



VSME Sustainability Report 2025

Message from the CEO

At Kumera, sustainability is an integral part of how we think and how we do our work every day.

Kumera's technologies operate in demanding industrial and marine environments, often at the very heart of our customers' processes. Our customers trust us not only to deliver reliable and high-performance solutions, but also to act responsibly, safely, and ethically throughout the entire value chain.

Sustainability is our guide when we develop technology, work with customers and partners, manage our operations, and when we shape long-term strategy. By improving energy efficiency, reducing emissions, prioritizing safety and well-being, and acting with integrity, we help our customers succeed.

This VSME Sustainability Report reflects our current position and our ambition to continuously improve. I'm proud of how far we have come, yet I recognize there's still much work ahead. We continue to build a strong and sustainable Kumera for the long term.

Mikko Sillanpää

CEO, Kumera Corporation



Voluntary Sustainability Reporting Standard (VSME)

The voluntary sustainability reporting standard for SMEs (VSME) is guidance developed at the initiative of the European Commission to help small and medium-sized enterprises report sustainability information consistently and comparably.

The standard is based on the European Sustainability Reporting Standards (ESRS) and was prepared using EFRAG's technical expertise.

VSME's purpose is to provide a simplified, practical way to report on environmental, social and governance (ESG) matters, while supporting business growth and stakeholder trust.

ESRS – European Sustainability Reporting Standard

VSME – Voluntary Sustainability Reporting Standard for non-listed SMEs

EFRAG – European Financial Reporting Advisory Group

ESG – Environmental, Social, Governance

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General Information

B1 - Basis for Preparation

We have prepared this sustainability report in accordance with the VSME standard using both the Basic Module and the Comprehensive Module.

The undertaking is a private limited liability company and company's primary operations, and its significant assets are in Finland.

The corporation's principal business activities include the manufacture of bearings, gears, gearing and driving elements (NACE C-28.15), production of metal structures and parts of structures (NACE C-25.11), casting of iron and steel (NACE C-24.51 and C-24.52), and manufacture of other special-purpose machinery (NACE C-28.99).

Entity name

Kumera Corporation

Reporting period

2025

Size of balance sheet

81 691 000 €

Turnover

107 123 000 €

Headcount at end of the reporting period

593

B1 - Basis for Preparation

The disclosures in this report are presented on a consolidated basis covering the parent undertaking and its operational subsidiaries including the units listed in the table below.

Name of unit	Registered address	City & Country of site	Geolocation
Kumera Oy (parent company)	Kumerankatu 2, 11100 Riihimäki, Finland	Riihimäki, Finland	60.7274,24.7663
Kumera Drives Oy	Kumerankatu 2, 11100 Riihimäki, Finland	Riihimäki, Finland	60.7274,24.7663
Kumera Antriebstechnik GmbH	Raiffeisenstrasse 38-40, 8010 Graz, Austria	Graz, Austria	47.0512,15.4484
Kumera Marine AS	Gneisveien 11, 3221 Sandefjord, Norway	Sandefjord, Norway Hjelset, Norway	59.1404,10.1843 62.7881,7.53626
Kumera (China) Co., Ltd.	168 Meifeng Road, Kunshan Jiangsu, 215300, China	Kunshan, China	31.3796,120.9576
Kumera Getriebe GmbH	Bonner Strasse 38, 53842 Troisdorf, Germany	Troisdorf, Germany	50.8197,7.1216
Kumera Chile SpA	Isidora Goyenechea 3000, Of.2311, 6760215 Santiago, Las Condes, Chile	Santiago, Chile	-33.4139,-70.5982
Kumera Machinery Oy	Kylmäkoskentie 18, 37910 Akaa, Finland	Akaa, Finland	61.1552,23.6897
Peiron Oy	P.O. Box 88, 32801 Kokemäki, Finland	Kylmäkoski, Finland	61.2501,22.3132

The undertaking hold ISO 14001 certification at Kumera Marine AS Sandefjord site and at Kumera Machinery Oy.

