

# **AG TRANSPORT, s.r.o.**

## **AUDIT REPORT**

Surveillance 1

Report issued at 23:41 GMT on 30-Nov-2024



**AG TRANSPORT, s.r.o.    AUDIT REPORT**

---

<b>Client ID#:</b>	CMPY-039925
<b>Client/Address:</b>	AG TRANSPORT, s.r.o. Průmyslová 1141 686 01 Uherské Hradiště Czech Republic
<b>Audit Criteria:</b>	ISO 9001:2015
<b>Audit Activity:</b>	Surveillance 1
<b>Date(s) of Audit:</b>	Uherské Hradiště , Czech Republic: 15-Nov-2024
<b>Auditor(s) (level):</b>	Elena Stibůrková (Lead Auditor, Uherské Hradiště , Czech Republic)
<b>Scope of Audit and Scope of Certification:</b>	<b>Site: AG TRANSPORT, s.r.o., Uherské Hradiště , Czech Republic</b> <b>ISO 9001:2015:</b> International road haulage. Crane services. Rigging services. Heavy and oversized transport. <b>Exclusions from scope:</b> Design & development

---

**OVERALL RESULT:**

No Action Required

The management system was found to be fully effective. (no nonconformities issued)

## EXECUTIVE SUMMARY

The success in the tender for Continental, which took place from 03/2024 to 08/2024, led to a strengthening of position, improved pricing conditions and an increase in transport allocation by up to 150%, which is an extremely exceptional situation. The contract with Max Bögl for the use of the LTM1750 mobile crane was extended for another 3 years, including automatic price indexation. The contract with Vestas was renewed by an amendment to the contract in 8/2024. A new price list was approved for 2025 and partly 2026, which includes a positive price increase, including with regard to the new HSL4 boom upgrade for the LR1800 crawler crane.

Since the last audit, investments have been made in the purchase of: HSL4 main boom extension for the LR1800-1.0 crawler crane; 3x VOLVO FH 460 tractor; 2x PANA V semi-trailer; 3x KÖGEL semi-trailer.

Based on the results of the analysis, 2023 was better than the previous year and this year looks even better - especially the work with cranes.

The management are aware of their responsibility for the quality in business. Therefore investment decisions are made with respect to the quality; day-to-day operations, servicing of are done in an environmentally-friendly way; the company ensures preventive maintenance so as to minimise negative impacts on the environment; the company follows legal and other environmental regulations so as to preserve natural resources and provide safe working environment; the company continually improves the EMS documented in the IMS manual and other guidelines; the company trains employees to act responsibly in relation to the environment and promotes the awareness of the quality policy. The quality management system is well established and implemented. The strong point of the family business is professional, qualified team with experience and knowledge of sold services.

In harmony with Application of ISO 9001:2015 the company excluded chapter 8.3 Design and development.

Considering the scope of business – the company does not develop any new products or technology. Product realization is carried out according to customer's requirement and procedures defined by organization..

The Company uses a certification body logo and an accreditation mark in harmony with defined rules. Copies of the Certificate are used for selective procedures.

