

SUSTAINABILITY REPORT 2024



COMPANY PROFILE	2
PREFACE	3
STRATEGY	4
Strategic analysis and measures	5
Materiality assessment	6
Sustainability goals	7
Depth of value-added chain	10
PROCESS MANAGEMENT	12
Responsibility	13
Rules and processes	13
Control	14
Incentive Systems	15
Participation of stakeholders	16
Innovation and product management	17
ENVIRONMENTAL ISSUES	19
Use of natural resources	20
Resource management	21
Climate-relevant emissions	23
EMPLOYEE CONCERNS	26
Employee law	27
Fairness of Opportunities	28
Qualifications	29
HUMAN RIGHTS	32
Human Rights	33
SOCIAL/ COMMUNITY	34
Community	35
COMPLIANCE	36
Political influence	37
Compliance with laws and guidelines	38

COMPANY PROFILE

“ We close the gap between Standard products and customer requests



General Information

KURO Kunststoffe was founded on an innovation, which allowed us to deform PVC pipes efficiently. This enabled us to manufacture bends for pneumatic tubing, that were optimally tailored to their use - with the best possible price-performance ratio.

This has developed into a family business in the second generation, that fills the gap between economic standards products and individual customer requests. With pipe systems on the one hand and according to customer requirements, assembled and refined “Customized pipes” on the other hand, KURO provides customers with exactly the solution that suits their challenge. What does qualify us for this, is, in addition to a slim structure, an agile organization and highly qualified employees and above all a fair amount of enthusiasm.

We are sure: the most innovative solutions have to be invented yet.

Business Segments



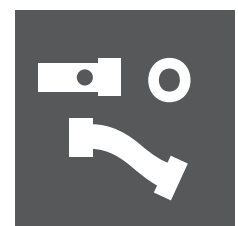
CABLE PROTECTION



PNEUMATIC TUBING



VENTILATION PIPE



COSTUM MADE SOLUTIONS

INTRODUCTION

Goals, challenges and highlights in the sustainable development at KURO. Jan Schwengels, Managing Director of KURO Kunststoffe GmbH in an Interview.

What prompted your company to create a sustainability report?

Jan Schwengels: As managing director of KURO it is a personal concern of mine to emphasize our company's responsibility to the environment and society. We don't just consider us as manufacturers of plastic products, but also as a part of a larger community, meeting the challenges of climate changes and the scarcity of resources. Our Sustainability report should not only reflect our measures, but also serve as guideline for future initiatives.

What are KURO's main goals in relation to Sustainability?

Jan Schwengels: Our sustainability strategy is clearly defined: based on a contextual assessment and materiality analysis, we can define our central areas of action: People, Planet, Products. Based on goals such as the SDGs and the ten principles of the UN Global Compact, we strive to reduce our ecological footprint. Furthermore, it is important to us to improve the working conditions within our supply chain and to guarantee a transparent communication with our stakeholders.

What challenges did you face on your way to more sustainability?

Jan Schwengels: The biggest challenge is to integrate sustainability into all business areas and in the same way to maintain economic efficiency. It requires a rethinking throughout the organization and the willingness to invest in sustainable technologies and processes. We also have to align to market requirements and regulatory requirements, that often requires additional adjustments

How about the future of KURO in respect of sustainability?

Jan Schwengels: We consider sustainability not being just as a temporary goal, but a continuing ongoing process, requiring continuous improvement. In the future, we will intensify our efforts by focusing circular economy and developing solutions to reduce consumption. Our goal is to be a pioneer in our industry and to make a positive contribution to solve global environments problems

A handwritten signature in blue ink, appearing to read 'Jan Schwengels'.

JAN SCHWENGELS
Managing director



POLICY

- 01 - STRATEGIC ANALYSIS AND ACTIONS**
- 02 - MATERIALITY ASSESSMENT**
- 03 - SUSTAINABILITY GOALS**
- 04 - DEPTH OF THE VALUE-ADDED CHAIN**

POLICY

STRATEGIC ANALYSIS AND MEASURES (01)

Our sustainability strategy is firmly embedded in the integrated management system and the overall strategy of the company. It is regularly reviewed and updated, to ensure that it is aligned with our long-term corporate goals and the changing external requirements.

Our sustainability strategy defines three central fields of action: People, Planet, and Products. These areas were identified through a comprehensive materiality analysis and help us to take targeted measures to achieve our sustainability goal

Our key areas of activity:

People

The “People” area of action focuses on maintaining and further improvement of a safe, fair and inclusive working environment and the promotion of our corporate culture based on mutual respect and trust.

Planet

The “Planet” field of action at KURO Kunststoffe GmbH aims to optimize our resource management and to minimize the environmental impact of our activities. It includes initiatives for the more efficient use of materials and energy and to reduce emissions and waste. This area is fundamental for the development of sustainable practices, that not only reduce the company’s ecological footprint, but also contributes to environmental responsibility in the long term.

Products

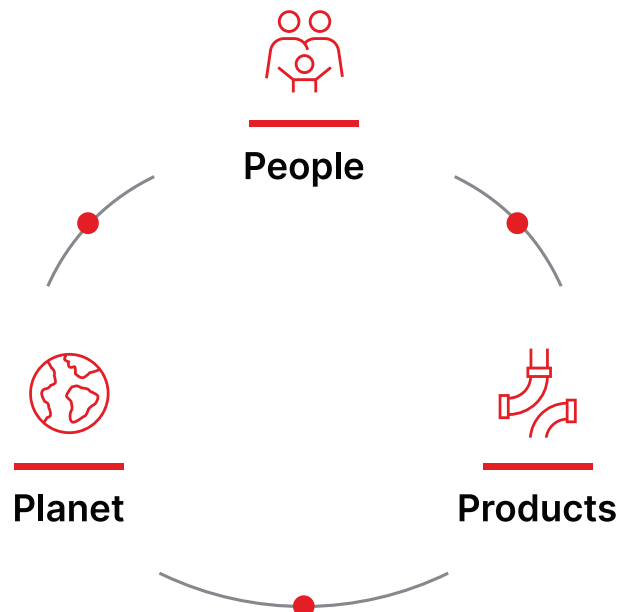
The “Products” field of action focuses on optimizing the sustainability aspects of our products. Despite the advantage that PVC is often the best choice from a technical point of view, we are aware of the challenges that its production from non-renewable resources entails.

That is why we are actively involved in the “VinylPlus 2030” program. This is a voluntary commitment by the European PVC industry to sustainable development, creating of a long-term sustainability framework for the entire PVC value-added chain and improving sustainability and circular economy of PVC products at EU level.

We also focus on our supply chain in every field of action and, within the scope of our influence, looking for approaches to promote our values and principles along the supply chain as well.

