Oemeta
The Coolant People

# Sustainability Report
# Oemeta Chemische Werke GmbH
# Fiscal Year 2025

Prepared in accordance with the VSME standard

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Uetersen, April 2026

# Table of Contents

Foreword ..... 4
1 General Information ..... 5
B1 – Basics for Creation ..... 5
2 About the Company ..... 5
C1 – Strategy: Business Model and Sustainability ..... 5
B2 – Overview of Our Existing Sustainability Practices and Goals ..... 7
C2 – Details of our future practices, strategies, and initiatives for the transition to a more sustainable economy ..... 8
3 Our ESG Approach (Environmental, Social, and Governance) ..... 9
4 Environment ..... 9
B3 – Energy and Greenhouse Gas Emissions ..... 9
C3 – GHG reduction targets and transition for climate protection ..... 10
C4 – Climate-related risks ..... 11
B4 – Air, water, and soil pollution ..... 11
B5 – Biodiversity ..... 12
Biodiversity-sensitive sites ..... 12
Land use ..... 12
B6 – Water ..... 12
Water withdrawal and water consumption ..... 12
B7 – Resource Use, Circular Economy, and Waste Management ..... 12
Application of the circular economy ..... 12
Waste generation ..... 12
Recycling and Reuse ..... 13
Material flow ..... 13
5 Social ..... 13
B8 / C5 – Workforce – General and Additional Characteristics ..... 13
Number of employees / Type of employment contracts ..... 13
Gender distribution ..... 13
Breakdown of employees by country ..... 13
40 - Employee turnover ..... 13
B9 – Workforce – Health and Safety ..... 14
Workplace accidents ..... 14
B10 – Workforce – Compensation, Collective Bargaining, and Training ..... 15
Compensation and minimum wage ..... 15
Gender-based pay gaps ..... 15

Percentage of employees covered by collective bargaining agreements ..... 15
Annual training hours per employee ..... 15
C6 – Human Rights Policies and Processes ..... 16
C7 – Serious incidents related to human rights ..... 16
6 Governance ..... 16
B11 – Convictions and fines for corruption and bribery ..... 16
C8 – Revenue from specific sectors and exemption from EU benchmarks ..... 16
C9 – Gender diversity in the governing body ..... 17
7 Company-specific topics ..... 17

# Foreword

For Oemeta Chemische Werke GmbH, sustainability is an integral part of our corporate responsibility and our long-term approach. As a medium-sized company in the chemical industry, we aim to balance environmental, social, and economic considerations and continuously improve our processes.
With this sustainability report, we are publishing our first report in accordance with the VSME standard. The report provides transparency regarding our key sustainability topics, existing measures, and our goals, and serves as the basis for future regular reporting.

Our focus is particularly on the responsible use of energy and resources, the reduction of greenhouse gas emissions, safe and fair working conditions, and adherence to high environmental and compliance standards. Furthermore, our products offer our customers the opportunity to make their production processes more sustainable and to minimize the impact on people and the environment. Many of these aspects have been embedded in our management systems and internal processes for years.
We view sustainability as an ongoing development process. This report highlights both our progress to date and areas with further potential for improvement. We thank all employees and stakeholders whose commitment has contributed to the creation of this report and the implementation of our sustainability goals.

This report currently refers exclusively to the headquarters of Oemeta Chemische Werke GmbH in Germany. The inclusion of our international subsidiaries is planned for the future, but cannot yet be fully implemented at this time for organizational and structural reasons. The goal is to gradually expand the scope of sustainability reporting and to systematically integrate the international companies into the report in the future.

Uetersen, April 2026

**The Management**

# 1 General Information

## B1 – Basis for Preparation

This sustainability report was prepared in accordance with the VSME Option **B: Basic Module and** the **comprehensive module**. Oemeta Chemische Werke GmbH has deliberately chosen this new reporting option to ensure a comprehensive and transparent presentation of its sustainability topics. This form of reporting replaces the reporting conducted in 2023 and 2024 using the DNK and will be continued on an annual basis.
The 2023 and 2024 sustainability reports can be viewed on the company website **www.oemeta.com** under "Sustainability -> German Sustainability Code."

**No disclosures** were **withheld due to confidential information**.

The sustainability report was prepared on an individual basis and only for the headquarters in Germany; therefore, a list of subsidiaries is not included.

