

SUSTAINABILITY REPORT

2025

DELIVERING SOLUTIONS.
COMMITTED TO QUALITY.



ENVIRONMENTAL



SOCIAL



GOVERNANCE



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FOREWORD

Dear reader,

This is Krah Pipes' second sustainability report, and it feels meaningfully different from the first, both in what we have done and in how we think about it.

Last year was about building foundations: establishing our ESG framework, conducting our double materiality assessment, and identifying the topics that matter most to our business and our stakeholders. That groundwork was necessary, but it was also just the beginning. This year, we moved further. Sustainability started to find its place not only in our reporting, but in how we think about daily decisions, investments, and the direction we want to take as a company.

We make durable, recyclable piping systems. Sustainability is, in many ways, built into the purpose of what we produce. But we also know that responsible business goes well beyond product performance. It is about how we manage energy and raw materials, how we support our people, how we engage with partners, and how we continue to improve year after year.

Sustainability does not exist separately from business performance. In 2025, we also experienced strong commercial growth. Production volumes rose by around 27 percent, as we delivered projects across markets in Europe and beyond. This shapes how we see sustainability: our progress did not come at the expense of growth, nor growth at the expense of our commitments. The two advanced together, and that is the balance we intend to keep.

The result we are most proud of in 2025 is our transition to 100% renewable electricity in production. By expanding our on-site solar capacity and using Guarantees of Origin certificates for grid-purchased electricity, we brought our market-based Scope 2 greenhouse gas emissions to zero. That is a concrete, measurable milestone, and one that reflects the kind of practical, committed action we want to be known for.

Growth also brought a challenge we want to name openly. Higher production meant higher natural gas use, and our Scope 1 emissions rose by around 22 percent. Our renewable electricity milestone addresses Scope 2, not this. We are already acting on it: we have begun testing a cleaner alternative to natural gas in production, and the first equipment is already installed and partly in operation. It is early, and we will report on results as the work matures, but this is concrete action rather than a distant promise.

We have also continued strengthening our internal ESG processes this year: improving data collection, developing our policies and indicators, and refining the targets that guide our sustainability roadmap. We are under no illusion that this work is finished. But we are confident that each year brings greater clarity, better data, and a more honest picture of where we stand and where we are headed.

Our people remain one of our greatest strengths. In 2025, ten colleagues marked long-service anniversaries, together representing around 140 years with the company, and the year passed without a single workplace accident. For a team of our size, that continuity is something we value highly.

This report is both a record of progress and a statement of intent. As our second report, it lets us show direction rather than a single snapshot, including where the comparison with 2024 is favourable and where it is not. We are committed to improving, to remaining transparent about the challenges we still face, and to building the kind of company that earns trust over time.

I want to thank everyone who contributed to this work. Sustainability is not built by one person or one decision. It is the result of consistent effort, shared responsibility, and a willingness to keep going even when the path is not always straightforward.



Jarmo Nisuma
Quality & ESG Manager
Krah Pipes OÜ

ABOUT

ABOUT THE COMPANY (C1)

Krah Pipes OÜ is an Estonia-based manufacturer of large-diameter thermoplastic piping systems. Founded in 2009, we have over 16 years of experience producing PE and PP pipes with inner diameters from 500 mm to 3,500 mm - each solution engineered to meet specific project requirements. Our pipes feature a bright-coloured, inspection-friendly inner layer and a UV-resistant outer surface.

We serve critical infrastructure across international markets: sewer and stormwater networks, landfill and outfall pipelines, relining of aging pipelines, ventilation systems, rainwater and chemical storage, and custom pumping stations and manholes. Joining options include electrofusion, butt welding, rubber seal, flange, and extrusion welding.

