Type III Environmental Product Declaration No. 923/2026

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Overhead support structures manufactured from structural steel

Owner of the EPD:

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ITB is the verified member of The European Platform for EPD program operators and LCA practitioner www.eco-platform.org

Basic information

This declaration is the Type III Environmental Product Declaration (EPD) based on EN 15804+A2 and verified according to ISO 14025 by an external auditor. It contains the information on the impacts of the declared construction materials on the environment and their aspects verified by the independent body according to ISO 14025. Basically, comparison or evaluation of EPD data is possible only if all the compared data were created according to EN 15804+A2.

Life cycle analysis (LCA): A1-A3, A4-A5, C1-C4 and D modules in accordance with EN 15804+A2 (Cradle-to-Gate with options)
The year of preparing the EPD: 2026
Service Life: 50 years
PCR: ITB-PCR A (v 1.6)
Declared unit: 1 ton
Reasons for performing LCA: B2B
Representativeness: Polish, 2024

MANUFACTURER

Figure 1 The view of factory located at Chrzanów

Tecpoles Kromiss is a leading manufacturer of poles, masts and towers. Our offer includes standard and customized solutions.
More than 30 years of market experience in the steel welded structures industry .
The company started its operations in 1988 and in 1995 it began the production of overhead supporting structures. At the beginning, it was only lighting used, for example, in parks or to illuminate streets. The next stage of development was a step towards traction and traction-lighting poles for cities. In 1998, the plant was successfully certified for compliance with the PN-EN 1090 standard. This was necessary to enter the traction and energy sector. In 2001 another milestone was achieved. Implementation of the ISO 9001 quality management system.
Tecpoles Kromiss has long-standing experience, a qualified engineering department and a whole range of success stories.
The company provides solutions for industry, energy, transport, construction, public entities, and infrastructure markets.
The main production segment of Tecpoles Kromiss focuses on energy poles and masts, traction/catenary poles, lighting masts for stadiums and airports, as well as special-purpose steel structures.
Focus on continuous development and investments in state-of-the-art technologies has assured us a prominent position on the market.

Vision

Being a clearly defined and constantly improving organization, Tecpoles Kromiss focuses on developing and implementing complex, customized and systemic solutions in Power Engineering, Lighting, Traction and Contracting.

Mission

Tecpoles Kromiss develops modern and innovative solutions and technologies in the traction, power engineering, lighting and contracting sectors that are of high value for customers.
Tecpoles Kromiss has completed many projects over several decades of its activity. The desire to develop and continuously improve is an important element of the company's policy. In addition to investing in machinery, the company also implements projects aimed at minimizing the impact on the environment. This is a starting point for monitoring and an attempt to reduce CO_2.

Values

Sell transformational: we work together pursuing our key objective, the customer’s interests.
Care for innovation.
Work in a team.
We are stable in the market and we are among leading companies in the power engineering, lighting, traction and contracting sectors.
Company constantly searching for modern methods of management in every area of our activity.
We are socially committed and socially sensitive. We care for the environment.

Production facility

Characteristic features of production:

- Manual assembly of details.
- The cold bending process is carried out using hydraulic presses.
- Plasma cutting and drilling process performed by machine with the support of Computer Aided Design computer software.
- Welding methods: submerged arc 121 or MAG/MIG 135
- Implemented quality systems:
- Integrated Management System (ISO 9001:2015; ISO 14001:2015; ISO 45001:2018)
- Factory Production Control (PN EN 1090)

Numerically controlled plasma cutters are able to cut steel sheets up to the following maximal dimensions: length of cut elements up to 27 m, thickness of cut material up to 100 mm.
3200 t press brake for steel plates from 4,0 mm up to 40,00 mm; length of bent elements up to 15 m.

PRODUCTS DESCRIPTION AND APPLICATION

ENERGY POLES & MASTS

Tecpoles Kromiss's portfolio includes a wide range of new generation poles and masts (portals) for overhead power transmission lines.

- Steel poles for Low (LV) and Medium (MV) voltage overhead lines.
- Steel poles, masts and portals for High-Voltage (HV) and Extra-High-Voltage (EHV) overhead lines.
- Cable poles for High-Voltage (HV) and Extra-High-Voltage (EHV) overhead lines.