## SWOT ANALYSIS

<b>Strengths</b>	<p>Tradition and family background, Fast decision-making – small circle, Own car fleet not burdened with a leasing contract including parking lots, Own service, ISO 9001, ISO14001, ISO 45001 and GMP certification, Customer base, long-time relationship, Transportation know-how, Own financial resources. Wide range of crane technology 40t-800t. Experienced staff, which, thanks to their knowledge in the field, allows us to provide high quality services. Diversification of services - international road transport, crane work and bindery work, which reduces income losses in case of a drop in demand in one of the services provided.</p>
<b>Weaknesses</b>	<p>The transportation industry is undergoing a crisis – lack of drivers, the struggle to retain the existing ones, the impossibility of sanctions for breakthrough due to labour shortages - drivers, lack of experience of heavy traffic. Higher sensitivity to possible sharp increases in energy and fuel prices (diesel, adBlue). Conservative approach to innovation and environmental processes. Dependence on key employees. Dependence on key industries.</p>
<b>Opportunities</b>	<p>Opportunities: Upgrading the car fleet a nadměrné přepravy, Procurement of new premises and extension of the parking lot, New customers. The company strives to cooperate with company Continental in the city of Otrokovice, Better diversification of risks, focusing on other areas, such as city transportation.</p>
<b>Threats</b>	<p>The crisis growing more serious, unfavourable business conditions, Lack of drivers, Employee fluctuation – people eaving for competition, loosing know-how. Rising energy and fuel prices. Family relations (mistrust, disputes, quarrels). Changes in laws and regulations concerning the organisation's activities. Deepening of the COVID pandemic and related restrictions. Continuation of the Russian invasion of Ukraine. Economic instability</p>

## INTERTEK MATURITY MODEL

The score descriptions are generic to all management systems and cannot be customized by the auditor, thus allowing for the consistency of interpretation and standardization of audit results worldwide. The scores provided to your organisation are for benchmarking purposes only and are based on the audit team's evaluation.

---

### Management

Mature

Consistent evidence of management commitment, customer and/or interested party satisfaction, knowledge/awareness of policy and objectives being demonstrated by the majority of staff. Responsibility and authority is evident and supported via data, trends and related KPI's. Management reviews are complete and demonstrate support by the majority of personnel. Records are complete and demonstrate positive trends in improvement and lessons learned.

#### Auditor Comments:

Here, an analysis and evaluation of the stakeholders' requirements and expectations that the management of the organisation has assessed as relevant to the organisation's activities is made. The register of stakeholders was updated on 22.01.2024 and reviewed on 8.10.2024. The risk level, respectively the opportunity level, has not changed.

The company's goals for 2023 have been evaluated and new goals for 2024 have been set. The goals are being continuously met in accordance with the company's policy.

Goals for 2024 set - partial evaluation took place on November 14, 2024.

Customer satisfaction was verified through a customer satisfaction analysis (see separate document). Questionnaires were sent to clients on 30.9. 2024. The evaluation was carried out from the views of 53 customers. The results of the survey are positive - more than 98% of the respondents described the reliability of the service as above average (values "excellent" and "good").

The report for the Management Review for the period 01-12/ 2023 was prepared on 10/10/2024 period and an update made on 14/11/2024 as part of its approval. The submitted report assesses the integrated quality management system which includes the requirements of ISO 9001, ISO 14001, 45001 and GMP+ standards.

Within the context of the organisation, aspects related to climate change are also considered. Considering the size of the organization, the services used and the nature of the organization, it is in terms of the generation and disposal of the waste that is generated during the maintenance and other chemicals for maintenance. Waste management is defined in an internal directive and the production process is carried out in accordance with applicable laws and regulations. The waste is placed at collection points in marked containers and, when they are completely filled, is removed and further disposed of by competent persons - "waste management" companies with the appropriate competences for this activity. None of the stakeholders have specific requirements for the organisation in relation to climate change.

The company AG transport cares for the environmental aspects of its activities in order to minimise any negative effects. Therefore, the company meets the requirements of ISO 14001 and defines its own environmental principles and objectives. The environmental policy has three basic pillars: Climate change prevention – reducing air pollution caused by vehicles through the reduction of emissions. (Modernisation of the fleet of conventional and oversized transport). Renewability of resources – improving waste separation and recycling; implementing reverse logistics; reducing the distance without load. Ecosystem protection – reducing the consumption of electricity; renewing the

**AG TRANSPORT, s.r.o.    AUDIT REPORT**

greenery and promoting projects aimed at extending and caring for the greenery. The company requires its partners to follow the same environmental principles.

