PUBLIC SUSTAINABILITY DOCUMENT

Sustainability Performance Summary

2025 and 2026

Aurum Chemicals Sp. z o.o.

Company scope reporting status and proposed improvement objectives

Document ID	AC-ESG-REP-001
Preparation date	30 September 2026
Period covered	2025 and partial 2026;
Document owner	Management Board
Next review	After data validation and at least annually after approval

1 Company and reporting scope

Aurum Chemicals Sp. z o.o. distributes chemical raw materials and advises customers on their selection and suitable alternatives. Its product range serves paints and varnishes, building chemistry, plastics, rubber, composites, sports applications, the electrotechnical industry, agriculture and cosmetics. Deliveries are coordinated with logistics partners.

Company details: ul. Kępowa 44, 40-583 Katowice, Poland; NIP 6342660122; KRS 0000906538; REGON 240798549. General contact: office@aurumchemicals.eu; www.aurumchemicals.eu.

The reporting entity is the Polish legal entity Aurum Chemicals Sp. z o.o. The intended scope covers purchasing, sales, technical advice, administration and delivery coordination, together with storage, handling or sampling where performed by or on behalf of the Company. Data for separate logistics companies, foreign entities or other service providers must be clearly distinguished from the Company's own results.

2 Evidence and reporting status

Public sources confirm the company profile and details above. A validated set of annual sustainability indicators for Aurum Chemicals was not provided for this revision. Numerical performance remains pending validation; this summary does not establish achieved reductions, workforce totals or incident rates.

Own-fleet and carrier figures, headcount and organisational claims in the source document are excluded from reported Company results until their entity, period and supporting records are verified. Missing data do not mean zero activity or zero incidents. Any 2026 figure must identify its actual cut-off date and must not be presented as a full-year result.

3 Management framework and documentation

Revised drafts of the following documents were prepared in September 2026 to reflect chemical raw material distribution. Their preparation is a documentation milestone. Approval, communication, implementation and effectiveness must be evidenced separately.

Document	Reference and version	Current evidence status
Environmental Policy	AC-ESG-ENV-003 v3.1	Revised draft prepared; approval and implementation records required.
Human Rights and Working Conditions Policy	AC-ESG-HR-002 v2.1	Revised draft prepared; approval, communication and operating evidence required.
Grievance and Whistleblowing Procedure	AC-ESG-WB-002 v2.1	Revised draft prepared; authorised recipients, secure channels and formal adoption require confirmation.
Supplier Code of Conduct	AC-ESG-SUP-001 v1.1	Revised draft prepared; approval, supplier communication and acceptance evidence required.

The Company website announced on 10 April 2020 that Aurum Chemicals obtained ISO 9001:2015 certification for distribution of chemical raw materials and components. This historical announcement does not establish certificate validity during 2025 or 2026. Obtain the current certificate and verify the legal entity, scope and validity before reporting current certification. ISO 14001 certification was not verified for this summary.

4 Relevant sustainability priorities

For chemical distribution, the reporting priorities are safe and compliant products, prevention of chemical releases, packaging and waste management, supplier performance and fair working conditions. Office resource use and emissions linked to purchased logistics services are also relevant where reliable data can be obtained.

- Product and chemical safety: current required safety data sheets, accurate product documentation, traceability and follow-up of quality or compliance concerns.
- Environmental protection: chemical incidents, packaging and product losses, waste handling, resource use and logistics-related information within the defined reporting boundary.
- People and integrity: required training, occupational safety, equal treatment, confidential reporting and protection against retaliation.
- Responsible procurement: risk-based assessment of chemical manufacturers, suppliers, warehouse operators and logistics providers, with corrective actions tracked to completion.

These priorities guide the proposed action plan. They are not evidence that all controls are operational or that a particular performance outcome has been achieved.

5 Performance indicators awaiting validation

The table identifies suitable indicators and the records needed to report them. “Pending” means that a Company-specific value and its supporting evidence have not been validated. It must not be replaced by an estimate without a documented method.