**Company Information**

1. **Legal form:** Limited Liability Company
2. **NACE Code:** 20.59 (Manufacture of other chemical products).
3. **Total assets**: €30,493,102
4. **Revenue**: €38,464,622
5. **Number of employees (full-time equivalents)**: 124.9 FTE
6. **Country of primary business activity**: Germany

Oemeta Chemische Werke holds recognized **certifications**, including:
+ **ISO 9001** (Quality Management System continuously since 1996)
+ **ISO 14001** (Environmental Management System continuously since 2005)
+ **ISO 45001** (Occupational Health and Safety)
The currently valid certificates can be viewed on our company website under "Certificates & Memberships."

Oemeta is aiming for TISAX certification in 2026.

# 2 About the Company

## C1 – Strategy: Business Model and Sustainability

The business model of Oemeta Chemische Werke GmbH is based on the development, production, and international marketing of liquid process fluids for the machining of materials used in the manufacture of components.
The core products are cooling lubricants for metalworking. Oemeta not only supplies users with the liquid products but also advises and supports customers in their application. This is reflected in the company's mission: "Making Production Better" means that Oemeta stands by the customer to help make their production more reliable, sustainable, and cost-optimized.

The company's vision—to be "the world's most sustainable system provider and a top-3 player in its core markets"—shows where Oemeta is headed.
In other words, the company aims to establish a global presence while maintaining a regional focus on specific core markets. The current core markets are Europe, India, China, and the U.S. The Asia-Pacific region is currently being developed into a core market. In doing so, Oemeta offers its customers not only "liquid tools" but also hardware and software to optimize their use.
Oemeta's product range meets the highest sustainability standards in both the manufacturing of the products and their use. These sustainability features are used as selling points.
Furthermore, Oemeta aims to be among the market leaders in its core markets. This ambition underscores the company's strategy to successfully market sustainable process chemicals and establish itself permanently among the leading suppliers.

Oemeta is a downstream user in the chemical and petrochemical industry supply chain. The majority of the raw materials used to manufacture the products are specialty chemicals, most of which have undergone several processing steps in the supply chain. In terms of volume, base oils derived from mineral oil refineries and biogenic sources such as rapeseed, palm kernel, and tallow are also significant. Suppliers are largely located in the EU, with a growing proportion in China and the U.S.
The primary customer base consists of the automotive industry and its suppliers. Other relevant sectors include aerospace, general mechanical engineering, consumer electronics, medical technology, and defense.
The products are sold exclusively in the B2B sector, both through direct sales to industrial users and via distributors.

Oemeta is committed to the 17 UN Sustainable Development Goals (SDGs). This means that corresponding environmental, economic, and social standards guide the actions of Oemeta and its employees worldwide.
Acting sustainably means that we do our best to utilize all state-of-the-art measures and technologies to contribute to the achievement of the UN SDGs. To this end, we take into account the environmental, economic, and social dimensions when implementing sustainability aspects, particularly with regard to SDGs 3, 6, 8, 12, and 13.

## B2 – Overview of our existing sustainability practices and goals

| | **Are there any procedures, guidelines, or initiatives related to sustainability? [YES / NO / *NOT RELEVANT*]** | **Document name VA = Procedure BV = Works Agreement**<br><br>**Partially not publicly accessible** |
|---|---|---|
| Climate change | YES | VA Integration of sustainability goals into business processes |
| Environmental pollution | YES | VA Assessment of environmental impacts<br>Code of Conduct |
| Water and marine resources | NOT MATERIAL | |
| Biodiversity and Ecosystems | NOT MATERIAL | |
| Circular Economy | YES | VA Waste Management |
| Company workforce | YES | VA Occupational Health Management<br>BV Business Bike |
| Workforce in the value chain | YES | Purchasing Terms with Code of Conduct |
| Affected Communities | YES | Stakeholders |
| Consumers and End Users | YES | Strategy & Goals |
| Corporate Policy | YES | Company Policy<br>www.oemeta.com |
| Knowledge Transfer / Knowledge Management | YES | Strategy & Goals |
| Improvement of working conditions | YES | Internal Policy |

