

CORPORATE SOCIAL RESPONSIBILITY (CSR)

Introduction

The statement on corporate social responsibility outlines Kronospan ApS's sustainability strategy, key priorities, and performance across environmental, social, human rights, anti-corruption and bribery and economic dimensions.

It is prepared in accordance with requirements set out in section 99a of the Danish Financial Statements Act is covering the period from 1. October 2024 to 30. September 2025. The report reflects our commitment to transparency and stakeholder engagement.

Please note that our website hosts a sustainability report for 2022–2023, which builds upon the previous report. We have updated the tables with the latest figures and included new aspects relevant to our company. A consolidated Sustainability report for the group is currently being prepared, and therefore, a similar Sustainability report for 2024–2025 will not be published.

Business model

Kronospan ApS operates Denmark's only particleboard manufacturing facility. The company's business model is based on circular production, where recycled wood constitutes the primary raw material, thereby reducing the use of virgin timber and supporting responsible resource management.

Kronospan develops, manufactures, and supplies particleboards and related wood-based products for the furniture, construction, and interior design industries, serving customers in Denmark and selected export markets. Value creation is driven by efficient industrial processes, long-term customer relationships, and continuous product development.

Sustainability is an integrated part of the business model and includes responsible sourcing, high environmental standards in production, energy efficiency, and waste minimization. The company operates with a strong focus on business ethics, employee safety and development, and compliance with applicable environmental and social regulations, thereby contributing to sustainable value creation across the value chain.

Environmental and climate matters

Environmental- and Risk Management

Kronospan ApS systematically identifies, assesses, and manages environmental and climate-related risks as integral components of its corporate social responsibility (CSR) program.

Environmental and Climate Policies

Kronospan ApS's environmental policies are designed to address energy management, emissions reduction, workplace safety, and sustainable resource utilization. The company prioritizes the use of recycled materials, seeks to minimize carbon dioxide emissions by transitioning from fossil fuels to renewable energy sources, and implements technological solutions to optimize air and water treatment. The environmental policy also emphasizes circular production practices and responsible sourcing, with a particular focus on certified sustainable forestry management and the use of recycled wood. The company's operations are guided by ISO 14001 (environmental management) and ISO 50001 (energy management) standards, ensuring compliance with relevant regulations and best practices.

Actions and Initiatives

During the reporting period, Kronospan ApS undertook a range of actions to realize its environmental policies and mitigate identified risks. Key initiatives included:

- Increasing the use of recycled wood, transforming over 270,000 tonnes into new particleboards
- Implementing advanced emission control technologies, such as gas cleaning systems, wet electrostatic precipitators (WESP), selective catalytic reduction (SCR), and bag filters.
- Operating a 24/7 monitoring system for emissions and dust, enabling immediate corrective actions.
- Upgrading wastewater treatment facilities to recycle 27,000 m³ (23% of total consumption) and

- ensure compliance with discharge limits.
- Conducting life cycle assessments (LCA) and preparing Environmental Product Declarations (EPDs) in accordance with EN 15804 and ISO 14040/44 standards.
- Inviting customers to return particleboard residues and wood waste for reuse in production, supporting circular economy objectives.
- Adopting energy-saving projects, including new cooling and valve control systems, flue gas recirculation dampers, and water jet upgrades.
- Promoting responsible packaging by sourcing recyclable and certified materials, with FSC® and RESY compliance.
- Ensuring all products meet E1 formaldehyde emission standards, with CE Performance Declarations and external audits confirming compliance.

Results and KPIs (2024/25)

Kronospan/Novopan Træindustri achieved measurable outcomes across several operational areas:

- **Recycling and Circularity:** Over 270,000 tonnes of recycled wood processed; 99.99% timber consumption reused or recovered; only 14 tonnes sent to landfill.
- **Certifications and Audits:** More than 70% of raw materials FSC®-certified; PEFC and FSC® product certifications; ISO 14001/50001 compliance; four annual RI.SE audits and biannual Dancert TP audits with no fines or sanctions.
- **Emissions:** Total Scope 1 and 2 emissions amounted to 90,347 tonnes CO₂eq (75% Scope 1, 25% Scope 2); emission intensity was 0.230 tCO₂/m³ of produced particleboard; increase in total CO₂ emissions by 8% due to power plant issues; continuous reduction initiatives implemented.
- **Energy:** Electricity consumption reached 51,076 MWh (+1.95% year-on-year); biomass use totaled 44,374 tonnes; diesel use was 161,471 liters; over 80% of energy needs met from renewable sources.
- **Waste Management:** Total waste generated: 8,688 tonnes (99.65% non-hazardous, 0.35% hazardous); 60% of non-hazardous waste recycled; 2,849 tonnes recovered for energy; hazardous waste minimized and safely disposed.
- **Water:** Total water withdrawal: 88,062 m³; water discharged: 59,294 m³; compliance with municipal discharge limits maintained.
- **Product Quality:** 100% product compliance with E1, CARB Phase 2, EPA TSCA Title VI, EN 312, and BASTA standards; EPDs published for core product lines.

Future Objectives

Kronospan/Novopan Træindustri has set the following targets and planned investments for continued improvement:

- Increase the use of waste wood fuel from 75% to 90%.
- Limit fuel storage to a maximum of one year's consumption.
- Plant 7,000 trees around the factory perimeter.
- Optimize energy use in compressed air and heat systems.
- Transition EPDs to EN 15804+A2 standard from April 2025.
- Continue to invest in emission reduction technologies, including the Valmet SCR plant and a steam turbine for power generation.
- Maintain ISO 14001 and 50001 certifications and pursue ongoing audit compliance.
- Advance research and development of climate-positive products, such as enhanced carbon storage in construction boards.

See appendix for KPIs and accounting policies applied for environmental and climate matters.

Social and employee matters

Risks related to social and employee matters

The most significant risks related to social and employee matters at Kronospan concern occupational health and employee safety in a capital- and machinery-intensive production environment. These risks include workplace accidents, exposure to noise, dust and chemicals, as well as fire hazards. In addition, risks relate to recruitment, retention and skills development, particularly for technical and production-related roles, as well as diversity and gender balance in a traditionally male-dominated industry.

Policies on social and employee matters

Kronospan has established clear policies covering occupational health and safety (OHS), equal opportunities and non-discrimination, employee development, and compliance with labour and employment legislation. The policies are supported by the company's Code of Conduct, HR guidelines, and compliance with Danish working environment legislation and international standards, including ILO conventions. The company strives to provide a safe, inclusive and development-oriented working environment for all employees.

Actions to implement the policies

During the 2024/25 financial year, Kronospan implemented a number of concrete actions to support its policies, including:

- Establishment of a structured occupational health and safety organization with an H&S Manager, a formal OHS organization, monthly workplace assessments (APV) and systematic follow-up
- Mandatory occupational health, safety and fire training for all employees, including targeted training of OHS representatives
- Employee development and skills enhancement through internal and external training programs, including Krono Academy and e-learning
- Equal access to education, career development, parental leave, pension and insurance schemes
- Cooperation with educational institutions and internship programs for young people, as well as adaptation of job functions to support senior employees

Results and key performance indicators (2024/25)

Kronospan achieved the following key results within social and employee matters:

- 177 employees employed, of whom approximately 15% were women
- An average of 7,03 training hours per employee
- No work-related fatalities and no reported occupational diseases
- 17 registered workplace accidents, primarily in production, with continuous improvement of safety measures
- All employees covered by occupational injury insurance, pension and parental leave schemes
- Active employee dialogue through performance appraisals (MUS) and talent and leadership development programs

Future objectives and initiatives

Kronospan will continue to strengthen its efforts within social and employee matters through:

- Maintaining the objective of zero serious workplace accidents and further improving the working environment
- Increased focus on prevention, safety culture and skills development, particularly for production employees
- Continued efforts to promote diversity and inclusion, including increasing the share of women in white-collar and management positions

- Expansion of internal training programs and cooperation with educational institutions
- Long-term retention and development of employees as a key prerequisite for the company's operations and growth

See appendix for KPIs and accounting policies applied for social and employee matters.

Respect for human rights

Risks related to human rights

Kronospan ApS continuously identifies and assesses risks related to human rights across its own operations and the value chain. The most significant risks relate to discrimination, lack of equal opportunities, occupational health and safety, as well as the risk of forced labour or child labour within the supply chain.

Policies on Human Rights

Kronospan has adopted a global Code of Conduct committing the company and its employees to respect human rights in accordance with the UN Universal Declaration of Human Rights and the ILO core conventions. The policy includes zero tolerance towards discrimination, forced labour, child labour, corruption, and violations of labour rights. Corresponding requirements apply to suppliers through the Supplier Code of Conduct.