Our sustainability strategy is based on recognized standards and objectives, such as

- Greenhouse Gas Protocol for the calculation and reducing of our CO2 emissions,
- The ten Principles of the UN Global Compact and the
- Sustainable Development Goals (SDGs)



MATERIALITY ASSESSMENT (02)

A materiality analysis was created to determine the aspects of sustainability that are significantly influenced by our business activities or have an impact on them. This resulted in three fields of action, as listed below:

People

- Compliance with labor law standards
- Health promotion
- Compliance with occupational safety and health protection
- Appropriate remuneration, fair working conditions at work site, diversity and vocational education and training
- Inclusive projects and consideration for the concerns of communities and social minorities

Planet

- Climate protection
- Prevention and reduction of environmental pollution
- Sustainable procurement

Products

- Ensuring adequate product safety including health protection
- Circular Economy, waste prevention and recycling
- Product transparency
- Adaptation to climate change

Overall, the entire plastics processing is facing increasing pressure to make the transition towards greater sustainability. Plastics are still used in many areas of application, including KURO's product range, plastics are still without alternative. Nevertheless, the regulatory requirements are continuously increasing. Reduction of environmental pollution, reduction of CO2 emissions and the advanced use of the circular economy are essential requirements of our time. With regard to socio-economic aspects, we face the same expectations and wishes as other companies in Germany.

By maintaining and intensifying our projects to reduce our environmental impact through efficiency and innovation and being an attractive and responsible employer, we see good opportunities for ourselves, positioning ourselves even more as a sustainably oriented and innovative company in the future.

Sustainability goals (03)

As part of our commitment to sustainability and progress, we have set ourselves goals within the sustainability strategy that extends to our company's three central fields of action. These goals are both, ambitious and decisive for our contribution to the Sustainable Development Goals (SDGs) of the United Nations

People

1. Supporting health and safety of our employees through the implementation of a management system in accordance with ISO 45001
2. Strengthening the health and wellbeing of our employees through programs to improve physical and mental health.
 - Increase employee participation at Hansefit program to 40%
 - Increase the use of the job bike offer to 30%.
3. Maintain commitment to local communities and at least 5% of jobs via inclusive projects, e.g. with non-profit workshops.
4. Increase investment in employee's education and training of employees by 10% compared to the previous year in order to support their professional and personal growth.
5. Increase employee's awareness of environmental issues and environmentally behavior in the workplace and in daily life through measures once a quarter

Planet

6. Reduction in greenhouse gas emission through the expansion of renewable energies (photovoltaics) to a total of 1.3 MWp.
7. Reduction in greenhouse gas emissions through energy efficiency measures, such as complete conversion to LED lighting by 2025.
8. Implementation of a sustainable supplier management system for the development of partnerships with suppliers and other stakeholders to ensure sustainable procurement of raw materials and components to strengthen the supply chain.
9. Expansion of the electric charging infrastructure for cars as well as for e-bikes.
10. Step-by-step conversion of the vehicle fleet to electric vehicles. In conjunction with the expansion of renewable energies and charging infrastructure, the aim is to achieve climate-neutral mobility of employees.

Products

11. Strategy development to support Circular Economy in 2024.
12. Introduction of a new ERP system to optimize our business processes, conserve resources and reduce our environmental impact.
13. Determination of the CO2 footprint for our infrastructure cable duct product group to create product transparency.
14. Ensuring the ecological compatibility of our products by maintaining the strict quality and safety standards and regular external monitoring.



Prioritization of our goals

Due to their direct influence on our CO2 balance and energy efficiency in the area of action "Planet", the change to LED lighting and the expansion of the photovoltaic system is handled with highest priority. These measures not only offer the opportunity for quick improvements, but also long-term cost savings and are therefore crucial for our sustainable success.

Within the "People" area of action, we are currently pursuing the further improvement and increase of our Standards in occupational safety and the associated certification according to ISO 45001 with highest priority. Developing a strategy for advancement of the circular economy in line with the goals of the "VinylPlus 2030" program is the Focus within the field of action "Products".

Our goals do make direct contributions to several sustainable development goals:

3 GOOD HEALTH AND WELL-BEING



Health and well-being

Due to our commitment to a safe working environment and by various offerings, we care about the health and the well-being of our employees.

4 QUALITY EDUCATION



8 DECENT WORK AND ECONOMIC GROWTH



High quality education/ Decent work and economic growth

Our commitment to education and training and the creation of high-quality jobs do directly contribute to high-quality education and decent work.

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE



Industry, Innovation and Infrastructure

Our core business is focused on industry and infrastructure. Constant innovation forms the basis for our sustainable business success.

13 CLIMATE ACTION



Measures to protect the climate

Our investments in sustainable technologies and processes include both direct and indirect climate protection measures.

With our commitment outside of the operating business, we contribute to further SDGs:

7 AFFORDABLE AND CLEAN ENERGY



Affordable and clean energienics

The investment in photovoltaic systems and switching to LED lighting reflect our commitment to clean energy sources.

11 SUSTAINABLE CITIES AND COMMUNITIES



Sustainable cities and municipalities

By supporting sustainable mobility for its employees, KURO is contributing to reducing urban traffic and the associated emissions.

By pursuing these sustainability goals we are reaffirming our commitment to responsible corporate governance and send a clear signal of our determination to take over ecological, social and economic responsibility. These goals not only reflect our ambition to play a pioneering role in the field of sustainability, but also our conviction that sustainable action and operational success go hand in hand. By pursuing these paths, we are making a significant contribution to protecting our environment, promoting the well-being of our community and secure the long-term existence of our company.



SUSTAINABLE DEVELOPMENT GOALS



DEPTH OF THE VALUE-ADDED CHAIN (04)

The vertical range of manufacture at KURO covers a large part of the entire value-added chain, resp. the entire life cycle of the products:

- Raw material production
- Purchase of raw materials
- Transportation of raw materials to KURO
- **Raw material storage**
- **Raw material processing**
- **Pipe extrusion**
- **Production of molded parts using numerous manufacturing processes**
- **Recycling within the production process**
- Distribution
- Transportation to the customer
- Use phase
- Disposal

The highlighted items represent the vertical range of manufacture at KURO and are 100% subject to our own control and influence. As our ability to exert influence at these levels is the most effective, we therefore are still focusing on measures in these areas.

Pipe extrusion at KURO:

In our pipe extrusion we take great importance to environmental standards and efficiency. By ongoing optimization of our energy efficiency we are constantly working on minimizing energy consumption. In addition, measures such as the reduction of set-up times and the avoidance of material losses also contribute to increase our resource efficiency. In terms of sustainability, we rely on a closed-loop water management system and the use of open-air coolers. Our efforts also include the recycling of production waste directly at the plant, which reduces waste increases the circular economy. Regular trainings and the commitment of our employees are crucial in order to continuously improve the quality of our products and processes and to meet our high environmental standards



Molded parts production at KURO:

Our in-house molded parts production is characterized by the optimization of cutting and by the efficient use of raw materials. Through the optimization of cutting and machining processes, material consumption is minimized and production efficiency is increased. In this production phase, we also place great importance to recycling production waste. Both, our own pipe offcuts as well as other plastics are correctly sorted and recycled. The ongoing commitment to innovation and research enables us to constantly optimize our formulas and thus further increase our product quality and safety. By collecting energy data, we are strengthening our energy management, which leads to a further reduction of energy consumption. Our employees play a central role in this process, regular training courses guarantee that everyone involved is well informed about the latest techniques and standards.

These measures reflect our ongoing efforts to minimize the environmental footprint of our production processes and at the same time take social responsibility.



Sustainability aspects along the supply chain

Sustainability aspects are currently reviewed at the level of direct suppliers in the form of a supplier self-assessment. As part of the supplier evaluation, great importance is attached to proof of compliance with international standards in the field of environment (ISO 14001), occupational safety (ISO 45001) and energy (ISO 50001).

Communication and development of joint solutions with supplier companies with regard to the identified challenges are not yet taking place but are scheduled to be on the agenda at management level in 2024.