Facts: maximum cars owned by the company AG Transport meets EURO 6; the criterion “distance travelled without load” has been improving (routes set using satellite navigation); the company has been continually improving the skills of its drivers. The company monitors the condition of vehicles to reduce the consumption and production of exhaust gases.

**Internal Audits**

**Mature**

Internal audits are being performed at planned intervals and are based on status and importance of the Management System. Data is being collected analyzed and reviewed by senior management on a regular basis. There exists a link between the internal audit results and the overall health of the Management System. Audit teams are trained, impartial and objective in their approach. Audit reports are clear, concise and supported with applicable correction actions. Management is involved in the corrective action process ensuring timely implementation and overall effectiveness of resolution.

**Auditor Comments:**

Internal audit – carried out on 13.02.2024. External auditor Věra Komrsová. The audit report is available. The identified deficiencies have been eliminated. Audits are carried out in harmony with Requirements and processes of the quality management system are reviewed in the scope of individual audits. Audits are conducted according to plans that are approved by company’s owner. Audits reports are prepared in harmony with ISO 19011 requirements. Audit findings are reviewed. Consequently, causes are analysed and corrective actions defined with completion periods and responsibilities. A company’s owner shall perform efficiency checks as often as defined and according to problem’s complexity.

**Corrective Action**

**Mature**

The corrective action process has demonstrated to be effective in practice. Data from sources such as customer and/or interested party complaints, internal audits, warranty analysis, defects, internal metrics and supplier performance show stability over time as the system matures. The process includes a thorough review of the effectiveness of the actions taken. There is evidence of problem solving tools being used to support the process.

**Auditor Comments:**

Complaint handling system is clearly defined and efficiently applied. All complaints are dealt with without delay. Causes are properly analysed and corrective measures are determined. Their control is conducted in the scope of meetings. The follow-up efficiency check is conducted by a management representative in dependence on the complexity of the issue. A company representative is responsible for the summary analysis that is one of the inputs for management review. Based on the information thus acquired (e.g. trends) corrective actions are defined, or improvement programmes. Other competing analyses may be used in improvement programmes. Collection of data’s for data analysis and the improvement defined and realized. Entries of these observations have been shown. System of corrective actions actions clearly defined in the system documentation and in practice understood and used improved. (Last analysis nonconformities from management review 14.11.2024).

**Continuous Improvement**

**Mature**

## AG TRANSPORT, s.r.o. **AUDIT REPORT**

Data streams are being used as sources to drive continual improvement over time. These may include management system policy, objectives, and audit results, analysis of data, CAPA and management reviews. There is some evidence of advanced techniques being used during the improvement cycle. Economic benefits have been realized.

### **Auditor Comments:**

The company is aware that saturating the needs of customers is crucially important to the entire organization. The implementation of a quality management system according to ISO 9001:2015 is an understandable result of the efforts to incorporate these principles into the life of the organization.

The implementation and continual improvement of a quality management system is a task being accomplished by all the employees of the company. The key principles stand on: quality services under all circumstances, continual improvement of the services, caring for employees, environmental protection and hazard-free working environment. To ensure these principles, the company establishes resources and favourable conditions for all the employees to use. Company has demonstrated commitment to maintain the effectiveness and improvement of the management system in order to enhance overall performance.

---

### **Operational Control**

Mature

Operational Controls are planned and developed. Planning of operational controls is consistent with all other Management processes. Objectives, process requirements, needs for appropriate additional documents and resources, verification and monitoring activities and records requirements have been determined, as appropriate. Processes and activities run consistently. Data is collected, and reviewed to verify the effectiveness of operational controls with evidence of significant improvement trends. Some evidence linking to some key business factors.