Indicator	2025	2026 to cut-off	Evidence and scope required
Required product documentation coverage	Pending	Pending	Products requiring safety data sheets; current complete documents; review date; numerator and denominator.
Chemical incidents and damaged shipments	Pending	Pending	Incident and complaint registers; severity, product or shipment scope and corrective actions.
Energy water packaging and waste	Pending	Pending	Site and supplier records, bills or waste documents; units, sites, period and any estimates.
Purchased logistics emissions	Pending	Pending	Transport activity and provider data; boundary, method, emission factors and data coverage.
Workforce and required training	Pending	Pending	Employees and contractors reported separately; headcount date or average; applicable training and completion records.
Occupational safety	Pending	Pending	Accidents and near misses within the reporting boundary; hours worked if a rate is calculated.
Supplier assessments and corrective actions	Pending	Pending	Suppliers due for review, completed assessments, risk categories and actions closed or overdue.
Grievances and ethics reports	Pending	Pending	Aggregated case counts, acknowledgement and feedback times, corrective actions and confidentiality controls.

Report absolute values and coverage before using percentage changes or intensity measures. Disclose material changes in products, locations, supplier coverage and methods. Customer claims about environmental benefits require evidence appropriate to the product and intended use.

6 Reporting periods and validation

For annual indicators, 2025 means 1 January to 31 December 2025. Partial 2026 indicators require a confirmed start and cut-off date no later than this document’s preparation date. Workforce snapshots, certifications and other point-in-time information require their own dates. Do not extrapolate partial-year results without identifying the assumptions and limitations.

The Management Board should designate data owners to confirm the reporting entity, source records, completeness and calculation method. Keep a validation record for each published value. The summary can become a performance report only after the relevant data have been validated and approved.

7 Proposed objectives for 2026 and 2027

The following objectives are proposed for approval. They address the gaps identified during preparation and should receive named owners and deadlines in the Company's action plan. Reduction targets should follow a reliable baseline.

Area	Proposed objective	Completion evidence
Governance	Approve the revised policies and Code; assign responsibilities and communicate them to relevant workers and suppliers.	Approval records; assigned owners; communication and supplier acceptance records.
Product documentation	Establish a controlled review of required safety data sheets and relevant product documentation.	Defined product population; review records; identified gaps and completed corrections.
Suppliers	Apply risk-based legal, chemical safety, environmental and labour criteria to supplier selection and review.	Supplier register; scheduled and completed assessments; corrective-action status.
People and reporting	Confirm required training, authorised reporting recipients and secure grievance channels.	Training coverage; authorisations; channel verification and adoption records.
Environmental data	Collect usable site, packaging, waste and logistics data and establish reporting boundaries.	Documented baseline, units, data coverage and methods.
Annual summary	Validate 2025 records where available and complete 2026 reporting after year-end.	Approved KPI register and an updated summary distinguishing results from objectives.

8 Contact review and approval

General questions about this summary may be sent to office@aurumchemicals.eu. For sensitive concerns, use the authorised secure routes in the Company's Grievance and Whistleblowing Procedure, AC-ESG-WB-002; the general mailbox is not confirmed as a restricted reporting channel.

The Management Board approves publication after validation of the scope and any reported figures. Review the summary at least annually and after material changes. This draft requires completion of the reporting data and documented approval before being issued as a validated performance summary.

Signature: _____ Approval date: _____

Signature Not Verified
Dokument podpisany przez
Grzegorz Szczepanik
Data: 2026.09.30 13:22:31 CEST

Sources

Company sources consulted on 30 September 2026: aurumchemicals.eu/en/p/about-us-en; aurumchemicals.eu/en/contact; aurumchemicals.eu/en/category; ISO 9001 announcement dated 10 April 2020 at aurumchemicals.eu/pl/news/36/aurum-chemicals-uzyskal-certyfikat-iso9001-2015. Documentation status refers to the revised drafts prepared alongside this summary.