Progress Report on the UN Sustainable Development Goals 2025

Part of Sustainability Reporting

Publisher

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Table of Contents

1. Introduction ... 4

1.1 Company Profile ... 4

2. Framework Conditions for Klüh' ... 4

2.1 UN Global Compact ... 5

2.2 Klüh's Sustainability Framework (Legal Requirements, Initiatives, and Sustainability Ratings) ... 5

Legal Requirements ... 6

2.2.1 ILO- ... 6

2.2.2 Supply Chain Due Diligence Act (LkSG) ... 6

2.2.3 Corporate Sustainability Reporting Directive (CSRD) ... 6

2.2.4 Empowering Consumers Directive ... 7

2.2.5 OECD Guidelines ... 7

Initiatives and Frameworks ... 8

2.2.6 GRI ... 8

2.2.7 SBTi , and CDP ... 8

2.2.9 ISO ... 8

Sustainability Ratings ... 9

2.2.10 EcoVadis ... 9

2.2.11 NQC/Supplier Assurance Questionnaire (SAQ 5.0) ... 9

2.2.12 ZNU – Standard for Sustainable Business Practices ... 9

3. Sustainability Strategy and Global Sustainability Goals (UN Sustainable Development Goals) ... 10

4. Management Matrix of the SDGs Material to Klüh in 2025 ... 13

5. Policies and Measures ... 15

5.1 Training of Our Employees ... 15

5.2 Equal Treatment and Equal Opportunity ... 17

5.3 Procurement, Supply Chain , and Sustainable Business Practices ... 18

5.4 Products and Services/Sustainability Focus ... 20

5.5 Organization of the Locations ... 23

6. Partnerships and Collaborations (SDG 17) ... 24

7. Goals for 2026 ... 25

1. Introduction

This report outlines the extent to which and the measures our company is taking to contribute to the achievement of the United Nations' Sustainable Development Goals (SDGs). The SDGs form the global framework for sustainable development through 2030 (Agenda 2030)—environmental, social, and economic. As a company, we are aware of our responsibility to actively contribute to a sustainable transformation while both minimizing risks and capitalizing on opportunities in a targeted manner.

Our sustainability strategy is closely linked to the goals of the 2030 Agenda. In the 2025 reporting year, we began assessing our material sustainability issues as part of a double materiality analysis in accordance with the European Sustainability Reporting Standards (ESRS) and systematically mapping them to the Sustainable Development Goals (SDGs). This progress report documents our SDG prioritization and the contributions we are making through specific initiatives, projects, and key performance indicators.

The report covers our Germany-wide activities during the period from January 1 to December 31, 2025, and supplements our comprehensive sustainability report as part of our CSR and sustainability reporting framework. The contents of this report have been approved by the Holding Management Board and communicated throughout the Group; it serves as a binding framework for all Group companies (mandatory for companies based in Germany).

The report is addressed to our key stakeholders—in particular employees, customers, business partners, investors, and other interested parties—and is intended to serve as a basis for open dialogue about our sustainability performance.

The Klüh Group's progress report on the Sustainable Development Goals (SDGs) was first published in 2022 as part of a more intensive stakeholder communication strategy and the company's accession to the UN Global Compact (see below). This report is a continuation of last year's report.

1.1 Company Profile

Klüh Service Management GmbH is an internationally active provider of integrated infrastructure services headquartered in Düsseldorf. Founded in 1911, this family-owned company is now one of the established players in the facility services market and employs approximately 46,000 people from over 120 countries across several European nations, as well as in the Middle East and Asia.

The group's service portfolio encompasses, in particular, the areas of cleaning, catering, security, clinic services, personnel services, airport services, and integrated facility management solutions. These services are provided both individually and as part of comprehensive service concepts, with the goal of supporting customers in the industrial, retail, healthcare, and aviation sectors in efficiently organizing their core processes.

The Klüh Group sees itself as a strategic partner to its customers and pursues an integrated management approach that combines economic performance with responsibility toward employees, the environment, and society. Customer focus, high service quality, and long-term partnerships are central elements of its business model.

As an internationally active family-owned company with over 4,000 customers and a broad network of locations, Klüh combines many years of experience in facility management with innovation-oriented and increasingly sustainability-focused service approaches.

Through our services in the areas of cleaning, catering, security, and facility management, we have a particular impact on issues such as resource efficiency, employment, workplace safety, training and continuing education, and sustainable procurement.

2. Framework Conditions for Klüh'

Regulatory requirements for companies in the area of sustainability have evolved significantly in recent years. While the UN Global Compact and the 2030 Agenda provide an international framework for responsible business conduct, European regulations such as the CSRD and the ESRS specify requirements for transparency, governance, and reporting, which have a significant impact on corporate resources and processes. The Klüh Group's sustainability strategy is aligned with these international and European frameworks. These regulatory developments particularly support the implementation of the SDGs prioritized by Klüh by promoting transparency, responsible corporate governance, and measurable sustainability performance.

2.1 UN Global Compact

The United Nations Global Compact is a partnership between companies and the United Nations (UN). The purpose of this partnership is to make globalization more environmentally and socially responsible.

This long-standing commitment at Klüh is further reinforced by the fact that Klüh signed the commitment to join the UN Global Compact in 2023.

At the heart of the UN Global Compact are the ten principles dedicated to the protection of human rights, compliance with labor standards, environmental protection measures, and the prevention of corruption; these principles served as the foundation for the UN Sustainable Development Goals and align with Klüh's understanding of sustainability.

The ten principles are as follows:

1. *Businesses should support and respect the protection of international human rights.*
2. *Businesses should ensure that they do not contribute to human rights violations.*
3. *Businesses should uphold freedom of association and the effective recognition of the right to collective bargaining.*
4. *Companies should work to eliminate all forms of forced labor.*
5. *Companies should work to eliminate child labor.*
6. *Companies should advocate for the elimination of discrimination in hiring and employment.*
7. *Businesses should follow the precautionary principle when addressing environmental issues.*
8. *Businesses should take initiatives to promote greater environmental awareness.*
9. *Companies should accelerate the development and dissemination of environmentally friendly technologies.*
10. *Companies should oppose all forms of corruption, including extortion and bribery.*

Klüh expressly endorses these principles and is committed to aligning all its business activities with them. We submitted our first annual UN Global Compact Progress Report in the spring of 2024 and will continue to do so as part of our membership in the UN Global Compact Network. The SDGs serve as a framework for evaluating and further developing our sustainable practices and strategic direction.