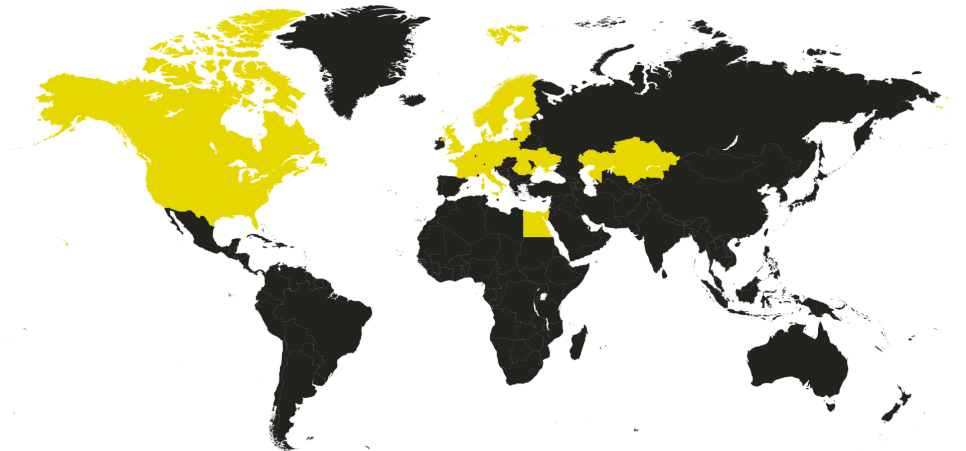
As a **Certified Producer of Krah Pipes**, we follow the original Krah technology and quality standards. Our products are built for a service life exceeding 100 years (TEPPFA meta-study, May 2024), with 100% leak-tight joints, full recyclability, and temperature resistance from -40°C to +110°C.

- 100+ year service life
- DN 500-3500 mm
- Recyclable PE/PP
- 40°C to +110°C
- Leak-tight joints
- Light weight / fast install
- Flexible in dynamic soils
- UV-resistant

Our raw materials are sourced primarily from European suppliers meeting EU quality and safety standards. Distribution is project-based, with products delivered directly to construction sites. With sustainability at the core of our business strategy, we are committed to reducing our carbon footprint, increasing the use of recycled materials, and offering long-lifespan solutions that support infrastructure resilience and resource efficiency.

2025 production in perspective: In 2025 we produced **2,246 tonnes** of pipes which is about 31% of the weight of the Eiffel Tower's iron structure, or enough to outweigh 15 blue whales.

KEY EXPORT MARKETS



Primary markets: Nordic, Baltic, Central Europe - Other: Central Asia, Middle East, North America

PRODUCTION OUTPUT 2025



CERTIFIED PRODUCER OF KRAH PIPES

Krah Pipes OÜ is officially recognised as a Certified Producer of Krah Pipes. This certification confirms that our production follows the original Krah technology and quality standards, using high-quality raw materials to ensure every pipe leaving our facility delivers the durability and reliability expected from the Krah system.

As the technology has spread globally, a number of production lines using similar concepts have appeared on the market. However, only certified producers can guarantee that the pipes are manufactured according to the authentic Krah process, specifications and material requirements.

DOUBLE MATERIALITY ASSESSMENT

As part of developing our sustainability reporting, Krah Pipes OÜ conducted a Double Materiality Assessment (DMA) in 2024, in line with CSRD and ESRS principles. The assessment findings remain valid and underpin this report. The assessment helped us identify key sustainability topics relevant to our operations - both in terms of our impact on the environment and society, and how external factors may affect us financially.

The key topics that emerged include climate change, circular economy, our workforce, business conduct, pollution, and workers in the value chain. Topics such as consumers and end-users, affected communities, water and marine resources, and biodiversity and ecosystems were considered but not deemed material.

The assessment was based on internal stakeholder discussions and a structured evaluation of impacts, risks, and opportunities (IROs), presented across the Environmental, Social, and Governance sections of this report.

BASIS FOR PREPARATION (B1)

This sustainability report has been prepared on an individual basis, in accordance with the VSME (Voluntary Sustainability Reporting Standard for non-listed SMEs) standard developed by EFRAG (December 2024), using both the Basic Module (B) and the Comprehensive Module (C). The standard has been endorsed by the European Commission via Commission Recommendation C(2025) 4984 of 30 July 2025.