C1 - Strategy: Business Model & Sustainability - Related Initiatives

Kumera Corporation is a global technology and service provider for demanding industrial and marine applications. Kumera's main products include industrial gearboxes and drives, marine gearboxes, propulsion systems, process equipment, steel structures, and castings tailored to customer requirements.

Through its technologies and services, Kumera supports customers in improving reliability, energy efficiency, resource efficiency, and environmental performance. This is particularly reflected in Kumera Technology Center's process solutions, which are developed to improve energy efficiency and lower CO2 emissions.

Kumera Corporation operates in B2B market. The main geographical markets are in Finland, Germany, China, Norway and Austria.

Kumera Corporation's key suppliers are steel vendors and machining subcontractors in countries of Kumera's operations

B2 - Practices, policies and future initiatives for transitioning towards a more sustainable economy

Climate Change

Temperature control system upgrade

Installation of heat pumps to warm production facility

Blowers installed to move warm air from workshop ceiling to the workshop floor level

Investment for more energy efficient melting furnaces

Installation of LED lights to production and offices

Study on how to move towards more CO2 neutral energy in production hall heating

Circular economy

Almost all steel and iron waste is recycled

Amount of recycled sand in castings is maximized

Office waste recycled in all units

Pollution

Reduction of plastic wrapping

Filtering and dust collection of the ventilated air from the production processes

B2 - Practices, policies and future initiatives for transitioning towards a more sustainable economy

Sustainability issue	Policies related to the sustainability issue	Is the policy publicly available	Targets related to policies
Climate change	Environmental policy	Yes	Yes
Pollution	No		
Water and Marine Resources	No		
Biodiversity and Ecosystems	No		
Circular Economy	Circular economy principles	No	No
Own Workforce	Health and Safety policy	Yes	Yes
Workers in Value Chain	Health and Safety Policy	Yes	Yes
Affected Communities	No		
Consumers and end-users	Health and Safety policy	Yes	Yes
Business Conduct	Code of Conduct	Yes	No

C2 - Description of practices, policies and future initiatives for transitioning towards a more sustainable economy

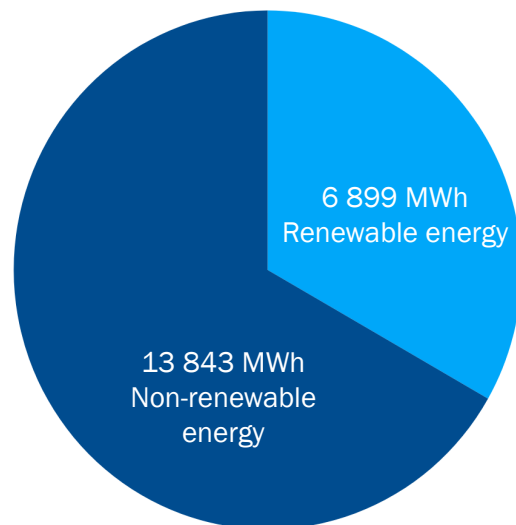
	Environmental policy	Health and Safety policy	Quality policy
Sustainability issues addressed	Climate change Circular economy	Own workforce Workers in value-chain Consumers and end-users	Climate change Circular economy
Key commitments	Kumera strives to reduce its environmental footprint and protect the environment and climate in all regions we operate. Promote efficient and circular resource use	Kumera strives for continuous improvement and a strong safety culture across all our units.	Kumera is committed to delivering high-quality, reliable, and sustainable technologies, products, and services to our customers worldwide.
Targets	Near-term target (2030) GHG emission reduction by 50 % from the 2024 baseline (aligned with SBTi) Long-term target (2050) 90 % reduction (aligned with SBTi)	Zero harm to people and the communities where we operate.	Continuously improve our processes, products, and services to enhance customer satisfaction.
Value-chain	Require suppliers to comply with environmental standards. Conduct risk-based sustainability audits across the supply chain.	Suppliers and partners must adhere to the same high safety standards. Our products and services are designed for safe performance.	We expect our suppliers and partners to adhere to the same high-quality standards as our own employees.
Governance	Top management is responsible for the implementation of the policy, while each manager leads by example.		