Ecological and social aspects in the supply chain:

We recognize the social and ecological challenges associated with the procurement and processing of our raw materials.

Although around 57% of PVC is derived from chlorine (from rock salt), we are aware that the production chain for PVC, in particular the extraction of crude oil and the use of chalk and stabilizers, has both ecological and social impacts.

The extraction of crude oil as the basis for the production of PVC, is associated with environmental impacts such as emissions and the risk of oil spills. The extraction of chalk can also affect landscapes and cause dust emissions. In the case of stabilizers, used to improve the material properties, we are aware of the potential risks that can arise from heavy metal-based additives.

The social implications include the working conditions in the extraction and processing facilities of the raw materials we need. In particular, the protection of employees from hazardous substances is of great importance.

Measures to minimize the risks:

We are committed to responsible sourcing by choosing suppliers who have a proven track record of sustainable and responsible practices. Our participation in the "VinyIPlus 2030" program, global climate protection projects and commitment to renewable energy sources are part of our strategy to promote circular economy and continuously reduce our CO2 emissions and to compensate the balance.

We are aware that continuous improvement is necessary and we plan to continuously review and improve our policies and practices. We consider collaboration with our stakeholders and transparent communication of our progress and challenges to be essential to building trust in our sustainability commitment.

Through these measures, we do our best to manage the challenges in our supply chain responsibly while maintaining our social and environmental responsibilities.



PROCESS MANAGEMENT

- 05 - RESPONSIBILITY
- 06 - CONTROL
- 07 - INCENTIVE SYSTEMS
- 08 - STAKEHOLDER INVOLVEMENT
- 09 - INNOVATION AND PRODUCT MANAGEMENT

RESPONSIBILITY (05)

Management is the central responsibility for all sustainability issues. At the operational level, sustainability issues are dealt with by a team consisting of management representatives, operations managers, and experts and management.

RULES AND PROCESSES (06)

The processes and procedures defined in our integrated management system as well as the principles and rules of conduct set out in our internal Code of Conduct play a central role in the implementation of our sustainability strategy and the achievement of the set goals.

Our certified, integrated management system covers the areas of quality, environment, energy and occupational safety and is based on the ISO 9001, 14001, 50001 and 45001 standards, including the ASM "Safe with System" of the professional associations. As a result, all operational processes are documented and specific responsibilities in the areas of quality, environmental protection, energy management and occupational safety are defined. Particular attention is paid to the regular adaptation of these processes in order to integrate potential for improvement, arising from feedback from stakeholders. Such feedback often relates to environmental concerns or the health and safety of employees and customers. This approach leads to a continuous improvement of processes..

To check and further develop the effectiveness of the measures, we conduct internal and external audits annually. In addition, performance in the area of sustainability and social responsibility (CSR) is monitored through assessments by independent platforms such as EcoVadis as well as through our own sustainability reporting. These practices ensure that our progress and commitments in terms of sustainability and CSR are continuously reviewed, evaluated and confirmed not only internally but also by external specialists.



CONTROL (07)

We manage and control our sustainability goals by determining our CO2 emissions in Scopes 1-3 based on the GHG protocol and determine comprehensive key figures as part of the integrated environmental and energy management system in accordance with ISO 14001 and 50001. We also have ourselves assessed by EcoVadis with regard to all CSR aspects from a 360° perspective:

We consider the results from the CO2 balance and the extended key figures from our energy management together with the results of the EcoVadis assessment in order to identify potential for improvement and to derive new goals and measures from this.

The sustainability goals are part of our integrated management goals, which are evaluated, redefined and continuously monitored annually

The reliability, comparability and consistency of the collected data is ensured by several mechanisms

- Cross-departmental working groups: dedicated employees from different departments collect and monitor the data in order to bring a broad perspective and high level of expertise to the process.
- Standardized procedures: All data collection methods are documented and follow internationally recognized standards and protocols, which ensures a high level of comparability and reliability.
- External audits and certifications: Regular reviews by independent auditors and experts, such as those carried out as part of ISO certifications and EcoVadis assessments, contribute to the objectivity and accuracy of our data..

Performance indicators for criteria 5 to 7 (SRS)

Values, principles, standards and norms of conduct

At KURO we act in accordance with national and international laws and recognized ethical principles. Our mission statement and code of conduct emphasize integrity, trustworthiness and responsibility as the core of our corporate culture.

We strive to develop, produce and sell products that are of high quality and have as little impact as possible on the ecological and social environment.

Involvement and Training of employees

We are committed to consistently involving our employees in all aspects of corporate management and promote a working environment based on respect, equal opportunities and equal treatment. Regular training on topics such as ethics, corruption and bribery, diversity, discrimination and harassment, as well as waste management and information security is part of our efforts to increase the awareness and responsibility of each individual.

Ethics and Compliance

Our behavior in everyday business is characterized by the highest ethical standards. We reject any form of corruption and bribery and instead promote a culture of transparency and accountability. We are convinced that long-term economic success is only possible through honest and fair action. Respecting the environment and careful use of resources are just as much an integral part of our corporate philosophy as respect for the health and safety of our employees in the workplace.

Commitment to social responsibility

Social responsibility is very important at KURO. We are committed to a society in which integration and diversity are practiced. Compliance with employee rights and the rejection of forced and child labor are unshakable principles. Our employees are the cornerstones of our company, and their rights and well-being are our highest priority. By these principles and the constant reflection and adaptation of our business practices, KURO strives to be a responsible and ethical company that contributes to a sustainable and fair world.

INCENTIVE SYSTEMS (08)

The pursuit of our sustainability goals takes place without direct incentives or rewards for our managers and employees, nor is it explicitly part of the top management's performance evaluation. As part of our social responsibility, and especially as a family-run company, we take it for granted that each and every one of us contributes fully to achieving our collective goals.

Performance indicators for criterion 8 (SRS)

We are committed to offering all employees and managers fair, transparent, reliable and competitive remuneration that is above the statutory minimum wage. When determining the salary and any variable components, factors such as the performance provided, the difficulty of the assigned tasks, the level of responsibility, the importance of the role in the company and the qualifications and professional experience of the individual is taken into account, regardless of gender.

In addition, no details are communicated publicly about the compensation policies

Currently, due to the size and structure of the company, no specific data regarding salary structures are collected or published. This policy is to be re-evaluated at management level in 2024



PARTICIPATION OF STAKEHOLDERS (09)

The socially and economically relevant stakeholders were recorded in the context of the organization as part of the integrated management system and are part of the annual management review. In this way, we ensure that all interested parties are integrated into the sustainability process.

Communication with the most important stakeholders for our business activities is as follows:

Employees (including potential employees):

The dialogue takes place continuously through the company's improvement system, but at least once a year in personal employee discussions. The management strives to have short discussions with different employees every day. Information is passed on through an internal employee portal, notices, email and the annual kick-off meetings.

Customers:

The exchange takes place directly via our sales team, whether by phone, email, customer visits or at trade fairs. We also share the most important information on our website.

Suppliers:

We hold a supplier meeting at least once a year to discuss the most important topics. In addition, we regularly use sustainability questionnaires to ask for the current progress of sustainability efforts.

