no activities related to the extraction, production, or processing of fossil fuels.
- **Pesticides and Agrochemical Products:** We do not engage in the manufacturing or distribution of pesticides, herbicides, or other agrochemical products.
- **Controversial Weapons:** SWARCO ITS is not involved in the development, production, or sale of any weapons at all.
- **Tobacco Cultivation and Production:** We have no activities related to the cultivation or production of tobacco.

Future Challenges in Sustainability Reporting

While the positive impacts of our technologies in traffic safety and optimizing traffic flow are clear, quantifying these benefits for sustainability reporting purposes presents a future challenge. To accurately reflect the contributions of our solutions in our sustainability metrics, we will need to develop methodologies to calculate the reduction in accidents, traffic jams, and related environmental benefits attributable to our products. This will involve collaboration with industry experts, data collection from real-world applications, and potentially the development of new reporting frameworks that capture these indirect but significant contributions to sustainability.

Sustainability-related goals
We would like to highlight that in 2024, an iterative target-setting process was

introduced. For the first time, the Executive Board, Vice Presidents, and CSR team defined sustainability-related goals. The high level goals are

- Making SWARCO ITS one of the most attractive employers at its locations by 2030.
- Reducing the carbon footprint across the entire value chain (Scope 1, 2, 3) to net-zero emissions by 2050, in line with the EU Green Deal.
- Leaving the smallest environmental footprint in our industry and setting a new standard by 2035.

They apply to the entire SWARCO Group and SWARCO ITS and are not limited to specific products, customer categories, or geographic regions. A detailed overview of the KPI's for each sustainability related goal is provided on the next page.

TABLE 2

Strategy, business model and value chain	2025
Total number of employees (head count)*	4 392

*without central services and group functions



Urban Mobility



Highway & Tunnel



Parking & E-mobility



Public Transport



ONE OF THE MOST ATTRACTIVE EMPLOYERS

Making SWARCO ITS one of the most attractive employers at its locations by 2030.



REDUCING TO NET-ZERO EMISSIONS

Reducing the carbon footprint across the entire value chain (Scope 1, 2, 3) to net-zero emissions by 2050, in line with the EU Green Deal.



SMALLEST ENVIRONMENTAL FOOTPRINT

Leaving the smallest environmental footprint in our industry and setting a new standard by 2035.

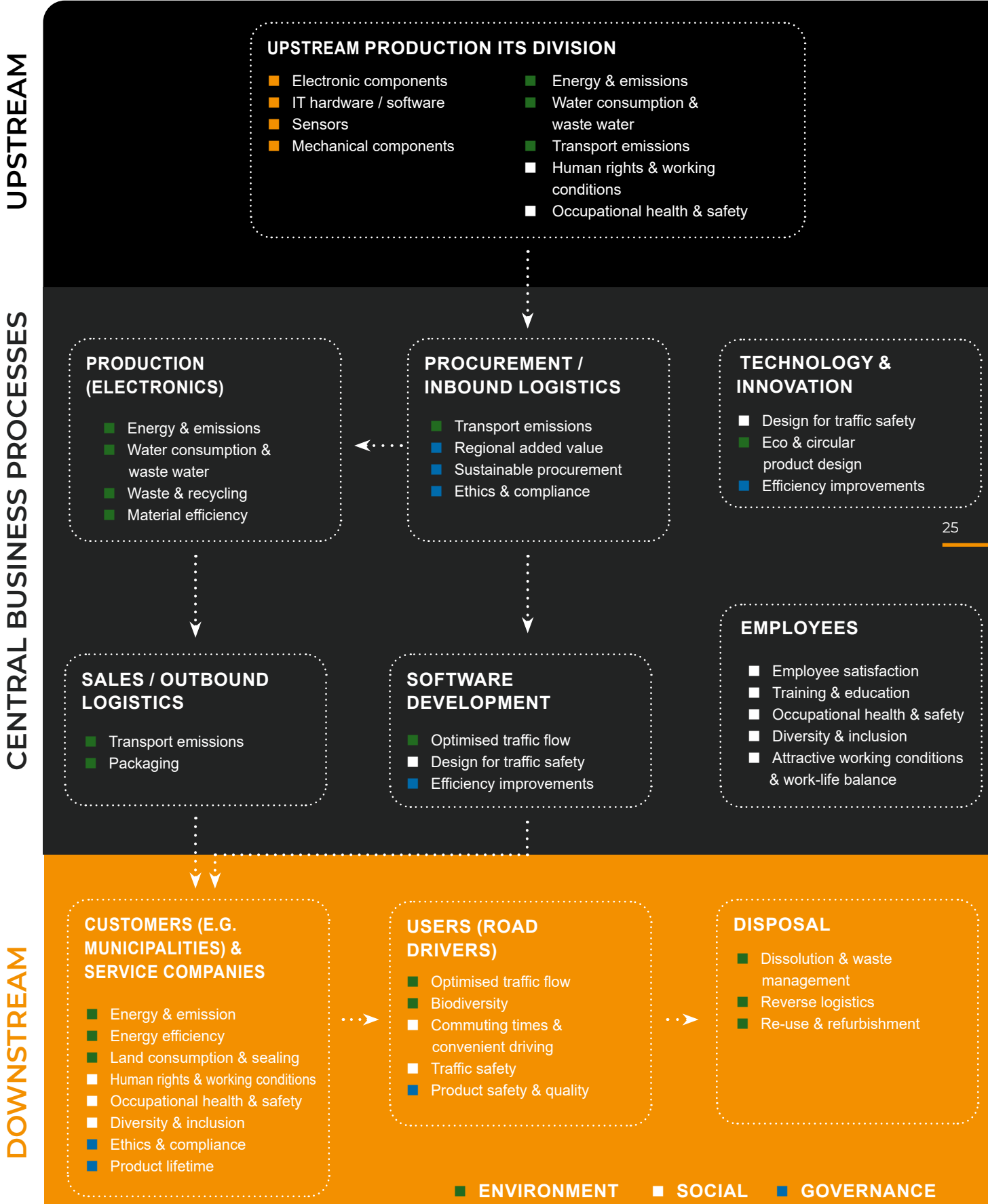
SWARCO'S SUSTAINABILITY GOALS *

TABLE 3

Energy & Emissions		Status 2025
Reduction of the carbon footprint along the entire value chain (Scope 1,2,3) to net-zero emissions as required by the EU Green Deal until 2050		
Implement standardized energy monitoring system at all major SWARCO sites worldwide		by 2028
Certification of ISO 14.001/50.001 is implemented at all relevant plants until 2027	In progress with ISO 50001 started at two locations	
Purchase of 90% green electricity across the SWARCO Group in Europe until 2025		complete
Checklist for new purchases of company vehicles to evaluate emission free options is available to all subsidiaries until 2024		complete
Eco & Circular Product Design		Status 2025
We leave the smallest environmental footprint in our industry and set a new standard until 2035		
Circular Economy solutions in all business units (BU's) by 2028	2 out of 5 Business Units fulfil this already	
Eco Design principles considered in all R&D activities		complete
Employee Satisfaction		Status 2025
SWARCO is one of the most attractive employers at its locations until 2030		
Low employee turnover rate <15% by 2028		complete (14%)
Satisfaction corridor between 2.4 and 2.7 by 2028	(global employee survey done every 2 years, not in 2025)	2.85 in 2024
Global employee survey participation rate >55% by 2028	(global employee survey done every 2 years, not in 2025)	49.7% in 2024
Performance review (T4F) participation > 50% by 2026		complete (54%)

These targets are further discussed in sections 4.2.6, 4.3.4 and 5.1.7.
* Dedicated targets for SWARCO ITS will be established in 2026.

SWARCO ITS'S VALUE CHAIN





3.3.2 INTERESTS AND VIEWS OF STAKEHOLDERS (SBM-2)

The key stakeholders for SWARCO regarding CSR are:

- 1. Clients / potential clients
- 2. Suppliers
- 3. SWARCO employees
- 4. SWARCO management
- 5. Consultants
- 6. Financial institutions
- 7. Associations / NGO's

Employee Satisfaction and Engagement

Due to the materiality and importance of employee satisfaction, a comprehensive global employee survey was conducted in 2024. This initiative aimed to assess employee sentiment, identify areas for improvement, and ensure that our workplace culture supports the overall well-being and engagement of our employees.

To maintain an up-to-date understanding of employee satisfaction and to monitor the effectiveness of the improvement measures, this survey will be repeated every two years.