Environmental Disclosures

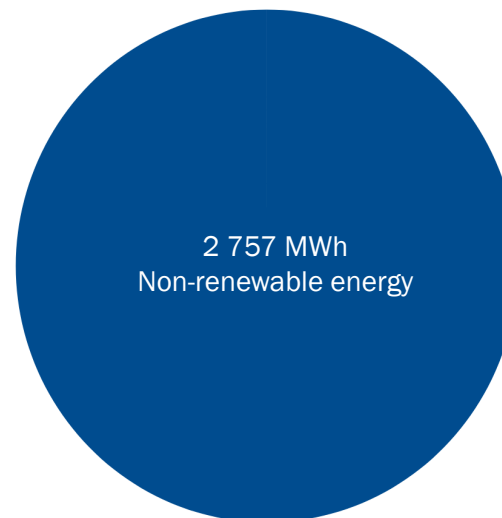
B3 - Energy and greenhouse gas emissions

Energy consumption
from electricity



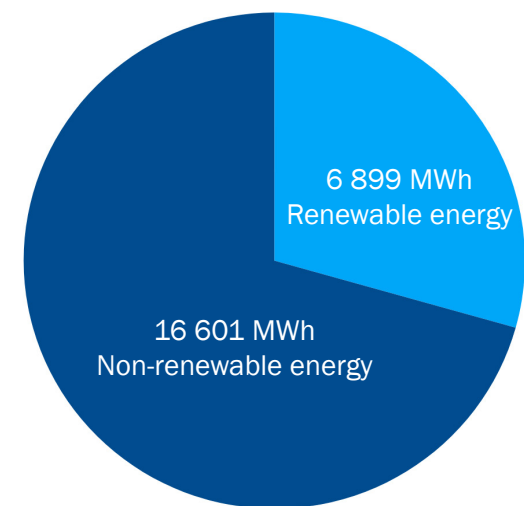
Total 20 743 MWh

Energy consumption
from fuels



Total 2 757 MWh

Total renewable and
non-renewable energy



Total 23 500 MWh

The total energy consumption was 23 500 MWh. Electric energy made up 88% of the total energy consumption.

B3 - Energy and greenhouse gas emissions

C3 - GHG reduction targets and climate transition plan

Estimated Greenhouse Gas Emissions considering the GHG Protocol in tCO₂e (B3)

GHG reduction targets (C3)

Greenhouse gas emissions intensity (B3)

	Current Reporting Period, tCO ₂ e	Base year 2024, tCO ₂ e	Target year 2030, tCO ₂ e	Target year 2030, %	GHG emissions intensity, tCO ₂ per €
Gross Scope 1 GHG Emissions	919	998	499	-50 %	
Gross Scope 2 location-based GHG Emissions	2 501	2 586			
Gross scope 2 market-based GHG Emissions	1 892	1 652	826	-50 %	
Total Scope 1 and Scope 2 GHG Emissions (location-based)	3 419	3 585			0,0000319
Total Scope 1 and Scope 2 GHG emissions (market-based)	2 810	1325			0,0000262

C3 – GHG reduction targets and climate transition plan

Kumera is transitioning away from fossil fuels toward renewable energy sources and implementing more environmentally friendly heating solutions to meet its emission-reduction targets.

The company will phase out fossil fuel use and heating where feasible, invest in heat recovery and efficiency upgrades, and procure electricity through contracts that prioritize renewable generation.

A complete transition plan has not yet been established. Kumera is preparing a transition plan to be finalized during 2026.

C4 – Climate risks

Kumera has carried out double materiality assessment according ESRS. No essential climate risks were identified during the assessment.

B4 – Pollution of air, water and soil

Kumera has a few pollutant emissions to air that are required to report to authorities.

Pollutant	Emission to air, kg
VOC	3 282
CO2 (foundry)	292 667
Dust particles (foundry)	986

B5 – Biodiversity

Land use m2	
Sealed area	151 850
Nature oriented area on-site	31 449
Total use of land	183 298

Kumera has no sites located in or near biodiversity sensitive areas. Land-use covers factory sites.