### **Auditor Comments:**

Every single contract and all possible amendments and alternations have a written form and are reviewed. Requirements on a product are given by a certain demand, legal terms, and internal requirements of the company. They are specified by customer communication, reviewed and further specified by an offer. Reviewed and approved documentation is an output for a realization process. A request for a change of a contract/order that has been already placed is treated in the same ways as a new contract/order is. The request is dealt with through a new order or the change is recorded in the original order. What follows is informing all the personnel concerned. Authorized personnel pursue this. Procedures determining purchased product requirements are identified within AG Transport as well as procedures ensuring concord of the purchased product with requirements and verification of fulfilment of specified requirements. Supplier selection procedures are applied as well as periodic vendor rating. List of approved suppliers submitted . List of major suppliers (individual vendors for materials, transportation and service – e.g. Top suppliers - OMV Czech Republic -PHM, s.r.o., Volvo Group Czech Republic - service, transport technology, spare parts, Schell Czech Republic, a.s., fuel, OL Trans CZ, s.r.o. - transport services, Jan Popelka autodoprava - dopravní služby) ... are clearly listed in the vendor list in IS. Records submitted . In 2024, there were several significant changes in the evaluation of suppliers based on their turnover, frequency of cooperation and individual criteria of service quality, communication, price for services, customer support and approach to the quality management system and environment. The total turnover of suppliers increased in 2023 to 2024 which indicates an increase in the volume of cooperation with some key suppliers. Improvement in the frequency of cooperation: In 2024, the number of cooperations increased to a total

## AG TRANSPORT, s.r.o. **AUDIT REPORT**

of 638 compared to 657 in 2023. Suppliers with a higher number of transactions, such as "POPELKA transport s.r.o." and "QUICKTRANS s.r.o.", confirmed their reliability and a significant share of turnover. In 2024, the company strengthened its emphasis on quality, environmental responsibility and service support, which led to a stricter assessment and identification of key areas for improving cooperation with individual suppliers. The orders were reviewed: for Continental Hanover for the transport of tires and related documents in the sample from 15.8.2024 From Otrokovice CZ to Somaglia -Italy - TN 16.24 6.00 hours, TVy 20.8.13.30. - order for expert transport from 21.7.2023 (Otrokovice - to Rohrbach - Conti RFN D GmbH, Loading date - 25.7.2022 - 8.30 a.m.); unloading 27.7.2023 until 6.00 a.m.); Record of operation of the vehicle VOLVO 6Z6 3083, semi-trailer 6Z4 8017, CMR 7204560653 – I20.8.2023 Invoice 7204560653 dated 16.8.2024 dated 23.8.2023. At the time of the audit, the contract was reviewed and the driver's file was reviewed randomly; Concession certificate - No. 268 98.161 – from 9.7.2023; License No. 057830 / 0058 28. \ý.2016 – valid until 19.8.2026; Green card – č.p.s. 6667500486 until 31.12.2024; Vehicle registration certificate – VOLVO 4Z28056 – UAP 344133; 3Z9 0205 UAP 344132 semi-trailer KOGEL MEGA semi-trailer cargo; Tachograph – dated 17.2.2023 – 2 years CZK 201; MOT – Protocol No. CZ-3719-23-02-02-90 dated 21.2.2024; EMISSIONS Protocol No. CZ- 571110-23-02-0005 dated 21.2.2024; Protocol No. CZ – 3719-23-02-0291 dated 21.2.2024; Driving order – 1700588 16.8.2024 – transport 1204 km; Tires 12t; TN docking 5.30 – 6.00 loading, Departure Ztrokovice 12.40; Parking records at border crossings in accordance with 9+9; Somalia 20.8.2024 – 11:50 – Departure 21.8 – loading with Lomagna crossing for forwarding AD Jirásek s.r.o.- Fe – without time window 23.7 kg Fe profiles – 21 pallets; arrival 23.8.2024 for CZ FERRP Steel, Napajedla transport Vehicle operation record – 1700586 - 21.8.2024 – 11.20.-1.40 loading carried out (1.103 km route). – Napajedla 23.8.2024 6.23 on unloading - 8.30. 9.10 – arrival at AG. CMR 0910239 from 23.8.2024 – I 20.8.2023; Invoice 1011002885 dated 8/23/2024; In addition, random check of documents proving compliance with the time in accordance with the requirements of the law, such as the driver's competence and the competence of the tractor and trailer (service history - emissions, tachograph verification, Technical Inspection, Large Technical Certificate). Single processes run under controlled conditions according to valid methods, they also match up to customer's demands, to appropriate legislation and they are in harmony with set policy and quality aims of the organization.