The reporting period covers the calendar year 2025. This is Krah Pipes OÜ's second sustainability report; comparative information from the previous reporting year (2024) is included throughout the report in accordance with paragraph 12 of the VSME standard.

Data for this report was collected primarily from internal sources, based on operational records, internal assessments, and stakeholder input. Where relevant, external sources have been used. All reported information is presented to the best of our knowledge and reflects the situation as of the end of the reporting year. No material information has been omitted due to confidentiality, and any limitations or gaps in data are disclosed where relevant.

COMPANY AT A GLANCE

Legal form	Private limited company (OÜ)
Registry no.	11366000
NACE code	22.21
Location	Gaasi tee 11, Lehmja village, Estonia
Geolocation	Lat. 59.38037°, Lon. 24.92800°

YEAR-ON-YEAR PERFORMANCE

INDICATOR	2024	2025
Turnover (€)	7,626,885 €	9,697,525 €
Balance sheet total (€)	8,164,576 €	9,152,508 €
No. of employees	43	43
Pipes produced (units)	3,629	4,600
Custom products (units)	323	530



Tampere outfall project - DN 1800 pipes installed across lake, Finland (2024)







TRANSITIONING TOWARDS A MORE SUSTAINABLE ECONOMY (B2, C2)

Krah Pipes OÜ recognizes the importance of actively contributing to the transition toward a more sustainable and climate-resilient economy. We continue to implement sustainability-oriented policies, take concrete actions, and track progress through key metrics.

Policies

Krah Pipes OÜ has established several internal policies guiding our sustainability work: a Code of Conduct for Suppliers to support responsible sourcing; workforce principles including equal treatment, workplace safety and continuous development; and environmental policy goals aligned with the Eesti 2035 national strategy.

Actions and Action Plans

<p> Solar expansion 382 kWp total; 274 MWh generated, 31% of electricity consumption in 2025.</p>	<p> Energy storage Planned in 2025, installed early 2026 - integrates with solar for production continuity.</p>
<p> 100% renewable grid All grid electricity covered by Guarantees of Origin (GoO) certificates from 2025.</p>	<p> Material recycling In-house regrind continued and expanded; equipment upgrade planned to improve efficiency.</p>
<p> Supplier conduct & REACH Supplier code of conduct implemented; ongoing SVHC/REACH material checks.</p>	<p> Scope 3 & EPD update Scope 3 data collection initiated; EPD update planned for autumn 2026.</p>

Metrics and Targets

Our targets are aligned with the Estonian National Energy and Climate Plan (REKK 2030), which sets a national goal of 70% GHG emission reduction compared to the 1990 baseline. In line with this direction, our priority targets include reducing absolute Scope 1 emissions, increasing in-house regrind share, maintaining zero serious work-related injuries, and ensuring fair treatment of all employees. Progress will be reported annually.

Related SDGs: SDG 7 SDG 9 SDG 12 SDG 13 SDG 11 SDG 15

ALIGNMENT WITH THE UN SUSTAINABLE DEVELOPMENT GOALS

<p>3 GOOD HEALTH AND WELL-BEING</p>  <p>Safe workplace, zero accidents</p>	<p>5 GENDER EQUALITY</p>  <p>Equal pay & opportunity</p>	<p>7 AFFORDABLE AND CLEAN ENERGY</p>  <p>100% renewable electricity 2025</p>
<p>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE</p>  <p>Durable infrastructure solutions</p>	<p>11 SUSTAINABLE CITIES AND COMMUNITIES</p>  <p>TreeTube™ urban green infra</p>	<p>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</p>  <p>Recyclable PE/PP, 100+ yr lifetime</p>
<p>13 CLIMATE ACTION</p>  <p>-61% GHG emissions 2025</p>	<p>15 LIFE ON LAND</p>  <p>TreeTube™ urban biodiversity</p>	<p>16 PEACE, JUSTICE AND STRONG INSTITUTIONS</p>  <p>Transparent governance</p>