B6 – Water

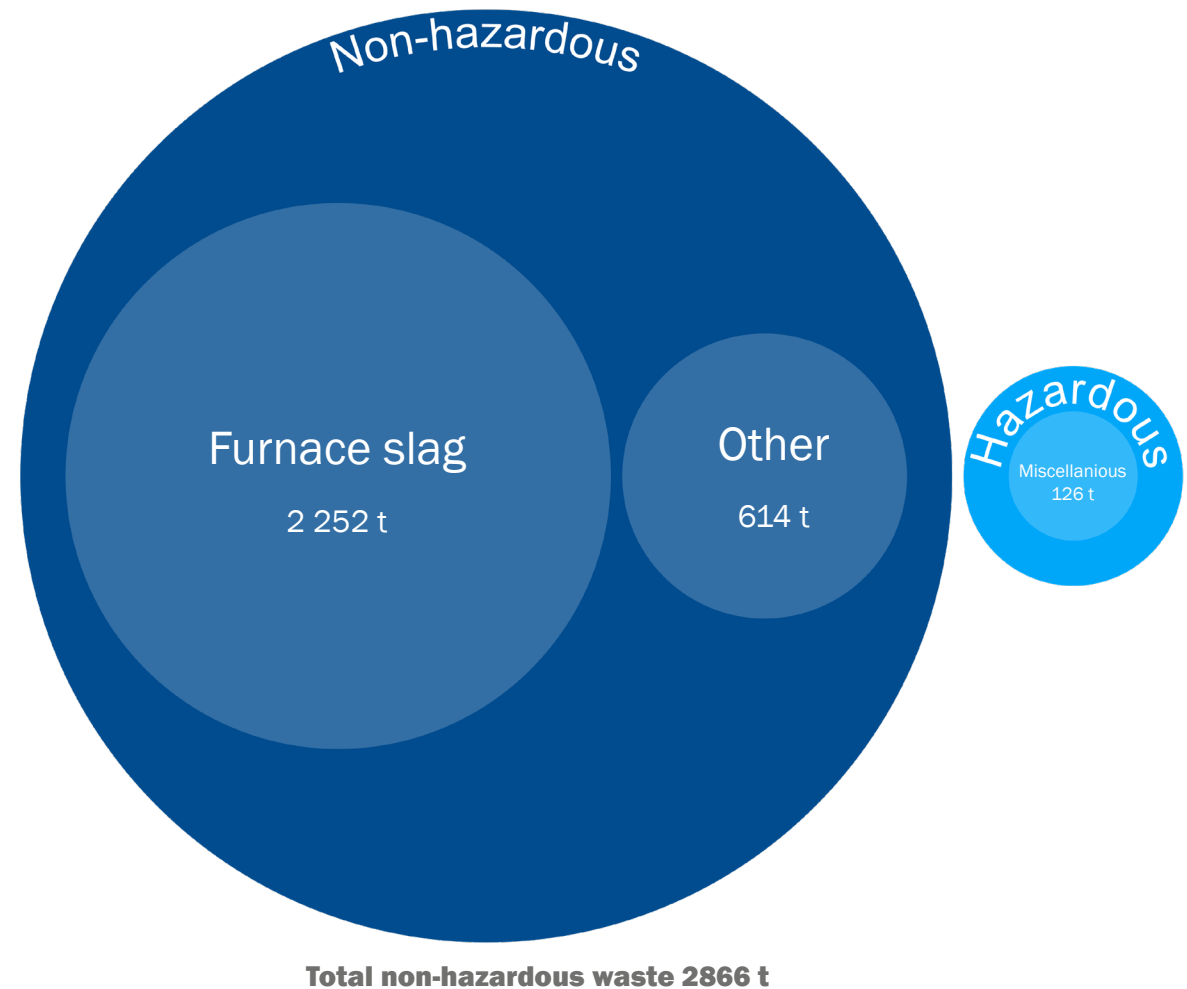
Water withdrawal, m3	
All sites total	20 678
Sites located in high water-stress area (Kunshan, China)	7 681

B7 – Resource use, circular economy and waste management

Kumera operates according to circular economy principles and will establish documentation of the approach during year 2026.