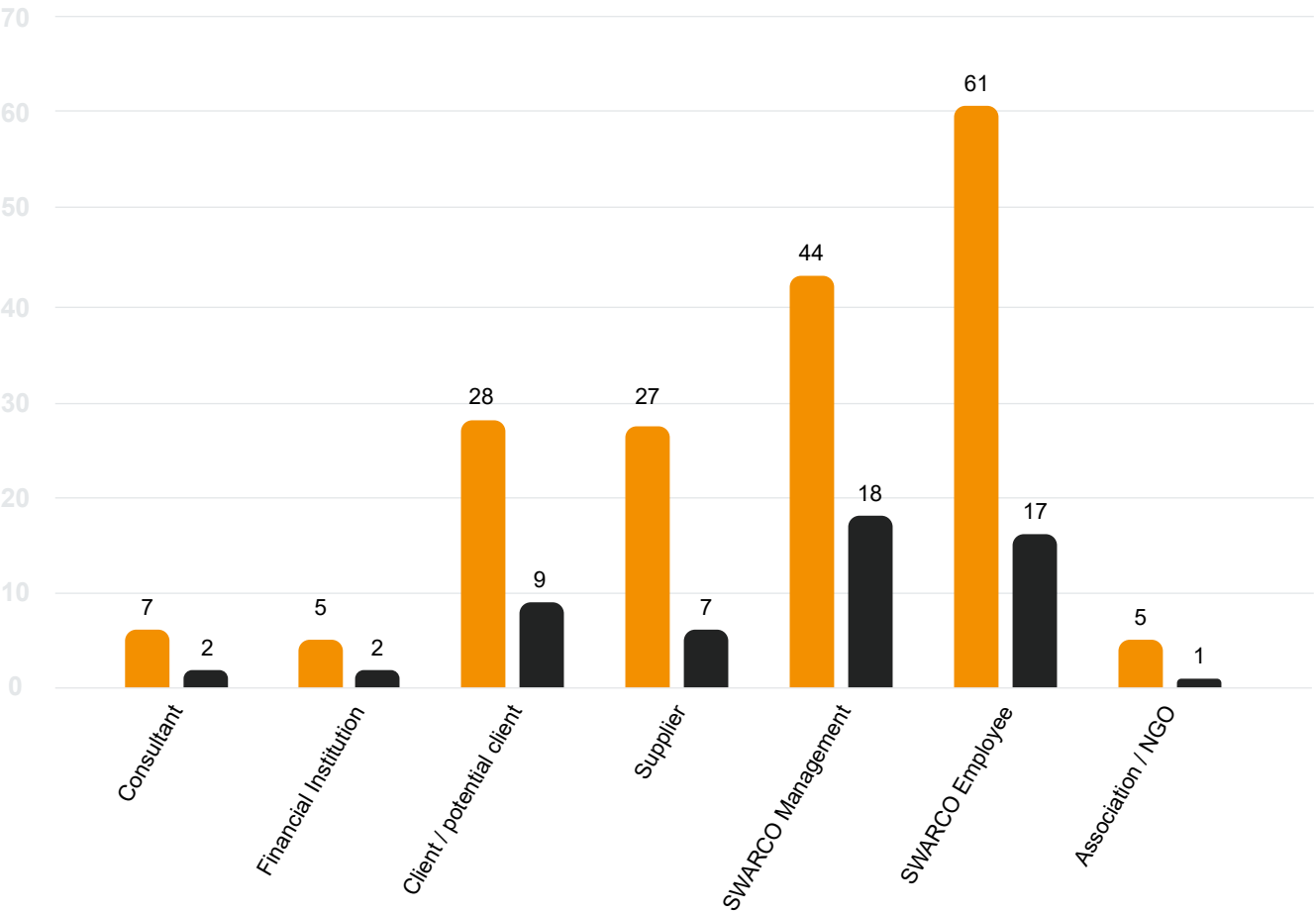
Stakeholder engagement in materiality assessment process

As part of the initial materiality analysis for SWARCO , a detailed online survey was performed during July and August 2022. As specifically known contacts were addressed, the response rate was high with over 60%. A total of 177 stakeholders took part in the survey with evaluable responses as shown in the orange columns below. The black columns indicate the number of stakeholders who agreed to a personal interview in a second round (see graph below).

The response rate showed that there were enough participants in each stakeholder group for a meaningful result and that additional participants would not have significantly changed the result.

In November 2022, additional in-depth interviews were conducted with selected stakeholders using a defined template. The interviews were used to confirm and further detail the results of the July/August 2022 stakeholder survey. The results were shared with the Executive Board and also incorporated into the CSR strategy process.

■ TOTAL NUMBER OF STAKEHOLDERS
■ NUMBER OF STAKEHOLDERS WHO AGREED TO BE INTERVIEWED LATER



3.3.3 MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL (SBM-3)

In 2022, the first SWARCO materiality analysis was performed with the support of an external consultancy group. This initial materiality analysis was based on GRI and CSRD methodologies, as the ESRS guidelines were not finalized at the time. The revised double materiality assessment is described in chapter 3.4.

Financial Effects of Material Risks and Opportunities

At this stage, SWARCO ITS has opted not to disclose the current and anticipated financial effects of our material risks and opportunities in this report. We continue to evaluate these factors internally and will consider their inclusion in future disclosures as part of our ongoing commitment to comprehensive reporting.

3.4 Impact, risk and opportunity management

In early 2024, we conducted a reassessment of financial materiality in line with ESRS requirements. During 2024, we also updated the materiality of the Impact, Risk, and Opportunity (IRO) analysis according to the latest ESRS guidelines. By the end of June 2025 the auditor KPMG approved SWARCO Group's revised double materiality analysis based on the most recent ESRS guidelines.

The process for identifying material topics for both financial and impact risks can be found in 3.4.1.

3.4.1 DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES (IRO-1)

Financial Materiality Process

To assess the financial materiality, a bottom-up approach was followed. The risks identified within the framework of the SWARCO Group's existing risk management system that could have a financial impact on the development, financial position, cash flow, or enterprise value of the SWARCO Group were used and presented in a long list. At the time the analysis was performed, the internal risk catalog contained 67 risks.

The first step was to identify any sustainability-related aspects of the individual existing risks. Of the 67 risks in the entire SWARCO risk catalog, 40 risks were found to have an ESG reference. Furthermore, in accordance with ESRS

1, 3.5, sustainability-related opportunities were identified and presented in a long list of opportunities.

For the quantitative assessment of the identified sustainability-related risks, the assessment established in the existing risk management system was used which assigns a risk value to each risk. The risk value is a simulated figure that represents the results of the assessment of the financial impact and probability of occurrence of a risk.

The materiality threshold for sustainability-related risks was determined by the Risk management team in consultation with the CSR department and Group finance

department, setting a risk value corresponding to 1 million EUR. Risks with a risk value above the set threshold were classified as financially material and included in the short list.

Impact Materiality Process

In order to assess impact materiality, the first step was to analyze the SWARCO Group's value chain and identify potential sustainability issues arising from the SWARCO Group's business activities. The initial assessment was carried out using a 6-point Likert scale. In the second step, the identified SWARCO-specific topics were assigned to the ESRS using a bottom-up approach, and the impacts formulated in the first step were specified as positive,

negative, actual or potential impacts. Where possible, a granular assignment to the sub-themes and sub-sub themes of the ESRS was made.

The average value of the scale values assessed in the first and second steps represents the result of the impact assessment. A threshold value of greater than or equal to 3.75 was set for the final assessment of materiality. Due to the materiality threshold set, those impacts that stand out clearly in the materiality assessment and are considered material in any case according to detailed

analysis and industry comparisons are above the specified materiality threshold. This allows SWARCO to focus its reporting in accordance with ESRS on these impacts.

In accordance with ESRS 1.45, those impacts with human rights relevance were subjected to further review. In the case of human rights, the extent of the impact was assessed higher than its probability of occurrence. This means that impacts that were below the materiality threshold became material if the magnitude is higher than the

probability of occurrence.

The results of the assessments were finally compared with the sector-specific standards of the Sustainability Accounting Standards Board (SASB). The following industries were used for this purpose:

- Industrial Machinery and Goods
- Engineering and Construction Services
- Software and IT Services
- Hardware

Final result of the materiality analysis

An overview of the ESRS to be reported by the SWARCO ITS in accordance with the principle of double materiality as assessed for SWARCO can be found in Table 4 below.