Authorities:

We do maintain very good relations with the relevant authorities, such as the professional association and the trade supervisory authority and are therefore in regular contact. In cooperation with the professional association, we have implemented the „Safe with System“ seal of approval and with this occupational health and safety management system we also meet the requirements of ISO 45001.

Banks/ Insurance Companies:

The dialogue takes place by the management as part of customer service.

The results of these individual dialogues are considered, evaluated and possibly integrated into the sustainability strategy as part of our management review. In the future, we plan to promote dialogues on sustainability with our key stakeholders through specific events, workshops, training courses and one-on-one meetings.

Performance indicators for criterion 9 (SRS)

The results of the stakeholder dialogues are regularly evaluated internally at management level. In the reporting period, the following topics and concerns were identified as significant:

Employees:

Interest in company fitness and company bike leasing Team events and family celebrations
Implementation of health management system

Customers:

Interested in CO2 footprint per product. Proof of ISO 4500

Suppliers:

Optimal use of loading space and order quantities
Compliance with replenishment times

Authorities:

Compliance with current laws / regulations:

Banks/ Insurance Companies:

Compliance with current laws/regulations
Incentive system for discounted financing
Options.

We do consider these awarenesses as an encouragement to continue to pursue the path of ecological and social sustainability that we have been pursuing for many years and to intensify our projects in these areas.

INNOVATION AND PRODUCT MANAGEMENT (10)

At KURO, we pursue a sustainable strategy, which is reflected in particular in the constant development and optimization of our manufacturing processes. A core part of our innovation efforts is the development of specialized manufacturing processes for the production of piping bends that meet the increasing technical and ecological requirements. These processes are designed to improve the efficiency of heating and cooling techniques and, in some cases, to implement our own innovative solutions, which directly lead to a reduction in energy consumption and the minimization of production waste.

These measures have a direct positive impact on the environmental and social aspects of sustainability in our company. Ecologically, they contribute to reducing energy consumption and material waste, which results in less environmental impact. Socially, these processes promote a safe and healthy working environment and increase our employees' awareness of sustainable practices.

Integration von Nachhaltigkeitsaspekten im kontinuierlichen Verbesserungsprozess (KVP)

The continuous improvement process is deeply anchored in our corporate culture and integrates sustainability aspects at all levels of product development and production.

By means of regular reviews and adjustments of our processes, we strive to continuously increase our resource efficiency. These projects are supported by a comprehensive energy management system that enables targeted energy-saving measures by collecting and analyzing energy data.

Einbindung von Geschäftspartnern und anderen Akteuren in den Innovationsprozess

Close cooperation with our business partners and suppliers is crucial to promoting sustainability along the entire value chain. We actively involve our partners in the innovation process to develop joint solutions that address not only the ecological but also the social challenges of our industry.

This is done by regular workshops, joint research and development projects and the exchange of best practices, which enables everyone involved to benefit from the latest technological advances and sustainable processes.

This strategic orientation enables us not only to optimize internal processes, but also to make a positive contribution to sustainability in the plastics industry.



Performance indicators for criterion 10 (G4)

Financial investments

The funds of KURO Kunststoffe GmbH are managed by DZ PRIVATBANK S.A. DZ PRIVATBANK S.A. signed the United Nations Principles for Responsible Investment (UN PRI) in October 2021. The UN PRI are a guide for the implementation of sustainable investment strategies and include the following six principles:

1. The inclusion of ESG issues in the investment process
2. The inclusion of ESG issues in shareholder policy
3. Appropriate disclosure regarding ESG issues in the companies and entities in which DZ PRIVATBANK invests
4. Promoting acceptance and implementation of the UN PRI in the investment industry
5. Collaborating with other signatories
6. Reporting on the own PR implementation

The bank's strategy is reviewed annually by the management and compared with the KURO's values. Therefore, 100% of financial investments undergo a selection test based on environmental and social factors.

Company Pension Scheme

For the company pension scheme, a provider was chosen that pays attention to sustainability at its own locations and also takes ecological, social and corporate governance criteria ("ESG" criteria) into account in all aspects of the investment process.

Among other things, all companies that are involved in the production of controversial weapons and that are currently violating the UN Global Compact are excluded. Companies whose sales exceed certain thresholds are also excluded.

- Armaments (> 10 %)
- Tobacco production (> 5 %)
- Mining of power plant coal (> 5 %)
- Coal-fired power generation (> 30 %)

Also excluded are government bonds from countries classified as "not free" according to the Freedom House Index



ENVIRONMENTAL ISSUES

- 11 - USE OF NATURAL RESOURCES**
- 12 - RESOURCE MANAGEMENT**
- 13 - CLIMATE-RELEVANT EMISSIONS**

USE OF NATURAL RESOURCES

(11)

The resources listed here are also crucial for our direct environmental impacts and our carbon footprint.

RESOURCES/ ARE OF USE	CONSUMPTION IN 2023
Fels	Gas: 4,026 Liters Diesel: 13,395 Liters
Electricity and heat <ul style="list-style-type: none"> Production facilities Industrial trucks IT processes Building use (lighting, air conditioning) 	Green electricity: 2,703,059 kWh Natural gas (climate neutral): 234,374 kWh
Packing materials <ul style="list-style-type: none"> Storage Order picking Shipping of goods 	Verpackungsholz: 1.938 m ³ Einwegpaletten: 1.624 Stk. Umreifungsband Stahl: 6.325 kg Umreifungsband PET: 589 kg Kartonagen: 13.258 kg Folie: 15.999 kg
Paper <ul style="list-style-type: none"> Documentation Advertising materials 	Fresh fiber: 94 kg
Water <ul style="list-style-type: none"> Sanitary facilities Kitchen operations 	Fresh water: 522 m ³
Raw materials Manufacturing of our products	S-PVC: 3,737 t

In 2024, it will be examined whether the consumption of raw materials can be integrated into the CO2 and sustainability reporting as part of an expansion of data collection for Scope 3 and whether the PCF (Product Carbon Footprint) can be determined for selected product categories.

With regard to land use, we strive to make optimal use of existing areas and, if possible, not to seal any new areas.

ENVIRONMENTAL CONCERNS

RESOURCE MANAGEMENT (12)

Resource management is an essential aspect of our sustainability management and is reflected in the certifications according to ISO 14001 (environmental management) and ISO 50001 (energy management). In this context, we have set ourselves the goal at a strategic level of continuously contributing to the reduction of environmental impacts through our business operations. At an operational level, this currently results in the objectives already mentioned in Chapter 2.

All measures taken are designed to ensure that they meet as many of the following criteria as possible and have the appropriate effect.

- Careful and sustainable use of natural resources
- Avoiding or minimizing waste, wastewater, emissions and noise
- Encouraging environmental awareness among employees
- Continuous improvement of energy efficiency

As part of our integrated management system, processes and procedures have been established to ensure that environmental risks are regularly reviewed and assessed in terms of their impact, likelihood of occurrence and external and internal relevance, and that the identified, relevant; environmental indicators are regularly and systematically collected and monitored

ENVIRONMENTAL GOALS (AREA OF ACTION - PLANET)	MEASURES TO ACHIEVE THE GOAL
Reduction of greenhouse gas emissions	Expansion of renewable energies (photovoltaics) to a total of 1.3 MWp
Reduction of greenhouse gas emissions through energy efficiency measures	Complete conversion to LED lighting by 2025
Building partnerships with suppliers and other stakeholders to ensure sustainable sourcing of raw materials and components and to strengthen the supply chain	Implementation of a sustainable supplier management system
Increasing the proportion of electromobility in the company and among the workforce	Expansion of the electric charging infrastructure for both - cars and E-Bikes
Climate-neutral mobility of employees	Stepwise conversion of the fleet to electric vehicles

We have already been working on these goals for a long time with proven success. During the reporting period, photovoltaic systems with 1.12 MWp were already in operation. Various areas in administration and production have also already been converted to LED, thus reducing energy consumption by 91,313 kWh per year.