Actions

- All employees are introduced to the Code of Conduct upon employment and through annual updates.
- Equal opportunities are ensured regardless of gender, age, religion, nationality, ethnicity or other personal characteristics.
- Employees receive continuous training on human rights, anti-corruption and ethical conduct through Krono Academy.
- Suppliers are screened and monitored through audits and certification requirements.
- A whistleblower mechanism is in place allowing anonymous reporting of potential violations.

Results and KPIs

- No cases of discrimination or human rights violations were reported in the 2024/2025 reporting period.
- Women account for more than 15% of white-collar employees.
- 100% of raw wood suppliers are required to be FSC® certified, including compliance with ILO core conventions.
- All employees have access to training in the Code of Conduct and human rights.

Future Objectives and Initiatives

- Continued focus on increasing diversity and gender equality across job functions.
- Further strengthening of supplier monitoring and audits with a focus on human rights.
- Ongoing updates to the Code of Conduct and Supplier Code of Conduct in line with new legislation and international standards.

Anti-corruption and bribery matters

Risks relating to corruption and bribery matters

Kronospan ApS continuously assesses the risk of corruption and bribery in its own operations and across the value chain. The main risks relate to procurement activities, interactions with suppliers and business partners, and the potential misuse of gifts, hospitality or facilitation payments.

Policies on Anti-Corruption and Bribery

Kronospan ApS operates under a global Code of Conduct and a dedicated Anti-Corruption and Antitrust Policy, which establishes zero tolerance towards any form of active or passive bribery, corruption or facilitation payments. The policies are aligned with applicable anti-corruption legislation and international standards and apply to all employees and business partners.

Actions

- All employees are required to comply with the Code of Conduct and anti-corruption policies and are informed about these upon hiring and through regular updates.
- Mandatory training on anti-corruption and ethical conduct is provided through Krono Academy.
- Clear rules are in place regarding gifts, hospitality and conflicts of interest, including the four-eyes principle.
- A whistleblower mechanism allows employees and stakeholders to report suspected violations anonymously.
- Suppliers are required to comply with the Supplier Code of Conduct, including anti-corruption requirements.

Results and KPIs

- No confirmed incidents of corruption or bribery were identified during the 2024/2025 reporting period.
- All employees have access to anti-corruption training through Krono Academy.
- All suppliers are subject to anti-corruption requirements through contractual obligations and the Supplier Code of Conduct.

Future Objectives and Initiatives

- Continued strengthening of employee awareness and training on anti-corruption and ethical conduct.
- Ongoing review and enhancement of internal controls and procedures related to corruption risks.
- Further integration of anti-corruption criteria into supplier assessments and audits.
- Continuous updating of policies to reflect new legislation and best practices.

Appendix

Kronospan/Novopan Træ industri Environmental Performance Indicators

Energy Consumption	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
LPG (litre)	2,871,217	1,625,054	2,724,141	3,609,159	3,516,140
Company Cars - Diesel (litre)	10,382	6,037	8,352	4,952	4,551
Company Cars - Gasoline (litre)	3,436	811	1,219	1,372	902
Operational Vehicles - Diesel (litre)	210,687	219,564	161,473	163,872	156,920
Operational Vehicles - LPG (litre)	6,662	3,799	3,256	5,400	4,751

Energy Consumption	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Other Heavy Fuel Oil (ton)	503	0	0	0	0

Water Withdrawal (m ³)	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Groundwater - Renewable	97,972	89,591	69,414	70,182	86,344
Third Party Sources	2,142	2,423	1,693	2,161	1,718
Total Withdrawal	100,114	92,014	71,107	72,343	88,062

Electricity Consumption (MWh)	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Electricity	55,277	49,775	44,326	50,099	51,076

Electricity Consumption Breakdown (MWh)	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Electricity	206	215	177	202	280
Lighting	1,105	996	887	952	920
Total Production	53,966	48,564	43,262	48,953	49,905

Production Line Electricity Consumption (MWh)	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
PB	53,966	48,564	43,262	48,953	49,905