Major portion of Kumera's waste is furnace slag from foundry operations. Furnace slag is non-hazardous and directed to reuse. Other non-hazardous waste contains melting slag, wood, paper and cardboard, plastics, organic waste and mixed municipal waste.

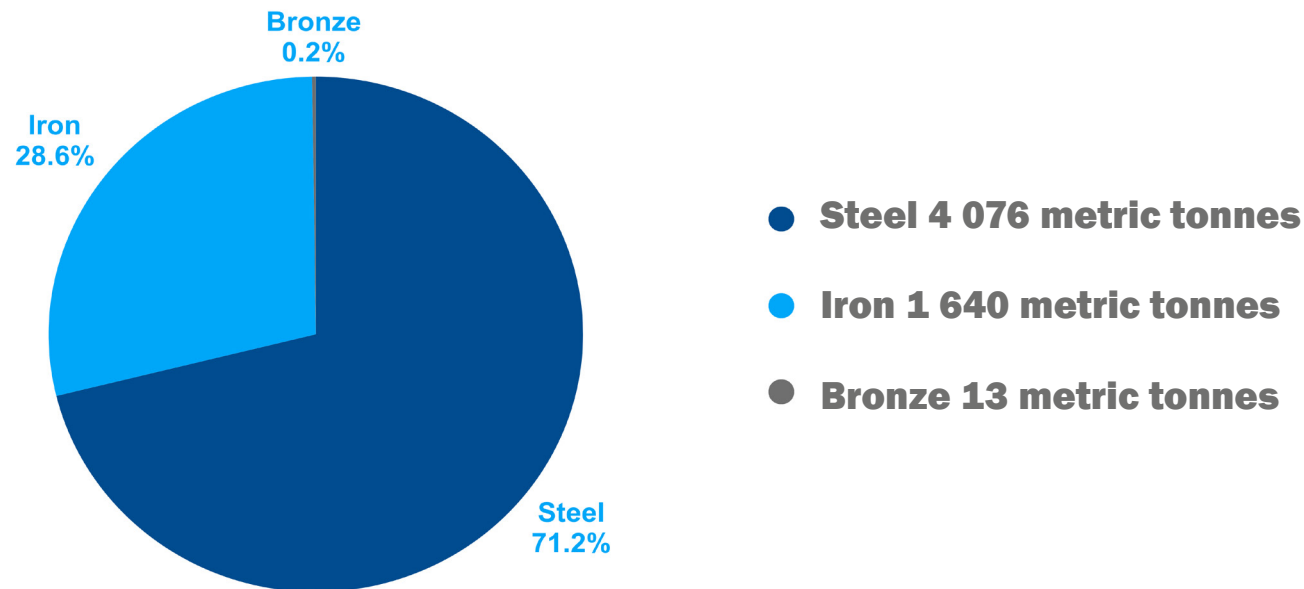
Hazardous waste includes paints, solvents, oils and oil containing materials, cutting fluids and mold sand reclamation dust.



The total amount of waste was 2 992 tonnes. Of that amount 126 tonnes were hazardous waste and directed to elimination. Out of the non-hazardous waste 2834 tonnes were directed to reuse and 32 tonnes to elimination. In total, 158 tonnes of waste were directed to elimination.

B7 – Resource use, circular economy and waste management

Kumera operates in a sector using significant material flows. All Kumera's products are made mainly of iron and steel.

