Sustainability

Report

2025

MAURER RIDES

Jörg Beutler, CEO

Dear Readers

At Maurer Rides, we design and build rollercoasters to create unforgettable experiences. Innovation, safety, and excitement are at the heart of our work — that's what drives us every day.

But we also know that our work has consequences. Building, transporting, and operating our rides across the globe eats resources and causes emissions. We don't want to ignore this — we want to understand it, take responsibility, and deal with it transparently.

We believe that today's economy needs a fundamental shift — one that treats profit as a tool, not a purpose, and puts long-term responsibility at the center and over short term profit. Values should guide business decisions and not the other way around. That's why we're constantly learning, questioning, and improving the way we work.

This Sustainability Report gives insight into how we operate — not only in terms of environmental effects, but also how we address social and governance topics. We show how our goals align with the UN Sustainable Development Goals, which is a global framework for a just and livable future, and how we want to contribute to the Paris Climate Agreement, aiming to limit global warming to 1.5 °C.

The industry has a crucial role to play in this. Not just by creating new technologies, but by showing integrity. As part of an industry that is only beginning to embrace sustainability, we want to take part in shaping that change. We hope to set impulses, support a broader awareness, and encourage responsibility in our field.

Moreover, we want to empower our employees to make thoughtful, ethical decisions in their daily work.
We are far from perfect. But we believe that meaningful progress requires honesty, persistence, and openness. That's why we welcome feedback, critical questions, and exchange.

In recent years, environmental responsibility has emerged as an essential dimension alongside financial performance and value creation. Equally, social and governance aspects must be integrated into everyday decisions to ensure that our business contributes to a fair and sustainable future for coming generations.

These are the forces that keep us in motion — and they show us that our values must evolve with the world around us.

Thank you for your interest and for taking the time to engage with these important topics.

Jörg Beutler

About Us

Maurer Rides GmbH is a Munich-based engineering company specializing in rail-based transport systems — from innovative roller coasters to people movers and industrial applications. As part of the Maurer Group (founded in 1876), we draw on over 145 years of engineering experience and a strong legacy in ride innovation.

Since entering the coaster market in 1993, key milestones include the first TÜV-certified spinning coaster (1999), the launch of the X-Car (2004), and the Spike® system, which won the IAAPA Best Product Award in 2017. In 2024, we introduced the Spike ASM Launch — a high-capacity electric coaster with 100% traction, making accerations over 1 g possible.

With ~50 employees and agile structures, we bring bold ideas to life and deliver tailored solutions to customers worldwide — from theme parks to cruise ships.

Products and Services

- Spike® Racing
- Spike® ASM Launch
- Spike® Fun

Maurer Rides offers turnkey solutions for rail-based transport, combining innovation with integrated service:

- Roller coasters and industrial transport systems
- Simulation and bending tools (XTRAC, XBEND)
- Engineering, certification, and global installation
- Lifecycle support: maintenance, retrofits, spare parts, 24/7 service
- Training and technical documentation

Operational Site

Maurer Rides GmbH
Ammerthalstraße 34
85551 Kirchheim near Munich, Germany

Total area:	~2,500 m²
Employees on site:	~50
Building usage:	Rented (offices and workshops)
Energy supply:	Green electricity, natural gas heating
Special facilities:	Internal test track, technical test benches
Company vehicles:	1 diesel transporter, 1 electric car

MAURER RIDES

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Environmental | Social | Governance

General

Environmental

This sustainability report has been prepared in accordance with the VSME reporting standard and the requirements of EMAS.

Social

Governance

Our Path to Sustainable Impact

This report follows the VSME Standard – a voluntary EU sustainability reporting framework for non-listed SMEs, published by EFRAG in December 2024. We report in line with both the Basic and Comprehensive modules.

Over the past years, we have explored and commited ourselves to various sustainability initiatives, including Science Based Targets, B Corp certification, and the UN Global Compact. These initiatives are described in more detail below.

The Sustainable Development Goals (SDGs), adopted by the United Nations in 2015, serve as an overarching framework that guides our long-term ambitions and the positive impact we aim to create through our actions. We support the achievement of these 17 global goals and use them as a reference to align our sustainability strategy with broader environmental and social priorities.

Sciene Based Targets

We have set science-based targets with the Science Based Targets initiative (SBTi) to align our decarbonization strategy with the 1.5°C goal of the Paris Agreement.

SCIENCE BASED TARGETS
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

Our targets include:

- Near-term target:
  We commit to reduce absolute Scope 1 and 2 greenhouse gas emissions by 42% by 2030 from a 2021 base year.
- Net-zero commitment:
  We have committed to reach net-zero emissions across Scopes 1, 2 and 3 by 2040, and are part of the Business Ambition for 1.5°C campaign and the UNFCCC Race to Zero.
- Long-term target:
  We aim to reduce absolute Scope 1, 2 and 3 emissions by 90% by 2040 from a 2021 base year, in line with the SBTi's Net-Zero Standard.

These targets have been validated by the SBTi, ensuring that our climate action is grounded in the latest scientific knowledge.

For more information on Sciene Based Targets visit
https://sciencebasedtargets.org/target-dashboard

UN Global Compact

We are a participant in the United Nations Global Compact, the world's largest corporate sustainability initiative. By aligning our business operations and strategies with the UN Global Compact's Ten Principles on human rights, labour, environment, and anti-corruption, we commit to responsible business conduct across all areas of our operations. Through this engagement, we also contribute to advancing the UN Sustainable Development Goals, with a focus on collaboration, innovation, and long-term impact.

For more information on he UN Global Compact visit
https://unglobalcompact.org/what-is-gc/participants/156644-Maurer-Rides-GmbH

B Corporation

We are a Certified B Corporation, part of a global movement for a fair and sustainable economy. Certified by B Lab, we achieved 83.4 points on the B Impact Assessment (min. 80 / max. 200), compared to a global median of 50.9. The assessment covers governance, workers, community, environment, and customers. In Germany, B Corps must legally embed stakeholder governance. We aim to further improve our score in the coming years.

Certified B Corporation
This company is committed to accountability, transparency, and continuous improvement.

For more information on B Corporation visit
https://www.bcorporation.net/en-us/find-a-b-corp/company/maurer-rides-gmb-h/

SUSTAINABLE DEVELOPMENT GOALS

Maurer Rides supports the Sustainable Development Goals

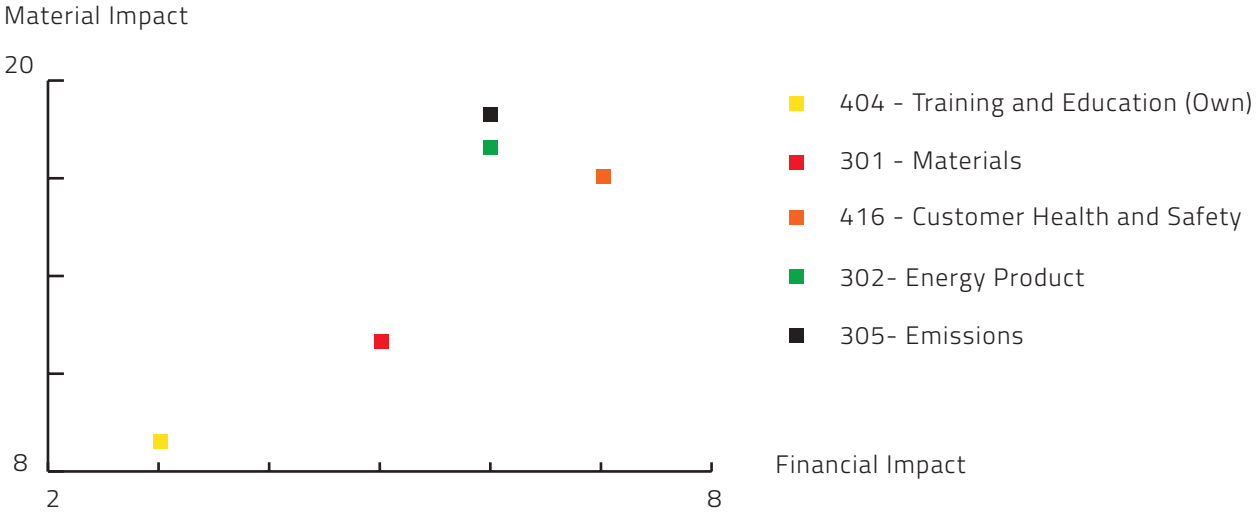
Materiality Analysis

To identify the most relevant sustainability topics, we conducted a Double Materiality Analysis in line with the European Sustainability Reporting Standards (ESRS). This approach considers:

- Impact materiality (inside-out): How our business affects people and the environment
- Financial materiality (outside-in): How sustainability issues impact our business, including financial risks and opportunities

The selection of topics follows the principle of materiality: we report on areas where our activities have significant impacts and where transparency is expected by stakeholders.
The analysis was based on the ESRS Application Requirement AR 16. Each topic was rated on a scale from 0–20 for material impact and 0–8 for financial impact, classified as follows:

- Material Impact:
  - 15–20 = critical
  - 13–15 = significant
  - 9–12 = important
  - 5–8 = medium
  - 0–4 = minimal
- Financial Impact:
  - 6–8 = critical
  - 4–5 = significant
  - 3–4 = important
  - 1–2 = minimal
  - 0 = neutral



Based on this matrix, we identified the five most material topics from the 36 GRI Standards:

- **GRI 301 – Materials: Efficient use of raw, recycled, and renewable materials**
- **GRI 302 – Energy: Energy consumption and efficiency in operations and product systems**
- **GRI 305 – Emissions: Greenhouse gas emissions and climate action**
- **GRI 404 – Training and Education: Employee development through structured training**
- **GRI 416 – Customer Health and Safety: Product safety and preventive maintenance**

General Information

This report follows the VSME Standard – a voluntary EU sustainability reporting framework for non-listed SMEs, published by EFRAG in December 2024. We report in line with both the Basic and Comprehensive modules.

We apply Option B of the VSME Standard, which combines:

	Module	Purpose	Scope
B	**Basic Module**	Minimum set for all SMEs who decide to report voluntarily	**B1 - B11** (11 core datapoints)
C	**Comprehensive Module**	Optional deep-dive into specific topic	**C1 - C9** (9 additional datapoints)

Full List of Disclosures

Basic

- B1 Basis for preparation
- B2 Practices & transition initiatives
- B3 Energy & Greenhouse gases
- B4 Pollution
- B5 Biodiversity
- B6 Water
- B7 Resource use & waste
- B8 Workforce characteristics
- B9 Workforce health & safety
- B10 Remuneration, bargaining & training
- B11 Convictions/fines for corruption and bribery

Comprehensive

- C1 Strategy & sustainability initiatives
- C2 Detailed practices/policies
- C3 GHG reduction targets & climate transition
- C4 Climate risks
- C5 Additional workforce characteristics
- C6 Human-rights policies & processes
- C7 Severe human-rights incidents
- C8 Revenues from sensitive sectors & benchmark exclusions
- C9 Gender diversity ratio in governance bodies

In addition to the required disclosures under the VSME Standard, this Sustainability Report includes further information and data that go beyond the standard. These extended disclosures result from internal materiality analyses, stakeholder expectations, and our ambition to transparently communicate key developments and sustainability impacts. The report also fulfills the reporting requirements of the EMAS Regulation, ensuring a comprehensive and verifiable presentation of our environmental performance.