## C2 – Details of our future practices, strategies, and initiatives for the transition to a more sustainable economy

| | **If B2 is YES -> Brief description of the measures** | **Defined targets for monitoring implementation** |
|---|---|---|
| Climate Change | GHG reduction plan | By December 31, 2027, a 15% reduction in $CO_2$ emissions compared to the base year of 2024<br>Expansion of the electric vehicle fleet |
| Environmental pollution | Ongoing inspection of technical facilities | No negative environmental impacts |
| Circular economy | Continuous process | High proportion of recyclable raw materials. Goals are still being defined |
| Company employees | Regular health screening programs (flu shots, skin screenings) | Healthy, motivated employees |
| Workforce in the value chain | Implementation of a sustainable supply chain management system | By April 30, 2026 |
| Affected communities | No measures | Meeting expectations |
| Consumers and end users | Relaunch of a recyclable and sustainable product line<br>Increased marketing of products made from recycled raw materials | Significantly increase sales by December 31, 2027 |
| Corporate policy | Appropriate measures | **Excerpts:**<br>Continuous improvement process; assess, monitor, and mitigate impacts on people and the environment<br>Responsible use of resources<br>Assuming social responsibility through training and donations to local institutions |
| Knowledge transfer / knowledge management | Optimizing the knowledge management process and preserving experience<br>Establishment of a global product training program | By December 31, 2027 |
| Improving working conditions | Remote work, on-site massage, locally grown fruit, regular workplace inspections by the company physician | Already implemented; new ideas from the workforce are openly discussed with the Works Council and management |

Responsibility for driving measures forward and achieving goals lies with **management** in all aspects. Management may delegate individual goals along with their associated measures.

# 3 Our ESG Approach (Environmental, Social, and Governance)

Oemeta conducted a materiality analysis based on surveys of customers and employees and broke down the results into the relevant SDGs (see C1, SDGs 3, 6, 8, 12, and 13).
From this, the focus areas and goals were derived, which in turn were incorporated into a sustainability strategy covering the period 2022–2024.

At the start of 2025, progress toward the goals was reviewed, the goals were adjusted, and they were incorporated into the overall corporate strategy.

Oemeta is also engaged in intensive discussions with suppliers to encourage them to provide more sustainable raw materials and more detailed sustainability information about the raw materials used.

# 4 Environment

## B3 – Energy and Greenhouse Gas Emissions

**Energy consumption data**

| | 2023 | 2024 | 2025 |
|---|---|---|---|
| Total energy consumption [MWh] | 1062 | 1100 | 1035 |
| Electricity from renewable sources [MWh] | 245 | 232 | 242 |
| Total electricity consumption [MWh] | 336 | 334 | 351 |
| Natural gas consumption [MWh] | 726 | 764 | 678 |
| Heating oil [kWh] | 0 | 2000 | 5000 |
| Renewable share [%] | 23.2 | 21.1 | 23.4 |
| Diesel consumption [MWh] | 653 | 567 | 574 |
| Gasoline consumption [MWh] | 164 | 36 | 40 |
| Share of renewable energy, including fuels [%] | 13.5 | 14.0 | 15.1 |

Oemeta Chemische Werke GmbH purchases renewable electricity from an external supplier and also generates electricity for its own consumption from its own PV system and its own natural gas-fired combined heat and power plant. Since 2025, the use of heat pumps has led to a significant increase in electricity consumption and a marked decrease in natural gas consumption.

**Company Carbon Footprint**

| | 2019 | 2023 | 2024 | 2025 | Unit |
|---|---|---|---|---|---|
| **Scope 1** | 408 | 338 | 348 | 295 | to $CO_2$ e |
| **Scope 2** | 115 | 33 | 7 | 10 | to $CO_2$ e |
| **Scope 3 Upstream excluding raw materials** | 550 | 334 | 379 | 402 | to $CO_2$ e |
| **Total $CO_2$emissions** | **1074** | **706** | **734** | **707** | to $CO_2$ e |
| **$CO_2$emissions per employee** | 8.6 | 5.0 | 5.1 | 5.4 | to $CO_2$e |
| **$CO_2$emissions per million euros in revenue** | 27.2 | 15.6 | 18.7 | 18.4 | t $CO_2$e |

At Oemeta Chemische Werke GmbH, in addition to Scope 1 and 2, upstream Scope 3 emissions are also considered. Downstream Scope 3 emissions (product use phase) cannot be quantified by Oemeta. The company carbon footprint does not include raw materials required for production, packaging materials, or freight. Oemeta aims to reduce $CO_2$emissions by at least 5% annually, starting in 2019.

| | 2019 | 2023 | 2024 | 2025 | Unit |
|---|---|---|---|---|---|
| Scope 3.1 Raw Materials | n.a. | n.a. | n.a. | 21,199 | to $CO_2$ e |

The majority of Scope 3 emissions stem from purchased raw materials. Oemeta calculated these for the first time in 2025, without taking into account transportation from the supplier to Oemeta. The data was determined using the UEIL method and ISO 14067.