TABLE 4

E1: Climate change
E1.1 Climate change adaptation
E1.2 Climate change mitigation
E1.3 Energy
E5: Circular economy
E5.1 Resource Inflows, including resource use
E5.2 Resource Outflows related to products and services
S1: Company workforce
S1.1 Secure employments
S1.2 Working time
S1.3 Adequate wages
S1.7 Work-life balance
S1.8 Health and safety
S1.2.1 Gender equality and equal pay for work of equal value
S1.2.2 Training and skills development
S1.3.4 Privacy
S4: Consumers and end-users
S4.1.1 Privacy
S4.2.2 Security of a person
S4.3.3 Responsible marketing practices
G1: Business conduct
G1.1 Corporate culture
G1.4 Political engagement and lobbying activities
G1.5 Management of relationship with suppliers, including payment practices
G1.6.2 Incidents

3.4.2 DISCLOSURE REQUIREMENTS IN ESRs COVERED BY SWARCO’S SUSTAINABILITY STATEMENT (IRO-2)

The following ESRs standards were addressed for the sustainability report of FY 2025 (please also refer to Table 4):

- E1 = Climate change E5 = Circular economy S1 = Own workforce S4 = Consumers and endusers G1 = Business conduct

A detailed view of the disclosure requirements covered in this report can be found in the index on pages 50-53.

3.5 Minimum disclosure requirements (MDR)

The minimum disclosure requirements for policies (MDR-P), actions (MDR-A), metrics (MDR-M), and targets (MDR-T) were not adopted in fiscal year 2025 as the Group Management prioritised updating the SWARCO Group Strategy for the upcoming 2026–2030 period.

3.6 EU Taxonomy

In the reporting period, we assessed all of SWARCO ITS’s main activities for their eligibility and alignment with the EU Taxonomy . This assessment was based on the technical screening criteria, the ‘Do No Significant Harm’ (DNSH) requirements, and the minimum safeguards. The following activities were identified as relevant for SWARCO ITS:

6.15 Infrastructure enabling low-carbon road transport and public transport
7.7 Acquisition and ownership of buildings.

Among these activities, 6.15 covers the majority of our operations and forms the core of our Taxonomy-relevant portfolio.

Based on this assessment and using 2025 figures for SWARCO ITS, 100% of

sales, 42% of CapEx, and 100% of OpEx are EU Taxonomy-aligned. At this period of time, we are not disclosing further detailed figures because the EU Taxonomy framework is under review in the context of the EU Omnibus initiative and the ESRs simplification process, which are not yet finalized. We will disclose detailed figures once the regulatory requirements are completed and stabilized.

4.1 Introduction

Environmentally friendly approaches have always been part of SWARCO’s way to do business. Our Leading Idea integrates “environmentally sound” as an attribute to how we design the travel experience for the road users. There are many aspects and initiatives that have positive impacts on our environment:

SWARCO ITS fosters the use of electric vehicles in the group’s car fleet guidelines with simultaneous build-up of the charging infrastructure at our premises (e.g., wall boxes). A customary practice in some of our production plants is the use of electric forklift trucks, avoiding noise and harmful emissions in the direct working environment on the shop floor.

The best tactic to manage waste is to stop creating it. That is why SWARCO ITS companies operate active waste management and reduction plans, setting binding annual goals to avoid or reduce waste, find alternatives to hazardous waste materials, and develop ambitious programs for the development of products and production technologies with a lower carbon footprint.

Digitalization is another important lever for the responsible handling of resources and avoiding waste. SWARCO ITS companies have moved to electronic

invoicing instead of sending out invoices on paper. „Paperless“ programs, like at SWARCO ITALIA, are implemented to avoid paper. Such programs include the digital visitor registration and an electronic documents management system.

As a rule, we at SWARCO ITS try not to unnecessarily waste the precious resource of water but use it responsibly. This is an attitude every employee should internalize. A simple but effective measure can be the technical limitation of the flushing water of toilets. Some of our companies run water and energy saving programs.

Some SWARCO ITS companies have an eye on measures how to reduce the electricity consumption in buildings. Ensuring that power-consuming devices are switched off at the end of the workday is a shared responsibility of all SWARCO ITS employees as part of our commitment to sustainability. The replacement of conventional light sources with energy-saving, long-life LEDs is another useful measure.

Where possible and financially viable, SWARCO ITS companies strive to use renewable electricity from „green“ electricity providers.

A classic example where SWARCO ITS has a market-leading position in energy savings is the use of LED technology in traffic lights and variable message signs, allowing power consumption reductions of more than 90% compared to conventional light sources. Calculations prove that operating the LEDs at minimal nominal power not only extends their life span, but also leads to our best-in-class status concerning the total cost of ownership of our variable message signs (VMS).

Plastic recycling
Recycling is also a core element of daily operations at the sign and signal production site of SWARCO FUTURIT in Neutal. Operational waste material, mainly polycarbonate deriving from the injection into moulding machines, is being collected and shredded locally to be either processed again as input material for new products or to be sold in the form of plastic granulate. Only plastic waste meeting sufficient quality criteria can be directly recycled. Other waste fractions such as wood, packaging, paper, and mixed electronic waste are collected and recycled by an external partner company, a regional specialist in waste treatment. SWARCO FUTURIT continues to examine in which ways recycled and recyclable plastic materials can be further used.

4.2 Climate Change – ESRS E1

4.2.1 STRATEGY (GOV-3 / E1-1)

Our target of achieving net-zero emissions across the entire value chain (Scope 1, 2, 3) by 2050, aligns with the overarching goals of the Paris Agreement to limit global warming to 1,5 degrees Celsius above pre-industrial levels, highlighting our inclusion in the EU Paris-aligned benchmarks.

It is important to take into account that with current technologies this is not achievable across all three scopes. Therefore, the technology development is followed closely and carbon-reduced and carbon-free alternatives are evaluated and considered. A climate

transition plan has not yet been drafted for SWARCO ITS.

The sustainability-related performance of administrative, management and supervisory bodies is not integrated in the current incentive schemes, as already declared in chapter 3.2.3 according to ESRS 2 GOV-3. Therefore, climate-related performance according to GOV-3 is also not integrated. Our aim is to drive sustainable thinking as a fundamental business culture, making it an integral part of how every employee approaches their work. Sustainability should be a core element of our mindset and not a financial reward to be earned.

4.2.2 IMPACT, RISK AND OPPORTUNITY MANAGEMENT (IRO-1 / E1-1)

Climate change was included in the materiality analysis of all sustainability topics, and the results are discussed in chapter 3.3.3 ESRS 2 SBM-3.

In 2025, SWARCO commissioned a third-party climate vulnerability and scenario analysis, focusing on our strategically most important production sites, representing the first step in integrating resilience considerations into our business strategy. The high level summary of the physical risks for SWARCO ITS is shown in Table 5.

The study quantified the intensity, frequency, likelihood, magnitude and duration of climate hazards, as outlined above, for each site. Each hazard was evaluated in the context of the specific economic activities at the location, identifying which hazards were relevant and which were not. Two sites, were found to be at risk across all Representative Concentration Pathway (RCP) scenarios. We applied four RCP scenarios to cover a broad spectrum of potential future climate outcomes:

- RCP 2.6: Low-emission scenario, aiming to limit warming below 2°C with immediate and significant GHG reductions.
- RCP 4.5 & RCP 6.0: Stabilization scenarios assuming emissions peak mid-century, with RCP 4.5 achieving stronger mitigation than RCP 6.0.
- RCP 8.5: High-emission “business-as-usual” scenario, with emissions continuing to rise through the century.

The analysis projected 30 years into the future (2025-2055), aligned with asset lifespans and strategic planning horizons. Risks were assessed across three timeframes:

- **Short-term:** up to 5 years, for immediate operational risk management;
- **Medium-term:** up to 10 years, aligning with typical asset lifecycles and adaptation implementation;
- **Long-term:** up to 30 years, supporting capital allocation and sustainability goals.

This assessment provides a robust foundation for proactive decision-making and ensures our assets are future-proofed against climate-related impacts. Given the limited exposure to significant physical climate risks at this stage, we have not conducted a dedicated climate resilience analysis. We will continue to monitor risk levels and will reassess the need for a resilience analysis should the risk exposure increase.

4.2.3 STRATEGY (E1-1)

Our overall strategic ambition towards climate change mitigation and the status concerning a climate transition plan have been outlined in chapter 4.2.1 Strategy (GOV-3 / E1-1).

Although we do not have a SWARCO ITS transition plan in place yet, decarbonization levers have been deployed to accelerate our progress towards our high level GHG reduction goal. Our energy-related KPI’s are discussed in chapter 4.2.6.

4.2.4 POLICIES (E1-2)

As stated in chapter 3.5 under ESRS 2 MDR-P, there is no specific climate-related policy in place so far. However, our energy and emissions group targets reflect our commitment to improving energy efficiency throughout our value chain.

4.2.5 ACTIONS (E1-3)

SWARCO ITS continued to take action to reduce carbon emissions through fleet electrification, new product design and offers, energy

monitoring and savings, and the switch to renewable energy sources. Hereby, due to the lack of a tracking system with measurable indicators, the progress in carbon reduction cannot be quantified for each of the individual measures. Also, the relationship of significant CapEx and OpEx required to implement actions to reduce carbon emissions cannot be reported due to insufficient information channels on the topic of carbon emissions.