Compact mast systems and poles with economically optimized design resulting in savings of up to 40% compared to traditional full-wall design

Tecpoles Kromiss is constantly striving to optimize its designs. Quick installation and high level of safety when climbing the structures are possible thanks to innovative pre-assembly of the trussing. In addition, we use screwless plug-in connectors for body elements, which reduce maintenance costs of the masts. The innovative tenon foundation significantly reduces the required area and provides protection against corrosion and collision.

TRACTION/CATENARY POLES

Tecpoles Kromiss offers overhead traction/catenary line solutions. Ideal for local transport: light rail, trams, trolley buses. Optimized for conventional long-distance rail transport including high-speed rail. Different pole designs:

- conical round,
- telescopic cylindrical,
- conical polygonal,
- HE profiles,
- tubular.

Tecpoles Kromiss is constantly introducing new, innovative solutions. Our projects have no limitations in form and color. Depending on the Client's requirements, we can create unique shapes, apply special colors and surface structures. The poles we manufacture can be a colorful addition to the public space. The optimized diameters of the poles contribute to savings of public funds and space.

HIGH LIGHTING MASTS

Tecpoles Kromiss manufactures a wide variety of high lighting poles and masts:

- Polygonal masts for floodlighting of airports, stadiums, industrial and commercial areas, sports facilities etc.
- Octagonal lighting poles.
- Tecpoles Kromiss offers wide range of finishing treatments and accessories:
- Corrosion protection through hot-dip galvanization in compliance with the EN ISO 1461 norm and individually selected coating.
- Customized flush-to-wall doors, floor fittings, and broad selection of brackets, stairs/ladders, walking platforms and other accessories.

SPECIAL STEEL STRUCTURES

Tecpoles Kromiss manufactures customized poles, masts and support structures for a wide variety of applications e.g.:

- telecommunication masts with increased stiffness/reduced deflection;
- outdoor advertising support structures;
- road sign supports and highway gantry signs;
- industrial supports (e.g. heat exchangers);
- construction structures and supports.

Tecpoles Kromiss is able to support the Client in technical design and development of the product. Company advises the Client on static parameters, wall thickness, corrosion protection helping to optimize for performance, cost and durability. Flexibility of the production site allows Tecpoles Kromiss to combine machining capabilities and labor intensive approaches.

LIFE CYCLE ASSESSMENT (LCA) – general rules applied

Unit

The declared unit is 1 ton of products. However, the same manufacturing process and the similarities of product allow a declared unit based on mass unit of products.

System boundary

The life cycle analysis of the declared products covers “Product Stage” A1-A3, A4-A5, C2-C4+D modules in accordance with EN 15804 and ITB PCR A (cradle to gate with options). Energy and water consumption, emissions as well as information on generated wastes were inventoried and were included in the calculation. It can be assumed that the total sum of omitted processes does not exceed 2% of all impact categories. In accordance with EN 15804+A2, machines and facilities (capital goods) required for the production as well as transportation of employees were not included in LCA.

Allocation

The allocation rules used for this EPD are based on general ITB ’s document PCR A. Production of the covered steel structures is a line process (as presented in Figure 2) conducted in the manufacturing plant located in Chrzanów. Input and output data from the production is inventoried and allocated to the production on the mass basis. The declaration covers all steel structure products manufactured in the plant. Their production resources and processing stages are basicly similar, so it is possible to average the production by product weight.

System limits

Minimum 99.0% input materials and 100% energy consumption (electricity, gas, LPG, other) were inventoried in a processing plant and were included in the calculation. In the assessment, all available data from production have been considered, i.e. all raw materials/elements used as per formulation process, utilized thermal energy for heating , and electric power consumption. Thus, material and energy flows contributing less than 1 % of mass or energy have been considered. It can be assumed that the total sum of neglected processes does not exceed 1 % of energy usage and mass per modules A or D. Machines and facilities required during production are neglected The packaging products (stretch foil, wooden pallets , etc.) are included.

Modules A1 and A2: *Raw materials supply and transport*

Modules A1 and A2 represent the extraction and processing of raw materials (mainly steel elements) and transport to the production site. Steel sheets, profiles and flat bars are commonly used semi-finished products for the production of steel structures. The steel used comes from domestic suppliers producing steel using EAF and BOF technology. Module A2 (transport) includes truck transport and uses Polish and European averages for fuel data.