In the area of sustainable mobility, we have so far achieved a level of four electric vehicles in the fleet as well as 23 company bikes through our job bike offer.

We are particularly proud of our own recycling plant, which enables us to return 100% of the PVC residues and rejects that arise in our company back into our production cycle. This significantly reduces both waste and our need for raw materials.

This is noticeable in the waste balance and avoids the creation of CO2 emissions twice over, in the production of the raw materials and in the otherwise necessary disposal processes.

In order to minimize water consumption at our site, we also operate a closed cooling water circuit

The film thicknesses of the bags used to package bends have been continuously reduced in recent years from 135 µm to 100 µm and now to 80 µm.

The packaging film used to protect full packaging units of our ventilation pipes has also been reduced from 80 µm to 40 µm.

Performance indicators for criteria 11 to 12 (SRS)

Non-renewable materials used

- S-PVC 3.737 t
- Steel strapping 6.325 kg
- PET strapping 589 kg
- Foil 15.999 kg

Renewable materials used

- Packing Wood 1.938 m³
- Disposable pallets 1.624 Stk
- Cardboard 13.258 kg

Waste Category

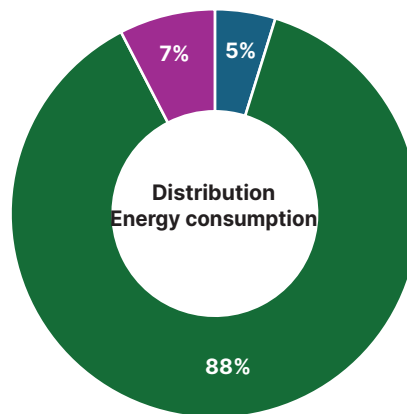
Waste Category	Weight
Paper/ Cardboard Carton	201,5 t
Residual waste	53,6 t
Construction site waste	18,4 t
ÖvB-AVV 150202*	0,5 t

The data was collected as part of the CO2 accounting

*Explanation to ÖvB - AVV 150202: Absorbent and filter materials (including oil filters), wiping cloths and protective clothing contaminated by dangerous substances (e.g. hydraulic oil).

Energy consumption throughout the organization:

- Fuel consumption from non-renewable sources **532.103 MJ**
- Electricity consumption from renewable sources **9.731.012 MJ**
- Heizenergieverbrauch **843.746 MJ**
- Heating energy consumption **11.106.862 MJ**
- Electricity sold **3.124.325 MJ**



The calculation was based on the consumption recorded for the CO2 balance and the following conversion factors:

- Gas: 1 liter = 32 MJ
- Diesel: 1 liter = 35,8 MJ
- Electricity: 1 kWh = 3,6 MJ
- Natural Gas: 1 kWh = 3,6 MJ
- Heating oil: 1 liter = 35,8 MJ

Changes compared to previous year:

- Fuel consumption from non-renewable sources **-12,54 %**
- Electricity consumption from renewable sources **+0,30 %**
- Heating energy consumption **-9,99 %**
- Sum of all consumption **-1,25 %**
- Electricity sold **+13,61 %**

The change compared to the previous year was calculated on the basis of data from the CO2 accounting.

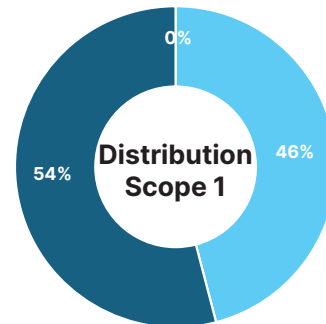
The total consumption of freshwater amounts to 522 cubic meters in 2023. This was obtained from the regional water supplier. No other water is withdrawn.

ENVIRONMENTAL CONCERNS

CLIMATE-RELEVANT EMISSIONS (13)

Scope 1

SCOPE	CO2e [t]
Heat consumption	0,00
Fuel consumption	39,92
Gas leaks (refrigerant)	46,98
Total	86,90

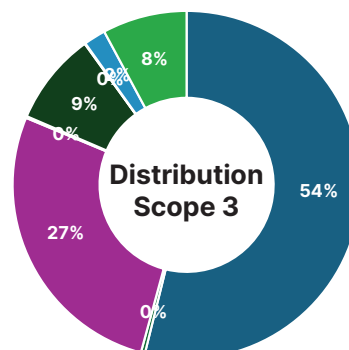


Scope 2

SCOPE	CO2e [t]
Electricity consumption	0,00
District heating/ cooling	0,00
Total	0,00

Scope 3

SCOPE	CO2e [t]
Upstream energy-related emissions	143,27
Business trips and overnight stays	1,00
Employees routes to work	71,96
Wastewater	0,43
Waste	22,85
Paper & Printing	0,19
Hardware	5,41
Consumables Production	20,88
Total	267,36



Key figures

	CO2e [t]	YOY [%]
CO2e Scope 1-2 per employee	1,11	+69
CO2e Scope 1-2 per 100.000 € Turnover	0,38	+87
CO2e Scope 1-3 per employee	4,54	+15
CO2e Scope 1-3 per 100.000 € Turnover	1,54	+28

Classification of key figures

- The main sources of emissions at KURO Kunststoffe GmbH are energy consumption for production processes and employees' commutes. The modernization and restructuring of our machinery led to increased production interruptions and a temporary increase in resource consumption during the reporting period. In addition, the return of employees from corona-related home offices led to an increase in emissions in the category of employees' routes to work
- To reduce emissions from Employees' routes to work we support alternative mobility solutions such as company bike leasing and improve charging options for electric vehicles. These approaches should help us to substantially reduce CO2 emissions by 2025

Emissions caused by refrigerants

The specific challenge of refrigerant emissions arises from the expansion of our cooling systems. The initial filling of the new, more efficient chillers led to a one-off increase in emissions. We strive to minimize environmental impact and achieve climate goals through long-term energy-efficient technologies.

Evaluation and Objectives

Our sustainability performance is checked through regular assessments. The annual redefinition of our integrated management objectives is based on the results of the CO2 accounting and the EcoVadis assessment. This comprehensive analysis enables us to continuously identify potential for improvement and act sustainably.

Objectives

- Reduction of greenhouse gas emissions by expansion of renewable energies (photovoltaics) to a total of 1.3 MWp.
- Climate-neutral mobility of employees

Strategies and measures

- With our PV systems, we generated 32.1% of our electricity consumption ourselves in 2023. However, due to the obligation to feed in, we were unable to use these quantities directly. Nevertheless, we would like to increase the proportion of self-generated electricity even further and hope to be able to use it directly ourselves in the future and thus also reduce the upstream energy-related emissions in Scope 3
- In order to reduce energy requirements in production, we focus on increasing the efficiency of the systems and optimizing the processes. Indirectly, this can also reduce indirect energy-related emissions.
- We currently see the biggest (remaining) lever in fuel consumption and the associated upstream energy-related emissions. To this end, the electric charging infrastructure is to be expanded for both cars and e-bikes and the vehicle fleet is to be gradually converted to electric vehicles.