## C3 – GHG Reduction Targets and Transition for Climate Protection

Oemeta's goal is to be climate-neutral in the long term. For Scope 1 emissions, the target is 0 tons of$CO_2$emissions; Scope 2 and Scope 3 $CO_2$emissions will be reduced as much as possible (0 tons is unrealistic), and the remaining $CO_2$emissions will be offset. From 2019 to 2027, the goal is to reduce $CO_2$emissions by 5% annually.

The net-zero target for Scope 1 is to be achieved by sourcing all thermal energy from renewable sources. These would include either purchasing renewable electricity, generating electricity on-site via PV, or purchasing biogas.

Reductions in Scope 2 and 3 emissions are to be achieved, among other things, through the efficient use of resources, the use of recycled products, portfolio adjustments, and increased use of raw materials from renewable sources or with a lower Product Carbon Footprint (PCF).

The reduction of Scope 3.1 emissions, related to the raw materials used, has the greatest impact on Oemeta's overall $CO_2$emissions balance. Our suppliers are responsible for these $CO_2$emissions, and therefore our goal is to select suppliers who have committed to sustainably reducing their $CO_2$emissions. If there is an opportunity to

alternative raw material with lower $CO_2$emissions, Oemeta evaluates its feasibility and cost-effectiveness. Since Oemeta can also indirectly influence these $CO_2$emissions, the goal is to reduce this figure by 5% per year through appropriate measures, even for Scope 3.1.

In the future, Oemeta will use the SBTi standard to set science-based emission reduction targets and to document corresponding measures.

## C4 – Climate-related risks

There are no specific climate-related risks. The buildings are protected against heavy rainfall events, with a flood protection level of up to 30 cm to prevent rainwater from entering. Higher water levels are not expected due to natural drainage. Water shortages caused by prolonged dry spells are also not expected in northern Germany.
Oemeta is located 28 meters above sea level and is therefore not in the flood zone in the event of a potential storm surge disaster.

## B4 – Air, Water, and Soil Pollution

Oemeta Chemische Werke is not legally required to report pollutant emissions to the relevant authorities.
If future regulatory requirements mandate reporting or relevant emissions are identified, Oemeta Chemische Werke will take appropriate measures for disclosure and documentation.

**Air pollution**
Air pollution is limited to the exhaust gases from the natural gas boiler, the steam boiler, and the combined heat and power plant. These systems are monitored annually by an external party.
The exhaust air from production is cleaned using electrostatic precipitators. The system is monitored by the authorities, and a measurement report must be submitted every three years.

**Water pollution**
Wastewater from production (650 $m^3$) is pre-treated in our own wastewater treatment plant before being discharged into the public sewer system. The plant is inspected by the authorities several times a year.
Sanitary wastewater is discharged directly into the public sewer system.

Oemeta does not withdraw water from natural water bodies nor does it discharge wastewater or cooling water into them.

**Soil Contamination**
All areas where water-polluting substances are handled are constructed to be liquid-tight. There are no storage tanks or pipelines in the ground.

## B5 – Biodiversity

### Biodiversity-sensitive sites

Based on the WDPA (World Database on Protected Areas) map, the site is not located in a biodiversity-sensitive area; therefore, this point does not apply to Oemeta Chemische Werke. www.protectedplanet.net/555518129

### Land Use

| | [$m^2$] |
|---|---|
| Total area | 17,900 |
| Sealed area | 10,700 |
| Natural area on site | 4,300 |
| Near-natural area outside the site | 0 |

## B6 – Water

### Water withdrawal and water consumption

The company is not located in an area with high water scarcity; therefore, reporting water withdrawal is not required separately.

| | Water consumption [$m^3$] |
|---|---|
| **2023** | 3,387 |
| **2024** | 3,426 |
| **2025** | 3390 |

## B7 – Resource Use, Circular Economy, and Waste Management

### Implementation of the circular economy

- Waste separation is an integral part of both administrative and production operations. Recycled materials are used wherever appropriate.
- IBCs, pallets, and drums are reconditioned and reused. The waste oil generated is recycled and returned to the market in the form of high-quality re-refined products.