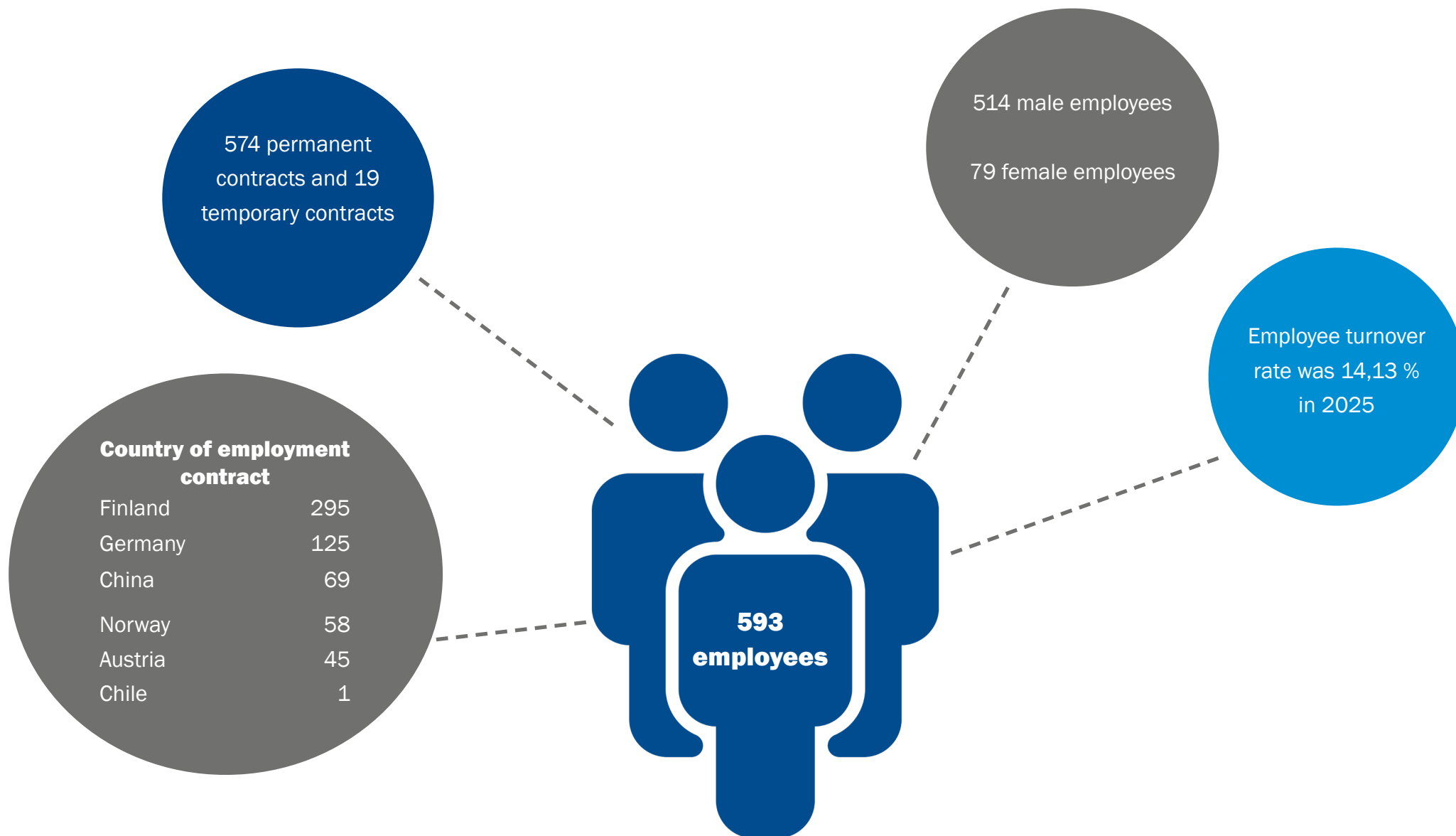


Total annual mass-flow of relevant materials used was 5 729 metric tonnes.