Emissions (tonne CO ₂ e)	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Scope 1 Emission	57,595	66,441	59,280	60,728	67,925
Scope 2 Emission	22,282	21,261	21,549	22,769	22,422
Emission Intensity (Scope 1 only)	0.157	0.202	0.219	0.207	0.230

Water Discharge by Destination (m ³)	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
To a Local Stream (small one)	0	0	300	13,932	0
Third Party Destinations	30,634	32,861	54,290	65,433	59,294
Total Discharge	30,634	32,861	54,590	79,365	59,294

Water Consumption (m ³)	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Total Consumption	115,114	112,014	98,482	95,343	115,062
Amount of Recycled/Recovered Water	15,000	20,000	27,375	23,000	27,000

Hazardous Waste by Disposal Method (tonne)	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Recycle	0	0	0	0	0
Landfill	3	3	5	6	0
Energy Recovery	0	0	0	11	30
Incineration	0	18	0	0	0

Non-Hazardous Waste by Disposal Method (tonne)	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Recycle	6,498	7,898	5,582	5,562	5,210
Landfill	357	68	77	65	79
Energy Recovery	4,970	4,353	3,638	4,655	2,849
Incineration	0	0	0	158	520

Waste by Type (tonne)	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Hazardous Waste Amount	3	21	5	17	30
Non-Hazardous Waste Amount	11,825	12,319	9,298	10,441	8,658
Total Waste Amount	11,828	12,340	9,303	10,458	8,688

Environmental Penalty	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Number of Environmental Penalty	0	0	0	0	0
Total Environmental Penalty Amount (EUR)	0	0	0	0	0

Timber Consumption Amount (tonne)	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Timber Consumption	253,330	219,928	178,119	194,650	193,505
Amount of Saving Timber	244,165	209,219	177,336	193,503	193,505

Environmental Investments (EUR)	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Total Environmental Investment	2,290	1,485	2,110	2,168	788

Consumption & Saving (tonne)	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Biomass Consumption for Energy	34,345	42,459	36,772	38,135	44,374
Fuel-oil Consumption	503	29	28	76	15
LPG Gas Consumption	1,510	848	1,387	1,871	1,806
Amount of Saving Coal	22,444	25,025	22,806	26,309	30,030

Kronospan/Novopan Træ industri - Social Performance Indicators

Company Employees	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
White Collar Female	21	20	18	19	19
White Collar Male	37	34	31	35	38
Blue Collar Female	10	7	7	6	8
Blue Collar Male	125	122	117	113	112
Total Female	31	27	25	25	27
Total Male	162	156	148	148	150
Total Employees	193	183	173	173	177
Total Female Employee Ratio (%)	16,06	14,75	14,45	14,45	15,25

Number of Full-time and Part-time Employees	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Full-time Female	31	26	24	23	25
Full-time Male	162	156	148	147	149
Part-time Female	0	1	1	2	2
Part-time Male	0	0	0	1	1
Total Employees	193	183	173	173	177
Number of Subcontracted Employees	0	2	2	2	2
Number of Disabled Employees	0	0	0	0	0

Senior Management	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Board of Directors Female	0	0	1	1	1
Board of Directors Male	3	3	2	2	2
Deputy General Managers Female	0	0	0	0	0
Deputy General Managers Male	1	1	1	0	0
Managers Female	2	2	3	2	2
Managers Male	8	10	10	18	17

Employees by Age and Gender	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Blue Collar Female Over 50	5	4	4	4	5
Blue Collar Male Over 50	67	66	55	55	58
Blue Collar Female 30-50	4	1	1	1	1
Blue Collar Male 30-50	40	36	39	35	33
Blue Collar Female Under 30	1	2	2	3	3
Blue Collar Male Under 30	18	20	23	19	18
White Collar Female Over 50	14	15	15	15	14
White Collar Male Over 50	24	21	20	16	19
White Collar Female 30-50	7	5	2	4	4
White Collar Male 30-50	12	9	11	18	18
White Collar Female Under 30	0	0	1	3	2
White Collar Male Under 30	1	4	0	0	2

New Employee Hires	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Over 50 Female	0	0	1	2	3
Over 50 Male	1	0	0	8	6
30-50 Female	0	0	0	3	1
30-50 Male	0	0	1	11	7
Under 30 Female	1	0	0	3	0
Under 30 Male	1	1	2	2	3