Module A3: *Production*

Production, consisting of preparing metal parts and finishing, takes place in one plant. The following processes are used in production: cutting, perforating, shot-blasting, tacking, welding and applying an anti-corrosion coating. After passing quality control, the finished products are initially stored, then packed and sent to the recipient. The block diagram of the production process is shown in Figure 2.

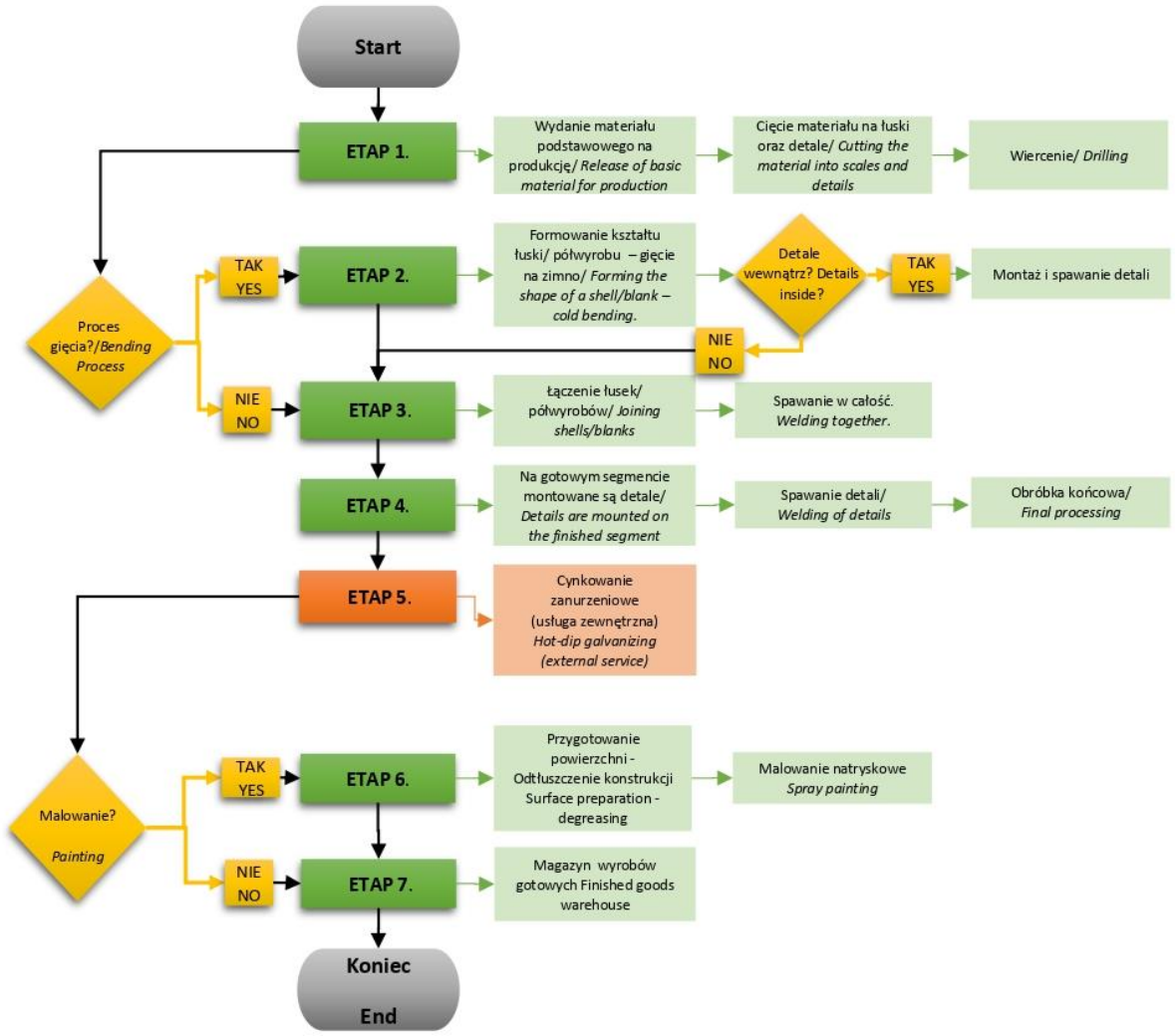

Figure 2. A basic scheme of the specific product manufacturing process

Module A4-A5: *Transport to consumer*

Transport of the steel structure from the Factory to the construction site is carried out using specialized vehicles at customer's request, depending on the terms of the contract. Loads on trucks are secured with belts with tensioners or chains. Anti-slip mats and/or pads will be used on the car under the structure elements and between the structure and the chains or belts to protect the anti-corrosion coating against damage. Vehicle transport at distance 100 km is considered (emission standard: Euro 5) with 100% load capacity.

Modules *C1-C4 and D: End-of-life (EOL)*

Due to the fact that the declaration covers a wide range of steel products for various purposes and usage scenarios, it is not possible to directly specify the de-construction technology and the amount of energy for disassembly in C1 module (so this module is generic based on literature). In the adapted end-of-life scenario, the de-constructed steel products are transported to a steel mill distant by 100 km on > 16t lorry EURO 5 where are used as steel scrap to produce a new steel. The recycling potential of C3 module is 98% and it is assumed that only 2% of the products will end up in a landfill – C4 module (Table 2). Module D presents credits resulting from the recycling of the steel scrap (used for steel production), calculated in accordance with the approach developed by World Steel Association.

Table 1. End-of-life scenario for the product components

Material	Material recovery %	Recycling %	Landfilling %
Steel scrap	100	98	2

Electricity at end-of-life (module C) has been modelled using an average Polish electricity mix as the location where the product reaches end-of-life is unknown.

Data collection period