B1 Basis for Preparation

Information Category	Company Specific Disclosure
Report period	01.01.2024 - 31.12.2024
Basis for reporting	Sustainability report prepared on a consolidated basis
Report contains disclosures from the previous reporting period that remain unchanged	False
Undertakings legal form	Private limited liability undertaking
NACE sector classification codes	NACE C - 28.99 Manufacture of other special-purpose machinery n. e. c.
Assets	-
Turnover (2022)	12.719.889€
Number of employees	41
Employee counting methodology	At the end of the reporting period
Type of number of employees	Headcount
Country of primary operations and location of significant assets	Germany
Site	Maurer Rides GmbH Ammerthalstraße 34 85551 Kirchheim near Munich, Germany Link to Google Maps
Description of sustainability-related certification(s) or label(s)	UN Global Compact B Corporation Science Based Targets

B2 Practices, Policies and Future Initiatives for Transitioning Towards a More Sustainable Economy

Sustainability issues addressed by practice, policy and future initiative	» Climate change » Own workforce
Practice, policy and/or future initiative is publicly available	True
Undertaking has set a target which is related to a policy	True

C1 Strategy: Business Model and Sustainability - Related Initiatives

» **Description of significant groups of products and services offered:**

Design, engineering, manufacturing, and installation of amusement rides, with a focus on innovative, custom ride systems such as the Spike® coaster ride systems. Services further include project planning, maintenance, and technical support.

» **Description of significant market(s) the undertaking operates in:**

The undertaking operates in the global B2B market, supplying amusement ride systems primarily to theme parks, amusement parks, leisure facility operators as well as cruise ship-operators. Key markets include Europe, North America, the Middle East, and Asia.

» **Description of main business relationships:**

Maurer Rides maintains long-term B2B relationships with key customers such as theme park operators, amusement park chains, and leisure resort developers worldwide. The company collaborates with a global network of specialized suppliers for mechanical components, control systems, and steel structures. Distribution and delivery are handled directly, often involving complex project-based logistics and on-site installation. End consumers are the visitors of the amusement parks who experience the rides.

» **Description of key elements of strategy that relates to or affects sustainability issues:**

Our strategy focuses on reducing the energy consumption of our products in operation, optimizing material use during production, and evaluating transport emissions related to product delivery. By aligning with the Science Based Targets initiative (SBTi), we commit to measurable emission reductions. Key levers include selecting lower-impact materials, improving energy efficiency of ride systems, and assessing the carbon footprint of our supply chain and outbound logistics. EMAS provides the structural foundation to embed these priorities across our operations and long-term planning.

C2 Description of Practices, Policies and Future Initiatives

We are introducing EMAS as our environmental management system to systematically track and improve ecological performance. As a BCorp and participant in the UN Global Compact, we are committed to responsible business conduct and align with global standards on human rights, labor, environment, and anti-corruption. These initiatives support us in staying informed, self-evaluating, and setting meaningful improvement targets.
Going forward, we aim to expand life-cycle thinking, with a focus on analyzing our supply chain, identifying environmental hotspots, and minimizing impacts where possible.

» **Description of the target of practices, policies or future initiatives**

Our primary environmental target is aligned with our Science Based Targets to reduce emissions in line with climate science. Additionally, we aim to improve data quality on material use and life-cycle impacts to identify environmental hotspots in our value chain. A better understanding of these impacts will support more effective decisions in design, sourcing, and delivery. We also strive to improve our B Corp score over time, using it as a benchmark for broader sustainability performance.

» **Most senior level accountable for implementation of practices, policies and future initiatives**

Chief Executive Officer
Jörg Beutler

ENVIRONMENTAL

Mission Statement

At Maurer Rides, we see environmental responsibility as an essential part of our work as a manufacturer of roller coasters and rail-based transport systems.

With the implementation of an EMAS-certified environmental management system at our Kirchheim site near Munich, we aim to align our operations with sustainable principles and continuously reduce our ecological footprint.

As a small company, our direct environmental impact is limited — but not insignificant. We focus on areas we can directly influence, such as energy use, emissions, and resource efficiency. In addition, we expect our suppliers to meet high environmental standards and are integrating ecological criteria more strongly into procurement, product design, and logistics

We are committed to full compliance with environmental regulations and to ongoing improvement of our environmental performance. This includes clear goals, measurable steps, and transparent communication, both internally and externally.

We also welcome dialogue with all stakeholders and are always open to suggestions for improvement.
Environmental awareness starts with people.

Environmental Management System

We have established an internal environmental management system tailored to our specific operations. While the system is still being expanded, it already helps us in identifying, evaluating, and addressing environmental aspects more systematically and transparently.

Our system is coordinated by a dedicated Environmental Management Officer, supported by an internal environmental team with representatives from each department.

This decentralized structure ensures that environmental responsibilities are embedded in day-to-day decision-making and operational processes.

Key environmental aspects currently include the materials we use, emissions from our operations, and the transport of our products.

We define environmental targets annually, based on updated environmental performance data. These targets are aligned with our Science Based Targets commitment and are accompanied by clearly defined measures. After reviewing internal data and environmental impacts, we identify focus areas and implement improvement actions accordingly.

Regular internal reviews help assess how different business activities influence the environment. This includes cross-departmental dialogue and full-lifecycle considerations — from design to delivery and the operation of our rides. We strive to learn from industry best practices and continuously keep ourselves informed about current sustainability developments.

Environmental Aspects

We regularly assess our environmental aspects based on the principle of double materiality and structured EMAS evaluation criteria. Each aspect is classified using:

- Quantitative Environmental Relevance (high, medium, low)
- Expected Future Development (increasing, stable, decreasing)
- Hazard Potential (high, medium, low)

Quantitative Relevance	Future Development	Hazard Potential		
		high (A)	medium (B)	low (C)
high (A)	increasing (A)	A	A	B
	stable (B)	A	B	B
	decreasing (C)	B	B	B
medium (B)	increasing (A)	A	B	B
	stable (B)	B	C	C
	decreasing (C)	B	C	C
low (C)	increasing (A)	B	B	B
	stable (B)	B	C	C
	decreasing (C)	B	C	C

The combination of these dimensions determines the overall environmental significance, which is then linked to our level of influence:

I	=	high, short-term influence
II	=	influence possible mid-/long-term
III	=	limited or external influence

This structured approach enables us to identify and prioritise the most significant environmental aspects and to define targeted measures for improvement.

Direct and Indirect Aspects

Aspect	Process/ Department	Evaluation of Aspect	Influence
Use of electricity	» Workstations » Lighting » Machines » Air conditioning » Server » Kitchen appliances	B	II
Use of heat	» Heating of work areas (hall, offices) » Welding and soldering (only for sample parts/prototypes) » Additive manufacturing (3D printing)	A	II
Emission release	» Company cars » Volatile organic compounds in solvents and chemicals used » Paint shop » Welding and cutting processes » Business travel	B	III
Waste generation / hazardous waste	» Kitchen (kitchen waste such as packaging, food scraps, etc.) » Offices (paper, packaging material) » Production and assembly (packaging material from delivered components, cardboard, plastics, foams, wood waste, rejects, chips, waste products from machining and forming processes) » Cleaning and surface treatment processes » Old equipment and machinery, electronic waste	C	II
Use and contamination of soil	» Installation and operation of the roller coaster » Use of hazardous substances and materials in production » Accidents and leaks » Cleaning activities	C	II
Use of natural resources and raw materials	» Processing of metals (iron, copper, etc.) » Energy supply (consumption of fossil fuels) » Plastics (petroleum products)	A	III
Water use	» Toilets » Kitchen (dishwasher, coffee machine, sink) » Cleaning of components	C	II
Discharge into water bodies	» Industrial wastewater (from production processes, cleaning activities, and cooling water systems, lathe) » Rainwater runoff	C	III
Use of additives, auxiliaries, and semi-finished products	» Lubricants (greases and oils) » Cleaning agents and solvents » Paints, coatings, and finishes » Sheet metal, pipes, profiles, cast parts, plastic molded parts	C	II
Local phenomena	» Noise, vibrations in the production hall » Noise during roller coaster operation	C	I
Impact on biodiversity and landscape	» Production site (industrial area) » Construction of roller coasters, especially foundations » Infrastructure planning	C	II
Indirect: Emission release	» Employee commuting	B	II

Life-cycle Aspects

Life cycle phase	Environmental Aspects	Evaluation of Environmental Aspects
Environmental relevance of purchased intermediate products and raw materials	» Origin and extraction of raw materials » Biodiversity and land use » Water consumption and waste management	A
Environmental behavior of suppliers and service providers	» Resource use » Ecodesign » Sustainable procurement	A
Delivery traffic	» Emissions output	B
Product development and design	» Resource efficiency » Energy efficiency » Sustainable packaging design » Circular economy » Reduction of pollutants » Sustainability and durability » Recycling and reuse	B
Construction/toolmaking/work preparation/ manufacturing	» Energy and related greenhouse gas emissions » Water » Consumables and raw materials » Emissions into water and air	B
Transport/delivery of products	» Emissions output	B
Disposal of packaging by customers	» Waste generation » Resource consumption » Energy consumption and emissions » Recycling and reuse	C
Use, recycling, and disposal of the product by customers	▪ Raw materials ▪ Energy and related greenhouse gas emissions ▪ Consumables ▪ Emissions into the air ▪ Waste	B

Among the assessed environmental aspects, the most significant in terms of overall impact and future relevance — both direct and indirect — are **the use of electricity, the use of heat, the consumption of natural resources and raw materials, and the release of emissions.**For our lifecycle-related aspects, the most important ones are the **environmental relevance of purchased intermediate products and raw materials, as well as the environmental behavior of suppliers and service providers.**

Many of these impacts fall under indirect influence. However, decisions on product design, material selection, and even logistics partnerships enable us to actively shape our environmental performance. Adopting a lifecycle perspective and fostering cross-departmental collaboration are key to identifying effective improvement measures. Focusing our targets and actions on these priority aspects will allow us to enhance our environmental performance more significantly and within a shorter timeframe.

At a Glance: Key Environmental Data

Scope 3 material procurement accounts for ~3500 t CO_2e per year – our largest emission source

Our annual on-site energy consumption is 257.607 kWh – equivalent to the yearly energy use of around 80–90 average German households (≈2.0–2.1 persons per household)

By introducing an electric vehicle, we reduced our diesel consumption from 39.200 kWh in 2021 to 12.522 kWh in 2024 – a decrease of about 68%

We use around 200–300 t of steel per year

On average, the waste generated at our site amounts to roughly 1t/employee per year. The majority of this waste consists of steel and iron, which can be recycled and fed back into the material cycle