In 2024, for the first time, dedicated climate-related targets have been set with measurable indicators. Currently, significant effort is put into the establishment of corresponding KPIs and a tracking system to facilitate information on carbon-related topics in the future.

4.2.6 TARGETS (E1-4)

Following the EU commitment to net-zero by 2050, the first binding related carbon targets for the SWARCO Group were defined in 2024 together with the SWARCO Executive Board and Vice Presidents of the SWARCO companies through several strategic workshops.

The high-level goal of reducing the carbon footprint along the entire value chain until 2050, is supported by four specific targets (see Table 3) demonstrating SWARCO’s proactive approach by integrating sustainability into core business operations. These targets are currently tracked and monitored for the SWARCO Group. SWARCO ITS will establish new targets in 2026.

TABLE 5

Hazard/Site Cluster	Central Europe	Americas
Drought (PDSI)	■ Medium	■ Medium
Drought (SPI)	■ Low	■ Low
Earthquake	■ Low	■ Medium
Frost Days	■ Low	■ Low
Hail	■ Medium	■ Low
Heat stress	■ Low	■ Low
Ice days	■ Low	N/A
Rain	■ Low	■ Low
Temperature variability	■ Low	■ Low
Water stress	■ Low	■ High
Wildfire	■ Low	■ Low
Wind	■ Low	■ Low

4.2.7 ENERGY MIX AND CONSUMPTION (E1-5)

TABLE 6: Energy and fuel consumption

Paragraph	Article	Data Point	FY 2025	Unit
37	35	Total energy consumption related to own operations	77 760	MWh
37a	32, 33	Total energy consumption from fossil sources	70 064	MWh
37b		Total energy consumption from nuclear sources	0	MWh
	34	Percentage of energy consumption from nuclear sources in total energy consumption	0	%
37c		Total energy consumption from renewable sources	7 696	MWh
37c, i		Fuel consumption from renewable sources	709	MWh
37c, ii		Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	6 209	MWh
37c, iii		Consumption of self-generated non-fuel renewable energy	778	MWh
	34	Percentage of renewable sources in total energy consumption	10	%
38a	33	Fuel consumption from coal and coal products	0	MWh
38b	33	Fuel consumption from crude oil and pe-troleum products	54 250	MWh
38c	33	Fuel consumption from natural gas	7 384	MWh
38d	33	Fuel consumption from other fossil sources	0	MWh
38e	33	Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources	8 430	MWh
	34	Percentage of fossil sources in total energy consumption	90	%

4.2.8 GHG EMISSIONS (E1-6)

Disclosure of methodologies, assumptions and emission factors (E1-6 AR 39b)

For the calculation of the GHG emissions of SWARCO, data was collected from all subsidiaries except for one service subsidiary which required extrapolation. All SWARCO ITS locations have been taken into account according to Annex 7.2 . Overall, approximately 500 Scope 1 and Scope 2 data points were collected and considered in the carbon calculation, which was done in a dedicated Carbon Accounting Tool. All emission factors are documented in the tool. At this point we would like to mention that SWARCO ITS does

not participate in any emission trading schemes.

For the first time in 2024, SWARCO conducted an initial Scope 3 analysis in accordance with EU requirements, following the principles of the GHG Protocol and the European Sustainability Reporting Standards (ESRS). The evaluation called 'Hotspot Screening' provided a comprehensive overview of indirect emissions across our value chain. In 2025, process enhancements and fewer assumptions enabled more accurate results for the 2024 data used.

SWARCO only considers relevant the categories which have more than a 5% share of the total Scope 3 emissions.

Based on this, the following 4 'Scope 3 Hotspots' have been identified:

- 3.1 Purchased goods and services
- 3.2 Capital goods
- 3.11 Use of sold products
- 3.12 End-of-life treatment of sold products

Calculation methods of Scope 3 emissions included three different methods depending on the category being assessed through material expenses and other internal expenditures. The primary method of calculation is the spend-based calculation which takes into account the cost of a purchased good or service and multiplies it by a corresponding emission factor to estimate GHG emissions.

TABLE 7: GHG Emissions

Paragraph	Article	Data Point	FY 2025	Unit
44	AR 39	Gross Scopes 1, 2, 3 and Total GHG emissions - GHG emissions per scope	For Scope 1 and 2 see values below. Scope 3 is not available yet.	
AR 41		Disaggregation of GHG emissions - by country, operating segments, economic activity, subsidiary, GHG category or source type	Disaggregation for Scope 1 see Table 8 below.	
48 a	AR 43	Gross Scope 1 greenhouse gas emissions	15 080	t CO ₂ e
49 a, 52 a	AR 45, AR 47	Gross location-based Scope 2 greenhouse gas emissions	4 573	t CO ₂ e
49 b, 52 b	AR 45, AR 47	Gross market-based Scope 2 greenhouse gas emissions	3 500	t CO ₂ e
44, 52 a	AR 47	Total GHG emissions location based	19 653	t CO ₂ e
44, 52 b	AR 47	Total GHG emissions market based	18 580	t CO ₂ e
53	AR 53	GHG emissions intensity, location-based (total GHG emissions per net revenue)	22.8	t CO ₂ e/ MEUR
53	AR 53	GHG emissions intensity, market-based (total GHG emissions per net revenue)	21.6	t CO ₂ e/ MEUR

TABLE 8: Disaggregation of GHG emissions 2025 Scope 1 according to operating segments

Segment	FY 2025	Unit	% of total Scope 1
Stationary combustion	3 674	t CO ₂ e	24.4 %
Mobile combustion	11 406	t CO ₂ e	75.6%

4.2.9 GHG EMISSION REMOVALS (E1-7)

Currently no GHG removals or storage projects are pursued in SWARCO ITS.

4.2.10 INTERNAL CO₂ PRICING (E1-8)

Currently no internal carbon pricing scheme is followed in SWARCO ITS.

4.2.11 FINANCIAL IMPACTS, RISKS AND OPPORTUNITIES (E1-9)

Climate change was included in the materiality analysis of all sustainability topics, and the results are discussed in chapter 3.3.3 ESRS 2 SBM-3. In section 4.2.2, additional information has been provided on anticipated effects from potential physical risks. A vulnerability analysis is available for FY 2025 in Table 6.

4.3 Eco and Circular Product Design – ESRS E5

4.3.1 IMPACT, RISK AND OPPORTUNITY MANAGEMENT (IRO-1)

Circular Economy was included in the materiality analysis of all sustainability topics, and the results are discussed in chapter 3.3.3 ESRS 2 SBM-3. So far, no specific Circular Economy impact and/or resilience analysis on group level has been conducted additionally to this.

Individual SWARCO ITS companies are already investing in and investigating opportunities within the field of Circular Economy. Therefore, consultations with environmental experts and services providers can be reported according to IRO-1. As these investigations are only selective initiatives, no indication of possible financial impacts is made at this point.

4.3.2 STRATEGY AND POLICIES (E5-1)

Motivated by the need to improve resource efficiency and ensure the resource availability for future generations to come, SWARCO ITS is undertaking the challenging journey to leave the smallest environmental footprint in its industry and set a new standard. Social and environmental criteria will become an important factor of our high-quality products and solutions.

Several approaches are being pursued. We first identified those with the greatest potential for SWARCO ITS. The most important are: testing secondary resources as alternatives to virgin materials, implementing refurbishment services, and evaluating component reusability for repair.

As stated in chapter 3.5 under ESRS 2 MDR-P, there is no specific climate-related policy in place so far.

4.3.3 ACTIONS (E5-2)

Various raw materials are processed at SWARCO ITS sites, generating both

by-products and waste. The resulting waste volumes are optimized through reduction, reuse and recycling. Safe handling of the waste generated (especially hazardous waste) is also an important factor. Key objectives in SWARCO ITS's product development are to use resources efficiently, to rely more on secondary raw materials, to give preference to raw materials with a low environmental footprint, while still guaranteeing a long product life and energy efficiency. Environmental product analyses such as LCA calculations have been conducted to get more insights into the impacts of the materials used and the impacts of our products during the use phase and end-of-life. We see Eco and Circular Product Design as an opportunity to differentiate against imported low-quality products and aim at optimising circularity, e.g., by offering the most energy-efficient products and by prolonging the service life of our products such as LED signs and signals through regular and professional maintenance, which is facilitated by a repair-friendly design. Our service companies ensure the maintenance and long service life of all SWARCO signs and signal products, thereby already contributing to Circular Economy. In 2025 we proudly introduced the first ever signal head using post-consumer recycled polycarbonate in all housings parts with a virgin content lower than 10%. First installation of the new signal is planned in Switzerland in 2026.