Number of Employees Who Left	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Over 50 Female	0	2	0	2	4
Over 50 Male	1	3	2	8	7
30-50 Female	1	0	0	1	1
30-50 Male	2	2	1	6	10
Under 30 Female	0	1	0	1	1
Under 30 Male	1	2	0	2	3
Total Employee Turnover Rate (%)	3	5	2	12	15

Maternity Leave	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Employees Benefiting from Maternity Leave Female	2	2	1	0	0
Employees Benefiting from Maternity Leave Male	5	3	4	4	6
Employees Returning from Maternity Leave	1	2	1	4	6
Employees with Right to Work after Maternity Leave	2	2	1	4	6

Retired Employees	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Retired Female (%)	6,45	0	4	0	4
Retired Male (%)	2,46	1,92	0,67	2	2
Average Length of Service (year)	42	28	30	22	34

Performance Evaluation	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Female	12	22	19	25	27
Male	45	115	120	148	150

Employee Training	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Total Hours Female	103	54	327,82	121	90
Total Hours Male	203	275	1,995	1.788	1.155
Average Hours per Employee	1,05	1	4,25	11,03	7,03
Total Training Cost (EUR)	8.138	3.519	11.618	50.070	30.240

Training on Sustainability	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Total Training Hours Female	0	4	2	0	15
Total Training Hours Male	0	8	11	120	15
Total Training Hours Per Employee	0	1,3	1	0,69	0,17

Krono Academy	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Total Hours Female	13	7	3	16	22,5
Total Hours Male	18	11	14	3	97,5
Average Hours Per Employee	1	1,167	1	0,11	0,68
Number of Digital Content	183	182	181	0	120

Distribution of the Krono Academy Training Content (2024/2025)

Academy Area	Total Hours
Accounting Academy	
Human Resources Academy	
Risk Management Academy	
Production Academy	90
Procurement Academy	7,5
Sales Academy	

Academy Area	Total Hours
Management Academy	
IT Academy	15
Internal Audit Academy	
Compliance Academy	

Employee OHS Trainings	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Total Training Hours Female	3	5,5	4	49,5	126
Total Training Hours Male	16	57,5	19	594	584,5
Total Training Hours Per Employee	1	1,1	1		

OHS – Company Employees	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Number of Accidents Female	0	1	0	3	1
Number of Accidents Male	17	15	23	22	16
Number of Work-Related Mortality Cases	0	0	0	0	0
Number of Occupational Diseases Female	1	0	0	0	0
Number of Occupational Diseases Male	0	0	0	0	0
Accidental Absenteeism (days)	12	0	40	43	28
Incident Frequency Rate (IR) Female	0	0,6	0	2,0	0,7
Incident Frequency Rate (IR) Male	9,4	8,7	14,3	14,9	10,6
Occupational Disease Rate (ODR) Female	0,55	0	0	0	0
Occupational Disease Rate (ODR) Male	0	0	0	0	0
Lost Day Rate (LDR)*	0,04	0,04	0,03	26,2	17,1
Accidents Absenteeism Rate*	0,05	0,04	0,04	0,10	0,06

* The following formulas have been applied from 2023/2024 and onwards:

Lost Day Rate (LDR) = Number of Absenteeism days / Total human working hours · 200,000

Accidents Absenteeism Rate = Lost hours / Total working hours · 100

General Information	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
The Daily Working Hours Female	7	7	7	7	7
The Daily Working Hours Male	7	7	7	7	7
Total Number of Annual Working Days	253	254	252	253	253
Average Number of Employees Female	31	27	25	25	27
Average Number of Employees Male	162	156	148	148	150
Total Working Hours Female	58.038	50.749	46.620	46805	50549
Total Working Hours Male	303296	293218	275990	277086	280830

Customer Management	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Total Account Numbers	87	103	99	89	88
Number of Customers Actively Using Online Services	11	12	13	14	15
Domestic Customers	48	43	42	38	43
Foreign Customers	39	60	57	51	45

Customer Management	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Number of Field Visits	1.136	965	429	588	500

Supplier Management	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Total Number of Suppliers	669	752	830	708	690
Total Number of Local Suppliers	573	638	700	605	580
Total Number of Foreign Suppliers	96	114	130	103	110
Total Number of New Suppliers	79	104	86	56	86

Kronospan/Novopan Træ industri - Governance Performance Indicators

Training on Anti-Corruption and Bribery	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Total Training Hours Female	10	3	0	0	4,5
Total Training Hours Male	14	3	2	3	10,5
Total Training Hours per Employee	1	1	0	1	1,5

Training on Human Rights	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Total Training Hours Female	0	0	1	0	0
Total Training Hours Male	0	0	0	0	0
Total Training Hours Per Employee	0	0	1	0	0

Applied Accounting Policies for KPIs

General Principles

The KPIs are prepared in accordance with the Danish Financial Statements Act and relevant GRI Standards. Data is collected systematically, and calculations are based on recognized methods to ensure consistency, reliability, and comparability over time.