---

### Resources

Mature

Resources required for the effective maintenance and improvement of the management system have been defined and deployed. Improvements have been noted in areas such as customer and/or interested party satisfaction, continual improvement, process variation. Levels of competency have been defined and documented within the existing management system.

### Auditor Comments:

Workers' training is aimed at gaining set qualification, introducing new technologies to them, it is also aimed at having a clue of technical novelties, informing about quality management system and at periodical courses requested by legislation. To identify maximum readiness of staff carrying out work with impact on quality of provided services, requirements for individual positions are set in job descriptions with respect to required qualification and training. Based on the requirements the company plans and organizes training courses and education of staff. Training records have been kept. (e.g. Training Schedule 2024 - 2.1.2024 - školení řidičů – 2.1.2024 – e.č. 001P/01-2024/Z-11/24; Karta řidiče č- 803 platnost do 3.1.2027; Protocol A2022/12/23 on training and review of handling trolley operators dated 23.12.2023. 2022 - OZO trainer ZEKA /697/ PRE/2018 ZEKA 959 KDO/2022 0184 - Occupational Health and Safety

**AG TRANSPORT, s.r.o. AUDIT REPORT**

Specialist in Risk Prevention Occupational Health and Safety Coordinator on construction sites, PO - Protocol No. 2022/12/23/D - OZO trainer in PO Z-OZO-20/2002, Last SMQ / ISR training - 11.2.2022. Řidič- ŘP – EQ 184099 – do 26.5.2028;Jeřábnický průkaz 17/14/71/04 of day 22.12.2023).

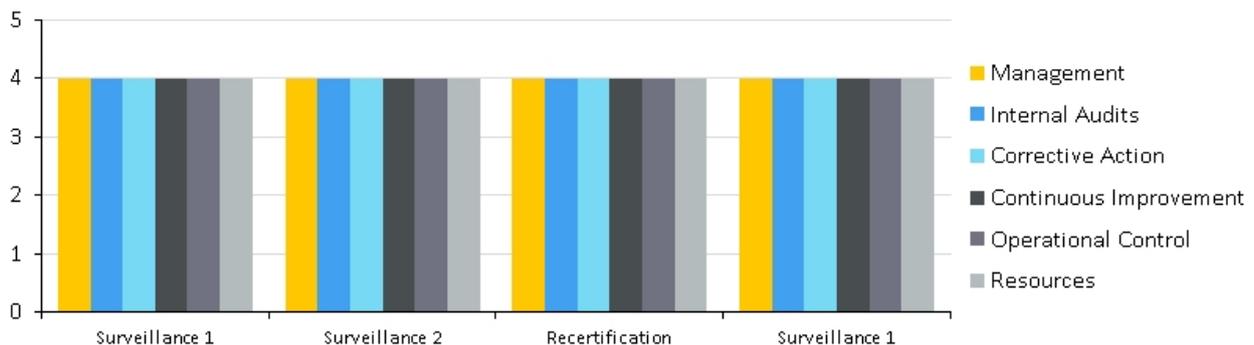
Maintenance of vehicles is ensured by AG Transport through the driver's obligation to inspect the vehicles before, during and after the journey. They are also provided in the form of maintenance in the technical security section. The company also uses external companies for servicing on the basis of service contracts, warranty service and operative repair orders, if any. Drivers are required to bring the vehicle to the workshop periodically by prior arrangement with their supervisor for maintenance, lubrication and adjustments. Maintenance and repairs of technological devices. It is a crew who is responsible for usual maintenance and small repairs, including a maintenance record, according to the Book of maintenance of single devices. Maintenance is checked by an owner. Maintenance that is not specified in the Book of maintenance is guaranteed by specialized companies according to producer’s manuals. (e.g. List of vehicles - e.g. - Maintenance ( - 6Z6 3083 and - STK - Protocol on technical inspection; Protocol - emission measurement ; trailer Protocol on technical inspection, performed STK , Gauge card - registration card - see test report - 3 years validity - performed record of checking the low noise level of the motor vehicle).