Of course, Klüh also adheres to the Universal Declaration of Human Rights (Resolution 217 A (III) of December 10, 1948) and the UN Rio Declaration on Environment and Development (of June 14, 1992).

2.2 Klüh's Sustainability Framework (Legal Requirements, Initiatives, and Sustainability Ratings)

Over the past decade, Klüh has faced an increasing number of sustainability requirements, both legal and societal in nature. These are leading to an increasingly transparent and globally comparable understanding of corporate

sustainability, but they also entail a significant additional bureaucratic burden for organizations like Klüh. As a result, a framework has gradually emerged within which Klüh operates sustainably.

On the one hand, this naturally includes the Paris Agreement on Climate Change and the Sustainable Development Goals adopted in 2015, which led Klüh to join the UN Global Compact.

In addition, increased stakeholder expectations have given rise to further requirements.

Legal Requirements

2.2.1 ILO-

ILO stands for International Labor Organization (ILO) and was established under the 1919 Treaty of Versailles in close association with the United Nations (UN). Under the 1946 agreement between the UN and the ILO, the ILO was granted the status of a specialized agency of the UN. The ILO's goal is the general improvement of working conditions on a global scale. Its primary tools are the drafting of international conventions and recommendations, which are adopted at the International Labor Conference and implemented through the Global Employment Agenda and the ILO Technical Assistance Program. At the 1976 Global Employment Conference, the so-called "basic needs concept" was introduced, which had a lasting impact on development assistance.

At Klüh, these guidelines are implemented internally primarily within the area of occupational safety and health (see Management Review). All supplier contracts at Klüh already incorporate the ILO guidelines, and they are an integral part of compliance with ISO 9001 requirements and the Supply Chain Due Diligence Act (LkSG).

Further information on the ILO can be found in the "ILO" information flyer on the Klüh website.

2.2.2 Supply Chain Due Diligence Act (LkSG)

The Supply Chain Due Diligence Act came into effect on January 1, 2023. This law requires companies above a certain size to monitor their value chains for human rights and environmental violations.

Topics covered under the LkSG include, among others:

- Protection against child labor, forced labor, and discrimination
- Respect for occupational safety and health
- Guarantee of fair wages
- Respect for the right to unionize or have employee representation
- Ensuring access to food and water

Under the law, companies falling within the scope of the LkSG are required to exercise due diligence, to inquire about the listed issues—as well as other relevant topics—with all business partners, and to take action in the event of non-compliance.

Since 2023, Klüh has been in compliance with the requirements of the LkSG. Further information can be found in the "LkSG" informational flyer on the Klüh website or requested from the Central Quality Management department.

At the EU level, the Corporate Sustainability Due Diligence Directive (CSDDD) has been adopted; it must now be ratified into national law, and, according to the federal government, the existing LkSG is to be amended accordingly. Due to the dynamic developments in this area, the specific implementation and obligations for Klüh are not yet fully foreseeable at this time.

2.2.3 Corporate Sustainability Reporting Directive (CSRD)

On January 5, 2023, the Corporate Sustainability Reporting Directive (CSRD) EU Directive entered into force. It stipulates that certain companies are required to disclose comprehensive information about their environmental impact, social responsibility, and corporate governance. The CSRD aims to promote transparency and comparability in reporting and to provide stakeholders with better insights into companies' sustainability strategies. In the coming years, the directive will require a large number of companies—categorized by size—to prepare sustainability reports and update them regularly.

In the area of sustainability reporting, the organization has continued to evolve in recent years. From CoP reports as part of its membership in the UN Global Compact, through the introduction of a GRI report, to CSRD reporting, the organization is undergoing a dynamic progression.

At Klüh, preparations for implementing the directive are already underway, such as conducting a carbon footprint assessment and a dual materiality analysis, as well as collecting additional relevant metrics and data points.
Klüh will report on the 2027 reporting year for the first time in 2028.

Further information on the CSRD can be found in the "Sustainability Reporting" information flyer on the Klüh website.

2.2.4 Empowering Consumers Directive

The European Union's Empowering Consumers Directive (EmpCo) (in the context of the European Green Deal) aims to strengthen the transparency and reliability of environmental information in the marketplace and to prevent misleading sustainability claims. It focuses in particular on requirements for the communication and marketing of products and services.

The directive tightens the regulatory framework for environmental claims ("green claims") by restricting unsubstantiated or blanket statements while simultaneously increasing the verifiability and comparability of sustainability information. In addition, it specifies requirements for the presentation of product characteristics such as durability and reparability.

As a result, the directive helps to improve the overall quality and consistency of sustainability-related information in the market. This promotes well-informed decision-making processes and, at the same time, strengthens fair competition by establishing more uniform standards for environmental claims and labeling.

The transposition of the directive into national law will take effect in Germany in September 2026. In other European countries, such as Poland and the Netherlands, implementation is not yet foreseeable at the time of this report's preparation. The Klüh companies that may be affected by EmpCo have already been made aware of the situation. Over the coming months, the companies and the holding company will monitor the implementation process of Polish, Dutch, and German law. Klüh's communications will be reviewed for compliance with the relevant requirements, and measures will be taken as needed.

2.2.5 OECD Guidelines

With the "OECD Guidelines for Multinational Enterprises on Responsible Business Conduct," the Organization for Economic Co-operation and Development has established an internationally recognized framework for sustainable and responsible corporate governance. The Guidelines set out expectations for companies in areas such as human rights, labor standards, the environment, anti-corruption, transparency, and responsible supply chains.

Although the OECD Guidelines are not directly legally binding, they exert a significant influence on regulatory developments, market requirements, and stakeholder expectations. They often serve as the basis for national and European legislative initiatives, for example in the areas of due diligence along the supply chain or sustainability

reporting. At the same time, investors, customers, and business partners are increasingly guided by the principles of responsible corporate governance defined therein.

For companies, the OECD Guidelines are becoming increasingly important, particularly within the context of risk and compliance management systems. They help systematically identify and assess the environmental and social impacts of business activities and derive appropriate measures to minimize risks. Furthermore, they promote transparency, long-term value creation, and resilient business relationships along global supply and value chains. The OECD Guidelines, together with the UN Guiding Principles on Business and Human Rights, provide the framework for assessing negative impacts along the value chain and support the prioritization of key SDG issues.

Overall, the OECD Guidelines help establish more uniform international standards for sustainable business practices and integrate responsible business conduct more closely into strategic and operational decision-making processes. For Klüh, the OECD Guidelines are important benchmarks for sustainable business practices and are therefore an integral part of our Code of Conduct.