4.3.4 TARGETS (E5-3)

The first binding targets related to Circular Economy and Eco Design were established in 2024. By 2035, we aim to set a new industry standard in eco-friendly and circular product design, ensuring the smallest possible environmental footprint throughout our value chain. To achieve this we want to establish the implementation of Circular Economy solutions in both business units until 2028. Additionally, as of 2026, Eco Design principles are integrated in 100% of all R&D activities for products,

processes and solutions.

SWARCO ITS integrates Circular Economy principles to reduce waste, enhance resource efficiency, and extend the lifecycle of products and materials. By embedding Eco Design in all R&D activities, the company promotes recyclability, reusability, and material recovery, leading to greater use of biodegradable materials and energy-efficient processes. Prioritizing recycled and renewable materials across operations increases the circular material use rate and reduces reliance on virgin raw materials. This is supported by optimizing secondary raw materials, improving material efficiency, and reintegrating waste into production. Eco Design also ensures responsible sourcing and aligns with the waste hierarchy by emphasizing prevention, reuse, and recycling. Altogether, these efforts drive sustainable material management and long-term environmental and economic resilience.

4.3.5 RESOURCE INFLOWS (E5-4)

The main products of SWARCO ITS are hardware and software for traffic management, including static signs, variable message signs, signals, road side units, detection devices, traffic controllers, etc. When it comes to calculations, our procurement departments are responsible for providing the material inflow data. We look at the types of material we buy and consume and track the quantity of secondary raw materials in our ESG data sheets as part of the yearly ESG reporting process. To avoid double counting in our ESG data sheets, production sites are requested to deliver material inflow data. All SWARCO ITS subsidiaries which only re-sell our products are not taken into account. The total weight of secondary materials or recycled components of production sites for reporting year 2025, can be found in the table on the next page.

TABLE 9

Absolute weight of secondary reused or recycled components, secondary intermediary products and secondary materials-2025

SWARCO ITS (only production companies)	349 756 kg excl. US
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Depending on the product we are looking at, different approaches of the product life cycle management are pursued.

Regarding our aluminum static signs and bridges, a high content of recycled materials is used in the aluminum supply chain according to European regulations in recycling quota. Therefore, in SWARCO DAMBACH

for instance, 96% of all input materials are counted as secondary/recycled materials, a significant increase from 2024. Regarding LED signs and signals with all necessary electrical and mechanical components, high-quality materials are used in production to guarantee the longevity and safety of our products. The products consist mainly of polycarbonate, metal parts and

electronics. To prolong the service life of our products, reparability is an integral part of the design of all our products. Starting in 2025, also post-consumer recycled polycarbonate is used in production. Depending on the uptake in the market, an increase in recycled plastic usage is expected over the next years.

4.3.6 RESOURCE OUTFLOWS (E5-5)

In terms of the end of life, depending on the product we are looking at, different approaches of the product life cycle management can be stated. SWARCO ITS needs to report on their resource inflows and outflows and this data is derived through our annual data collection process, during which all production sites must report the weight and percentage of secondary reused or recycled components, secondary intermediary products, and secondary materials. Additionally, they must report on the rate of recyclable content in our products delivered in the reporting year, as well as the recyclable content rates in the packaging of our products.

Next to the production sites, also the SWARCO ITS service companies are aware of the importance of recycling and look into options of more sustainable packaging and ways to reduce the need

for packaging when a product goes to the customer. Examples include SWARCO BELGIUM, where the recyclable content of used packaging increased by 3% since 2024, as well as SWARCO SCHWEIZ and SWARCO CONNECT which report products with more than 85% recyclable material.

Our products contain valuable resources, such as rare earth elements and metals, that are worth recovering at the end of their service life. At SWARCO DAMBACH, for example, approximately 98% of aluminium products can be recycled and reused, thanks to aluminium's high recyclability. Unlike steel or some other metals, aluminium can be recycled multiple times without significant loss in quality. When it comes to traffic signs and signals, however, the return of materials into the recycling loop largely depends on the actions of the user. Due to limited data on how our customers handle end-of-life processes, we are unable to provide precise recycling figures for

2025. Nonetheless, as a responsible manufacturer, SWARCO FUTURIT is leading pioneering efforts with customers and partners to explore methods for tracking and improving re-use and recycling opportunities.

4.3.7 FINANCIAL IMPACTS, RISKS AND OPPORTUNITIES (E5-6)

Circular Economy was included in the materiality analysis of all sustainability topics, and the results are discussed in chapter 3.3.3 ESRS 2 SBM-3. No specific Circular Economy financial impact and/or resilience analysis has been conducted additionally to this. SWARCO ITS will not be disclosing any qualitative information of anticipated financial effects of materials risks and opportunities arising from resource use and Circular Economy related activities. Further information will be provided – once available – in future sustainability reports.

05 Social

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5.1 Own employees – ESRS S1

5.1.1 STRATEGY (RELATED TO ESRS 2 SBM-2)

As already outlined in chapter 3.3.2 ESRS 2 SBM-2, the well-being of our employees as one of our core stakeholders is of utmost importance to SWARCO ITS. To ensure that human rights and highest social standards are lived in our daily business, a code of conduct has been established which all employees need to follow. All new employees in SWARCO ITS need to read the code of conduct as part of their initial compliance training before they start to work for our business. Hence, we ensure that our values and a good, collaborative working environment play a major role for everyone right from the start of their new job position. Also, we

track the success of the compliance training, which is rolled out to every employee with an active SWARCO mail account. For the fiscal year of 2025, 87% of all SWARCO ITS employees passed the compliance training. For those employees without e-mail account, print versions of the code of conduct are available in various languages at all SWARCO ITS locations worldwide.

5.1.2 IMPACTS, RISKS AND OPPORTUNITIES (RELATED TO ESRS 2 SBM-3)

As detailed earlier in chapter 3.3.3 ESRS 2 SBM-3, all people in our workforce who can be materially impacted by the SWARCO ITS business and work model are included in the scope of actions and

measures to ensure highest safety and well-being for all. No distinction has been made so far of the types of employees and non-employees subject to material impacts. We try to set the highest standards for all employees equally.

The safety of our workers in their working environment is very important to all SWARCO ITS entities and we ensure to follow all respective national regulations in place for this. In Austria for instance, workers receive a mandatory annual update through work safety instructions. Additionally, external organizations specializing in workplace safety, such as the Austrian Labour Inspectorate and the Austrian Accident Insurance (AUVA), conducts inspections and monitors company standards. If an

incident occurs that negatively impacts an employee and results in more than three days of sick leave, a notice must be sent to AUVA outlining the measures we will implement to prevent similar incidents in the future. That means even one single incident with major negative impacts on one employee leads directly to measures for better protection in the future.

Regarding positive impacts, there are countless initiatives all over the world how SWARCO ITS companies promote and ensure the well-being of their employees. Amongst these we offer comprehensive health programs including free vaccinations and medical tests, mental health care, trainings and education in health and safety

topics. Also, we offer the flexibility to adjust working times to family needs, especially when employees need to care for young children or elderly or disabled family members. Further, some companies offer "bike to work" programs, where employees are encouraged and financially supported to invest in a bike in order to commute to work in a sustainable way. A "Zero Harm" campaign is ongoing in the United Kingdom and the Netherlands, aimed at educating staff through a series of workshops on topics such as safety, well-being, and environmental protection.

The personal approach of these workshops shows significantly higher acceptance than education or

information distributed via mail or on screens. The aim is to install in everyone the commitment to look after each other, to create a positive ZERO HARM culture where we do not only take care about ourselves and our families, but also about each other, the public and society.

Adding to this, we sustain projects in the social sphere and in both nature conservation and animal welfare. Our aim is to allow society in the immediate vicinity of the individual company sites to benefit from the company's success. The companies make resources available for these initiatives, in addition to financial contributions, above all the time and expertise of their employees, in order to create added value for society and the environment.

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In some countries, such as Austria, Germany, the UK, and the Netherlands, there are additional offerings to foster employees' health, for instance:

- the SWARCOFit program in Germany
- the bike@work scheme in Germany
- joint sports activities over the lunch break
- anti-stress and time management seminars
- workshops and trainings to enhance the development and performance of employees
- preferential rates at a physiotherapy studio or at a gym
- consultancy on how to improve physical fitness
- monthly doctor's visit and work safety inspection
- vaccinations at favourable conditions (FSME, influenza, hepatitis A and B ...)