Switched electricity supply from conventional grid to renewable sources

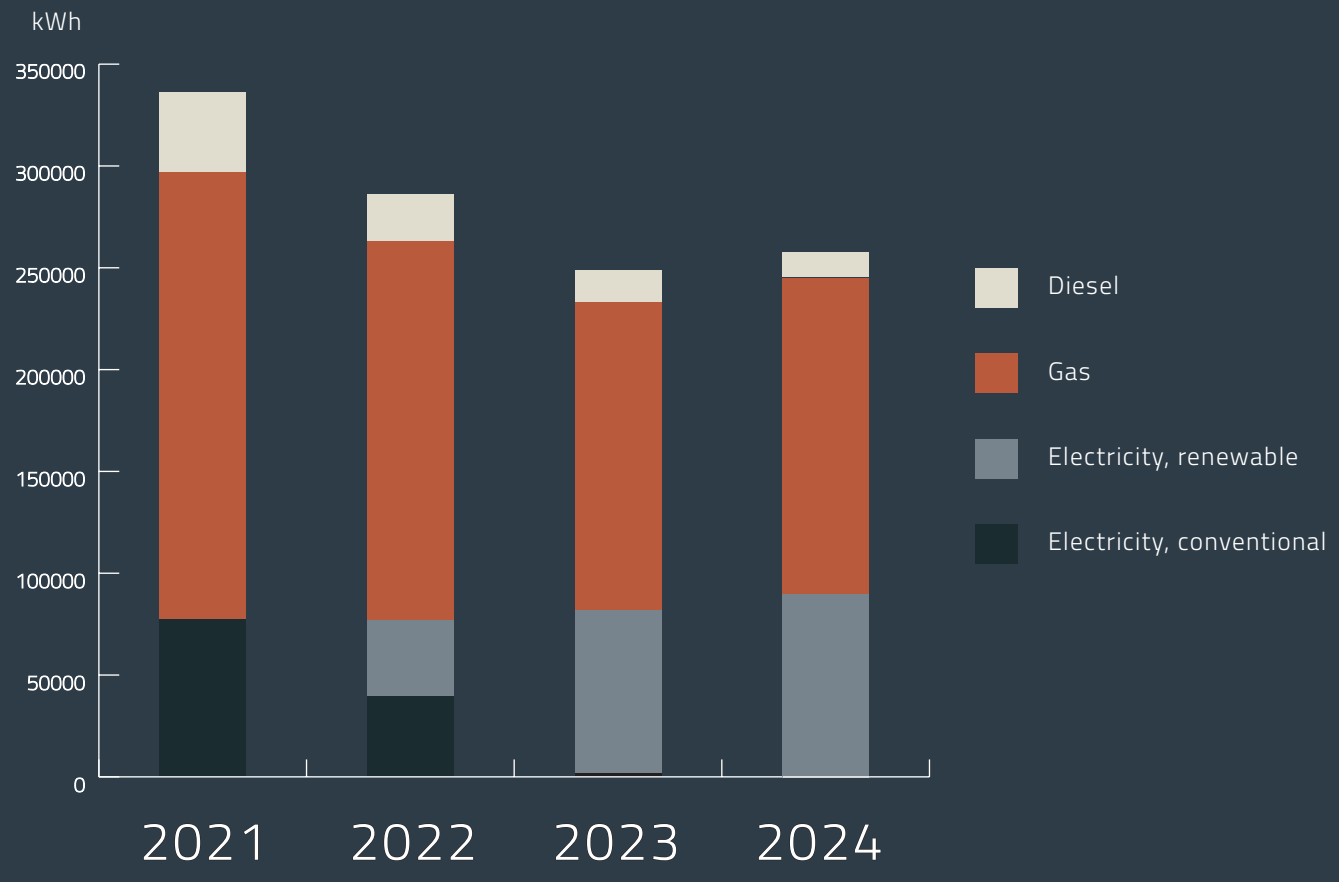
About 60% of our site's energy demand occurs in winter for heating

82.5% of our suppliers are headquartered in Germany

B3 Energy Consumption

Maurer Rides' energy consumption primarily arises from office and production activities, including heating, lighting, and technical infrastructure. Heating with natural gas represents the largest share of the company's overall energy consumption. Electricity consumption has increased in recent years, driven by a growing number of employees and the associated rise in electronic equipment usage, as well as the continuous operation of testing benches. While electricity was originally sourced from the conventional grid, a gradual transition to renewable energy has taken place, reaching nearly 100% green electricity in 2023. Fuel use from company vehicles fluctuates depending on operational needs but has decreased following the introduction of an electric vehicle in 2022.

	2021	2022	2023	2024
Electricity,conventional grid supply [kWh]	77595	39637	1895,3	0
Electricity, renewable grid supply [kWh]	0	37611	80154,7	90060
Gas [kWh]	219331	185752	150950	155025
Diesel [kWh]	39200	23228	15599	12522
Total energy consumption [kWh]	**336126**	**286228**	**248599**	**257607**



Estimated Greenhouse Gas Emissions

We evaluate our greenhouse gas (GHG) emissions across all three scopes defined by the Greenhouse Gas Protocol.

- **Scope 1** emissions include the direct consumption of natural gas for heating, fuel consumption of company vehicles, and losses of refrigerants used in air conditioning systems
- **Scope 2** covers indirect emissions from purchased electricity, which has shifted significantly toward renewable sources since 2021.
- **Scope 3** captures other indirect emissions, including emissions from purchased goods and services, waste disposal and business travel.

Emissions data are expressed in CO_2 equivalents (CO_2e) to account for the different global warming potentials (GWP) of various greenhouse gases. For example, while carbon dioxide (CO_2) is the reference gas (GWP = 1), others such as methane or fluorinated gases contribute disproportionately to climate change and are thus converted to CO_2e to provide a uniform metric. The following greenhouse gases are considered: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), nitrogen trifluoride (NF_3), and sulfur hexafluoride (SF_6).

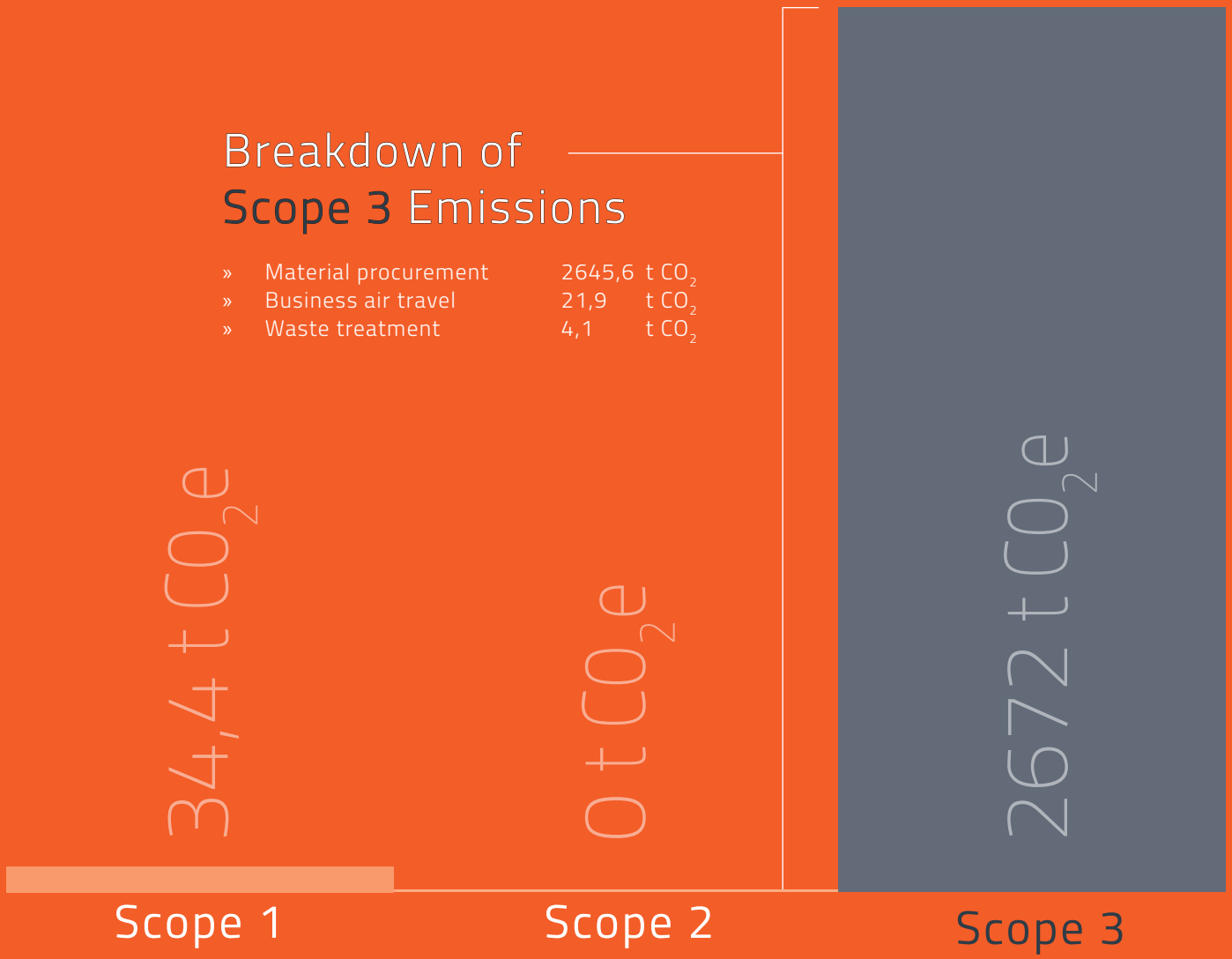
For this report, Scope 3 emissions have been calculated for business travel, purchased goods and services, and waste generated in operations. At the current stage, these figures are still subject to uncertainty due to the limited data basis available. In the coming years, the data quality will be improved and additional categories such as capital goods, fuel- and energy-related activities, transportation and distribution, employee commuting, use and end-of-life treatment of sold products, and other downstream activities will be progressively included to enable a more comprehensive analysis of our indirect emissions.

	2021	2022	2023	2024
Scope 1 (kg CO_2e)	62300	30570	43260	34416
Scope 2 (kg CO_2e)	28380	14500	377	0
Scope 3 (t CO_2e)	2777	3876,7	4256,7	2671,6

B3 Emissions in 2024

Breakdown of Scope 3 Emissions

- Material procurement 2645,6 t CO_2
- Business air travel 21,9 t CO_2
- Waste treatment 4,1 t CO_2



Among all categories, Scope 3 emissions represent the largest environmental impact, mainly due to the material-intensive nature of our manufacturing process. These emissions arise indirectly, as purchased raw materials and components carry significant CO_2 footprints from extraction and processing, which we can influence only to a limited extent.

While initial estimates have been made using the scope3analyzer tool, a comprehensive assessment is underway and will be expanded in the coming years to better identify hotspots and reduction opportunities.

Scope 2 emissions are reported on a market-based approach and therefore reflect the electricity we purchase, not the physical electricity drawn from the grid.

GHG intensity per Turnover (2022)

	t CO_2e/€
Scope 1 and Scope 2 GHG Emissions intensity	3,54 * 10^{-6}
Total Scope 1, Scope 2 and Scope 3 GHG Emissions intensity	3,08 * 10^{-4}

B4 Pollution of Air, Water and Soil: Amount of Emissions

Pollutant	Emission to air			
	2021	2022	2023	2024
Hydrofluorocarbon (HFC), R-410A – refrigerant losses from air conditioning systems [kg]	0	1,3	0	0

Currently, the only quantifiable data available relates to refrigerant losses (R-410A) from air conditioning systems. R-410A has a very high global warming potential (GWP)—around 2,088 times that of CO_2. Even minimal leaks can therefore result in substantial emissions. In our production processes, various chemicals—such as spray can propellants, hydraulic oils, and lubricating greases—are also used. However, no precise consumption or emission data for these substances is currently recorded. In the future, we plan to implement tracking measures for these consumables to improve data accuracy and environmental monitoring.

B5 Biodiversity - Land Use

The company premises in Kirchheim/Munich cover approximately 2,500 m². The majority of this area is sealed due to the presence of production halls, office space, and paved logistics areas. Small green zones around the property are maintained regularly and include several trees, shrubs, and flowers. The total site area has remained constant in recent years, as no changes have been made to our location.