Initiatives and Frameworks

2.2.6 GRI

The GRI Standard is a reporting standard that helps companies, institutions, and governments report on their efforts and achievements in all areas of sustainability that fall within their respective spheres of activity. It serves not only to promote transparency and communication but also to facilitate internal strategic assessment and to provide a basis for establishing new measures and monitoring their efficiency and impact. The GRI organization was founded in 1997 by the United Nations Environment Programme.

Klüh reported on our progress in the area of sustainability in accordance with the GRI Standard for the first time in 2023.

Further information on the GRI Standard can be found in the informational flyer “Sustainability Reporting.” This flyer, along with the current GRI report, is available on the Klüh website.

2.2.7 SBTi , and CDP

The Science Based Targets Initiative (SBTi) supports companies in setting climate targets that align with the 1.5-degree goal of the 2015 Paris Agreement on Climate Change. Participating companies must set long-term “net-zero” climate targets by 2050, meaning they must not generate any emissions starting in 2050 and must even remove CO_2 from the atmosphere.

Accordingly, companies must submit their annual carbon footprint reports and demonstrate their progress as part of the Carbon Disclosure Project (CDP). This organization collaborates with SBTi to monitor the emissions of companies and other institutions. We have successfully participated in the Carbon Disclosure Project for our Cleaning and Security divisions.

Klüh is not bound by the SBTi in 2025, but aligns the Klüh Group’s goals and strategy with science-based principles.

Further information on CDP can be found in the “CDP” sustainability flyer on our website.

2.2.9 ISO

We ensure compliance with the requirements and international standards specified in the Code of Conduct internally through our cross-functional integrated management system, which is certified according to the standards DIN EN ISO 9001 for quality management, DIN

EN ISO 14001 for environmental management, and DIN EN ISO 50001 for energy management, and includes occupational health and safety management in accordance with DIN EN ISO 45001. In addition, KSM holds DIN EN ISO 37301 compliance certification, and Klüh Security GmbH holds certification to DIN EN ISO 77200. Since November 2025, parts of the organization have also been certified to DIN EN ISO 27001.

Data transparency and continuous improvement are ensured through the reporting and communication systems associated with the management system (whistleblower system, complaint system, grievance office, and reporting).

Sustainability Ratings

At the customer's request, we also participate in sustainability ratings. These primarily include EcoVadis and NQC (or the SAQ 5.0 questionnaire).

2.2.10 EcoVadis

Klüh has been assessed by EcoVadis for about four years. EcoVadis has established itself on the market over the past few years as an external certifier for sustainability management systems. Certification covers four areas: environment, labor and human rights, ethics, and sustainable supply chain.

In addition to the holding company, EcoVadis now also assesses our Security and Cleaning divisions, which, we are pleased to report, have received a silver and a gold medal, respectively. Our international subsidiaries also have their sustainability management systems regularly assessed by EcoVadis, with good results.

2.2.11 NQC/Supplier Assurance Questionnaire (SAQ 5.0)

The NQC/SAQ 5.0 questionnaire is well-established in the automotive industry. The NQC SAQ (Self-Assessment Questionnaire) is used for the structured assessment of sustainability and compliance aspects within a company. Standardized questions are used to gather information on environmental, social, and corporate governance issues, as well as management systems. The results help companies meet customer requirements, make their supply chains more sustainable, and continuously improve their ESG performance. The questionnaire is compiled or customized by the respective client (customer/business partner) and sent directly to the business partner being assessed. To date, Klüh has been able to satisfactorily respond to all NQC customer surveys and most recently achieved a very good B rating with 88 points for Klüh Cleaning GmbH.
Further information on the most relevant sustainability ratings for Klüh can be found in the informational flyer "Rating Agencies at a Glance" on the Klüh website.

2.2.12 ZNU – Standard for Sustainable Business Practices

Developed by the Center for Sustainable Corporate Management, this standard promotes sustainable processes within companies and certifies a holistic approach to sustainability management. The standard enables systematic improvement across the ecological, economic, and social dimensions.

In June 2024, Klüh received its first "Sustainable Business Practices" certification from TÜV Rheinland in accordance with the ZNU Standard. The ZNU Standard certifies that Klüh has established sustainable processes for systematic improvement in the areas of ecology, economy, and social responsibility within the company.

3. Sustainability Strategy and Global Sustainability Goals (UN Sustainable Development Goals)

Sustainability is an integral part of Klüh's corporate strategy. We view sustainable business practices not as an add-on, but as the foundation for long-term business success. At the heart of our sustainability efforts is the conviction that economic growth, social responsibility, and environmental stewardship must be in harmony. The United Nations Sustainable Development Goals (SDGs) serve as the guiding framework for our sustainability strategy.

The 17 Sustainable Development Goals provide Klüh with a globally recognized framework for systematically planning and measuring our contribution to sustainable development.

In the area of corporate policy and governance, Klüh has embedded the topic of sustainability and the SDGs in various areas across all management levels. We have clearly defined corporate guidelines and personnel responsibilities, thereby ensuring that sustainability and the SDGs are taken into account in all business areas and activities.

As a facility services company with over 46,000 employees worldwide and approximately 20,000 in Germany, we operate in sectors including healthcare, the hotel and hospitality industry, transportation, manufacturing, and public institutions. In doing so, we have a diverse impact on global development.

Figure 1 UN Sustainable Development Goals

Our Double Materiality Analysis serves as a filter for our material sustainability-related opportunities, risks, and impacts. It is and will remain the key basis for identifying the SDGs material to Klüh, our sustainability strategy, and thus for the preparation of this report.