References values

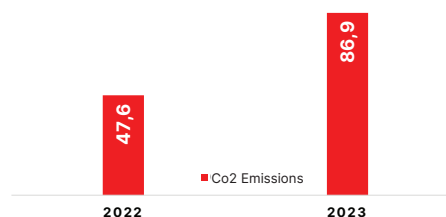
All calculations and determinations are based on the GHG Protocol. The previous year, 2022, was used as reference year for comparison.

Performance indicators for criterion 13 (SRS)

The CO2 balance was created on the basis of the Greenhouse Gas Protocol (GHG). The GHG is the most widely used and recognized international standard for accounting of greenhouse gas emissions in companies. It defines the basic principles of relevance, completeness, consistency, transparency and accuracy and is based on the principles of financial accounting. To determine emissions arisen, the amount of greenhouse gas arisen is considered, whereat the seven greenhouse gases from the Kyoto Protocol being converted into CO2 equivalents or CO2e depending on their damaging climate impact. This applies equally to Scopes 2 and 3.

GROSS VOLUME OF DIRECT GHG-EMISSIONS (Scope 1)

YEAR	CO2e [t]
2022	47,60
2023	86,90



The standards used and gases included are described in GRI SRS-305-1

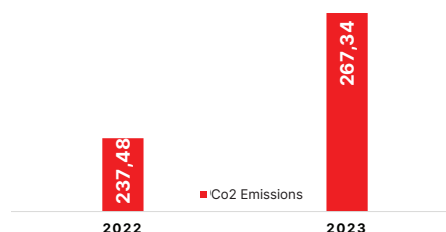
GROSS VOLUME OF INDIRECT ENERGY-RELATED GHG EMISSIONS (Scope 2)

YEAR	CO2e [t]
2022	0,00
2023	0,00

The standards used and gases included are described in GRI SRS-305-1

GROSS VOLUME OF OTHER INDIRECT GHG EMISSION (Scope 3)

YEAR	CO2e [t]
2022	237,48
2023	267,34



The standards used and gases included are described in GRI SRS-305-1. See detailed presentation and explanation in Chapter 13

Emissions were reduced in the following categories compared to the previous year

SCOPE	EMISSION CATEGORY	YOY [%]	INITIATIVE
1	Fuel consumption	-12	Route planning optimization sales team. Supporting Mobile working to reduce Employees' routes to work
3	Upstream energy-related emissions	-1	Reduction of natural gas and fuel
3	Wastewater	-76	Optimization of cooling water circuit
3	Paper & Printing	-61	Optimization "Digital Office"
3	Hardware	-10	Necessary purchases in previous years, including equipment for mobile working (Covid-19)



EMPLOYEES' INTERESTS

- 14 - EMPLOYEES' RIGHTS
- 15 - FAIRNESS OF OPPORTUNITIES
- 16 - QUALIFICATION

EMPLOYEES' INTERESTS

EMPLOYEES' RIGHTS(14)

For KURO, protecting employee rights beyond legal requirements is a high priority. As a responsible employer, we are committed not only to complying with German legislation, but also to implementing and supporting the internationally recognized standards of the International Labor Organization (ILO) and support the Ten Principles of the UN Global Compact. Our main focus is on a working environment that promotes the health, safety and well-being of our employees.

Objectives and schedule:

We have set ourselves clear goals to continuously improve working conditions and strengthen workers' rights. By 2024, we aim to implement a management system in accordance with ISO 45001 in order to systematically improve safety and health in the workplace. We also plan to increase employees' participation in our Hansefit program to 40% and increase the use of the Job Bike offer to 30% in order to promote physical and mental health.

Strategies and measures:

By regular training, awareness-raising materials and specific instructions, we ensure that all employees are informed about their rights and obligations. Our corporate culture promotes open dialogue, and our future anonymous reporting procedure ensures that violations of employees' rights can be reported without fear of discrimination.

Our mission statement and the principles of conduct defined in the Code of Conduct promote awareness of respectful interaction and form the basis for a constructive and fair corporate culture. Our vision is that every employee comes to work with a smile every day and ends the day that way too, which is proof that we as an employer uphold the human rights and dignity of our employees.

Employees' participation in sustainability management:

Our employees are involved in sustainability management at several levels, such as in the form of working groups, internal audits, safety inspections and ASA meetings. Our company suggestion system also enables every employee to actively contribute suggestions for improving our sustainability practices.

International activities and standards:

KURO does shipment to customers internationally, but produces exclusively in Germany at the Edeweicht site. In addition to the German legislation that is relevant to us, we support international initiatives such as the UN Global Compact and rely on certified management systems based on international standards

Main risks:

We have identified the possibility of work-related accidents that can arise from human error or process disruptions to be a significant risk. To minimize these, we do regular safety audits and continually update our risk assessments. Suitable preventive measures are continually taken and adapted



EMPLOYEES' INTERESTS

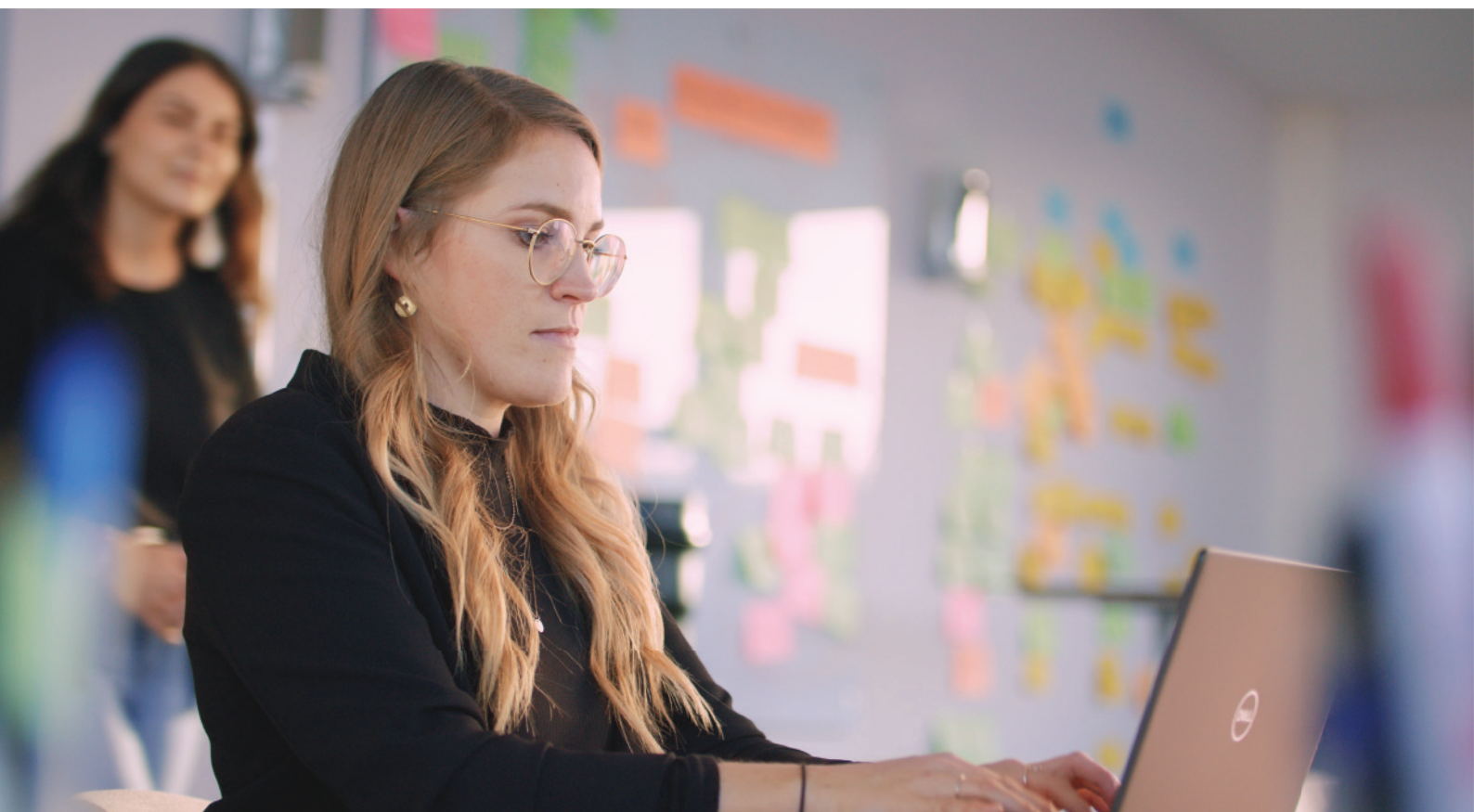
FAIRNESS OF OPPORTUNITIES(15)