Product Innovation - TreeTube™ is a patented urban green infrastructure system manufactured by Krah Pipes OÜ, enabling trees to thrive in cities without damaging underground utilities. The system guides roots into uncompacted, aerated soil while protecting neighbouring utilities - with same-day installation. By improving root development, reducing soil compaction and enhancing stormwater management, TreeTube™ helps urban trees flourish for decades, directly contributing to SDG 11 and SDG 15.

ENVIRONMENT

KEY ENVIRONMENTAL IROS

ESRS	IMPACT (±)	RISKS	OPPORTUNITIES
E1 Climate change	+ Reduced emissions via solar & efficiency; long lifespan - Emissions and resource use from production	Carbon pricing & regulation Weather disruption Energy price volatility	Renewable energy Green financing Low-carbon products
E2 Pollution	+ Pollution control reduces harmful discharges - Emissions, waste, and noise from operations	Fines for non-compliance Community opposition Supply chain disruption	Green products Mitigation funding Stakeholder trust
E5 Circular economy	+ Recycled materials used; waste minimisation in production - End-of-life recycling and production waste challenges	Rising virgin material costs Regulatory risk Transition costs	Demand for green products Material reuse savings Circular financing

ENERGY AND GREENHOUSE GAS EMISSIONS (B3)

In 2025, Krah Pipes continued measuring energy consumption and GHG emissions using the GHG calculator provided by the Estonian Ministry of Climate, aligned with the GHG Protocol. Reporting covers Scope 1 (direct fuel combustion) and Scope 2 (purchased electricity) from our own operations.

We apply the market-based approach to Scope 2 reporting. In 2024, no Guarantees of Origin (GoO) certificates were held, so market-based and location-based Scope 2 figures were equivalent. In 2025, all grid electricity was covered by GoO certificates, reducing our market-based Scope 2 to zero.

Key transition risks include potential carbon pricing and tightening EU plastics regulations, expected to materialise in the short to medium term (1-7 years). Physical climate risks are currently considered low in our operating context.

Scope 1 note: Scope 1 rose -22% in 2025 due to higher natural gas usage from production volume growth. Reducing absolute Scope 1 emissions is a priority target going forward.

Scope 3: Data collection is ongoing. Scope 3 reporting will be developed further as data quality and availability improve through closer collaboration with supply chain partners and by strengthening our internal data systems. We aim to incorporate Scope 3 estimates into future reports as this groundwork progresses.

SOURCE	CATEGORY	2024 (MWH)	2025 (MWH)	CHANGE
Electricity	Solar (on-site)	182.41	274.18	+50%
Electricity	Grid (purchased) *	545.48	603.64	+11%
Fuels	Natural gas (purchased)	825.41	1,065.47	+29%
Total		1,553.30	1,943.29	+25%

GHG EMISSIONS	2024 (TCO ₂ E)	2025 (TCO ₂ E)	CHANGE
Scope 1 fuels	178.94	218.98	+22%
Scope 2 location-based †	388.20	369.40	-5%
Scope 2 market-based	388.20	0	-100%
Total S1+S2 (market-based)	567.14	218.98	-61%
GHG intensity ‡	0.0744	0.0226	-70%

* 2024: no GoO held, so market-based = location-based. 2025: all grid electricity GoO-covered. Fuel rise reflects higher output.

† Location-based factors (Elering): 0.712 (2024), 0.612 (2025) tCO₂e/MWh. Market-based is the primary basis; solar is zero under both.

‡ Intensity = tCO₂e per €1,000 turnover (market-based S1+S2).