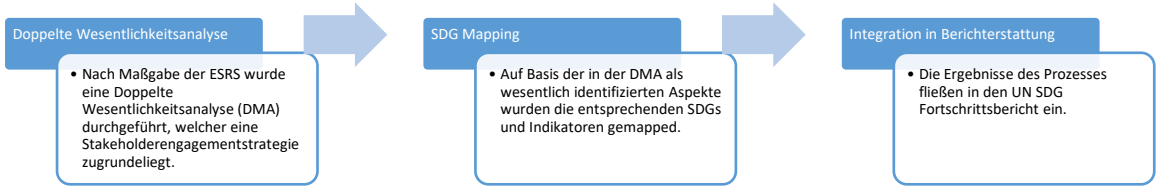

Figure 2 Process for identifying the SDGs deemed material to Klüh, mapped against the results of the DMA

The Double Materiality Analysis revealed that, for Klüh, employees, customers, and climate protection are particularly material. In the social domain, working conditions and customer satisfaction are material. In the climate protection domain, aspects related to water and resource consumption/waste are also material. Based on this analysis to identify the sustainability aspects material to our business model, potential opportunities were identified for the following global goals:

Results of the Double Materiality Analysis	**UN SDGs**
Employees & Customer Satisfaction (S1, S4)	4.4 Skills for Employment 4.7 Education for Sustainable Development 8.2 Boosting Productivity Through Innovation 8.4 Resource Efficiency and Sustainable Consumption and Production 8.5 Decent Work and Equal Pay 8.7 Ending Forced and Child Labor 8.8 Labor Rights and Occupational Safety
Climate Action (including Water & Resource Conservation) (E1, E3, E5)	12.3 Reduce food loss and waste 12.6 Sustainable business practices and reporting 12.8 Promote awareness of sustainable development 13.2 Integrate climate action into policy and planning
Corporate Governance (G1)	16.6 Effective and transparent institutions

Table 1 Mapping of Key ESRS Categories to the Corresponding SDGs

These goals do not stand alone; they influence one another and are also linked to other goals within the set of 17 Sustainable Development Goals. Accordingly, we adapt our integration of the SDGs into our strategy and use them not as isolated guiding principles, but as part of our integrated sustainability management system.

The following figure illustrates the interconnectivity of the individual goals (only the goals relevant to Klüh are shown; the other SDGs are similarly interconnected):

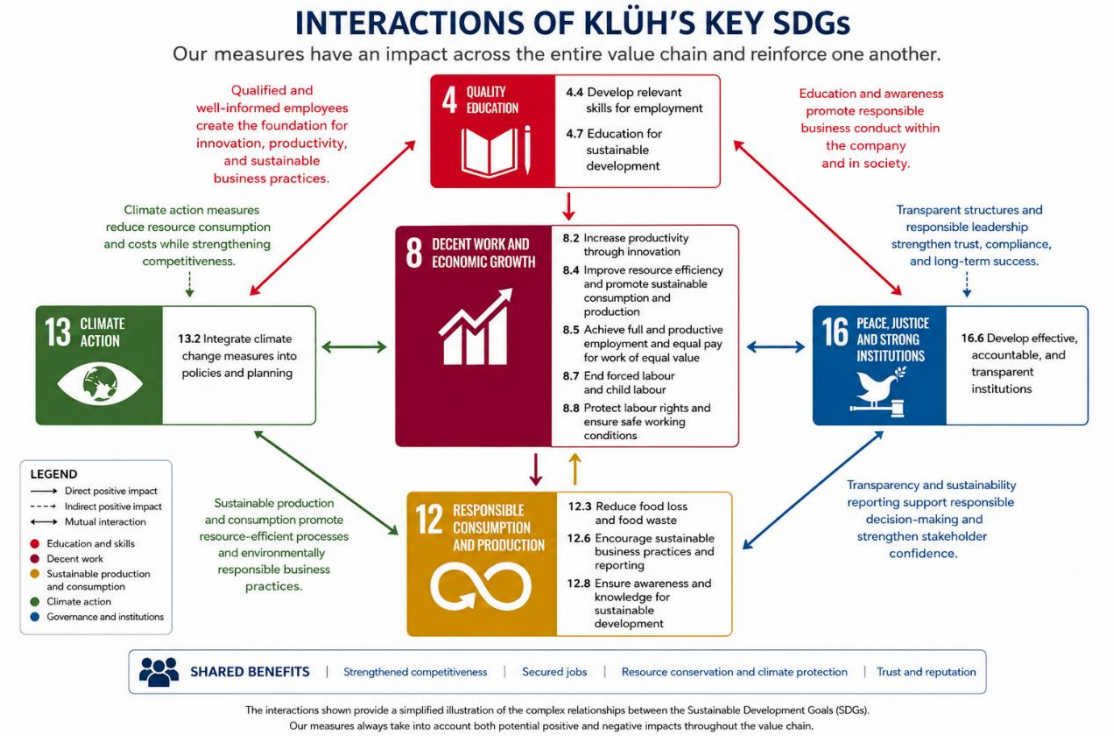

Figure 3 Interactions between SDGs 4, 8, 12, 13, and 16 at Klüh (figure is AI-generated)

Within our sphere of influence, we aim to reduce the negative impacts of our business activities on people and the environment while equally strengthening positive effects.

By requiring our suppliers and manufacturers to provide eco-friendly alternatives produced responsibly and by highlighting the benefits of environmentally friendly products to our customers, we are fostering a collective shift in mindset throughout the entire value chain, from manufacturing to the end of a product's life cycle.

Our sphere of influence extends beyond our own company. It primarily encompasses the selection and development of our suppliers, as well as our customers' procurement and value-added processes.

We therefore implement these goals through our four key areas of action:

- Training our employees
- Equal Treatment and Equal Opportunity
- Procurement and supply chain
- Products and Services/Sustainability
- Organization at Our Locations

and is described in the following chapters.

4. Management Matrix of the SDGs Material to Klüh in 2025

The following steering matrix summarizes the relevant business activities from the 2025 fiscal year in relation to the UN SDGs defined as material for Klüh.

UN SDGs	ESRS	Business Activity in 2025	KPIs	Reporting Reference	Status (green: implemented; yellow: in progress; red: not started)
SDG 4: Quality Education 	S1 S4	Introduction of a new e-learning platform (from Ilias to Moodle)	Number of employees trained	Social Report, app. 3.4 (HR Report)	🟡
		Expansion of the training catalog			🟡
		Expanding participation in our training programs	Number of training sessions	Social Report, app. 3.4	🟡
		Launch of the “Kitchen Heroes” training initiative	Average training duration per employee	Social Report, app. 3.4	🟢
		Continuation of the Trainee Program 06/2024 (“Holistic Sustainability Management”)			🟢
		Introduction of new training management software (“Evenito”)			🟢
		Maintenance of ISO 9001 certification		Management Review	🟢
		“Mach 1” & “Mach 2” leadership development programs			🟢
SDG 8: Decent Work and Economic Growth 	S1 S4	Gender-Specific Breakdown of Accident Statistics	Analysis of workplace accidents	Management Review, chp. 4.6, p. 19	🟢
		Adherence to the UN Women’s Empowerment Principles (WEPs)	Proportion of women in leadership positions	Social Report, app. 2.4 (Report of the Women’s Representative)	🟢
		Participation in the UN Target Gender Equality Accelerator (TGE)			🟢
		Introduction of a whistleblower tool	Reports submitted via the new tool	Social Report, app. 2.2 (Compliance Report)	🟢
SDG 12: Sustainable Consumption and Production	E1 E3 E5	Maintenance of DIN EN ISO 45001 and 37301 (occupational health and safety and compliance) and DIN EN		Management review	🟢