KURO Kunststoffe GmbH is committed to integrity, trustworthiness and responsibility, as set out in our mission statement. Our sustainability strategy is based on these core values and aims to create a working environment that promotes equal opportunities and diversity, fair pay, the compatibility of family and work, and the integration of migrants and people with disabilities.

For the 2024 reporting period, KURO has set itself the goal of further expanding its cooperation with local charitable workshops in the People field of action with reference to equal opportunities. These partnerships are part of our broader strategy to support inclusive projects that benefit not only people with disabilities but also other disadvantaged groups. Our goal is to promote social integration through these projects as well as to impart practical professional skills that contribute to employability.

Our ongoing measures for equal opportunities and diversity include specific training programs to raise awareness and promote an inclusive mindset. In the area of fair pay, we are guided by current industry standards and review these annually. To make it easier to combine family and work, we offer flexible working hours and home office options. Another concrete project is the long-standing collaboration with local workshops and organizations for the integration of people with disabilities and migrants, which has already enabled 17 people to permanently enter the primary job market at KURO.

The initiatives introduced so far to promote equal opportunities and diversity are already showing success. However, there are particular challenges in increasing diversity rates in technical professions and management positions. Our commitment to the UN Global Compact underlines our serious intention to overcome these challenges and to sustainably improve our company.



EMPLOYEES' INTERESTS

QUALIFICATION (16)

In our company, qualification and personnel management are central aspects, controlled via the integrated management system. Important key figures are regularly recorded and analyzed in order to evaluate the effectiveness of our personnel strategies and to continuously improve them.

As part of our materiality analysis, we identified specific risks related to employee retention and recruitment as well as demographic change. In order to proactively address these challenges, we have introduced flexible working time models that are intended to improve work-life balance and minimize the loss of skilled workers. In addition, we promote an agile mindset in our employee discussions and in personnel development in order to strengthen the adaptability and resilience of our workforce. The constant optimization of working conditions and occupational safety further helps to ensure high levels of employee satisfaction and loyalty.

Goals:

Investments in training and education:

We will increase our investments in the training and education of our employees by 10% in 2024. Through these investments, we want to ensure that our employees have the opportunity to continuously expand their professional skills and experience personal growth. This will not only increase individual competence but will also have a positive impact on our overall company performance. Our programs will be specifically designed to improve both technical qualifications and soft skills such as teamwork, leadership and intercultural communication.

Raising awareness of environmental issues and environmentally conscious behavior:

In order to raise employees' awareness of environmental issues and to promote environmentally conscious behavior, both professionally and privately, we want to take out a suitable measure every quarter from 2024 in the form of training courses, information campaigns or other actions.

Performance indicators for criteria 14 to 16 (SRS)

For all salaried employees

INDICATOR	ABSOLUTE	QUOTE*
Numbers of hours worked	141.012	
Deaths due to work-related injuries	0	0,00
work-related injuries with serious consequences	0	0,00
documented work-related injuries	2	14,18

*) Rate = Absolute value / number of hours worked * 1 million hours

The two documented work-related injuries were all individual, minor injuries. As a result, work instructions were adjusted, processes optimized, and employees made aware.

During the reporting period, there were no ongoing or new work-related illnesses and no work-related deaths.

For all employees who are not salaried employees, but whose work and/or workplace is controlled by the organization

In the case of employees who are not salaried but whose work is controlled by the organization, there have been no incidents. The hours worked have not yet been recorded for statistical purposes.

At KURO, commitment to occupational health and safety is deeply rooted in the corporate culture. Our comprehensive occupational health and safety management system is characterized by strong employee representation in the Occupational Health and Safety Committees (OHS), which ensure broad coverage and participation across all levels of the workforce, from safety officers to department and team leaders.

Our occupational safety management includes, among other things, risk assessments, operating instructions for all processes, machines and hazardous substances, hygiene requirements and regular training for employees. Our safety standards are continuously reviewed and improved. The effectiveness of our measures is checked both internally by our managers and safety officers and externally by a company-wide service commissioned for this purpose (occupational safety, occupational health care, fire protection).

KURO ensures that all employees have access to important information about occupational health and safety. Regular communication takes place through transparent information flows and training, which enable employees to provide active feedback and participate in the continuous improvement of working conditions.

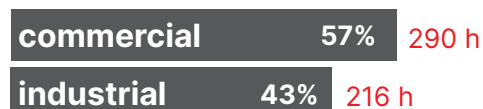
The Occupational Safety Committee meets at least quarterly to discuss current issues in the area of occupational safety and to make decisions about necessary adjustments or improvements. These meetings are crucial for maintaining high safety standards and ensuring that our practices comply with the law. The specific responsibilities within the Occupational Safety Committee are defined on a topic-by-topic basis to enable effective and timely processing.

This systematic and integrated approach enables us to promote a safe working environment and protect the health and well-being of our employees, while ensuring compliance with relevant legal and regulatory requirements.