SWARCO ITS has also shown several times that it supports employees in case of serious illnesses so that they receive high quality medical services and treatment and can be kept in employment. Adding to this, to strengthen the mental health of employees, measures are in place to raise awareness among managers of the importance of burnout prevention. In Germany, for example, an external Mental Health Coaching Hotline is already being used in cooperation with an external partner institute to offer employees anonymous support and counseling. Such services will also be extended to other regions.

Regarding impacts related to carbon reduction measures, as there is no carbon transition plan available, the material impacts of such plans have not been investigated for the own workforce, but we do not expect any negative impacts for the employees by following greener and

more climate-friendly operations. In fact, we would expect positive impacts such as higher motivation at work.

There are no incidents of forced labour in SWARCO ITS. We do not and will not tolerate forced labour or child labour in any form, no matter when or where, and also keep a close eye on our suppliers and partners to comply with this - as well as to the other human rights. Therefore, no geographic areas with high risk have been identified or mapped. The SpeakUp Line helps us to keep track of incidents. In 2025 no incidents of forced labour or child labour have been reported.

So far, no risk assessment regarding people in our workforce with particular characteristics has been developed. Consequently, no specific dependencies, risks, impacts and opportunities for such specific groups of people have been identified.

5.1.3 POLICIES (S1-1)

As already stated under section 5.1.1. Strategy (related to ESRS 2 SBM-2), the well-being of our employees as one of our core stakeholders is of utmost importance to SWARCO ITS. Our approach regarding impacts, opportunities and risks according to SBM-3 has been stated in the previous chapter and is based on individual local initiatives. Dedicated strategy documents to follow global goals regarding staff development have not been elaborated so far. Therefore, all policies to manage material impacts, risks and opportunities related to our own workforce – such as workplace accidents for instance - are planned on local level.

When it comes to human rights, we do not tolerate any violations of the ILO standards such as discrimination, forced labour, trafficking in human beings or child labour. To ensure zero incidents regarding human rights violations, we offer the SpeakUp Line where employees can anonymously enter information about incidents. In the year 2025 no confirmed incidents occurred. As there have not been significant risks regarding human rights in SWARCO ITS so far, no additional policies addressing specific human right risks have been established. Additionally, for the same reason, no general approach has been set up to provide and or enable remedy for human right impacts. However, we remain committed to upholding human rights standards and maintaining vigilance

in our business practices. Should any human rights-related incidents or risks arise, we are prepared to take prompt and appropriate action to ensure any adverse impacts are effectively addressed and remedied.

We also incorporate the importance of family by granting our employees family-related leave. We are proud to encourage our employees to take good care of their children and elderly, sick or disabled relatives. In addition to this, we offer flexible working conditions for all employees when possible (depending on the job position).

Regarding inclusion, we are very proud to welcome people with disabilities into our business, because we strongly believe in the abilities of all people. In SWARCO ROMANIA, the employees work together with an engineer who has disabilities, but he is given the chance to put his workforce to good use, making him a proud SWARCO colleague, fully accepted and encouraged by his team.

5.1.4 PROCESSES FOR ENGAGING WITH OWN WORKFORCE (S1-2)

It is important for our companies to remain constantly informed about any material, actual and potential impacts - both positive and negative - that do or are likely to affect our employees.

To facilitate this, we have established

clear communication and information channels, e.g. SWARCO Intranet. In some cases, employees may reach out directly to their local HR representatives, either in person, by email, or by phone. In other instances, they may choose to address their concerns through their works council representatives. The board's strategy updates are available in our quarterly newsletter and in special cases via online townhall meetings where all employees are invited to participate. Everyone also has access to the company's SpeakUp Line to inform about incidents or risks which may have been overlooked.

To take into account the perspectives of our own workforces in the decision-making processes and strategic planning of SWARCO ITS, we are conducting global employee surveys, asking all our employees to participate for their feedback and opinions on various aspects of our organization.

The survey is conducted in regular intervals to develop a better understanding of the needs and concerns of our workforce and to take actions to improve the satisfaction.

The effectiveness of the engagement with our own workforce has not been assessed in detail yet. As already mentioned before, no particularly vulnerable groups have been identified, therefore, no disclosure about steps taken to gain insight into the perspective of such groups can be given.



5.1.5 PROCESSES TO REMEDIATE NEGATIVE IMPACTS (S1-3)

To remedy negative impacts of employees, no particular group-wide policy has been established so far, due to lack of incidents.

Our specific channel in place for our own workforce to raise their concerns or needs directly with SWARCO, is the SpeakUp Line that can be found online on the SWARCO website ([Compliance | SWARCO](#)).

So far, no assessment of the accessibility of the SpeakUp Line has been conducted. Any case that enters the SpeakUp Line is forwarded to the compliance team who are responsible for investigating every single case. As the number of confirmed incidents is low – zero for 2025 – no policy or process for remedies has been established.

5.1.6 ACTIONS (S1-4)

SWARCO ITS does not see any negative impacts related to workers from the transition to a greener, climate neutral economy.

At SWARCO ITS, we are committed to fostering a supportive and inclusive work environment where the well-being, development, and engagement of our employees are top priorities. An overview of initiatives and actions primarily aimed at delivering positive impacts for our workforce are outlined in 5.1.2. In regard to talent, SWARCO ITS promotes long-term workforce development through structured talent

programs such as the Young SWARCO in the UK, as a local initiative and the SWARCO Academy across the whole SWARCO ITS, as a global initiative. These initiatives aim to retain and develop our own workforce across the Group. The SWARCO Academy focuses on strengthening leadership and management competencies, fostering a shared leadership culture and enhancing cross-regional collaboration for career progression and internal mobility, whilst the Young SWARCO fosters cross-functional collaboration networking, leadership development and knowledge exchange amongst early-career employees.

To better understand how negative impacts on own workforce have been prevented or mitigated, we have mapped out initiatives and actions across SWARCO ITS subsidiaries aligning them with the UN SDGs (see page 17).

Currently, through our HR data collection process where all subsidiaries are asked to provide information on disclosure requirements such as diversity metrics, adequate wages, social protection, health and safety and pay gap remuneration, SWARCO ITS is able to track working conditions, equal treatment and diversity indicators across all companies and make comparisons with prior years, enabling us to identify potential risks and implement strategies that drive sustained positive outcomes.

5.1.7 TARGETS (S1-5)

Our employees are the driving force behind our company and play a vital role in its success. That is why one

of our high level goals is to make SWARCO ITS one of the most attractive employer at its locations until 2030. By 2028, SWARCO ITS aims to reduce employee turnover to below 15%. Additionally, the company will aim to maintain a satisfaction rate within the 2.4 to 2.7 corridor and ensure that over 55% of employees participate in the bi-annual employee survey. To foster continuous development and performance, SWARCO ITS also targets a participation rate of more than 50% in performance reviews (Time4Feedback) until 2026.

The workforce representatives have played an integral role in setting these new targets, ensuring that employee perspectives and needs are considered in the process. To efficiently track progress toward these targets, the responsibility has been divided between the HR and CSR departments, depending on the respective data collection methods already established. Since these targets are new, there have not yet been any outcome lessons to draw from. To improve the accuracy of the KPIs associated with the established targets, we will update the data sheets sent annually to all HR departments across the companies.

5.1.8 CHARACTERISTICS OF OWN WORKFORCE (S1-6)

The data regarding our own workforce derives from our ESG data collection conducted in early 2026.

Table 10 and 11 show the characteristics of our workforce regarding ESRS S1-6 §50 and Table 12 adds regional information as requested according to §51.

TABLE 10

	2025
Total number of employees (headcount)*	4 392
Male	3 422
Female	970
Other	0
No gender decalaration	0
Total number of permanent employees (headcount)*	4 205
Male	3 422
Female	970
Total number of temporary employees (head count)*	181
Male	143
Female	38
Number of non-guaranteed hours employees (headcount)*	6
Male	6
Female	0
Total number of permanent employees (headcount)*	648
Employee turnover rate	15%

* without central services and group functions

TABLE 11

	2025
Total number of employees (head count)* **	3 157
Male	2 440
Female	717
Total number of permanent employees (head count)* **	2 992
Male	2 309
Female	683
Total number of temporary employees (head count)* **	163
Male	129
Female	34
Number of non-guaranteed hours employees (head count)* **	2
Male	2
Female	0

* without central services and group functions

** Total number of employees in countries with 50 or more employees who account for at least 10% of the total number of employees.

TABLE 12

Total number of employees (headcount)* **	2025
Germany	1 173
UK	720
Netherlands	513
US incl. Mexico	751

* without central services and group functions

** Total number of employees in countries with 50 or more employees who account for at least 10% of the total number of employees.