The data for manufacture of the declared products refer to period between 01.01.2024 – 31.12.2024 (1 year). The life cycle assessments were prepared for Poland and Europe as reference area.

Data quality

The data selected for LCA originate from ITB-LCI questionnaires completed by producer. No specific data collected is older than five years and no generic datasets used are older than ten years. The representativeness, completeness, reliability, and consistency are judged as good. The background data for the processes come from the following resources: database Ecoinvent v.3.11 and KOBIZE (Polish electricity mix and combustion factors for fuels). KOBIZE data is supplemented with Ecoinvent data on the national electricity mix impact where no specific indicator data is provided. Specific (LCI) data quality analysis was a part of the input data verification. The time related quality of the data used is valid (5 years).

Assumptions and estimates

The impacts of the representative of the products were aggregated using weighted average.

Calculation rules

LCA was performed using ITB-LCA tool developed in accordance with EN15804+A2. Emission of greenhouse gases was calculated using the IPCC GWP method with a 100-year horizon. Emission of acidifying substances, emission of substances to water contributing to oxygen depletion, emission of gases that contribute to the creation of ground-level ozone, abiotic depletion, and ozone depletion emissions where all calculated with the EF 3.1. method. No mass balance approach was used. Biogenic content less than 5%.

Additional information

Polish electricity mix used is 0.597 kg CO_2/kWh (KOBiZE 2024). European electricity mix used is 0.43 kg CO_2/kWh (Ecoinvent v 3.11, RER). As a general rule, no particular environmental or health protection measures other than those specified by law are necessary.

Databases

The data for the processes come from the following databases: Ecoinvent v.3.11, specific EPDs, ITB-Database. Specific data quality analysis was a part of external audit.

LIFE CYCLE ASSESSMENT (LCA) – Results

Declared unit

The declaration refers to declared unit (DU) – 1 ton of the overhead support structures manufactured from structural steel. The following life cycle modules (Table 3) were included in the analysis. The evaluation results for the specific products are given in Tables 4-7.

Table 3. System boundaries for the environmental characteristic of the specific products.