		ISO 50001 and 14001 (environmental and energy management)			🟢
		Introduction of a CO_2-dashboard for cleaning services based on a TÜV-validated calculation methodology	Customer-specific CO_2-assessment for individual projects	Evaluations by departments; Energy report	🟢
		Implementation of product innovations (CLE: ozone cleaning, washable trash bags, highly concentrated cleaning agents CAT: "We Love Green" product line, "vytal" reusable system)	Number of product innovations implemented	Analysis by departments	🟡
		Expanded rollout of Orbisk's CAT waste management technology	Waste reduction in kg	Energy Report	🟡
SDG 13: Climate Action 	E1 E3 E5	Ongoing participation in the Düsseldorf Climate Pact	Scope 1, 2, & 3 figures	Sustainability Report	🟡
		Renewable energy from PV systems	kWh & CO_2 - Savings	Energy Report (p. 19)	🟡
		Customer awareness through resource labeling of services (CAT) in cooperation with Eateranty			🟡
SDG 16: Peace, Justice, and Strong Institutions 	G1	Start of the harmonization of corporate policies across all international subsidiaries			🟡
		Start of the development of an ESRS-compliant double materiality matrix			🟡
		Introduction of multilingual whistleblowing software	Reports submitted via the new tool	Social Report, app. 2.2 (Compliance Report)	🟢
		Ongoing stakeholder engagement (Düsseldorf Climate Pact, UN Women's Empowerment Principles, UN Target Gender Equality Accelerator)	Activity Report	Social Report, app. 2.4 (Report of the Women's Representative)	🟡

Table 2 Management Matrix for SDGs 4, 8, 12, 13, and 16 for the 2025 reporting year

5. Policies and Measures

The following outlines Klüh's policies and measures, with particular reference to Sustainable Development Goals 4, 8, 12, 13, and 16.

5.1 Training of Our Employees

Relevant UN Global Compact Principles:

6. Businesses should promote the elimination of discrimination in employment and occupation.

Identified risks/adverse impacts according to the DMA:

a) Negative impacts on employees due to industry-typical working conditions in labor-intensive service sectors (S1)
b) Enhancement of employee skills through (industry-)specific training and internal training programs (S1)
c) Risks due to inadequate service delivery and customer recourse (S4)

Measures:

Training opportunities at Klüh (SDGs 4, 8)

As a service provider, our employees are our top priority. Consequently, education and training are of particular importance to ensure we can deliver high-quality services that are safe for both employees and customers. Particularly given the industry-specific working conditions of a labor-intensive service such as facility management, Klüh prioritizes reducing the risks inherent in the industry (e.g., quality defects, workplace accidents, compliance violations, etc.) through employee training. To achieve this goal as efficiently as possible, we have introduced a new e-learning platform and replaced Ilias with Moodle.

In addition, registration for seminars now takes place systematically via the "Evenito" platform. This simplifies the registration process and ensures more efficient and sustainable management of our training programs.

At Klüh, we follow the principle of "promotion before hiring"—that is, before vacant positions are advertised externally, employees are given the opportunity for training and promotion to a higher position. This promotes employee retention, establishes a culture of learning, preserves expertise in the long term, and sustainably reduces recruiting costs.

Since 2023, we have had a Human Resources Development team that creates (in some cases, individually tailored) development programs to help employees gain the necessary qualifications. These programs utilize both internal and external training opportunities.

Since mid-2024, the holding company has offered a trainee program focused on "holistic sustainability management." As part of this program, participants rotate through a total of three rotations (quality and sustainability management, financial accounting—consolidated financial statements, and non-financial reporting).

At the Klüh Academy, we offer various training and continuing education programs to support our employees **(SDG 4.7, 8.5)**. In the 2025 reporting year, a total of 90 training courses were offered, in which 534 employees participated. In addition, we offer specialized training for security personnel through our Security School (including IHK-certified training programs, preparatory courses, and distance learning courses) and our subsidiary RASW **(SDG 8.8)**. In 2025, for example, RASW provided 511 employees in the SEC division with basic training and continuing education.

In 2024, the first cohort of the "Klüh Kitchen Heroes" program was launched, an IHK-certified continuing education program for kitchen assistants. In 2025, the continuing education, cross-functional staff development program "Klüh-Meistermacher" "Mach 1" was launched, for which 13 high-potential managers were selected. This program

specifically strengthens internal talent development and career advancement to prepare committed employees for future leadership and specialist positions **(SDG 4.7, 8.5)**.

In the cleaning division, a certified facility manager training program has been offered for several years, and in the catering division, Klüh collaborates with the ICA (Institute of Culinary Arts), among others, to train hygiene specialists and prepare students for the final exam to become a chef.

Through continuous professional development for our employees, we are able to offer high-quality services while ensuring the health of our employees and customers **(SDG 4.4)**.
We cover the costs of studies and continuing education. Further information can be found in our Academy Catalog and in the 2025 Training Report.

5.2 Equal Treatment and Equal Opportunity

Relevant UN Global Compact Principle(s):

6. Businesses should work to eliminate discrimination in employment and occupation.

Identified risks/adverse impacts under the DMA:

a) Adverse impacts on employees due to industry-typical working conditions in labor-intensive services (S1)

Measures:

Given that women make up over 60% of Klüh's workforce, we place particular emphasis on work-life balance and, consequently, gender equality **(SDG 5.4, 8.5, 8.8)**.

Working parents face an enormous burden from taking on caregiving responsibilities. The Klüh Academy offers numerous workshops designed to promote resilience or support work-life balance, enabling employees to better manage a demanding daily routine through self-management, time management, and stress reduction **(SDG 4.4, 10.3 & 10.2)**.

Gender equality is also taken into account in the area of occupational safety. In the 2025 reporting year, workplace accidents were recorded by gender for the first time to highlight potential differences in how various employee groups are affected.

In 2025, we committed to the UN Women's Empowerment Principles (WEPs). Through this commitment, we pledge to promote gender equality, equal opportunities, and the empowerment of women within our company. The principles serve as a guiding framework for initiatives in the areas of fair treatment, professional development, and work-life balance. Our WEPs assessment revealed that we still have room for improvement in the area of gender equality **(SDG 5.5)**.