### Waste generation

| | Non-hazardous waste | Hazardous waste | Separate collection rate | Percentage of recycled waste | Percentage of reused waste |
|---|---|---|---|---|---|
| **2023** | 36.6 t | 49.8 t | 90.6% | 61.8% | 12.0% |
| **2024** | 41.6 t | 45.7 t | 90.7% | 56.4% | 15.3% |
| **2025** | 36.5 t | 94.6 t | 93.9% | 75.5% | 6.0% |

**Recycling and Reuse**
Of the total amount of waste, 75.5% is recycled and 6.0% is reused

**Material flow**

Nearly 100% of the purchased raw materials are processed into finished products. Product loss due to wall residue and rinse water amounts to approximately 0.7%. Rinse water is collected and separately sorted under waste code EAK 130105, disposed of, and recycled externally. Wastewater from cleaning is treated internally and also recycled.

# 5 Social

## B8 / C5 – Workforce – General and Additional Characteristics

**Number of Employees / Type of Employment Contracts**
At the end of the reporting period, 133 employees were employed at Oemeta Chemische Werke. Of these, 12 employees (including our 6 trainees) were on fixed-term contracts. Accordingly, 121 people were on permanent contracts.

**Gender Distribution**

| | Female | Male | Diverse / Not Specified |
|---|---|---|---|
| **Workforce** | 33 | 100 | 0 |
| **Management level** | 1 Team Leader | 11 Department Head / Executive Management<br>7 Team Leaders | 0 |

**Breakdown of employees by country**
Not applicable, as reporting is limited to the Germany location

**40 - Employee turnover**

Our employees are crucial to Oemeta's long-term success. At the end of the 2025 fiscal year, we employed 133 people at our Uetersen location, corresponding to a full-time equivalent (FTE) of 124.9.
To meet staffing needs in 2025, 18 new employees were hired. In addition to the new hires, there were also several departures and internal transfers in 2025. The turnover rate of 17.2% remained at the previous year's level.

Staff departures in 2025 resulted from a disproportionately high number of retirements, the expiration of fixed-term contracts, and voluntary resignations. The latter were particularly common among employees in the 30–40 age group with less than three years of service. We conduct exit interviews to better understand the reasons for leaving, adapt our processes, further improve employee retention, and reduce the number of voluntary departures.

A balanced mix of experienced, long-term employees and new talent/career starters is important to us. To achieve this, we rely on flat hierarchies, our Code of Conduct, and above all, a respectful working environment with an open culture of communication.

As part of our employee recruitment and retention efforts, we offer a variety of programs, including

**Recruitment**

- Opportunities to conduct undergraduate/master's theses
- Internship opportunities for high school and college students
- Partnerships with local secondary schools and universities
- Onboarding with insights into all areas of the company
- Business bike leasing
- Subsidy for the Deutschlandticket

**Work-life balance**

- Flexible work hours
- The option to work remotely two days a week for suitable positions
- An additional day of vacation for roles in our production facilities and laboratories that do not allow for remote work
- Sabbaticals

**Health promotion and team-building initiatives**

- Health-promoting initiatives, e.g., regular on-site massages, fruit from local farms, annual health campaigns
- Summer parties, including company tours with the family
- Team events such as regular barbecues, joint participation in sports competitions like the Cyclassics, etc.
- Celebrations and special bonuses for company anniversaries

**Support for personal and professional development**

- Customized internal and external training programs/coaching as well as internal transfers

## B9 – Workforce – Health and Safety

### Workplace Accidents

Oemeta has been certified since 2007 with the "Sicher mit System" seal of approval by the German Social Accident Insurance Institution for the Raw Materials and Chemical Industry. This certification is conducted in accordance with ISO 45001. The management system is supplemented by an occupational health management program in accordance with the quality criteria of the accident insurance providers.

Last reportable workplace accident, excluding commuting accidents: March 17, 2022

### Work-related fatalities

There were **no work-related fatalities** or serious work-related illnesses during the reporting period.

## B10 – Workforce – Compensation, Collective Bargaining, and Training

### Compensation and Minimum Wage

Oemeta ensures that all employees receive at least the applicable minimum wage. Otherwise, so-called pay bands are established based on position, duties, qualifications, professional experience, and responsibilities.