Environmental assessment information (MD – Module Declared, MND – Module Not Declared, INA – Indicator Not Assessed)																
Product stage			Construction process		Use stage							End of life				Benefits and loads beyond the system boundary
Raw material supply	Transport	Manufacturing	Transport to construction site	Construction-installation process	Use	Maintenance	Repair	Replacement	Refurbishment	Operational energy use	Operational water use	Deconstruction demolition	Transport	Waste processing	Disposal	Reuse-recovery-recycling potential
A1	**A2**	**A3**	**A4**	**A5**	**B1**	**B2**	**B3**	**B4**	**B5**	**B6**	**B7**	**C1**	**C2**	**C3**	**C4**	**D**
MD	**MD**	**MD**	**MD**	**MD**	**MND**	**MND**	**MND**	**MND**	**MND**	**MND**	**MND**	**MD**	**MD**	**MD**	**MD**	**MD**

Table 4. Life cycle assessment (LCA) results for specific product – environmental impacts (DU: 1 ton)

Indicator	Unit	A1	A2	A3	A1-A3	A4	A5	C1	C2	C3	C4	D
Global Warming Potential	eq. kg CO_2	1.79E+03	1.22E+01	1.83E+02	1.99E+03	1.67E+01	2.06E+00	3.43E+00	8.34E+00	6.39E+01	1.06E-01	-1.62E+03
Greenhouse potential - fossil	eq. kg CO_2	1.92E+03	1.22E+01	3.26E+02	2.26E+03	1.66E+01	2.06E+03	3.43E+03	8.31E+00	6.38E+01	1.05E-01	-1.75E+03
Greenhouse potential - biogenic	eq. kg CO_2	-1.21E+01	7.78E-03	2.52E-01	-1.18E+01	5.68E-02	6.00E-02	1.00E-01	2.84E-02	1.21E+01	2.68E-04	-1.16E+01
Global warming potential - land use and land use change	eq. kg CO_2	1.03E+00	4.04E-03	2.45E-02	1.06E+00	6.52E-03	7.20E-04	1.20E-03	3.26E-03	1.01E-02	9.94E-05	-9.97E-01
Stratospheric ozone depletion potential	eq. kg CFC 11	7.02E-05	2.65E-07	9.69E-06	8.02E-05	3.85E-06	4.20E-08	7.00E-08	1.92E-06	7.80E+02	4.26E-08	-6.38E-05
Soil and water acidification potential	eq. mol H+	1.87E+01	3.91E-02	1.97E+00	2.07E+01	6.75E-02	2.28E-02	3.80E-02	3.37E-02	5.32E-01	9.90E-04	-1.78E+01
Eutrophication potential - freshwater	eq. kg P	1.14E+00	8.31E-04	2.95E-01	1.43E+00	1.12E-03	3.90E-03	6.50E-03	5.59E-04	4.32E-04	9.81E-06	-1.06E+00
Eutrophication potential - seawater	eq. kg N	2.10E+00	1.32E-02	2.70E-01	2.39E+00	2.04E-02	3.30E-03	5.50E-03	1.02E-02	1.81E+00	3.45E-04	-1.94E+00
Eutrophication potential - terrestrial	eq. mol N	6.49E+01	1.43E-01	2.32E+00	6.74E+01	2.22E-01	2.79E-02	4.65E-02	1.11E-01	3.42E+00	3.77E-03	-6.23E+01
Potential for photochemical ozone synthesis	eq. kg NMVOC	6.78E+00	5.93E-02	7.60E-01	7.60E+00	6.80E-02	7.80E-03	1.30E-02	3.40E-02	7.46E-01	1.10E-03	-5.98E+00
Potential for depletion of abiotic resources - non-fossil resources	eq. kg Sb	5.06E-02	4.20E-05	1.32E-04	5.08E-02	5.89E-05	1.00E-05	1.67E-05	2.95E-05	1.45E-05	2.42E-07	-4.73E-02
Abiotic depletion potential - fossil fuels	MJ	2.14E+04	1.73E+02	5.41E+03	2.70E+04	2.47E+02	3.48E+01	5.80E+01	1.23E+02	6.05E+01	2.89E+00	-1.98E+04
Water deprivation potential	eq. m^3	5.97E+02	9.05E-01	6.73E+01	6.65E+02	1.14E+00	7.20E-01	1.20E+00	5.70E-01	1.42E+00	9.16E-03	-5.60E+02

Table 5. Life cycle assessment (LCA) results for specific product – environmental impacts (DU: 1 ton)