Land-use type	Area [m2]
Total sealed area	2100,00
Total nature oriented area on-site	400,00
Total nature oriented area off-site	0,00
Total use of land	2500,00

B6 Water Withdrawal

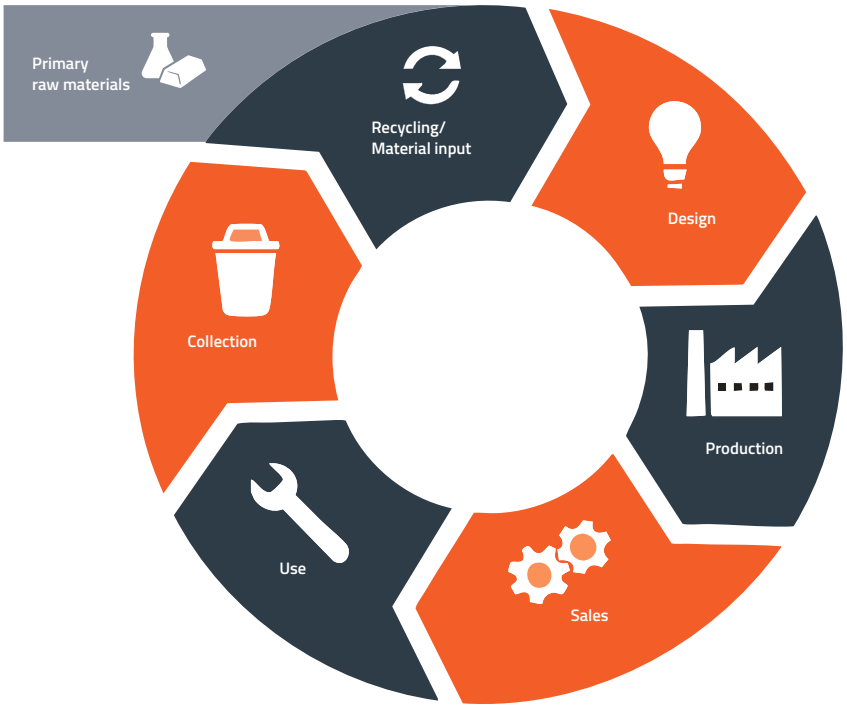
	2021	2022	2023	2024
Total amount of water withdrawn [m³]	996	996	1125	888
Wastewater [m³]	946	946	1069	843

Water at Maurer Rides is used primarily for basic employee needs such as cooking, cleaning, and sanitary facilities. As the site infrastructure is rented, no direct metering data is available. Water consumption has been estimated based on historical cost data and the regional average water price, and scaled according to the annual number of employees. Although no outflow measurement is conducted, it is estimated that around 95% of the water used is discharged into the municipal sewage system. Given the increase in headcount, water consumption is expected to have risen slightly over the past three years. Maurer Rides does not operate any production processes that significantly consume water, such as thermal energy processes or large-scale goods manufacturing.

B7 Description of Circular Economy Principles

We have already applied circular economy principles in our business activities by maintaining and repairing our installations to extend their lifetime. Regular maintenance and the replacement of wear parts are integral parts of our operational strategy. In 2024, we strengthened our efforts to reduce waste by improving waste separation processes. This ensures that recyclable materials are no longer incinerated or disposed of unnecessarily, but are instead properly recovered.

While these approaches are already embedded in our operations, they will be further expanded in the coming years.
A key step will be to analyze which stages of our value chain create the highest environmental impacts. To support this, we plan to conduct a comprehensive Life Cycle Analysis (LCA) to gain access to detailed data and obtain a complete picture of the entire life cycle of our products. Looking ahead, we aim to embed "design for circularity" into the development of our future installations – making them durable, repairable, disassemblable, and recyclable. These steps mark our growing commitment to resource efficiency and circular thinking across our value chain.



At every stage of the circular economy, there are opportunities to reduce environmental impacts and enhance environmental performance. The following areas outline key measures and ambitions:

- **Introduction** – Use renewable or recycled raw materials, or apply extraction and processing methods with low energy requirements that are demonstrably more environmentally friendly.
- **Design** – Create long-lasting products that can be reused, repaired, or recycled, while increasing the energy efficiency of our installations.
- **Production** – Implement efficient material and energy use in manufacturing processes and prioritise the use of environmentally friendly chemicals.
- **Sales** – Optimise transport routes and collaborate with companies that prioritise environmental protection. Maximise container utilisation and avoid unnecessary or duplicate routes.
- **Use** – Encourage sustainable use to extend product lifespan, minimise wear parts, and utilise environmentally friendly wear components to prevent worn or abraded particles from entering the environment as microplastics.
- **Collection and Reuse** – Establish systems to recover used products and close the resource loop, preventing unnecessary waste.

B7 Generated Waste

As a manufacturer of roller coasters and rail-based transport systems, the majority of our waste consists of metal scrap generated during production and assembly. Additional waste arises from packaging materials used in the delivery of metals, plastics, and electronics. Municipal waste from everyday activities—such as packaging, food waste, paper, and plastics—also contributes to the total volume.

While comprehensive waste data is not yet available, weights for certain types of waste collected by certified local disposal companies can be derived from invoices. These include paint and lacquer waste, toner cartridges, non-ferrous metal dust, construction debris, and sorted metals (e.g. copper, aluminum, steel). Each waste type is documented with its EU waste code (EWC Code).

Packaging and mixed municipal waste quantities are roughly estimated based on container volumes and emptying frequency. Until 2023, no separation of organic or plastic waste occurred. However, since early 2024, organic kitchen waste is collected separately.

Non-hazardous waste

Waste category D- Diverted to Disposal R- Recycle or reuse	EWC Code	Amount [t]			
		2021	2022	2023	2024
Paint and varnish waste - D	08 01 12	0	0,2	0	0
Toner waste - D	08 03 17	0	0,01	0	0
Non-ferrous metal dust and particles - R	12 01 04	0,07	0	0	0
Paper and cardboard packaging - R	15 01 01	7,2	7,2	7,2	7,2
Mixtures of concrete, bricks, tiles, and ceramics - R	17 01 07	13,74	0	0	0
Copper, bronze, brass - R	17 04 01	0,07	0	1,26	0,02
Aluminium - R	17 04 02	0,06	0,25	0,07	0,08
Iron and steel - R	17 04 05	9,55	28,06	12,11	22,88
Cables - R	17 04 11	0,08	0,04	0,03	0,02
Mixed municipal waste - D	20 03 01	12	12	12	11
Electronic waste - R	20 01 36	0	0	0	0,15
Food waste - D	20 01 08	0	0	0	2,5
Total non-hazardous waste generated		**42,77**	**47,76**	**32,66**	**43,85**

Hazardous waste

Waste category D- Diverted to Disposal R- Recycle or reuse	EWC Code	Amount [t]			
		2021	2022	2023	2024
Lead-acid batteries - R	16 06 01	0,03	0,01	0	0
Fluorescent tubes - R	20 01 21	0,00	0,00	0	0
Used electrical and electronic equipment - R	20 01 35	0	0,51	0,07	0,09
Nickel-cadmium batteries - R	16 06 02	0	0	0	0,00
Electronic waste containing lithium-ion batteries - R	16 02 13	0	0	0	0,01
Total hazardous waste generated		**0,03**	**0,52**	**0,07**	**0,10**

B7 Annual Mass-flow of Relevant Materials Used

Does the undertaking operate in a sector using significant material flows? » **Yes**

Under the VSME standard, sectors such as manufacturing, construction, and packaging are considered to involve significant material flows. Maurer Rides operates under NACE code C28.99 (Manufacture of other special-purpose machinery n.e.c.), which is classified as material-intensive. The main material used for our roller coasters – particularly for track and support structures – is steel. Current consumption data is only available as a rough estimate and primarily covers these steel components. In the coming years, we aim to improve the data basis, identify additional significant material flows, and explore how material use can be further reduced or substituted with more environmentally friendly alternatives.

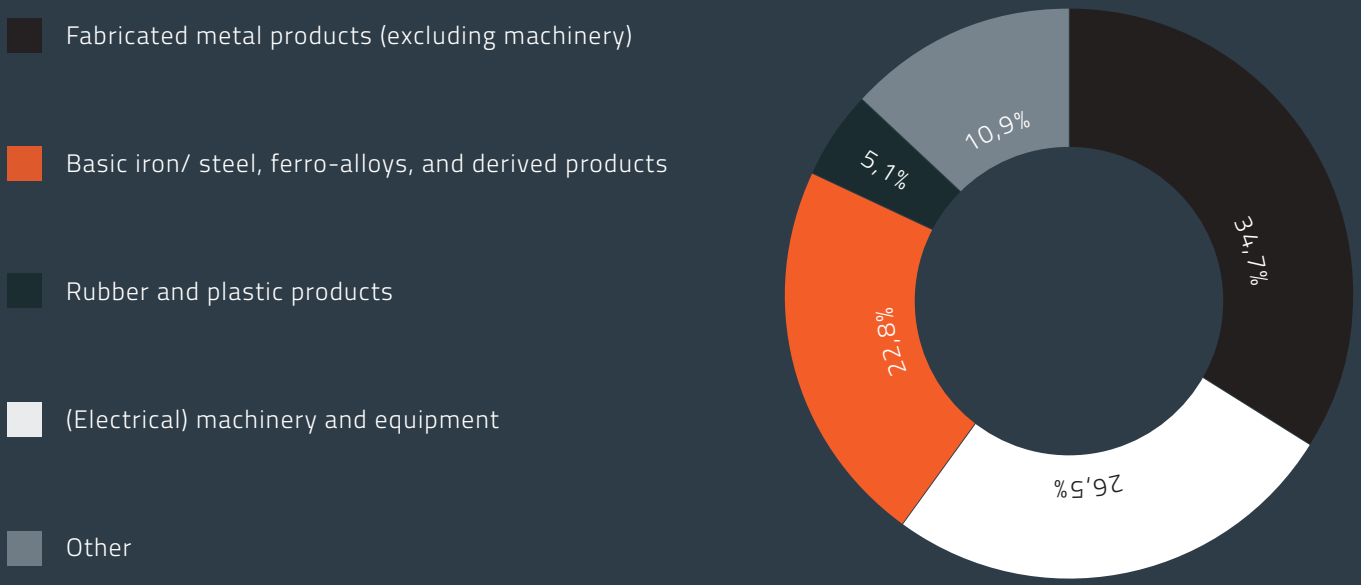
Quantity of Annual Relevant Materials

Key material	Mass [t]			
	2021	2022	2023	2024
Steel	257	358	106	179

Material Procurement Analysis (2024)

As in most manufacturing businesses, materials are a key driver of Maurer Rides' environmental impact. While exact consumption quantities (e.g. material weights) are currently unavailable, we estimate the CO_2 footprint of material use through the web-based tool Scope3analyzer, which calculates supply chain emissions based on monetary procurement data. The spend-based approach allocates suppliers to predefined sector clusters and applies sector-average emission factors to derive carbon footprints. Using this method, categorized supplier spend data is analyzed to determine carbon-intensive purchases. The emissions of purchased materials are already included in our Scope 3 emissions for 2024; here, however, the focus is placed on breaking down spend by material category to highlight where the largest financial and environmental impacts occur.

The majority of procurement-related emissions at Maurer Rides stem from basic iron, steel, ferro-alloys and first products thereof, fabricated metal products (except machinery and equipment), other (electrical) machinery and equipment (as consumable goods), and rubber and plastic products.



Steel and ferro-alloys drive emissions due to energy-intensive extraction and refining processes, while fabricated metal products add further impacts through processing steps such as welding, machining, and surface treatment. Electrical machinery and equipment contribute indirect emissions through resource-intensive electronics production and complex global supply chains. Rubber and plastic products cause emissions mainly through fossil-based feedstocks and energy-intensive polymer processing.

The materials used at Maurer Rides are predominantly non-renewable, including steel, aluminum, copper, fiberglass, and plastics. These are selected for their critical mechanical properties such as strength, resilience, and elongation-required to meet stringent safety demands in ride construction. Fiberglass and plastics are used for protective and structural elements, while electronic components like cables and control units are essential for system operation.

Although alternatives are limited due to safety and performance requirements, future improvements may focus on identifying lower-carbon materials for specific parts. Improving data collection processes will also help provide more accurate assessments in upcoming years.

These categories underline that the main drivers of our Scope 3 emissions lie in upstream material production, reinforcing the need to improve material efficiency and engage with suppliers on lower-carbon alternatives.