### Gender-based pay gaps

The number of employees is < 150, so this information can be omitted for now; moreover, the result would be skewed due to a significantly higher number of male employees in production and warehousing.

### Percentage of employees covered by collective bargaining agreements

Oemeta Chemische Werke is not bound by collective bargaining agreements; therefore, no data is provided on the percentage of employees covered by such agreements.

### Annual training hours per employee

Oemeta actively promotes the continuing education of all employees. On average, employees completed 10 hours of professional development annually. Oemeta makes no distinction based on gender in its continuing education and training programs. External training and continuing education courses are selected based on need and content.

## C6 – Guidelines for Respecting Human Rights and Related Processes

Oemeta has a Code of Conduct (CoC) for its own workforce. This includes, among other things, the following topics:

| | |
|---|---|
| **Child labor** | Respecting the rights of children and adolescents (prohibition of child labor) is of fundamental importance to us |
| **Forced labor** | We advocate for a ban on forced labor in any form. |
| **Human trafficking** | We commit to adhering to the provisions of this Code of Conduct (CoC) with respect to our suppliers and throughout the rest of the value chain to the best of our ability.<br>This also includes eliminating potential risks such as modern slavery or human trafficking along the value chain. |
| **Discrimination** | We stand for openness and non-discrimination regarding different religions, worldviews, disabilities, age, gender, ethnic origin, and appearance, as well as for the protection of the rights of minorities and indigenous peoples. |
| **Accident Prevention** | We protect our employees from physical, sexual, psychological, or verbal harassment and abuse. Every location is certified to DIN EN ISO 45001; this standard is to be maintained. We strive to have our occupational health and safety management system regularly and successfully audited, to further develop it, and to maintain it on a permanent basis. |
| **Bribery** | Prohibition of corruption and bribery, i.e., neither offering nor granting improper benefits, nor demanding nor accepting unjustified benefits. |

Oemeta has various channels for handling employee complaints. A central email inbox has been set up to which the company's legal counsel has access. Anonymous complaints can be submitted via a physical mailbox. Furthermore, the works council is available to employees at all times. The seven-member committee receives complaints and discusses them anonymously with management.

## C7 – Serious Incidents Related to Human Rights

There were **no** serious incidents during the reporting period.

# 6 Governance

## B11 – Convictions and fines for corruption and bribery

There were **no convictions** or **fines** related to anti-corruption policies during the reporting period.

## C8 – Revenue from specific sectors and exemption from EU benchmarks

Oemeta is not involved in the development, manufacture, or distribution of controversial weapons, fossil fuels, pesticides, or other agrochemical products, nor does it have any interests in the cultivation or production of tobacco.

### C9 – Gender Diversity on the Governing Body

The governing body consists of 3 members, all of whom are male.

## 7 Company-Specific Topics

**Health Management**

Maintaining employee health and ensuring accident-free work are top priorities at Oemeta. Oemeta has been continuously certified under the “Sicher mit System” occupational safety management system since 2007 and has implemented a workplace health management system in accordance with the quality criteria of the workers’ compensation insurance providers.

**Digitalization**

Many internal, cross-departmental processes are mapped using checklists in Microsoft Teams. To keep the process moving forward, the next department must be explicitly notified. There is no automatic notification. With the help of new software, the majority of these checklists are to be replaced. Workflows are clearly defined, automatic reminders speed up the process, and missing information is quickly identified.

Under the name logyc, Oemeta develops and markets software and hardware solutions to automate the use of our products by end-users. The necessary investments can be recouped quickly through cost savings, and sustainability benefits—such as reduced consumption—can be achieved.

**Knowledge Culture**

In 2025, the Application Engineering department began offering training courses on various topics to all interested parties. Even “non-technical” staff are well supported with basic training. Starting in 2026, this will be expanded to include specialized raw material training courses to pass on long-standing knowledge. A quarterly QM training session is also planned to familiarize new employees with the quality and environmental management system.

**Sustainable product range**

One of Oemeta's key areas of innovation is the development of sustainable products that can be used to make our customers' production processes more environmentally and socially responsible. One example is the unique HYCUT multifunctional oil system. HYCUT offers users opportunities for internal circulation and waste minimization that are not possible with conventional process fluids. It also contains a high proportion of renewable raw materials.
HYCUT can make a significant contribution to decarbonization in the field of mechanical machining of materials.