Indicator	Unit	A1-A5	B1-B7	C1	C2	C3	C4	D
Particulate matter	disease incidence	INA	INA	INA	INA	INA	INA	INA
Potential human exposure efficiency relative to U235	eg. kBq U235	INA	INA	INA	INA	INA	INA	INA
Potential comparative toxic unit for ecosystems	CTUe	INA	INA	INA	INA	INA	INA	INA
Potential comparative toxic unit for humans (cancer effects)	CTUh	INA	INA	INA	INA	INA	INA	INA
Potential comparative toxic unit for humans (non-cancer effects)	CTUh	INA	INA	INA	INA	INA	INA	INA
Potential soil quality index	dimensionless	INA	INA	INA	INA	INA	INA	INA

Table 6. Life cycle assessment (LCA) results for specific product – environmental impacts (DU: 1 ton)

Indicator	Unit	A1	A2	A3	A1-A3	A4	A5	C1	C2	C3	C4	D
Consumption of renewable primary energy - excluding renewable primary energy sources used as raw materials	MJ	2.47E+03	2.81E+00	2.42E+02	2.71E+03	3.54E+00	2.58E+00	4.30E+00	1.77E+00	1.11E+00	2.51E-02	-3.56E+03
Consumption of renewable primary energy resources used as raw materials	MJ	2.01E+02	0.00E+00	0.00E+00	2.01E+02	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00
Total consumption of renewable primary energy resources	MJ	2.67E+03	2.81E+00	2.42E+02	2.91E+03	3.54E+00	2.58E+00	4.30E+00	1.77E+00	1.11E+00	2.51E-02	-2.52E+03
Consumption of non-renewable primary energy - excluding renewable primary energy sources used as raw materials	MJ	2.17E+04	1.73E+02	3.11E+03	2.50E+04	2.47E+02	3.49E+01	5.82E+01	1.23E+02	-2.95E+03	2.89E+00	-1.37E+04
Consumption of non-renewable primary energy resources used as raw materials	MJ	4.97E+01	0.00E+00	2.29E+03	2.34E+03	0.00E+00	0.00E+00	0.00E+00	0.00E+00	3.01E+03	0.00E+00	0.00E+00
Total consumption of non-renewable primary energy resources	MJ	2.18E+04	1.73E+02	5.41E+03	2.73E+04	2.47E+02	3.49E+01	5.82E+01	1.23E+02	6.06E+01	2.89E+00	-2.02E+04
Consumption of secondary materials	kg	5.04E+02	7.71E-02	4.31E-01	5.05E+02	8.27E-02	3.18E-03	5.30E-03	4.14E-02	2.74E-02	6.07E-04	-4.77E+02
Consumption of renew. secondary fuels	MJ	2.06E+02	1.01E-03	1.25E-03	2.06E+02	9.11E-04	1.77E-05	2.95E-05	4.56E-04	3.72E-04	1.59E-05	-2.02E+02
Consumption of non-renewable secondary fuels	MJ	3.70E-02	0.00E+00	0.00E+00	3.70E-02	0.00E+00	2.82E-02	4.70E-02	0.00E+00	0.00E+00	0.00E+00	-3.62E-02
Net consumption of freshwater	m3	1.31E+01	2.09E-02	2.29E+00	1.54E+01	3.10E-02	9.45E-03	1.58E-02	1.55E-02	5.36E-02	3.16E-03	-1.19E+01

Table 7. Life cycle assessment (LCA) results for specific product – environmental impacts (DU: 1 ton)

Indicator	Unit	A1	A2	A3	A1-A3	A4	A5	C1	C2	C3	C4	D
Hazardous waste	kg	3.36E+02	2.47E-01	2.92E+01	3.65E+02	2.77E-01	3.60E-04	6.00E-04	1.38E-01	4.35E-06	3.07E-03	-2.49E+02
Non-hazardous waste	kg	3.16E+03	5.31E+00	1.46E+03	4.62E+03	4.92E+00	1.87E-02	3.12E-02	2.46E+00	1.14E+01	4.32E-02	-2.79E+03
Radioactive waste	kg	2.00E+00	5.08E-05	4.31E-04	2.00E+00	1.84E-05	2.61E-05	4.35E-05	9.21E-06	3.23E-04	1.92E-05	-1.96E+00
Components for re-use	kg	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00
Materials for recycling	kg	8.68E+01	2.07E-03	7.30E-01	8.75E+01	7.64E-04	3.60E-05	6.00E-05	3.82E-04	4.04E-04	5.78E-06	0.00E+00
Materials for energy recovery	kg	1.43E+01	1.10E-05	4.58E-05	1.43E+01	6.18E-06	3.15E-07	5.25E-07	3.09E-06	5.04E-06	6.85E-08	0.00E+00
Exported Energy	MJ	2.42E+01	7.55E-02	1.04E+00	2.53E+01	0.00E+00	1.04E-01	1.73E-01	0.00E+00	6.17E+01	0.00E+00	0.00E+00