Sector Cluster Categories

Sector	Name of Sector	Expenditure share [%]	Scope 3 Emissions [t CO_2]	Emission share per sector group [%]
3	Textiles	0,01	0,20	0,01
4	Wearing apparel	0,07	1,65	0,06
6	Wood and products of wood and cork	0,02	0,41	0,02
7	Pulp	0,02	0,92	0,03
8	Paper	0,01	0,23	0,01
9	Publishing, printing and reproduction of recorded media	0,04	0,66	0,02
15	Other chemicals and chemical products	0,15	6,17	0,23
16	Rubber and plastic products	6,84	134,05	5,07
18	Ceramic goods	1,96	105,23	3,98
22	Basic iron / steel, ferro-alloys and first products thereof	8,33	602,35	22,77
24	Aluminium production	0,45	31,47	1,19
27	Other non-ferrous metal production	0,01	0,09	0,00
29	Fabricated metal products, except machinery and equipment	37,53	916,84	34,66
32	Medical, precision and optical instruments, watches and clocks (as consumable good)	4,85	59,25	2,24
34	Other (electrical) machinery and equipment (as consumable good)	31,64	697,76	26,37
36	Motor vehicles, trailers, semi-trailers and other transport equipment (as consumable good)	1,71	23,59	0,89
38	Furniture and other manufacturing (as consumable good)	0,27	5,01	0,19
42	Construction services (as consumable good)	0,03	0,52	0,02
45	Other land transportation (freight)	0,04	0,62	0,02
58	Renting of machinery and equipment without operator	0,31	1,98	0,07
59	Repair and maintenance of machinery and equipment	0,10	0,57	0,02
60	Repair and maintenance of motor vehicles & motorcycles	0,03	0,2	0,01
61	Computer / IT services and related activities	2,24	13,07	0,49
62	Research and development services	2,55	37,93	1,43
63	Other business services	0,82	4,83	0,18
	Total	100	2645,6	100

Geographical Spend Distribution

Based on Supplier Headquaters

Denmark 0,3%

The Netherlands 1,3%

Great Britain 1,5%

China 2,3%

USA 0,6%

Germany 82,5%

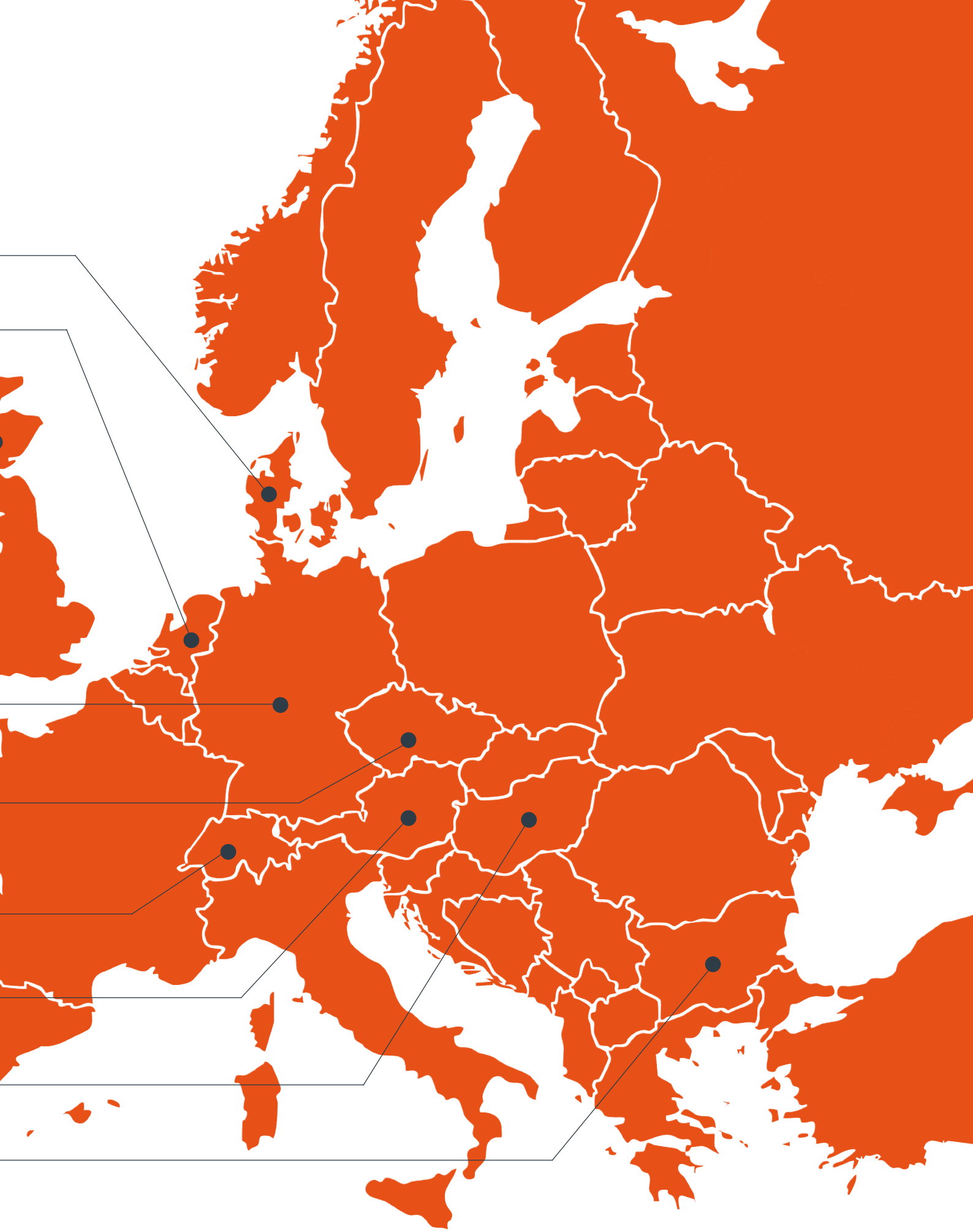
Czech Republic 0,1%

Switzerland 1,5%

Austria 0,4%

Hungary 9,8%

Bulgaria 0,3%



Core Environmental Performance Indicators

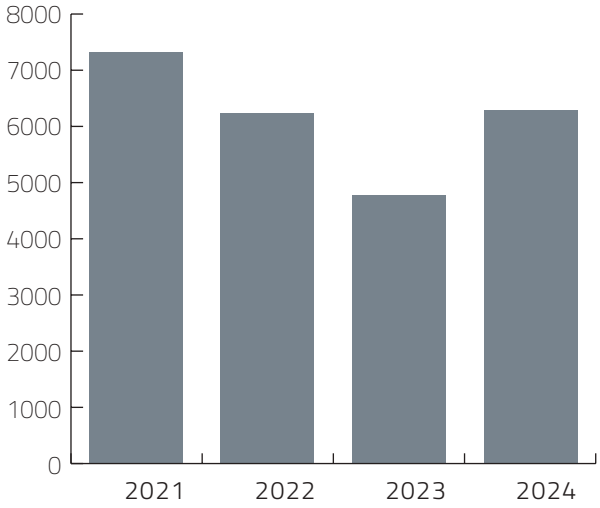
In accordance with EMAS requirements, core environmental indicators are calculated for the following key areas: energy, materials, water, waste, land use (biodiversity), and emissions. These indicators help track environmental performance over time and identify trends or areas for improvement. At Maurer Rides, all indicators are calculated in relation to a single, consistent reference unit: number of employees (headcount). This reference was chosen as it best reflects the overall scale of our operations and is suitable for internal comparison over the reporting period. The indicators cover the years 2021, 2022, 2023 and 2024 and are based on data collected for our single operational site in Kirchheim/Munich. The core environmental performance indicators represent a consolidation of the data presented in the previous chapters. No new datasets were generated; instead, the existing values were normalized to a single reference unit to allow comparability across years.

The following table summarizes, if not stated otherwise, all core indicators normalized by the number of employees for each year.

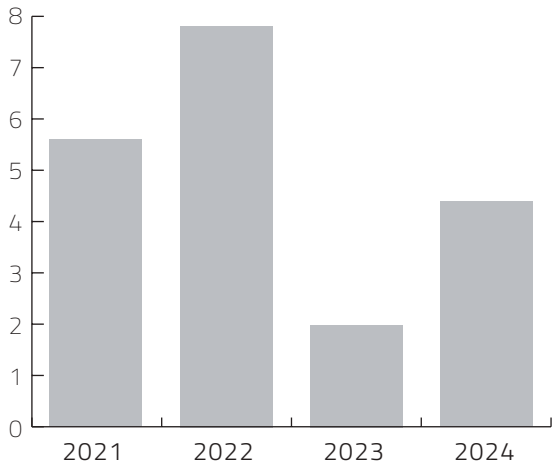
Core Indicators	Unit	2021	2022	2023	2024
Energy					
Total direct energy consumption per reference unit	kWh/Employee	7307,1	6222,3	4780,8	6283,1
Electricity consumption per reference unit	kWh/Employee	1686,8	1679,3	1577,9	2196,6
Heat consumption per reference unit	kWh/Employee	4768,1	4038,1	2902,9	3781,1
Fuel consumption per reference unit	kWh/Employee	852,2	505,0	300,0	305,4
Materials					
Use of key material (Steel) per reference unit	t/Employee	5,6	7,8	2,0	4,4
Water					
Water consumption per reference unit	m^3/Employee	21,6	21,6	21,6	21,6
Waste					
Total non-hazardous waste generation per reference unit	t/Employee	0,9	1,0	0,6	1,1
Total hazardous waste generation	t	0,03	0,52	0,07	0,10
Land use in relation to biodiversity					
Total land use per reference unit	m^2/Employee	54,4	54,4	48,1	61,0
Emissions					
Greenhouse gas emissions per reference unit	t CO_2e/Employee	5820,7	8049,1	4668,9	2655,8
SO_2 per reference unit	kg/Employee	86489,5	73829,0	67031,6	69817,9
NO_x per reference unit	kg/Employee	22051,6	21062,3	21694,3	23545,8
PM per reference unit	kg/Employee	5291,0	4376,7	3971,5	4092,9

Visualization of Select Environmental Indicators

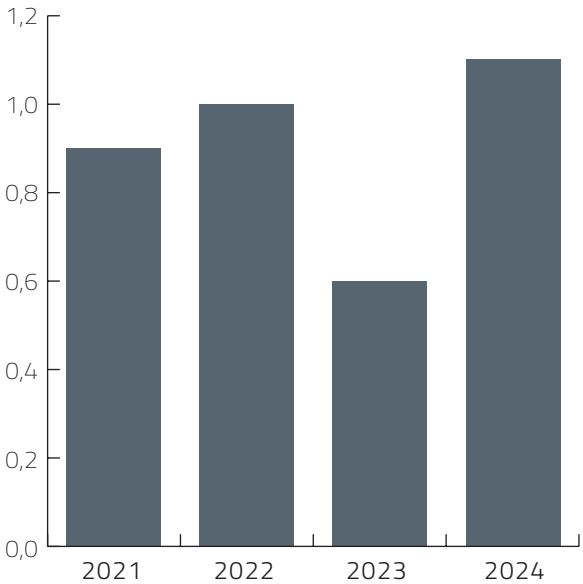
Total direct energy consumption [kWh/Employee]



Use of Steel per reference unit [t/Employee]



Total non-hazardous waste generation per reference unit [t/Employee]



Key environmental data is normalized by employee numbers, which serve as our reference unit since they best reflect business intensity and operational activity. This approach ensures comparability across years, even when staff levels fluctuate. By analyzing the data, we can identify long-term trends and assess whether measures already taken are showing measurable effects. Where improvements are not yet visible, the indicators highlight fields of action and guide the refinement of our strategies.

Compliance with Legal Requirements

Compliance with environmental laws and regulations is a fundamental part of our management system. We regularly assess which legal requirements are relevant to our operations and confirm full compliance with all applicable regulations. To ensure this remains the case, we maintain a legal register via Rechtskataster-Online, which is reviewed annually and updated through platforms such as Umweltpakt Bayern, environmental newsletters, and industry associations. As regulations become increasingly stringent and companies face growing obligations to actively contribute to environmental protection, we ensure that we not only comply with current laws but also anticipate future requirements and adapt proactively.