To further our progress in this area, we are also participating in the Target Gender Equality Accelerator of the UN Global Compact Network Germany during the reporting year **(SDG 5.c)**. This initiative supports us in analyzing existing measures and areas of action related to gender equality, identifying priorities, and setting goals. One measure in this context is to explore the possibility of expanding our compliance and/or AGG training to include the topics of "violence in the workplace," "violence against women," and "sexual violence." In addition, we are examining whether training on "unconscious bias" could potentially become mandatory for all managers to prevent compliance issues. We are also exploring whether women-led companies can be supported in our procurement process by giving them preference under equal conditions. Furthermore, our social media campaign for International Women's Day will continue in 2025 **(SDG 5.5)**.

We have set a goal to meet twice a year in a working group to discuss the current status and future development of our measures.

To make implementation measurable and track progress transparently, we collect relevant metrics on gender equality and women's participation, both in our annual internal HR report and publicly in our company profile on the UN WEPs website. In 2025, the proportion of women stood at 59.8%. The proportion of women in leadership positions (managers and senior executives) was 32%.

5.3 Procurement, Supply Chain , and Sustainable Business Practices

Relevant UN Global Compact Principles:

1. *Businesses should support and respect the protection of international human rights.*
2. *Businesses should ensure that they do not contribute to human rights abuses.*
3. *Companies should uphold freedom of association and the effective recognition of the right to collective.*
4. *Companies should work to eliminate all forms of forced labor.*
5. *Enterprises should work to eliminate child labor.*
6. *Companies should advocate for the elimination of discrimination in hiring and employment.*

Identified risks/negative impacts according to the DMA:

a) *Negative impacts on employees due to industry-specific working conditions in labor-intensive service sectors (S1)*
b) *Risks arising from inadequate service delivery and customer recourse (S4)*

Measures:

Occupational Health and Safety (SDGs 3, 5, 8)

As previously described, employees are at the heart of everything we do at Klüh. Creating a particularly safe and healthy environment for our employees is therefore of utmost importance to us. We strive to continuously improve in the areas of occupational health and safety. Part of this strategy is an effective health management system, for which Klüh was certified by the VBG in 2024 **(SDG 8.8)**.

In addition, each branch is supervised by a company physician, and regular medical examinations—including G 25, G 26.2, G 37, and G 56—are offered, as well as seasonal vaccinations (flu, measles, hepatitis, etc.). Furthermore, all locations are regularly inspected for occupational safety by our partner Mediwork (CLE, SEC, KSM) or KKM (CAT), and audits are conducted by the central quality management department **(SDG 3.8)**.

To assess the effectiveness of occupational safety measures, workplace accidents are regularly recorded and analyzed. In 2025, gender-specific metrics were recorded for the first time, revealing a total of 306 reportable accidents across all divisions (CLE, SEC, CLI, CAT, and KWD). Of these, 135 accidents involved male employees and 171 involved female employees **(SDG 5.1)**. This results in an average rate per 1,000 employees of 25.06 for male employees and 28.11 for female employees.

Compliance and Designated Officers (SDGs 5, 8, 16)

Klüh's business model is based on providing labor-intensive services. This gives rise to the goal of minimizing negative impacts on our staff and thereby delivering high-quality services to our customers. An effective compliance system is a key aspect of protecting our employees and reducing risks for their benefit. The protection of human rights and compliance with applicable law are ensured by a compliance and internal control system. At Klüh, there are various officers (Compliance Officer, AGG Officer, Human Rights Officer, Equality Officer, Diversity Officer, Inclusion Officer, and Data Protection Officer) **(SDG 5.1 & 16.b)**, who serve as points of contact for employees and report annually on their activities. The officers can be reached via collective email addresses, among other means. These can be found on our company website or in the relevant information flyers and internal memos. In 2025, a whistleblower software platform was also introduced - through which affected individuals and whistleblowers can send reports to our officers anonymously and securely in any language (**SDG 16.6 & 8.8)**.

Through rigorous internal controls (an internal control system comprising QM audits, internal audits, and roadshows) and external audits (conducted by TÜV Austria, Fresenius, Mediwork, and KKM), we ensure that our services are provided in accordance with regulations and that no legal violations occur **(SDG 8.7 & 8.8)**. In 2025, a total of 1,296 audits were conducted across all areas.

Compliance with labor law is of great importance. In this context, Klüh is expressly committed to adhering to collective bargaining agreements. A large majority (approximately 86%) of employees are employed under a collective bargaining agreement and are represented by a works council.

Procurement and Supply Chain (SDGs 8, 16)

Monitoring compliance with our social, environmental, and compliance standards (particularly respect for human rights and environmental protection) in the supply chain is the responsibility of Central Purchasing, in collaboration with the relevant departments and Central Quality Management, within the framework of the Supply Chain Due Diligence Act (LkSG)**,** which has been mandatory for Klüh since early 2023 **(SDG 8.7, 8.8 & 16.6)**.

A prerequisite for working with our suppliers (both existing and new) is our Purchasing Policy, the implementation of which is reflected in the relevant contracts.

In addition to the described integration into the compliance organization and the described questionnaires, the system is also based on a Supplier Code of Conduct and the General Terms and Conditions of Purchase (AEB).

The steadily increasing transparency in our supply chain resulting from these measures provides us and our customers with assurance regarding existing and upcoming due diligence obligations, environmental protection, and compliance.

5.4 Products and Services/Sustainability Focus

Relevant UN Global Compact Principle(s):

7. *Businesses should apply the precautionary principle when addressing environmental issues.*
8. *Businesses should undertake initiatives to promote greater environmental awareness.*
9. *Companies should accelerate the development and dissemination of environmentally friendly technologies.*

Identified risks/adverse impacts under the DMA:

a) *GHG emissions from the use of fossil-fuel-powered vehicles in the fleet (E1)*
b) *GHG emissions from the procurement of goods in the upstream value chain (E1)*
c) *High water consumption and strain on water resources due to cleaning processes at all customer sites (E3)*
d) *Increased resource consumption and food waste resulting from the disposal of food scraps (E5)*
e) *Risk of inconsistent implementation of corporate values and management principles (G1)*

Measures:

Product innovations related to water (SDGs 8, 9, 12, 14, 15)
To avoid endangering life on land and underwater, we strive to minimize the use of natural resources as much as possible when developing our product range for our customers. In addition, we aim to eliminate environmentally harmful ingredients and packaging materials wherever possible, thereby reducing the impact on soil, water, and air to the lowest possible level **(SDG 15.5)**.