100%
Renewable electricity
in production (2025)

877.82 MWh
Total electricity consumed

-61%
Total S1+S2 emissions
vs 2024

-70%
GHG intensity per
1,000 € turnover vs 2024



Solar PV installation at Krah Pipes facility in Lehmja, capacity expanded ~84% in 2025

Related SDGs: **SDG 7** **SDG 13**

100% RENEWABLE ELECTRICITY - A 2025 MILESTONE

In 2025, Krah Pipes OÜ reached a notable milestone: all electricity consumed in our production operations now comes from renewable sources. This was made possible through two complementary mechanisms: our own on-site solar PV installation generated 274.18 MWh (31% of total), and the remaining 603.64 MWh of grid-purchased electricity is fully covered by Estonian Guarantees of Origin (GoO) certificates, ensuring all purchased renewable electricity is locally sourced.

Our solar installation comprises two systems: 207.92 kWp on the rooftop, operational since 2023, and 174.24 kWp added to the building facade in 2025, bringing total installed capacity to 382.16 kWp. As the facade panels were installed in March 2025, they contributed approximately 10 months of generation in the reporting year, driving a 50% increase in on-site output from 182 MWh in 2024 to 274 MWh in 2025. Full-year contribution from the expanded capacity is expected from 2026 onwards.

As a result, our market-based Scope 2 emissions from electricity are effectively zero for 2025. Looking ahead, the energy storage system installed in early 2026 (1,044 kWh total / 939.6 kWh usable capacity) will allow us to store solar energy during peak generation and release it when demand is highest.

What is a Guarantee of Origin (GoO)? GoO certificates are EU-regulated instruments confirming that an equivalent amount of electricity was produced from renewable sources. They allow companies to make credible, verified claims about renewable electricity use, in line with the GHG Protocol market-based accounting method.

POLLUTION OF AIR, WATER AND SOIL (B4)

Krah Pipes OÜ is not subject to any legal or regulatory requirement to report emissions of pollutants to competent authorities. Our production process (thermoplastic extrusion) does not generate significant emissions to air, water, or soil. Localised impacts include noise, minor dust, and production waste, which are managed through preventive practices, efficient material use, and waste sorting practices expanded in mid-2024.

BIODIVERSITY (B5)

Krah Pipes OÜ does not operate in or near any biodiversity-sensitive areas listed in the WDPA database, and our activities do not have a direct or significant impact on ecosystems or protected habitats. Our production site is located in an established industrial zone, with a total land area of approximately 19,000 m². The site is fully developed and does not include undeveloped natural land or ecologically valuable areas.

WATER (B6)

Krah Pipes OÜ does not use water as a direct input in its production processes. Water is consumed mostly for general operational purposes such as sanitation and hygiene. According to the WRI Aqueduct Water Risk Atlas, the company operates in a region not subject to high water stress, and water use is considered non-material for this report. Excluding the 2024 anomaly, water consumption remained stable, reflecting consistent operational practices.

WATER USAGE	2024 (M ³)	2025 (M ³)
Total withdrawal	838 *	490

* 2024 figure includes temporary process water use for production line cooling during a short maintenance period; not representative of normal consumption.



Ohana, Amur tiger at Tallinn Zoo - photo: Inari Leiman

Supporting Amur tiger conservation: Since 2013, Krah Pipes OÜ has supported Tallinn Zoo's Amur tigers, beginning with the legendary Pootsman and continuing today with Tiger Valley's residents Ohana, Danuta, and Aleksander. The Amur tiger is endangered in the wild, and Tallinn Zoo takes part in the EAZA Ex-situ Programme (EEP), a European coordinated breeding programme that tracks genetic and demographic data to sustain a healthy, viable population. Through long-term support, we contribute to the tigers' conservation and welfare and to the upkeep of Tiger Valley, their modern habitat. The curved stripes in our visual identity are inspired by these magnificent animals.