Abbreviation	Law/Regulation	Relevance for Maurer Rides
Environmental Management & Reporting		
EMAS	EMAS Regulation (Regulation (EC) No 1221/2009)	Framework for environmental management and sustainability reporting
BayUIG	Bayerisches Umweltinformationsgesetz	Access to environmental information in Bavaria
Chemicals & Substances		
REACH	Regulation (EC) No 1907/2006 – REACH	Management of chemicals, safety data, and supplier compliance
CLP	Regulation (EC) No 1272/2008 – CLP	Classification and labeling of hazardous substances
POPs	Regulation (EU) 2019/1021 – POPs Regulation	Restrictions on persistent organic pollutants
Ozone	Regulation (EU) 2024/590 – Ozone Regulation	Control of ozone-depleting substances
ChemG	Chemikaliengesetz (Germany)	National implementation of EU chemical regulations
GefStoffV	Gefahrstoffverordnung (Germany)	Handling and storage of hazardous substances
Waste & Circular Economy		
Metal Recycling	Regulation (EU) No 333/2011 – Metal Recycling Regulation	Standards for recycling of metals like steel and aluminum
KrWG	Kreislaufwirtschaftsgesetz (Germany)	Core German law for waste management and recycling
GewAbfV	Gewerbeabfallverordnung (Germany)	Regulation of commercial waste handling and recycling
BayAbfG	Bayerisches Abfallwirtschaftsgesetz	Regional waste management requirements in Bavaria
Air & Climate		
BImSchG	Bundes-Immissionsschutzgesetz (Germany)	Air quality, emissions control, and permits
Energy		
GEG	Gebäudeenergiegesetz (Germany)	Energy efficiency in buildings, relevant for company facilities
Water Protection		
WHG	Wasserhaushaltsgesetz (Germany)	Protection of water resources, wastewater management

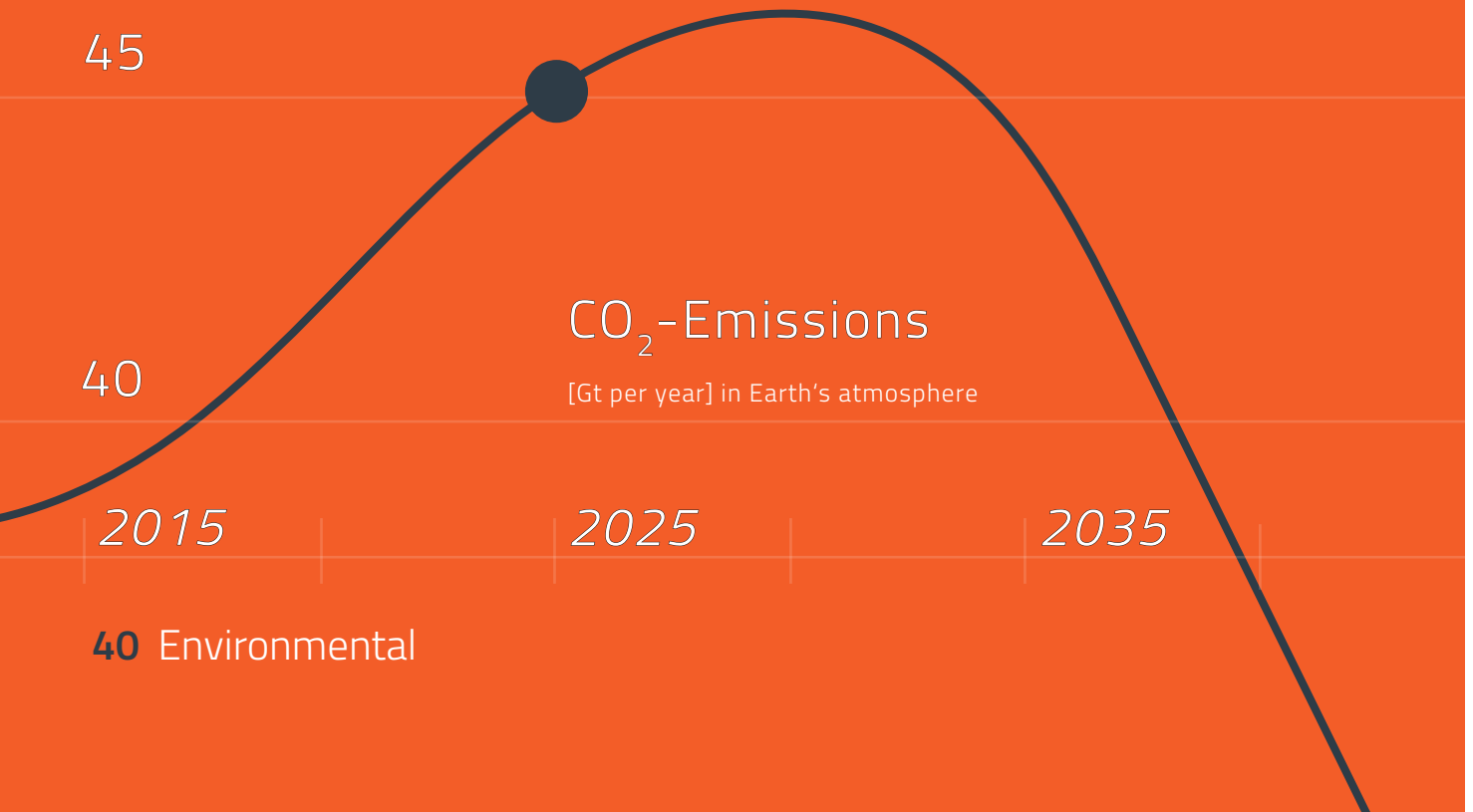

SPIKE
RACING

C3 GHG Emission Reduction Targets

The definition of our environmental objectives is guided both by the requirements of the EMAS system and by global climate goals. The overarching aim of EMAS is to reduce the environmental impacts of companies and to preserve the environment in a sustainable way. In this context, we regard the 1.5-degree pathway as an important reference: it marks a physical boundary, the overshoot of which could trigger irreversible changes in the climate system. With global warming already at around 1.1 °C and the 1.5-degree threshold repeatedly exceeded in recent years, we recognize the urgent need to continuously reduce emissions and improve resource efficiency.

To ensure that our objectives are effective and verifiable, we address key questions: Which environmental aspects are most relevant to our company? How are our environmental data developing, and what targets can be derived from them? Have we defined objectives that are measurable and traceable? Are the relevant persons informed about the targets and do they monitor them? And finally, are these objectives known within the company? By systematically addressing these questions, we ensure that our goals are not just commitments on paper but actively pursued and regularly reviewed. This approach allows us to keep improvement opportunities in focus and to contribute to the achievement of international climate targets.

	Current Reporting Period	Base Year	Target Year	Percentage reduction from base year
Year	**2024**	**2021**	**2030**	
Gross Scope 1 GHG Emissions	34,416	62,3	36,13	-42%
Gross Scope 2 location-based GHG Emissions	0	28,38	16,46	-42%
Total Scope 1 and Scope 2 GHG Emissions (location-based)	34,416	90,68	52,59	-42%



Specific Objectives and Targets

	Goal	Target Date	Benefit
1	**Create solid data basis for future waste measures by compiling detailed list incl. hazardous waste.**	01.03.2026	Overview only
2	**Achieve 90% separate collection by 2026 (from 65%) to reduce residual waste.**	31.12.2026	Less incineration, lower CO_2 and methane emissions.
3	**Increase transparency of material use by 2026 to optimize consumption and promote sustainable alternatives.**	30.06.2026	Overview only
4	**Raise share of eco-friendly, safe materials by 20% by 2028 based on 2026 data.**	31.12.2028	Less harmful emissions, better recyclability.
5	**Fully implement REACH regulation by 2027.**	31.12.2026	Reduced impacts by replacing harmful substances.
6	**Ensure ongoing safe handling of hazardous substances.**	Ongoing	More environmental and occupational protection.
7	**Determine exact energy consumption of rides in operation.**	30.06.2026	Overview only
8	**Improve energy efficiency of rides with efficient motors and energy recovery.**	31.12.2027	Lower energy use, CO_2 and costs.
9	**Minimize material use in development via lighter vehicles, optimized structures, less concrete.**	Ongoing	Less steel and concrete use.
10	**Reduce wear in coasters by using more durable materials for high-stress parts.**	Ongoing	Less material use and waste.
11	**Design for repairability and easy dismantling to extend lifetime.**	Ongoing	Lower raw material demand and higher recycling.
12	**Increase certified suppliers by 20% by 2027 vs. 2023.**	30.06.2027	More sustainable materials and processes in supply chain.
13	**Prioritize energy efficiency in all new equipment purchases.**	Ongoing	Lower energy use and CO_2 emissions.
14	**Cut office and production energy by 10% vs. 2023 by 2027.**	31.12.2026	8205 kWh savings
15	**Cut gas consumption by 20% vs. 2023 by 2027.**	31.12.2026	15095 kWh savings
16	**Assess switch from natural gas to biogas for local heating.**	30.06.2025	Lower CO_2 and methane emissions.
17	**Build solid data basis for water use and wastewater quality.**	30.06.2025	Overview only
18	**Ensure efficient hot water and heating systems.**	Ongoing	Save energy, water and CO_2.
19	**Minimize use of water-polluting substances.**	Ongoing	Lower groundwater and soil risks.
20	**Raise staff awareness on environmental protection.**	Ongoing	Resource savings.
21	**Promote biodiversity at company site.**	30.06.2025	Biodiversity gain.
22	**Eliminate use of fluorinated greenhouse gases by 2027.**	31.12.2027	Lower climate-harmful emissions.

Main Actions we Seek to Achieve our Targets

	Goal	Measure	Aspect (direct/indirect)
1	**Waste data**	Analyze/document waste, list incl. hazardous waste using SDS, data, analyses.	Direct
2	**Waste separation**	Introduce separate containers (metal, e-waste, batteries, wood, recycling).	Direct
3	**Material use**	Create detailed overviews of chemicals, batteries, paints/lacquers via software.	Direct
4	**Eco-materials**	Use eco-friendly packaging, cleaning agents, replace harmful chemicals.	Indirect
5	**Supplier docs**	Ensure complete SDS, disclose products with candidate substances.	Direct
6	**Hazardous substances**	Risk assessments, update register, optimize storage, provide instructions.	Direct
7	**Operations data**	Record operational data of equipment.	Direct
8	**Ride efficiency**	Tests to improve drive efficiency, integrate Spike tech, record ride energy use.	Direct
9	**Design efficiency**	Create specs for material-efficient supports, compare designs.	Direct
10	**Durability**	Test materials on wheel/drive stands to extend lifetime.	Direct
11	**Repairability**	Integrate repair/dismantling into design phase.	Direct
12	**Suppliers**	Check certifications, include eco-criteria in selection.	Indirect
13	**Office equipment**	Purchase more energy-efficient microwaves.	Indirect
14	**Lighting**	LED, standby switches, motion sensors, optimize HVAC use.	Direct
15	**Heating**	Limit water temp, optimize room heating and hot water.	Direct
16	**Biogas**	Analyze heating tech, biogas availability, costs.	Indirect
17	**Water data**	Record/analyze water use and wastewater fees/ contents.	Indirect
18	**Maintenance**	Annual descaling, heating maintenance, hydraulic balancing.	Direct
19	**Pollutants**	Check water-polluting substances, replace with alternatives.	Direct
20	**Awareness**	Regular staff info on energy saving, waste, chemicals, mobility.	Direct
21	**Biodiversity**	Create wildflower areas, install bee hotels.	Direct
22	**F-gases**	Phase out fluorinated gases in equipment and processes, switch to alternatives.	Direct