In the cleaning sector, water consumption resulting from our services is very high, totaling 189,170,695.5 liters in the 2025 reporting year. It is therefore a key goal for Klüh to reduce this water consumption wherever possible. Through our chemical supplier Dr. Schnell, we now exclusively use green chemicals (ECO Series), which accounted for 35% of the water consumed in 2025.

In addition, we offer new cleaning methods, such as osmosis and ozone cleaning. With osmosis cleaning, the use of chemicals can be completely eliminated through the concentration and demineralization of water; therefore, no chemically contaminated water is returned to the water cycle via wastewater after cleaning. In ozone cleaning, the addition of cleaning chemicals can either be eliminated entirely or at least significantly reduced due to the cleaning properties of ozonated water (applications: dishwashers or washing machines) **(SDG 14.1 & 12.4)**. These measures prevent pollution of wastewater.

In addition, there is an increasing trend toward purchasing (ultra)high-concentrate products, which—due to their smaller volume and compostable packaging—conserve resources not only during production (one liter of ultra-high-concentrate yields 2,000 liters of cleaning solution, thereby saving 1,999 1-liter containers) and during transportation and disposal (conserving both fuel and water used to clean plastic packaging) **(SDG 12.5)**.

Significant progress toward sustainability is also being made in the area of cleaning supplies and equipment. For example, cleaning equipment is being used that either conserves water or, in some cases, can even directly recycle wastewater **(SDG 8.4)**.

When it comes to cleaning supplies, Klüh ensures that they are durable and contain a certain percentage of recycled material, and we avoid single-use products. In addition, washing machines are used to clean the cleaning supplies; these machines can intelligently adjust the wash cycle based on the load size and degree of soiling **(SDG 9.4)**. This also plays a major role in conserving water resources, as washing machine use accounted for 37% of water consumption in 2025.

Further information can be found in the Water Report as well as in the analysis by the Cleaning Division

Product Innovations: Waste (SDGs 3, 8, 9, 12, 13)

In the provision of catering services, we have identified a negative environmental impact resulting from the generation of food waste. For this reason, the "Orbisk" system is used in the Catering Division; this system uses a camera to scan food scraps from plates, thereby determining how much waste is generated and allowing us to identify which dishes need to be optimized **(SDGs 8.2, 9.4)**. Using this tool, a total of 26,598 kilograms of food was saved in 2025, corresponding to a 31% reduction **(SDG 12.3 & 13.2)**.

Klüh Catering is also a proud founding member of the Alliance for Responsible Food Culture (AVE), which is dedicated to the sustainable transformation of institutional food service. Through cooperation, innovative strategies, and scientific guidance, the alliance aims to develop environmentally, socially, and economically responsible solutions. Goals include a 40% share of organic products and 75% plant-based foods as a percentage of total purchases in euros, as well as reduced food waste **(SDGs 3.4, 12.2, and 13.2)**.

Promotion of the Circular Economy (SDG 12.5)

The promotion of the circular economy includes the following priorities:

- Sustainable waste management in general—waste separation and waste compaction/waste reduction
- Use of recycled materials
- Use of reusable solutions
- Closing recycling loops for certain recyclable materials in large quantities

In light of European regulations on selected single-use plastic items, we offer our services with a wide selection of legally compliant single-use packaging. In the catering sector, we offer, among other things, the "vytal" reusable system, which was used significantly more frequently than expected in the first few months after its introduction. By early 2025, "vytal" had already saved 53,633 single-use packaging items and reduced CO_2 emissions by 5,918 kg compared to the use of single-use polystyrene packaging.

Refood handles food waste disposal in the catering sector. This allows the waste to be used to produce renewable energy, biodiesel, and mineral fertilizer. In this way, we can ensure that where waste reduction reaches its limits, food is put to good use through further processing.

We are also testing new Smartwaste solutions for our customers through an in-house pilot program at our headquarters in Düsseldorf. For more than a year, we have been testing Hailo's Smartwaste stations and the use of reusable trash bags, which has resulted in savings of 32,958.04 kg of material and 18,143.73 kg of CO_2 by 2025 **(SDG 9.4)**.

Our IT department reduces electronic waste, both at headquarters and in our operational units, by implementing a leasing system—for example, for printers—which allows devices to be properly disposed of or recycled by the manufacturer after their use at Klüh. Furthermore, the lifecycle of purchased devices at headquarters is significantly extended by repurposing them, for example, as training equipment.

Klüh continuously strives to optimize waste management and reports annually on its progress in the Energy Report.

Customer-specific shopping cart analyses and optimization with regard to sustainability (SDG 12.8)

Proven criteria for the sustainability rating of products generally include eco-labels (Blue Angel, FSC, EU Flower, etc.) for non-food items and food products (EU Organic Label, German Organic Label, Demeter, Bioland, MSC, and V-Label, etc.). These can be displayed in our "DigiSupply" tool and customized for each customer to create sustainable meal plans. Since Q4 2023, we have also been intensively working on a solution to highlight regional products in DigiSupply.

To raise awareness of the water consumption associated with food and dishes, Klüh Catering relies on transparent consumer information. A traffic-light system in the Klüh Catering app allows diners to view the water consumption of each dish—alongside other sustainability indicators such as the carbon footprint, the Vita Score, animal welfare, and rainforest deforestation. A green drop means the dish performs better than average. With this information, Klüh empowers end consumers to make informed decisions and thus actively contribute to more resource-efficient consumption. The company Eaternity verifies the environmental impact of the food and dishes we use.

For cleaning services, a CO_2-dashboard has been introduced, allowing for more detailed tracking of cleaning performance. Cleaning tasks are digitally confirmed, ensuring that cleaned rooms and surfaces are systematically documented. The basis for this is the CO_2footprint generated per hour of work or per square meter when cleaning office spaces. This allows the metric to be consistently converted to a per-square-meter basis and, for the first time, directly linked to room type and area. The underlying calculation method for energy and water consumption was validated by TÜV Austria in 2025.

Governance (SDGs 12, 13, 16)

One risk for Klüh is the inconsistent implementation of corporate values and leadership principles. To foster synergies and learning opportunities across business units, as well as to collaborate effectively and develop a holistic sustainability strategy, the CSR team operates as a cross-functional committee, and product management teams within the business units work closely with experts from our stakeholder network and the industry **(SDG 13.2, 16.6)**.