RESOURCE USE, CIRCULAR ECONOMY AND WASTE MANAGEMENT (B7)

Krah Pipes OÜ aims to optimise material efficiency, reduce waste, and promote circular economy practices across its operations. Our products are made from polyethylene (PE) and polypropylene (PP), which are fully recyclable and designed for long-term durability. According to a meta-study commissioned by TEPPFA (Polymer Competence Center Leoben, May 2024), thermoplastic piping systems manufactured and installed in accordance with EN and ISO standards can last well over 100 years. Long-lifespan products reduce the need for replacement and support resource efficiency across the infrastructure lifecycle.

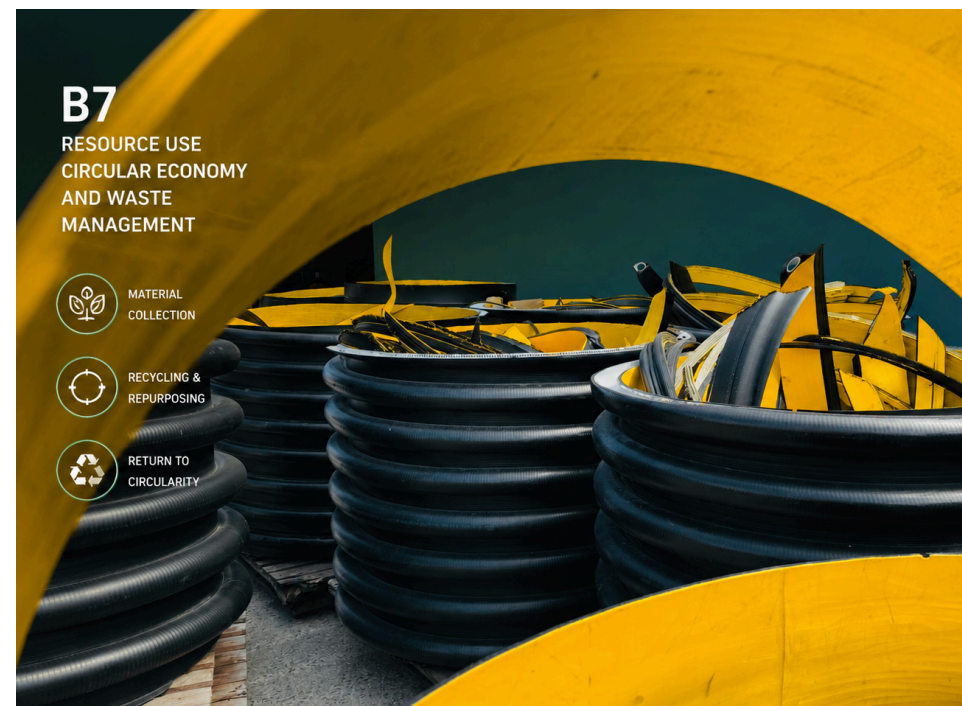
To support efficient material use, we encourage project-specific structural design rather than relying solely on standard stiffness classes. This allows us to tailor each pipe solution to the actual technical requirements of the site, helping to minimise material consumption while maintaining performance and safety.

In production, we use recycled in-house regrind in non-pressure pipes, sort waste by category, and reintroduce reprocessed material into production wherever feasible. Small quantities of hazardous materials (batteries and used oils) are stored separately on-site in accordance with applicable regulations, awaiting proper disposal.

WASTE GENERATION	2024 (T)	2025 (T)
Mixed general waste	9.341	9.731
Recyclable plastic packaging	7.940	4.640
Recyclable paper and cardboard	0.720	0.380
Recyclable bio waste *	0.217	1.09
Recyclable mixed packaging *	0.115	0.19
Recyclable wood packaging	0	0.020
Mixed construction waste	0	7.120
Hazardous waste	0	0

* Partial 2024 data: bio waste Nov-Dec, mixed packaging Jun-Dec. Full year from 2025.