Measures Already Implemented

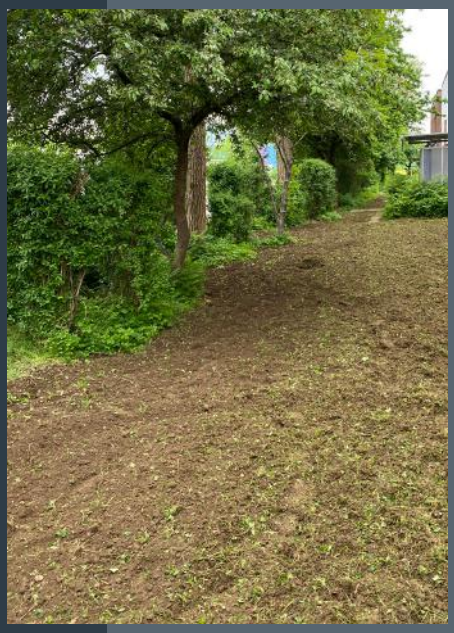
Although we have not yet formally implemented an environmental management system, we have already taken several measures to improve our environmental performance. Over the past two years, our focus has been on collecting data, gathering information on relevant initiatives, and preparing the introduction of the management system.
The following actions have already been initiated:

- Transition to renewable energy sources for electricity supply
- Improved waste separation in production areas, offices, and staff kitchens/common rooms
- Energy audit conducted in 2023 to optimize the use of electricity and gas, e.g., adapting heating and hot water supply to actual demand
- Acquisition of an electric vehicle
- Establishment of a flower meadow with an insect hotel

These measures, while still selective in scope, already contribute to improved resource efficiency, reduced emissions, and enhanced environmental awareness within the company. They also provide valuable experience and data that will support the structured implementation of our future environmental management system. Building on this foundation, Maurer Rides will continue to expand its activities, set measurable targets, and pursue continuous improvement in line with globally recognized sustainability goals. In addition, we aim to strengthen exchange with other companies focusing on environmental protection and sustainability, for example by participating in B Corp meetings or other topic-specific workshops.

Improved Waste Sorting

We aim not only to focus on company-specific environmental impacts but also to raise awareness among our employees. By providing information and practical guidance, we want to enable them to take these insights home and, ideally, make more environmentally responsible decisions in their private lives as well.



As one of our first hands-on environmental measures, we focused on a simple yet effective approach to promote biodiversity. In front of our building lies an area of approximately 200 m², which was previously covered with low-diversity grass. We decided to transform this space into a wildflower meadow.

Unlike traditional lawns, wildflower meadows require less maintenance and offer an important habitat for pollinators and other insects. The wide variety of flowering plants creates diverse microhabitats and food sources. Among the blooming species are sweet alyssum, forget-me-not, flax, mallow, dame's rocket, and vetch.

To further support pollinators, we installed an insect hotel, hoping it will provide shelter for bees and other insects. Over time, we aim to establish a stable and self-sustaining ecosystem on this patch of land. With careful maintenance, we hope the most resilient and site-adapted flowers will thrive and turn the area into a lasting haven for biodiversity.

Enhancing Biodiversity on our Grounds

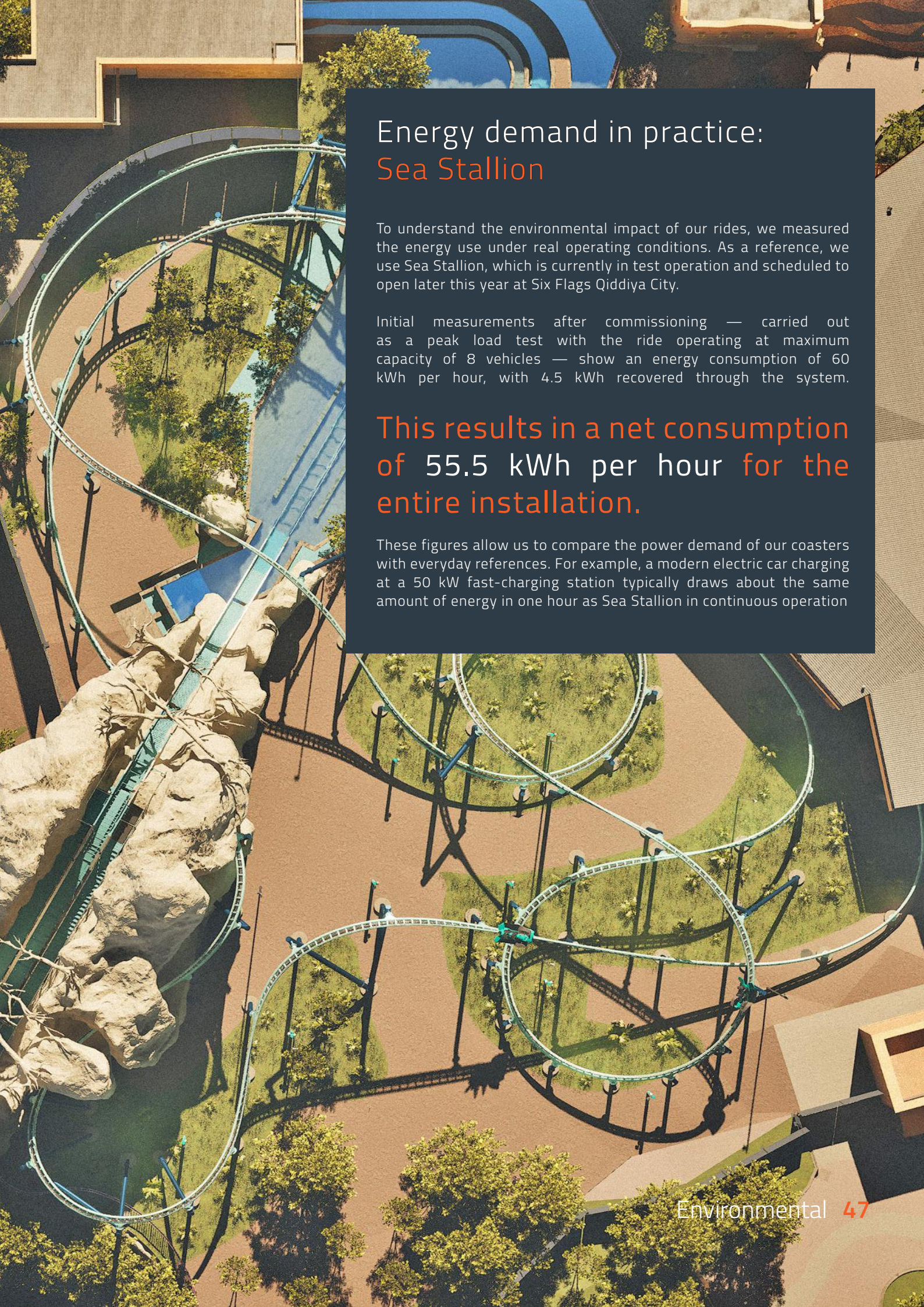
Spike – a Step toward Greener Roller Coasters

With Spike, we have developed a coaster system that represents a tangible step toward greater sustainability. Its main advantages include:

- Energy efficiency – High-efficiency electric motors with very low losses achieve efficiencies of up to 95%. Compared to LSM coasters, whose efficiency is limited to around 70% due to the air gap between stators, this results in significantly lower electrical demand.
- Energy recovery – The system recuperates braking energy and eliminates the need for eddy current brakes, which normally dissipate energy as heat. This keeps overall energy use low.
- Lightweight construction – Very light trains combined with vertical track design allow for a leaner support structure with fewer and smaller foundations, thinner supports, and thus reduced steel use.
- Shorter trains – Vehicle-based distance control replaces block sections, enabling short dispatch intervals without block brakes. This allows the same capacity with smaller and lighter trains, reducing structural loads.
- Ease of maintenance – With no drives or brakes installed along the track, maintenance is simplified and concentrated in the service area. This ensures long service life.
- Low connected load – An intelligent control and energy management system results in very low electrical connection values, comparable to those of small family coasters.

Our guiding principles remain extending the lifespan of our rides through maintenance, spare parts, and upgrades, as well as reducing material wear by using more durable components.

Looking ahead, we will place greater focus on material selection, such as alternatives to glass fiber-reinforced plastics (GFRP) as well as lower-impact steel and concrete solutions. We aim to continuously improve the environmental performance of our coasters year by year, with the long-term vision of one day operating a ride with the absolute minimum environmental impact.



Energy demand in practice: Sea Stallion

To understand the environmental impact of our rides, we measured the energy use under real operating conditions. As a reference, we use Sea Stallion, which is currently in test operation and scheduled to open later this year at Six Flags Qiddiya City.

Initial measurements after commissioning — carried out as a peak load test with the ride operating at maximum capacity of 8 vehicles — show an energy consumption of 60 kWh per hour, with 4.5 kWh recovered through the system.

This results in a net consumption of 55.5 kWh per hour for the entire installation.

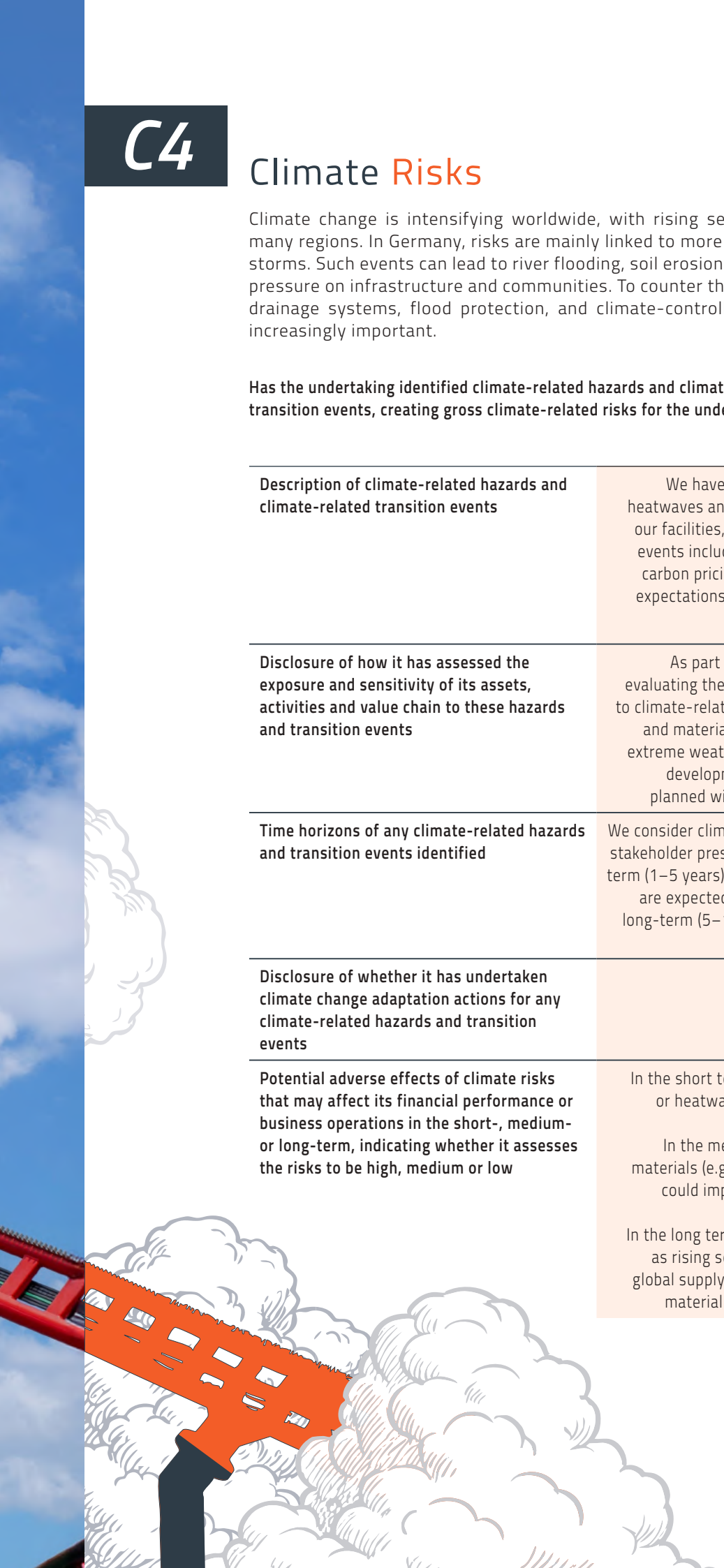
These figures allow us to compare the power demand of our coasters with everyday references. For example, a modern electric car charging at a 50 kW fast-charging station typically draws about the same amount of energy in one hour as Sea Stallion in continuous operation

C4 Climate Risks

Climate change is intensifying worldwide, with rising sea levels and coastal flooding affecting many regions. In Germany, risks are mainly linked to more frequent heatwaves, heavy rainfall, and storms. Such events can lead to river flooding, soil erosion, and prolonged droughts, increasing the pressure on infrastructure and communities. To counter these effects, measures such as improved drainage systems, flood protection, and climate-controlled indoor environments are becoming increasingly important.