5.1.9 COLLECTIVE BARGAINING COVERAGE AND SOCIAL DIALOGUE (S1-8)

TABLE 13: Collective bargaining coverage and social dialogue

2025		
Collective bargaining coverage and social dialogue	Absolute values	Relative values
Total number of employees covered by collective agreements	1 195	27%

TABLE 14

Collective bargaining coverage and social dialogue – 2025 **			
		Collective agreement coverage	Social dialogue
Coverage rate	Employees - EEA	Employees - non-EEA countries	Representation at the workplace (EEA only)
0-19%		USA	
20-39%			
40-59%	Germany	UK	
60-79%			
80-100%	Netherlands		

** Total number of employees in countries with 50 or more employees who account for at least 10% of the total number of employees.

SWARCO ITS has no agreement with its employees for representation by a European Works Council (EWC), a Societas Europaea (SE) Works Council, or a Societas Cooperativa Europaea (SCE) Works Council.

5.1.10 DIVERSITY METRICS (S1-9)

TABLE 15: Gender distribution in number of employees (head count) at top management level*

2025		
	Absolute values	Relative values
Male	9	69%
Female	4	31%
Total	13	100%

* The SWARCO Board, the Vice Presidents of SWARCO ITS, and the Heads of Group Functions have been defined as the top management level.

TABLE 16

2025		
Distribution of employees* in age groups	Absolute values	Relative values
Under 30 years	763	18%
30-50 years	2 167	49%
Over 50 years	1 462	33%

* A breakdown by employee category has been omitted in this report.

5.1.11 ADEQUATE WAGES (S1-10)

SWARCO ITS companies fully comply with all legal requirements regarding employment conditions, ensuring alignment with national labor laws.

Through our yearly HR data collection processes, SWARCO ITS can ensure that all employees are paid an adequate wage across SWARCO ITS companies according to each company's local regulations

5.1.12 TRAINING AND SKILLS DEVELOPMENT METRICS (S1-13)

We are proud to enable training and skills development to our employees. Metrics for the fiscal year 2025 can be found in the table below:

TABLE 17

2025		
Employees who have participated in regular performance and career assessments	Absolute values	Relative values
Total	2 529	58%
Male	2 041	60%
Female	488	50%

TABLE 18

Average number of training hours by gender		2025
Total		10.0
Male		9.6
Female		11.4

5.1.13 HEALTH AND SAFETY METRICS (S1-14)

TABLE 19

2025		
Employees covered by a health and safety management system	Absolute values	Relative values
Employees covered	4 127	94%

TABLE 20

2025	
Work-related injuries and fatalities	
Number of recordable work-related accidents for own workforce	104
Number of fatalities as result of work-related injuries and work-related ill health of other workers working on undertaking's sites	1
Number of cases of recordable work-related ill health of employees	34

TABLE 21

2025	
Rate of recordable work-related accidents for own workforce	
Number of total hours worked in the reporting period (h) by the own workforce	5 780 450
Rate of recordable work-related accidents for own workforce per 500 full time people	17.99%

5.1.14 WORK-LIFE BALANCE METRICS (S1-15)

TABLE 22

2025		
Percentage of employees entitled to take family-related leave	Absolute values	Relative values
Employees who are entitled to take family-related leave	4 392	100%

TABLE 23

2025		
Percentage of entitled employees that took family-related leave	Absolute values	Relative values
All employees	240	5%
Male	166	5%
Female	74	8%

5.1.15 INCIDENTS, COMPLAINTS AND SEVERE HUMAN RIGHTS IMPACTS (S1-17)

As already stated in chapter 5.1.3, we do not tolerate any violations of the ILO standards such as discrimination, forced labour, trafficking in human beings or child labour. To ensure zero incidents regarding human rights violations, we offer the SpeakUp Line where employees can anonymously enter information about incidents. As our whistleblowers are protected through the Speak Up system, we are only able to provide information on Group level. For the year 2025, there were 4 compliance reports for SWARCO, with no confirmed violations in the area of social compliance (discrimination and human rights). As there were no confirmed incidents, no fines or penalties had to be paid in the fiscal year 2025. This KPI is currently aggregated and monitored for SWARCO in order to protect whistleblower anonymity. Therefore, no further details are provided for SWARCO ITS.

5.2 Consumer and End-users – ESRS S4

5.2.1 STRATEGY (RELATED TO ESRS 2 SBM-2)

Our business model primarily focuses on traffic management, aiming to improve the flow and safety of all road users. Our consumers and end-users include a wide range of individuals, such as drivers and passengers of cars, buses, trucks, and bicycles, as well as pedestrians. By addressing the needs of these diverse groups, we strive to create a more efficient and safer transportation environment for everyone.

Our business model does not directly depend on end-users. Our products and solutions treat all consumers the same and do not discriminate between different end-user groups, e.g. expensive cars are not given more priority than cheap ones. Thereby the rights and interest of all end-users are equally maintained. Our customers are typically public authorities, such as city or town councils, as well as highway operators, who rely on our services to manage traffic effectively. It is important to note that we do not have direct contact with traffic end-users. Our customers maintain control over this interaction and do not permit private individuals to engage with us directly. This approach ensures that traffic solutions are aligned with broader public interests.

Consumers and end-users have not been considered in our stakeholder analysis in chapter 3.3.2. Nevertheless, all consumers and end-users who can be

materially impacted by us are included in the following disclosure.

5.2.2 MATERIAL IMPACTS. RISKS AND OPPORTUNITIES (RELATED TO ESRS 2 SBM-3)

By enabling smoother transport networks, SWARCO ITS helps minimize traffic jams and accidents, leading to lower emissions, improved air quality, and safer urban and interurban mobility. These innovations positively affect a wide range of consumers and end-users, including city residents who benefit from cleaner air and safer streets, logistics companies seeking reliable transportation routes, and commuters experiencing less congestion and reduced travel times.

Private and commercial road users, such as drivers, cyclists, and pedestrians are directly impacted by SWARCO ITS's solutions, which enhance road safety, visibility and mobility efficiency. Public transport operators depend on SWARCO ITS's real-time passenger information systems and traffic prioritization solutions for reliable and seamless travel of passengers Lastly, smart city and mobility solution providers integrate SWARCO ITS's intelligent mobility systems into sustainable urban planning, ensuring interoperability with digital infrastructure and long-term resilience.

Based on our materiality analysis, three key risks have been identified as material in relation to their potential impact on road users. First, the risk of

new products and product management going live too early, which could lead to system malfunctions or suboptimal performance. Second, cybersecurity issues, such as malware, phishing, or data loss, which could cause a shutdown of our systems, disrupting traffic management and safety. Third, the risk of breach of contract, leading to late delivery of critical solutions, potentially affecting the efficiency and safety of road operations.

5.2.3 POLICIES RELATED TO CONSUMERS AND END-USERS (S4-1)

As the above-mentioned three material risks are closely tied to our core business processes, there is no need to establish specific additional ESG end-user policies. The management of new product launches is overseen by the policies of our R&D and marketing teams. Cybersecurity concerns, including malware and data loss, are addressed through the policies of our IT and cybersecurity teams. Contractual issues, such as potential breaches and delays in delivery, are managed by our project managers, ensuring that all risks are appropriately handled within their respective domains.

In general, we would like to state that any action plans and targets to improve traffic flow and traffic safety are part of SWARCO ITS's core business processes and R&D efforts. These activities are confidential and cannot be disclosed.

06 Governance

6.1.1 BUSINESS CONDUCT POLICIES AND CORPORATE CULTURE (G1-1)

SWARCO ITS adheres to governance standards related to compliance and ethics, which we would like to highlight here.

SWARCO ITS has endorsed the Code of Conduct published on the Intranet & Internet and available to all employees, customers and third parties. It promotes equal opportunities and denounces harassment as well as discrimination. Discrimination covers negative impacts due to race, ethnicity, colour, sexual orientation, gender, disability, age, religion, political attitude, or social origin as well as any other way of discrimination. It also covers the areas of "dealing with business partners" as well as how to behave in the case of "conflicts of interest". The SWARCO Group Compliance department, located at the headquarters in Wattens, is responsible for compliance management across SWARCO. It formally reports to the Chief Financial Officer, who is a member of SWARCO's Executive Board.

The organisational structure of each SWARCO ITS company guarantees that every employee can revert directly to his or her superior for addressing any ideas or identified issues.

The principles for preventing and detecting corruption or bribery are set out in our publicly accessible Code of Conduct. Functions with an elevated risk exposure in respect of corruption

and bribery include members of the administrative and management bodies. SWARCO ITS's approach to anti-bribery and anti-corruption is aligned with the United Nations Convention against corruption.