Related SDGs: **SDG 12**



Production offcuts collected and reprocessed as in-house regrind and returned to our pipe production

MATERIAL	2024 (T)	2025 (T)	USE
Virgin PE	1364.02	1675.48	Main pipe material
Recycled PE (regrind) *	189.27	224.60	In-house recycled PE
Polypropylene	204.17	269.60	Corrugated pipe material
Recycled PP (regrind) *	1.203	10.854	In-house recycled PP
Kritilen	5.52	6.16	Corrugated compound
Natural PE	186.78	232.35	Inner surface layer
Masterbatch	11.24	12.81	Coloring concentrate

* In-house regrind from our own manufacturing.

SOCIAL

KEY SOCIAL IROS

ESRS	IMPACT (±)	RISKS	OPPORTUNITIES
S1 Own workforce	+ Employee well-being, training, diversity and inclusion benefits - Health/safety incidents, turnover, discrimination	Legal/litigation risks Rising labour costs Low engagement	Talent retention Employer brand Upskilling
S2 Value chain	+ Improved supply chain labour standards and reputation - Human rights violations, poor supplier practices	Compliance risk Supply disruption Supplier auditing	Ethical sourcing Supplier trust Customer trust

WORKFORCE - GENERAL CHARACTERISTICS (B8, C5)

As of 31 December 2025, Krah Pipes OÜ employed 43 people under permanent contracts, of whom one worked part-time and the remainder full-time. In addition, the company engages seasonal workers and temporary agency staff to support production during peak periods. The company does not track data on employees' nationality or ethnic background.



GENDER DISTRIBUTION	2024	2025
Male	39	39
Female	4	4
Gender ratio (F/M)	0.10	0.10
AGE DISTRIBUTION	2024	2025
Under 30	2	1
30-50	29	32
Over 50	12	10

Related SDGs: **SDG 3**

EMPLOYEE TURNOVER	2024	2025
Turnover rate (%)	13.95%	9.30%
Average tenure (years)	8.05	8.9
Absenteeism rate (%) *	7.64%	6.52%

* Absenteeism rate = total absence days (excl. vacation) / (headcount × 253 working days) × 100.

Krah Pipes OÜ voluntarily reports employee turnover to support transparency. Turnover rate includes only employees who have completed the probationary period. The average tenure increased to 8.9 years, demonstrating long-term commitment.

WORKFORCE - HEALTH AND SAFETY (B9)

In 2025, Krah Pipes OÜ recorded zero work-related accidents, compared to one recordable incident in 2024. The company maintains a safe working environment through regular maintenance, employee training, and adherence to relevant occupational health and safety regulations.

HEALTH AND SAFETY	2024	2025
Recordable work-related accidents	1	0
Accident rate *	2.77	0
Work-related fatalities	0	0

* Accident rate = (number of accidents / total hours worked) × 200,000.

WORKFORCE - REMUNERATION, COLLECTIVE BARGAINING AND TRAINING (B10)

All employees receive wages above the national minimum, in line with Directive (EU) 2022/2041. Employees are covered by national social protection schemes including illness, disability, parental leave, and retirement.

The company has no collective bargaining agreements or designated employee representatives; coverage rate is 0%.

The unadjusted gender pay gap in 2025 was -22.2%, meaning women earned on average 22.2% more than men. This figure reflects differences in role distribution across the organisation rather than pay differences for comparable positions.

Average training hours per employee were not systematically tracked in 2025 and will be incorporated into future reporting.

WORKPLACE CONDUCT	2024	2025
No. of discrimination cases	0	0
Employees with disabilities (%)	0	0

HUMAN RIGHTS POLICIES AND PROCESSES (C6)

Krah Pipes OÜ has implemented a Code of Conduct and internal policies ensuring human rights are respected across the company, covering:

<p>Child & forced labour Zero tolerance policy in all operations.</p>	<p>Non-discrimination Prohibition of discrimination and harassment.</p>
<p>Human trafficking Measures to prevent human trafficking.</p>	<p>Health & safety Obligations and accident prevention.</p>
<p>Fair treatment Respectful communication and ethical behaviour.</p>	<p>Complaints mechanism Confidential escalation to management.</p>

Related SDGs: **SDG 5**

An internal complaints mechanism allows employees to raise concerns confidentially, with escalation to management if needed. All policies are regularly reviewed to stay aligned with relevant laws and international standards.