Gauge capability is ensured via metrological control system. Metrological order of the Company clearly determines responsibilities, distribution, submission for inspection, discard process rules and storage rules for gauges.

The management promotes and increases the awareness of employees with respect to OH&S through regular courses. Safety risks are identified according to applicable laws.

The knowledge covers information AG Transport on technologies in use, materials, procedures, jobs, customers and suppliers. Most of the information is shared via software. Other relevant information is detailed in documented procedures kept on the list of applicable documents, or in binders.

**Intertek Maturity Model**



Rating: 5=Benchmark | 4=Mature | 3=Meets Intent | 2=Beginning | 1=Not Evident

## **FINDING SUMMARY**

	<b>Minor</b>	<b>Major</b>
<b>Issued during current activity</b>	0	0
<b>Opportunities for improvement have been identified</b>		
No		

## **STATUS OF PREVIOUS AUDIT FINDINGS**

**Follow-up on findings issued at previous audit:**

Prior assessment resulted in no non conformities.

## EVIDENCE SUMMARY

The state of the management system is summarized below:

### **Conclusion of Client's Processes/Functional areas audited including KPI/Metrics**

Process required by QMS, their sequences and interfaces are defined within Process Map. Criteria and methods required for the efficient operation and control of the processes are described in Process Files. Resources are provided for the support of the processes together with an information system including applicable monitoring methods. The Company continually strives to improve the quality management system. The Company management monitors functionality and efficiency of all processes within regular weekly meetings. All managers attend the meetings. The meetings are framed as regular partial management reviews. Clear and understandable minutes are kept that include information about all reviewed issues. The system of process evaluation is very well established. Support information is maintained in tables on computer. The tables are monthly evaluated and processed in the form of bar charts and pie charts. These outputs are analyzed in the scope of regular monthly meetings. Where applicable, appropriate measures are accepted. To evaluate its performance, the company monitors: Key economic indicators and performs trend analysis. (Profitability indicators ; Cost indicators ; Profitability indicators ; Liquidity indicators ; and others). Key process metrics (KPIs) are used by the organization to measure the success of its activities. The KPIs are defined and evaluated in separate documents (e.g. Shipping Profitability; BMS - Overall performance indicators at customer Continental (performed directly by the customer); Employee turnover; Sanctions by supervisory authorities when inspecting the company; Compliance with Regulation 561/2006/EC of the European Parliament; etc.). In fuel consumption, preliminary results show a downward trend in consumption, with an increase in total costs. Last analysis of day 14.11.2024 in Management review reports.

### **Conclusions regarding the audit of Mandatory Requirements**

Changes in legal and other requirements are monitored continuously and recorded in the Register, which is kept electronically. The Accounting Officer is responsible for the management of external documents required for the activities listed in these Regulations and other related documents such as standards, generally applicable regulations and laws. The mandatory requirements resulting from the established quality management system were reviewed in the framework of the audit and the evidence is included as part of this document.