Social Disclosures

B8 – Workforce – General characteristics



B9 – Workforce – Health and safety

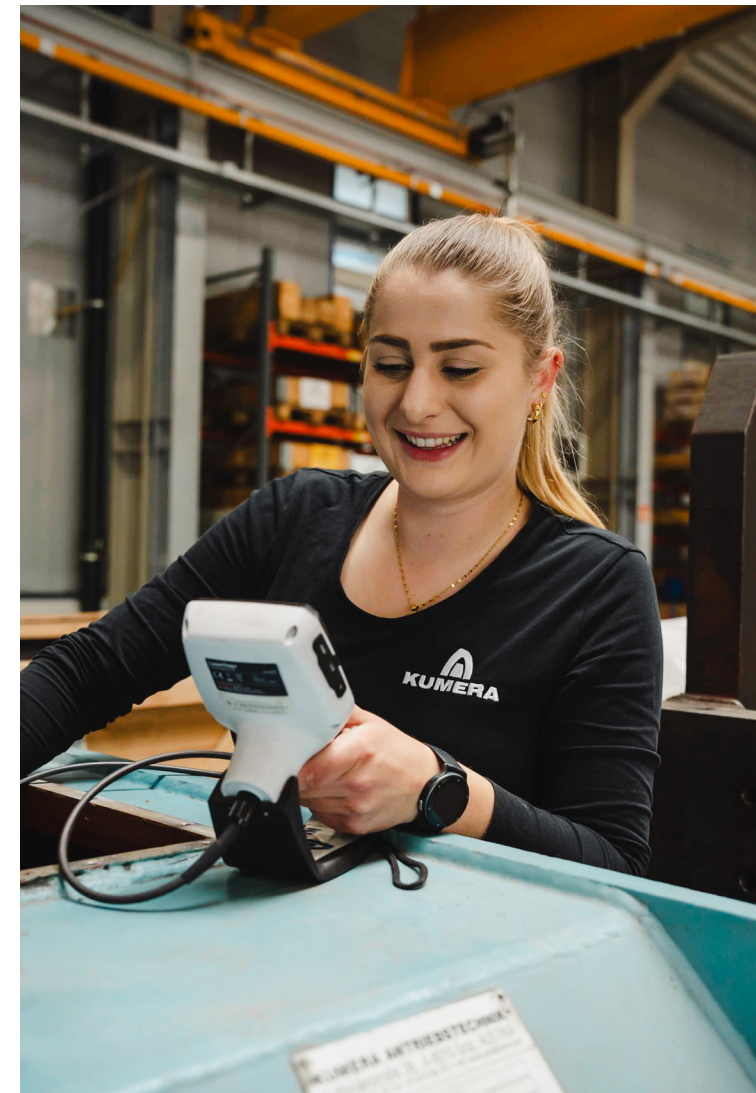
The health and safety of our employees, partners, and customers is Kumera's top priority. We are committed to providing a safe and healthy working environment and believe that all incidents can be prevented. Our goal is zero harm to people and the communities where we operate.

Work related accidents and fatalities

Number of recordable work related accidents in the reporting period	30
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Rate of recordable work related accidents in the reporting period	$\frac{30}{593 \times 1\,511,51} \times 200\,000 = 6,69$
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Number of fatalities as a result of work-related injuries and work-related ill health	0
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B10 – Workforce – Remuneration, collective bargaining and training

Employee receive pay equal or above minimum wage determined by national law or collective bargaining agreement

Yes.

Percentage gap in pay between female and male employees

7,52 %

Percentage of employees covered by collective bargaining agreements

66,95 %

Average number of annual training hour per male employee

5 hours

Average number of annual training hour per female employee

6 hours

C6 – Additional own workforce information – Human rights policies and processes

Kumera has a code of conduct for its own workforce covering following type of content:

- Child labour
- Forced labour
- Discrimination
- Accident prevention

CEO of Kumera Oy is responsible for the complaint reporting channel. All units have established internal channels to collect the complaints and units forward the possible reports to CEO of Kumera Oy.

C7 – Severe negative human rights incidents

During year 2025, there has been no confirmed human rights incidents in the Kumera workforce and Kumera is not aware of any confirmed human rights incidents involving workers in the value chain, affected communities, consumers or end-users.



Governance Disclosures

B11 – Convictions and fines for corruption and bribery

There are no convictions or fines incurred for the violation of anti-corruption and anti-bribery laws during the reporting period.

C8 – Exclusion from EU benchmarks

Kumera is not excluded from any EU reference benchmarks that are aligned with the Paris Agreement.

C9 – Gender diversity ratio in the governance body

Gender diversity in Kumera's Board of Directors is 0,25.

Thank you for reading!

In case you have any questions about this report, please reach us through kumera@kumera.com

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