Since 2025, SWARCO ITS operates a SpeakUp Line, enabling employees, suppliers and third parties to confidentially report compliance concerns or suspected violations of laws, the Code of Conduct and ethical standards. Reports can be submitted anonymously via a 24/7 online portal. The SpeakUp Line guarantees confidentiality and protects whistleblowers against reprisals. Whistleblowers bear no responsibility for the access or disclosure of the reported information. Further details on the SpeakUp Line and the protection of whistleblowers are available on the SWARCO website (Compliance | SWARCO) and in the publicly accessible group policy 'Whistleblower System'.

During the 2025 reporting period, there were 4 reports for SWARCO, with no confirmed violations in the areas of social compliance (discrimination and human rights).

SWARCO ITS is fully committed to meeting all legal due diligence obligations across its operations. This commitment involves a proactive approach to identifying, assessing, and managing risks related to human rights, environmental impact, and corporate governance. By adhering to compliance standards, conducting regular audits, and maintaining transparent reporting

practices, SWARCO ITS ensures that it meets or exceeds the legal requirements and continuously updates its policies and procedures in line with evolving regulations.

In our Code of Conduct as well as in our Group Policy Human Rights and Working Conditions, we have identified several human rights risks within our operations, particularly related to discrimination based on characteristics such as:

- gender,
- cultural or national origin (ethnicity),
- religion or world view,
- disabilities,
- age,
- sexual orientation and identity.

We do not tolerate any remarks or behaviour that incite aggression or hostility at the workplace. All forms of discrimination, harassment and bullying go against our philosophy and have no place at SWARCO ITS. We maintain a zero-tolerance policy towards slavery, child labour, intimidation towards people who defend human rights and other violations of human rights.

These principles are integrated into our internal online compliance training courses. Violations can be reported at any time via the SpeakUp Line and are promptly investigated, where appropriate, with the support of external experts. Based on the findings of each case, appropriate corrective and remedial measures are defined and implemented to effectively address identified violations and prevent recurrence.

6.1.2 MANAGEMENT OF RELATIONSHIP WITH SUPPLIERS (G1-2)

For those suppliers identified as relevant to our business, we currently require adherence to the SWARCO Supplier Code of Conduct. This document outlines our expectations and standards concerning ethical business practices and specifically addresses potential CSR risks associated with the supply chain. We also aim to strengthen our training programs for employees and suppliers, focusing on human rights awareness and best practices.

For those suppliers identified as relevant to our business, we currently require adherence to the SWARCO Supplier Code of Conduct. This document outlines our expectations and standards concerning ethical business practices and specifically addresses potential CSR risks associated with the supply chain. We also aim to strengthen our training programs for employees and suppliers, focusing on human rights awareness and best practices.

SWARCO ITS conducts a structured abstract risk analysis for defined regions, based on country-and industry-specific risk factors to identify suppliers with elevated risk exposure. Suppliers classified as high-risk are subject to enhanced due diligence procedures. This includes the completion of a dedicated risk questionnaire and assessment through a defined risk matrix to identify specific risk area and appropriate mitigation measures.

The results of these assessments from the basis for follow-up actions, which may include corrective action plans, intensified

supplier engagement, enhanced monitoring activities or, were necessary, consideration of the business relationship.

Suppliers and external stakeholders have access to SWARCO's whistleblowing and grievance mechanisms, ensuring that potential violations can be reported confidentially and without retaliation.

6.1.3 PREVENTION AND DETECTION OF CORRUPTION AND BRIBERY (G1-3)

In case of an incident, based on the whistleblower reports, SWARCO Compliance will notify the Executive Board if:

- There is reasonable suspicion of a legal violation;
- The notification seems appropriate for preventing comparable legal violations in future; and
- Endangerment of the follow up measures is not expected

Subsequently, SWARCO Compliance reports directly to the Executive Board on any compliance violations identified during internal audits. The results of internal audit investigations must also be reported to the Supervisory Board on a quarterly basis.

SWARCO Compliance is sufficiently independent in terms of organization and function. The department employees entrusted with the processing of information, guarantee to maintain confidentiality. The team has sufficient personnel and material resources to safeguard a qualified, swift and independent review and - if necessary - to initiate internal investigations.

Every employee is required to complete a

basic training on compliance, including all members of administrators, supervisory and management bodies. In addition, the latter are also required to complete a mandatory online course on competition and antitrust law. The basic training on compliance takes place online and is automatically assigned to each employee when a SWARCO e-mail account is established. The training familiarizes participants with the contents of the Code of Conduct. In particular, the training also includes learning units on anti-corruption and anti-bribery. The principles of donations, sponsoring and charity, selection of business partners, dealing with business partners, conflicts of interest, inadmissible payments and benefits, as well as the principles of fair competition, are brought to the attention of the training participants. The learning content always refers to the points of contact for reporting violations. An employee who becomes aware of any potential breach of the Code of Conduct or unlawful behaviour can contact the SWARCO Compliance department or Compliance officer directly or using the current SpeakUp channel.

In 2025, 87% of the total employees at SWARCO ITS assigned to complete the Compliance basic training had successfully completed the course.

6.1.4 INCIDENTS OF CORRUPTION AND BRIBERY (G1-4)

In reporting year 2025, SWARCO ITS has not been subject to any convictions or fines for violation of anti-corruption and anti-bribery laws. As a result, no additional actions are in place to address breaches in procedures and standards of anti-corruption and anti-bribery.

07Appendix

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7.2 List of SWARCO ITS companies

Company Name	Division	Country	ISO Certificate
SWARCO AG	Holding	Austria	
APT SKIDATA LIMITED	ITS	United Kingdom	
BERGAUER AG	ITS	Switzerland	
CONSORTIUM COMPANIES SWARCO & KBAS FOR CONTRACTING W.L.L.	ITS	Qatar	
HEUSCH/BOESEFELDT GmbH *	ITS	Germany	
MCCAIN TRAFFIC SUPPLY MEXICO S.A. de C.V.	ITS	Mexico	
SCHLOTHAUER & WAUER INGENIEURGESELLSCHAFT für Straßenverkehr mbH	ITS	Germany	
SWARCO ANDINA S.A.S.	ITS	Colombia	
SWARCO AUSTRALIA PTY LTD	ITS	Australia	
SWARCO BELGIUM NV	ITS	Belgium	
SWARCO CONNECT SAS	ITS	France	
SWARCO CROATIA d.o.o.	ITS	Croatia	
SWARCO DAMBACH GmbH	ITS	Germany	
SWARCO DANMARK A/S	ITS	Denmark	
SWARCO FINLAND OY	ITS	Finland	
SWARCO FUTURIT Verkehrssignalsysteme Ges.m.b.H.	ITS	Austria	
SWARCO FRANCE SAS	ITS	France	
SWARCO HELLAS SINGLE MEMBER S.A.	ITS	Greece	
SWARCO IRELAND Ltd.	ITS	Ireland	
SWARCO ITALIA S.R.L.	ITS	Italy	
SWARCO LEA d.o.o.	ITS	Slovenia	
SWARCO MCCAIN, Inc.	ITS	United States	
SWARCO NEDERLAND B.V.	ITS	Netherlands	
SWARCO NORGE AS	ITS	Norway	
SWARCO POLAND Sp. z o.o.	ITS	Poland	
SWARCO SAUDIA LLC	ITS	Saudi Arabia	
SWARCO SVERIGE AB	ITS	Sweden	
SWARCO SCHWEIZ AG	ITS	Switzerland	
SWARCO SMART CHARGING Ltd	ITS	United Kingdom	

Company Name	Division	Country	ISO Certificate
SWARCO SOLUTION CENTER GmbH	ITS	Germany	
SWARCO TECHNOLOGY ApS	ITS	Denmark	
SWARCO TRAFFIC AUSTRIA GmbH	ITS	Austria	
SWARCO TRAFFIC CZ s.r.o.	ITS	Czech Republic	
SWARCO TRAFFIC HUNGARIA Kft.	ITS	Hungary	
SWARCO TRAFFIC ROMANIA S.R.L.	ITS	Romania	
SWARCO TRAFFIC SPAIN SA	ITS	Spain	
SWARCO TRAFFIC SYSTEMS GmbH	ITS	Germany	
SWARCO UK LIMITED	ITS	United Kingdom	
SWARCO UK & IRELAND LTD	ITS	United Kingdom	
SWARCO V.S.M. GmbH	ITS	Germany	

* Company not included in the sustainability data due to the late acquisition in August 2025

ISO 9001

ISO14001

ISO 22301

ISO 27001

ISO 39001

ISO 45001

ISO55001

IRIS TS22163

ISO26000 (not certifiable)

7.3 Impressum

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Court of jurisdiction: Landesgericht Innsbruck
Commercial register no.: FN 235264 b | VAT no.: ATU 57077433



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