Average number of hours spent on training and further education by gender



Average number of hours spent on training and further education by employee category:



People within the regulatory body

	NUMBER	[%]
Total number of members within the regulatory body	1	
Male	1	100
Female	0	0
Non-binary	0	0
Under 30 years old	0	0
30-50 years old	1	100
Over 50 years old	0	0
From minorities or vulnerable groups	0	0
Mitglieder, die zusätzlich zur Funktion im Kontrollorgan operativ im Unternehmen tätig sind	1	100

Employed throughout the group

	NUMBER	[%]
Total number of employees	75	
Male	55	74,4
Female	20	25,6
Non-binary	0	0
Under 30 years old	9	12
30-50 years old	34	45,3
Over 50 years old	32	42,7
From minorities or vulnerable groups	0	0
Members who are operationally active in the company in addition to their role in the supervisory body	1	1,3

Commercial employees

	ANZAHL	[%]
Total number of employees	21	
Male	7	33,3
Female	14	66,7
Non-binary	0	0
Under 30 years old	4	19
30-50 years old	15	71,5
Over 50 years old	2	9,5
From minorities or vulnerable groups	0	0
Members who are operationally active in the company in addition to their role in the supervisory body	5	23,8

Industrial employees

	ANZAHL	[%]
Total number of employees	54	
Male	52	96
Female	2	4
Non-binary	0	0
Under 30 years old	7	13
30-50 years old	21	38,9
Over 50 years old	26	48,1
From minorities or vulnerable groups	0	0
Members who are operationally active in the company in addition to their role in the supervisory body	5	23,8



HUMAN RIGHTS

HUMAN RIGHTS (17)

As a signatory to the UN Global Compact, KURO has committed itself to respecting international human rights and not to participate in any human rights violations. This commitment is firmly anchored in our codes of conduct, which apply to both our employees and our suppliers and are based on the core labor standards of the International Labor Organization (ILO). This includes the strict rejection of forced and child labor as well as any form of exploitation.

Human rights risks are managed within the framework of our integrated management system, which includes systematic risk assessment and vulnerability assessment. In order to minimize the risk of human rights violations, we rely on a combination of regular training, appropriate control mechanisms and established procedures. In addition, our employees have access to a contact point that can also be used anonymously to ensure that no discrimination against reporting persons occurs.

In our supply chain, the protection of human rights is ensured by management in collaboration with purchasing department. In the medium term, new and existing suppliers must recognize our code of conduct for suppliers and in this way guarantee, among other things, the following points in the context of their own supply chain

- Compliance with basic employee rights,
- Prohibition of child labor,
- Ensuring safety and health at work.

We also use the EcoVadis platform to evaluate our own sustainability performance. Since we are convinced of the evaluation methodology, we aim to have as many of our key suppliers as possible evaluated by EcoVadis in the long term in order to achieve a more detailed and comprehensive review of social and ecological sustainability criteria.

We are aiming for KURO to receive another gold rating from EcoVadis in 2024, with the necessary measures being managed centrally via our integrated management system.

Performance indicators for criterion 17 (SRS)

More than 90% of the purchasing volume was made through suppliers who directly accepted our supplier code or implemented their own codes of conduct and management systems that meet our requirements. The survey was made by using a comprehensive supplier sustainability questionnaire.

In the future, smaller suppliers will also be included

During the reporting period, KURO was audited for compliance with human rights as part of the integrated management system and the associated internal and external audits and safety inspections.

In 2024, we will implement systematic monitoring using a CSR questionnaire for suppliers. For strategic suppliers in particular, an evaluation by EcoVadis could become mandatory, which would include an even more detailed review of social criteria. This measure aims to ensure and further strengthen compliance with our sustainability standards along the supply chain.

Suppliers have so far been considered as part of our management system in the annual supplier evaluations. CSR issues were considered unsystematically. We currently have no indications of significant actual or potential negative social impacts. We want to evaluate our suppliers in terms of CSR criteria in a more systematic and meaningful way in the future. The first step will be to carry out a systematic evaluation using a supplier questionnaire in 2024.

A black and white photograph of four women running on a dirt path in a wooded area. They are wearing dark athletic clothing. The text 'SOCIAL/ COMMUNITY' is overlaid in white, bold, sans-serif font, with a red underline under the word 'SOCIAL'.

SOCIAL/ COMMUNITY

COMMUNITY (18)

KURO is involved in a variety of activities that contribute to strengthening the community and aim to support social, ecological, cultural and economic issues in our region

Equestrian sports:

We know about the importance of regional equestrian sports as a valuable leisure activity and as an opportunity to support young people. That is why KURO sponsors regional horse tournaments to make it easier for children and young people in particular to take part. This commitment not only promotes sporting activities among young people, but also strengthens the sense of community and regional culture.

Edewechter Wish-Tree-Campaign:

Every year at Christmas time we run the „Wish Tree Campaign“ in Edewecht, in cooperation with the local community and the association “Lachende Kinder e.V”. This enables families in need to fulfill their Christmas wishes. Sponsors from the community can choose wishes from a tree in the town hall and fulfill them. We are proud to have been part of this heartfelt initiative for years, which offers direct support to families in our region.

Collaboration with Artec Ammerland:

Artec Ammerland is an institution that employs and supports young people and adults in need of specific support. Our collaboration with Artec includes various projects in which we receive reliable, socially responsible services. This partnership not only supports people with special needs in their professional and personal development, but also promotes inclusion and diversity in the world of work.

Everstener Brunnelauf:

Our company enthusiastically participates in the Everstener Brunnenlauf in Oldenburg, an annual running event that brings people together while raising money for charity. Employees of all fitness levels and ages participate in this event, which offers a variety of running routes to suit every taste. The Brunnenlauf is not only an opportunity to strengthen our team bond, but also an opportunity to do something good for the local community. Through our participation and donations, we actively contribute to supporting important social projects and organizations in Oldenburg and raising awareness of charitable causes

Performance indicators for criterion 18 (SRS)

In 2023, a turnover of EUR 23,024,567.89 was achieved. Internal evaluations and reports are available for further business key figures, which are not published.

We can confirm that taxes and social security contributions have been paid correctly and that there has been no shifting of taxation to other countries.



COMPLIANCE

19 - POLITICAL INFLUENCE

20 - CONDUCT THAT COMPLIES WITH THE LAW AND POLICY

POLITICAL INFLUENCE (19)

KURO does not donate to political parties and does not exert any direct political influence. KURO is indirectly involved in political engagement through the following memberships:

- VinylPlus. An association of companies and associations in the PVC industry to promote sustainability goals in the production and use of PVC.
- Oldenburg Employers' Association

Performance indicators for criterion 19 (SRS)

KURO does not donate to political parties as a matter of principle. There are therefore neither monetary contributions nor in-kind donations to be reported.

CONDUCT THAT COMPLIES WITH THE LAW AND POLICY (20)

Our codes of conduct for employees and suppliers as well as the sustainable purchasing policy define the applicable framework for action and describe our values and principles. Any violations identified can be reported using the reporting systems that have been created. It is ensured that those reporting do not suffer any disadvantages as a result.

. The implementation of strategies, measures, standards, systems and processes is checked as part of internal and external audits

. The issue of compliance is the direct responsibility of the management and is monitored by means of a register of legal obligations.

The codes of conduct are available to everyone at any time as part of the integrated management system. In addition, training courses on corruption are held at regular intervals. Managers and employees are informed of all changes and compliance issues via a central, digital information system. Managers receive additional training on key topics and then pass on the relevant information to their teams.

We are pleased that there have been no incidents or suspected cases so far and we hope that it will remain that way in the future. Apart from that, no management goals have been or will be set on this topic.

We do not see any significant risks of corruption and bribery in our industry due to the structure of the market and the size of the individual business transactions. We also do not see any risks of corruption and bribery in our participation in Europe-wide tenders, as the consistent application of transparent and standardized tendering processes that comply with both national and European regulations ensure a high level of integrity through their clarity and traceability.

Performance indicators for criterion 20 (SRS)

KURO has been informally monitored for corruption risks. Systematic documentation has not yet been carried out and is not considered necessary due to the low risk, as explained in the previous section. There were no reported corruption cases during the reporting year.

No fines or non-monetary sanctions were imposed on the organization.