Verification

The process of verification of this EPD is in accordance with ISO 14025. After verification, this EPD is valid for a 5-year-period. EPD does not have to be recalculated after 5 years, if the underlying data have not changed significantly.

The basis for LCA analysis was EN 15804+A2 and ITB PCR A
Independent verification corresponding to ISO 14025 (sub clause 8.1.3.) ☒ external ☐ internal
External verification of EPD: Halina Prejzner, PhD. Eng. LCI data, audit and verification: Michał Chwedaczuk, M.Sc. Eng. LCA, LCI audit and input data verification: Michał Piasecki, PhD., D.Sc., Eng.

Note 1: The declaration owner has the sole ownership, liability, and responsibility for the information provided and contained in EPD. Declarations of construction products may not be comparable if they do not comply with EN 15804+A2. For further information about comparability, see EN 15804+A2 and ISO 14025.

Note 2: ITB is a public Research Organization and Notified Body (EC Reg. no 1488) to the European Commission and to other Member States of the European Union designated for the tasks concerning the assessment of building products' performance. ITB acts as the independent, third-party verification organization (see ISO 17025/17065/17029). ITB-EPD program is recognized and registered member of The European Platform - Association of EPD program operators and ITB-EPD declarations are registered and stored in the international ECO-PORTAL.

Normative references

- ITB PCR A General Product Category Rules for Construction Products (v. 1.6)
- ISO 14025 Environmental labels and declarations – Type III environmental declarations – Principles and procedures
- ISO 21930:2017 Sustainability in buildings and civil engineering works – Core rules for environmental product declarations of construction products and services
- ISO 14044:2006 Environmental management – Life cycle assessment – Requirements and guidelines
- ISO 15686-1:2011 Buildings and constructed assets – Service life planning – Part 1: General principles and framework
- ISO 15686-8:2008 Buildings and constructed assets – Service life planning – Part 8: Reference service life and service-life estimation
- EN 15804:2012+A2:2019 Sustainability of construction works – Environmental product declarations – Core rules for the product category of construction products
- ISO 14067:2018 Greenhouse gases — Carbon footprint of products — Requirements and guidelines for quantification
- PN-EN 15942:2012 Sustainability of construction works – Environmental product declarations – Communication format business-to-business
- KOBiZE Wskaźniki emisyjności CO_2, SO_2, NO_x, CO i pyłu całkowitego dla energii elektrycznej. Grudzień 2024
- World Steel Association 2017 Life Cycle inventory methodology report for steel products

LCA,LCI, input data verification
Michał Piasecki, PhD. D.Sc.

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CERTIFICATE № 923/2026

of TYPE III ENVIRONMENTAL DECLARATION

Products:

Overhead support structures manufactured from structural steel

Manufacturer:

Tecpoles Kromiss Sp. z o.o.

ul. Kroczymiech 38F, 32-500 Chrzanów, Poland

confirms the correctness of the data included in the development of Type III Environmental Declaration and accordance with the requirements of the standard

EN 15804+A2

Sustainability of construction works.
Environmental product declarations.
Core rules for the product category of construction products.

This certificate, issued for the first time on
6th Match 2026
is valid for 5 years or until amendment of mentioned Environmental Declaration

Head of the Thermal Physic, Acoustics and Environment Department

Agnieszka Winkler-Skalna, PhD

INSTYTUT TECHNIKI BUDOWLANEJ

Deputy Director for Research and Innovation

Krzysztof Kuczyński, PhD

Warsaw, March 2026