### **Conclusions regarding risk assessment/risk treatment processes**

Actions following risks, opportunities, needs and expectations of the interested parties are proposed. At regular meetings, new risks and opportunities are identified and assessed for severity. In case of significant risks and opportunities, actions are taken immediately and record is made in the meeting minutes. Focus is on operational, technological, economic, financial, business, legal, environmental and safety risks. Personnel safety – damages to property and health, personal data protection, physical safety – damages to machines, intrusion of premises and systems, information risks – safety of data, networks and IS, misuse and abuse of data, environmental risks – emissions and water, land and air pollution, leakage of hazardous materials, legal risks – new and changing laws and relevant

## AG TRANSPORT, s.r.o. **AUDIT REPORT**

impacts. Operational risks – risks related to interruptions and failures. This also covers electricity shortages and emergencies resulting in the production of scraps or interruption of production; substitutability of employees. Last review in Management review of day 14.11.2024.

### **Conclusions regarding context of the organization**

The management processed a SWOT analysis to define both internal and external aspects influencing the purpose and goals of the company. The reasons for processing the analysis was to evaluate the conditions under which the company operates, and consider positive and negative factors. It is the responsibility of the executive head to monitor and review the SWOT analysis and information regarding the needs and expectation of the interested parties within the QMS, and to update the aforementioned (unless a need arises to review and update sooner). If a risk, opportunity, need or expectation is evaluated as being significant, actions are taken immediately and recorded in the meeting minutes. SWOT analysis reviewed on 8.10.2014 and subsequently as part of the management review (area 1.1.1) of the report dated 14.11.2024.

The register of external aspects, as part of the Analysis of the Context of Risks and Opportunities, was updated on 22.01.2024 and reassessed on 8.10.2024.

The company has successfully expanded its operations in Germany and strengthened its position in Austria, with partial strengthening also in Hungary. This expansion brings new risks and at the same time opens up further opportunities.

The register of internal aspects, also part of the Analysis of the Context of Risks and Opportunities, was updated 22.01.2024 and reassessed on 8.10.2024.

### **Additional information/unresolved issues**

N/A

### **Communication/Changes during the visit (if applicable)**

During the sampling of the audit there have no risks or unexpected chances been identified. The audit has been executed as planned.

### **References to appendices:**

Audit plan

### **Have all shifts been audited:**

Yes

### **The audit has been performed according to audit plan meeting audit objectives, scopes and duration (on-site and off-site) as given within the audit plan**

The aim of surveillance audit was to review continuing compliance and effectiveness of the management system, including its continuing appropriateness with respect to the scope of certification. The audit reviewed the performance

**AG TRANSPORT, s.r.o.    AUDIT REPORT**

of the management system for the applicable certification period together with all processes defined within the management system. On all premises the audit aimed at the efficiency of the management system with respect to both internal and external changes and its continuing relevance and acceptability with respect to scope of certification. Also the audit aimed at demonstrating the commitment to maintain efficiency and improve the management system so as to enhance the overall performance to a level to which the management system contributes to meeting company policies and objectives.

**Have there been any changes to Scope?**

No

**Have there been any changes to Headcount?**

No

**Have there been any Address Changes?**

No

**Have there been any Sites Added / Removed?**

No

**Have there been any Other Changes?**

No

AG TRANSPORT, s.r.o. **AUDIT REPORT**

## LEAD AUDITOR RECOMMENDATION

### Lead Auditor's Recommendation for ISO 9001:2015

The management system is in conformity with the audit criteria and can be considered effective in assuring that objectives will be met. Continued certification is therefore recommended.

## OTHER OR ADDITIONAL LEAD AUDITOR RECOMMENDATION

During the audit no conclusion was made that would have additional recommendations regarding the certification process result.

## CLIENT ACKNOWLEDGEMENT

---

<b>Client Representative Name and Mailing Address:</b>	Antonín Guriča; Průmyslová 1141, 686 01 Uherské Hradiště, Czech Republic
<b>Acknowledged By:</b>	Antonín Guriča

---

This report is based on a sample of evidence collected during the audit; therefore the results and conclusions include an element of uncertainty. This report and all its content is subject to an independent review prior to a decision concerning the awarding or renewal of certification.

This report and all its content is confidential and remains the property of Intertek.  
Report issued at 23:41 GMT on 30-Nov-2024