Has the undertaking identified climate-related hazards and climate-related transition events, creating gross climate-related risks for the undertaking? » **YES**

Description of climate-related hazards and climate-related transition events	We have identified potential physical hazards such as heatwaves and storms, which could affect the resilience of our facilities, logistics or supply chains. Transition-related events include tightening environmental regulations (e.g., carbon pricing, disclosure obligations), rising stakeholder expectations, and the shift towards sustainable materials and energy sources.
Disclosure of how it has assessed the exposure and sensitivity of its assets, activities and value chain to these hazards and transition events	As part of our EMAS implementation, we have begun evaluating the sensitivity of our operations and value chain to climate-related risks. Initial assessments focus on energy and material dependencies, exposure of physical sites to extreme weather, and the strategic relevance of regulatory developments. A more comprehensive risk analysis is planned within the ongoing transition planning process.
Time horizons of any climate-related hazards and transition events identified	We consider climate-related transition risks (e.g., regulations, stakeholder pressure, market shifts) to be short- to medium-term (1–5 years). Physical climate hazards (e.g., heat, storms) are expected to become more relevant in the medium- to long-term (5–15+ years), depending on the regional effects of climate change.
Disclosure of whether it has undertaken climate change adaptation actions for any climate-related hazards and transition events	NO
Potential adverse effects of climate risks that may affect its financial performance or business operations in the short-, medium- or long-term, indicating whether it assesses the risks to be high, medium or low	In the short term, extreme weather events such as storms or heatwaves may cause delays in logistics and project execution (low to medium risk). In the medium term, increasing scarcity of critical raw materials (e.g., steel, aluminum, plastics) and water stress could impact supply security and prices (medium risk). In the long term, irreversible climate change effects – such as rising sea levels, biodiversity loss, and disruptions in global supply chains – may pose significant challenges for material availability and customer demand (high risk).



SOCIAL

We recognize that sustainability goes beyond environmental responsibility. Social aspects — such as fair treatment, equal opportunities, and respect for human rights — are equally essential and are reflected in the UN Sustainable Development Goals. As an established German company, many of these rights are already safeguarded by constitutional and labor laws. However, we see it as our responsibility to go further: to actively support forward-looking developments in equality, inclusion, and employee well-being, and to integrate them into our daily work. While our recent efforts have primarily focused on environmental improvements, we are committed to strengthening our social initiatives in the coming years.

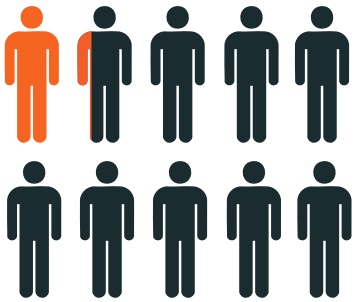
Workforce - General Characteristics

Employee counting methodology for the disclosures below

- Headcount
- At the end of reporting period

B8 Type of Contract

Type of contract	Number of employees
Permanent contract	40
Temporary contract	1
Total employees	41



Female: 12,2%

Gender

Gender	Number of employees
Male	36
Female	5
Other	0
Not reported	0
Total employees	41

Like many technical and engineering-oriented industries, Maurer Rides employs predominantly male staff. This reflects a broader trend in the sector, where technical roles have historically attracted fewer women due to societal stereotypes and unequal access to STEM career paths. Looking ahead, we aim to work towards a more balanced gender ratio within our workforce. Achieving this requires breaking down traditional role models, encouraging diverse talent, and creating an environment where equal opportunities are ensured for all employees.

Turnover Rate in 2024

Number of employees who left during the reporting period	5
Number of employees at the beginning of the reporting period	42
Number of employees at the end of the reporting period	41
Employee turnover rate [%] in the reporting period	12

B9 Health and Safety in 2024

Number of recordable work-related accidents in the reporting period	0
Number of hours worked by one full-time employee in the reporting period	1700
Total number of hours worked in a year by all employees in the reporting period	69700
Rate of recordable work-related accidents in the reporting period	0
Number of fatalities as a result of work-related injuries and work-related ill health	0

B10 Remuneration, collective Bargaining and Training in 2024

Employees receive pay that is equal or above applicable minimum wage determined directly by the national minimum wage law or through a collective bargaining agreement	YES
Average gross hourly pay level of male employees (amount in EUR)	35,92
Average gross hourly pay level of female employees (amount in EUR)	23,35
Percentage gap in pay between the undertaking's female and male employees [%]	35
Number of employees covered by collective bargaining agreements	0
Percentage of employees covered by collective bargaining agreements [%]	0

Gender	Number of annual training hours per employee during the reporting period
Male	8,00
Female	8,00
Other	0,00
Not reported	0,00

Average number of annual training hours per employee
8,00

C5 Additional Workforce Characteristics in 2024

Number of male employees at management level	7
Number of female employees at management level	0
Female-to-male ratio at management level for the reporting period	0
Total self-employed workers without personnel that are working exclusively for the undertaking	0
Total temporary workers provided by undertakings primarily engaged in employment activities	0

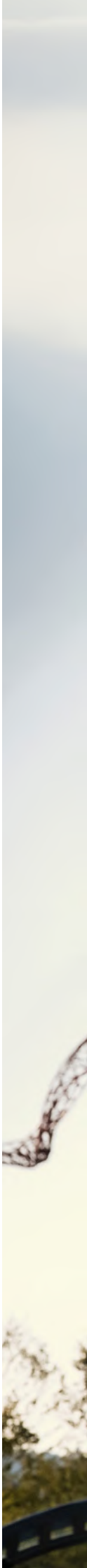
C6 Additional Workforce Information – Human Right Policies and Processes in 2024

Does the undertaking have a code of conduct or human rights policy for its own workforce?	YES
If yes, does this cover:	
child labour	YES
forced labour	YES
human trafficking	YES
discrimination	YES
accident prevention	YES
other? (if yes, specify)	YES
Specify other types of content covered by the code of conduct or human rights policy	» Anti-corruption and antitrust compliance » Environmental responsibility and climate protection » Fair competition and integrity in business conduct » Privacy and data security » Ethical sourcing and supplier evaluation » Whistleblower protection (no retaliation) » Freedom of association » Transparency, accountability and continuous improvement » Respect for human dignity and legal compliance
Does the undertaking have a complaint-handling mechanism for its own workforce?	YES

C7 Severe negative human rights incidents in 2024

Does the undertaking have confirmed incidents in its own workforce?	NO
If yes, are incidents related to:	
child labour	NO
forced labour	NO
human trafficking	NO
discrimination	NO
other?	NO
Is the undertaking aware of any confirmed incidents involving workers in the value chain, affected communities, consumers and end-users?	NO

We foster a fair, inclusive, and respectful workplace, where diversity is valued and equal opportunities are a shared commitment



GOVERNANCE

Good governance forms the backbone of responsible business conduct. It ensures transparency, accountability, and ethical decision-making across all levels of the organization. At Maurer Rides, governance is not only about compliance with legal frameworks, but also about setting clear responsibilities, monitoring risks, and safeguarding integrity in every process. By establishing robust structures and controls, we create trust among employees, partners, and stakeholders. Looking ahead, we will continue to strengthen our governance framework, ensuring that values and long-term responsibility guide our strategic decisions just as much as financial performance.

B11 Convictions and Fines for Corruption and Bribery in 2024

Has the undertaking incurred in convictions and fines in the reporting period?	NO
Total number of convictions for the violation of anti-corruption and anti-bribery laws	0
Total amount of fines for the violation of anti-corruption and anti bribery laws (monetary amount) in EUR	0

C8 Revenues from certain sectors in 2024

Is the undertaking deriving revenues from one of the activities listed below?	NO
	Monetary amount in €
Revenue derived from controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	0
Revenue derived from cultivation and production of tobacco	0
Revenue derived from coal	0
Revenue derived from oil	0
Revenue derived from gas	0
Total revenues derived from fossil fuel (coal, oil and gas) sector (i.e. the undertaking derives revenues from exploration, mining, extraction, production, processing, storage, refining or distribution, including transportation, storage and trade, of fossil fuels as defined in Article 2, point (62), of Regulation (EU) 2018/1999 of the European Parliament and the Council 17)	0
Revenue derived from chemicals production	0

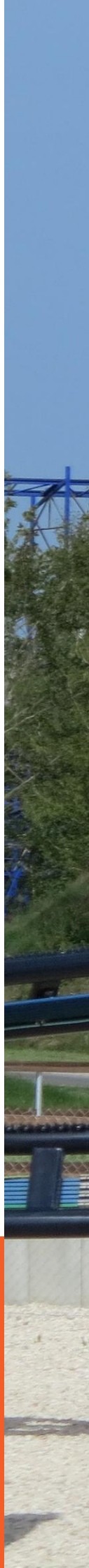
Exclusion from EU Reference Benchmarks in 2024

Undertakings are excluded from the EU Paris-aligned Benchmarks if they derive:	
1% or more of their revenues from exploration, mining, extraction, distribution or refining of hard coal and lignite	-
10% or more of their revenues from the exploration, extraction, distribution or refining of oil fuels	-
50% or more of their revenues from the exploration, extraction, manufacturing or distribution of gaseous fuels	-
50% or more of their revenues from electricity generation with a GHG intensity of more than 100g CO2 e/kWh	-
None of the above	YES

Undertakings are excluded from any EU reference benchmarks that are aligned with the Paris Agreement » YES

C9 Gender Diversity Ratio in the Governance Body at 31.12.2024

Does the undertaking have a governance body in place?	NO
Number of female board members at the end of the reporting period	0
Number of male board members at the end of the reporting period	0
Gender diversity ratio in governance body	0



We align our work with the UN Sustainable Development Goals (SDGs). Many are addressed through our business activities, with a focus on those most relevant to our industry. The following goals are actively supported:

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This report was prepared with supportive use of ChatGPT, which was applied for text summarization, graphic creation, and review and improvement of written content. It was used as an assisting tool, not as a sole source.

Imprint

Publisher

Maurer Rides GmbH
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Design & Layout

Maurer Rides GmbH – Marc Dinger
Publication year: 2025

Editor

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Printing

This environmental statement is primarily published in digital format. However, a limited number of printed copies are produced for customer information, use at trade fairs, and internal purposes.

This report reflects our commitment to transparency and continuous improvement. We know that the path toward sustainability is a long one, but every step counts. By setting clear goals and embracing responsibility, we want to contribute to a livable future for coming generations.

MAURER RIDES

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Riding towards a greener tomorrow...

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