SEVERE NEGATIVE HUMAN RIGHTS INCIDENTS (C7)

In 2025, Krah Pipes OÜ did not identify or record any severe negative human rights incidents involving its own workforce. We proactively monitor workplace practices to prevent risks related to labor rights violations, discrimination, and occupational safety. As of the end of the reporting period, no confirmed incidents involving workers in the value chain, affected communities, consumers, or end-users are known.

The company actively monitors its operations and supplier relationships to prevent adverse impacts and promote responsible business conduct.



Production line development in our manufacturing facility

Key employment highlights 2025: Turnover rate down from 13.95% to 9.30% · Average tenure grew to 8.9 years · Zero workplace accidents · Absenteeism fell from 7.64% to 6.52% · All employees paid above national minimum wage

GOVERNANCE

KEY GOVERNANCE IROS

ESRS	IMPACT (±)	RISKS	OPPORTUNITIES
G1 Business conduct	+ Ethical practices, transparency, anti-corruption and responsible reporting - Non-compliance, inadequate oversight, reputational harm	Legal penalties Investor confidence loss Fraud incidents	Stakeholder trust ESG leadership Better partnerships

GOVERNANCE DISCLOSURES (B11, C8, C9)

Convictions and Fines for Corruption and Bribery (B11): Since the beginning of its operations, Krah Pipes OÜ has not had any confirmed cases of corruption, bribery, or related misconduct. No fines or convictions related to anti-corruption or anti-bribery laws have been recorded throughout the company's history.

ETHICS AND COMPLIANCE	2024	2025
Legal proceedings (business ethics)	0	0
Total number of convictions	0	0
Total fines for corruption/bribery (€)	0	0
Confirmed discrimination cases	0	0

Exclusion from EU Reference Benchmarks (C8): Krah Pipes OÜ is not excluded from any EU reference benchmarks aligned with the Paris Agreement.

Gender Diversity in the Governance Body (C9): As of 2025, Krah Pipes did not monitor or report the gender diversity ratio of its governance body. This information may be included in future reports as governance-related data collection develops.

Tax Compliance and Payment Discipline: Krah Pipes OÜ is fully tax-compliant and fulfills its payment obligations in accordance with applicable national legislation. Throughout the reporting period, the company did not have any legal disputes or proceedings related to overdue payments or tax issues. Timely and transparent financial conduct is a core component of our governance practices.

Related SDGs: **SDG 16**

SUSTAINABILITY GOVERNANCE STRUCTURE

Sustainability governance accountability rests with the CEO, Peeter Kirts. Day-to-day implementation is led by the Quality and ESG Manager, Jarmo Nisuma, with topic-specific responsibility distributed across the management team.

Since its founding, Krah Pipes OÜ has maintained a clean record: zero confirmed cases of corruption, bribery, or related misconduct, and no legal proceedings related to overdue debts or tax matters.

CONFIRMATION BY THE MANAGEMENT

We hereby confirm, to the best of our knowledge, that this Sustainability Report has been prepared in accordance with the VSME (Voluntary Sustainability Reporting Standard for non-listed SMEs) developed by EFRAG (December 2024) and endorsed by the European Commission via Commission Recommendation C(2025) 4984 of 30 July 2025, and reflects the information available to us on material sustainability-related matters as of the end of the reporting period. This is Krah Pipes OÜ's second annual sustainability report.

This report has been compiled with due care and diligence and represents a fair and balanced account of our sustainability-related impacts, risks, opportunities, and performance. We are committed to continuously improving our sustainability practices and reporting processes in the years ahead.

Gaasi tee 11, Lehmja
30.06.2026



Peeter Kirtsi
CEO, Krah Pipes OÜ



krah-pipes.ee

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