1. Environmental KPIs

a. Energy Consumption (Electricity, Biomass, Diesel, LPG)

- **Definition:** Total energy consumed in production, measured in MWh (electricity) and tonnes/litres (biomass, diesel, LPG).
- **Measurement:** Meter readings and supplier invoices are used. Data is collected monthly and aggregated annually.
- **Scope:** Includes all energy used in production facilities and company vehicles.
- **Comparability:** Year-on-year comparisons are made, and reductions are tracked as percentages.

b. Emissions (CO₂, Scope 1 & 2)

- **Definition:** Direct (Scope 1) and indirect (Scope 2) greenhouse gas emissions, measured in tonnes CO₂-equivalent.
- **Measurement:** Calculated using standard emission factors and actual consumption data for fuels and electricity.
- **Scope:** Covers all production activities, including energy generation and company vehicles.
- **Comparability:** Emission intensity per m³ of produced particleboard is also reported.

c. *Waste Management (Total, Hazardous, Non-Hazardous, Recycling Rate)*

- **Definition:** Total waste generated, split into hazardous and non-hazardous, and percentage recycled.
- **Measurement:** Based on weighbridge data, waste transfer notes, and recycling certificates.
- **Scope:** Includes all waste streams from production and administrative activities.
- **Comparability:** Recycling rates and energy recovery are tracked annually.

d. *Water Consumption and Discharge*

- **Definition:** Total water withdrawn and discharged, measured in m³.
- **Measurement:** Meter readings and discharge permits are used for data collection.
- **Scope:** Includes all water used in production and for sanitary purposes.
- **Comparability:** Year-on-year changes and recycling rates are reported.

2. *Social KPIs*

a. *Employee Headcount and Diversity*

- **Definition:** Number of employees by gender, age, and employment type (full-time/part-time).
- **Measurement:** Based on HR records as of the reporting date.
- **Scope:** Includes all employees on the payroll.
- **Comparability:** Trends over multiple years are presented.

b. *Training Hours per Employee*

- **Definition:** Average number of training hours per employee per year.
- **Measurement:** Training logs and attendance records are used.
- **Scope:** Includes all formal training sessions, both technical and non-technical.
- **Comparability:** Compared across years and employee categories.

c. *Occupational Health & Safety (Accidents, Absenteeism)*

- **Definition:** Number of workplace accidents, occupational diseases, and absenteeism rates.
- **Measurement:** Based on internal incident reports and HR absence records.
- **Scope:** Covers all employees and contractors on site.
- **Comparability:** Frequency and lost day rates are calculated per 1,000 employees.

3. *Governance KPIs*

a. *Anti-Corruption and Human Rights Training*

- **Definition:** Number of training hours and employees trained in anti-corruption and human rights.
- **Measurement:** Training attendance records and e-learning platform data.
- **Scope:** Includes all employees required to complete mandatory training.
- **Comparability:** Tracked annually.

b. *Supplier Management (Number of Suppliers, Local/Foreign Split)*

- **Definition:** Total number of suppliers, with a breakdown by local and foreign.
- **Measurement:** Procurement system records.
- **Scope:** All suppliers with whom the company has had transactions during the year.
- **Comparability:** Year-on-year changes are monitored.

4. Economic KPIs

a. Production Volume (m³)

- **Definition:** Total volume of particleboard produced, measured in cubic meters.
- **Measurement:** Production logs and inventory records.
- **Scope:** Includes all finished goods produced at the facility.
- **Comparability:** Compared annually.

b. Environmental Investments

- **Definition:** Total investments in environmental improvements, measured in EUR.
- **Measurement:** Based on capital expenditure records and project budgets.
- **Scope:** Includes all investments aimed at reducing environmental impact.
- **Comparability:** Tracked and reported annually.