In order to make forward-looking product portfolio decisions for our customers, we must identify the key sustainability criteria (or sustainability levers) for the product categories used in our services throughout the entire product life cycle. In doing so, we focus in particular on those criteria for which reliable and measurable data is available. At the same time, demand from our customers for project-specific and customized sustainability analyses is already on the rise.

A systematic monitoring of sustainability-relevant product details as part of our service delivery (e.g., recycled content, Product Carbon Footprint, recyclability of packaging, microplastics, etc.) is currently being established and depends largely on manufacturers providing the relevant data. In this regard, we are in close communication with our suppliers **(SDG 12.6, 16.6)**.

During the reporting year, a new project was also launched to harmonize the corporate policies of all international Klüh companies. A uniform understanding of the fundamentals of corporate governance is an important step both strategically and operationally. The goal is to strengthen cooperation among the subsidiaries and align processes through harmonization **(SDG 16.6)**. The project was initiated in response to increased stakeholder expectations, which call for uniform governance structures.

5.5 Organization of the Locations

Relevant UN Global Compact Principle(s):

1. *Businesses should support and respect the protection of international human rights.*
7. *Businesses should apply the precautionary principle when addressing environmental issues.*
8. *Businesses should take initiatives to promote greater environmental awareness.*
9. *Companies should accelerate the development and dissemination of environmentally friendly technologies.*

Identified risks/adverse impacts under the DMA:

a) *GHG emissions from the procurement of goods in the upstream value chain (E1)*
b) *GHG emissions from the use of fossil-fuel-powered vehicles in the fleet (E1)*
c) *High water consumption and strain on water resources due to our services at all customer sites (E3)*
d) *Risk of inconsistent implementation of corporate values and management principles (G1)*

Measures:

In line with the Paris Agreement on Climate Change, which mandates limiting global warming to a maximum of 1.5 degrees Celsius, we are committed to actively reducing the emissions over which we have control. Details on this can be found in the Social Report, Energy Report, Management Review, Sustainability Report, and, in the future, in our CSRD Report **(SDG 12.6)**. The Group remains committed to its goal of becoming climate-neutral by 2040. The goal of the holding company's management is to ensure the "multi-generational viability" of the family-owned company Klüh.

Klüh reports annually in its Energy Report in accordance with the Greenhouse Gas Protocol, in which Scope 1 and 2 emissions are already largely disclosed. We are continuously improving the data for Scope 3 to make the Energy Report even more detailed and transparent. In 2024, as part of our membership in the Düsseldorf Climate Pact, we collaborated for the first time with the consulting firm "Climate Partner" to develop a carbon footprint assessment for 2023. We built upon these results in 2025.

Every Klüh location must comply with comprehensive occupational health and safety guidelines for our employees and our customers (see Management Review) **(SDG 8.8 & 3.8)**. At the same time, each location assesses where and how decentralized environmental measures can be implemented. An annual survey is conducted to track the branches' environmental goals, along with a survey regarding reports of environmental violations. Since the system was established, there have been no environmental violations **(SDG 12.6)**.

In August 2021, we had two solar power systems installed on the roof of our headquarters in Düsseldorf. In 2025, these systems produced a total of 19,960 kilowatts of electricity, of which 7,210 kilowatts were used for our own consumption. In May 2024, a third solar power system was commissioned on the roof of the central kitchen in Meerbusch. This system generated 240,837 kilowatts of electricity in 2025, thereby saving 122.8 metric tons of CO_2 **(SDG 13.2 & 7.2)**.

In addition, a location was opened on the EUREF Campus in Düsseldorf. The innovative campus is considered a showcase for the energy transition. The rooftop solar panels, along with the thermal utilization of the Lichtenbroich quarry pond - located directly on the site - supply the building with energy, with the goal of achieving carbon neutrality in the future **(SDG 13.2, 17.16, 17.17 & 7.2)**.

6. Partnerships and Collaborations (SDG 17)

Figure 4 Photo of the flowering meadow in Mühlheim

Although SDG 17 is not among the goals identified as material for Klüh, stakeholder engagement is strategically important for the implementation of our goals (interdependence of the SDGs). In partnerships and collaborations, we value a collaborative learning and development process.

Klüh has been a signatory to the UN Women's Empowerment Principles **(SDGs 13.2, 16.6, 17.17)** since 2025. By signing and implementing the Women's Empowerment Principles (WEPs), Klüh is strengthening gender equality and equal opportunities within the company. In particular, the principles support the development of professional skills **(SDG 4.4)**, decent work and fair employment conditions **(SDGs 8.5 & 8.8)**, as well as transparent and responsible corporate governance **(SDGs 12.6 & 16.6)**. The WEPs thus complement the sustainability strategy as a binding framework for diversity, equality, and responsible corporate governance.

In addition, our Catering Division is particularly committed to promoting sustainability in the food service industry through the following initiatives and partnerships:

Proveg International: for the transformation of global food systems (particularly the replacement of animal-based products with plant-based ones)
➔ Goal: Our membership ensures that we embed the initiative's values within our organization
➔ SDGs: 8.4, 12.3, 12.6, 12.8, 13.2
Veganuary (Partnership): a nonprofit organization that encourages people to eat a vegan diet in January for the sake of the climate and health
➔ Goal: To reduce meat consumption and, as a result, reduce emissions
➔ SDGs: 12.8, 13.2
Eaternity (Partnership): This company helps us provide our customers with the CO_2values of the meals we prepare
➔ Goal: To raise awareness among our diners and ensure transparency for our customers
➔ SDGs: 8.4, 12.8, 13.2
Vytal (Partnership): A deposit-free, digital reusable system for takeout and beverages
➔ Goal: To reduce single-use plastic and conserve resources
➔ SDGs: 8.4, 12.8, 13.2
Flower sponsorship with Melifera e.V. covering 1,000 square meters to protect biodiversity in Mülheim an der Ruhr
➔ Goal: To increase biodiversity
➔ SDGs: 8.4, 12.8, 13.2, 15.5

In addition, Klüh is active in various industry-specific associations:
- ISSA (The World Cleaning Industry Association): Here, we hold a seat on the Innovation & Education Committee
- BdV (Federal Association of the German Vending Machine Industry)
- Gefma (German Facility Management Association)
- BDSW (Federal Association of the Security Industry)
- BDLS (Federal Association of Aviation Security Companies)
- BSKI (Federal Association for the Protection of Critical Infrastructure)
- VDF (Association of Service Providers at German Airports)
- Institute of Culinary Art (ICA): Industry network for the foodservice sector

Through our active participation in these associations, we can ensure that we are always informed about product innovations, new regulations, and other market developments, enabling us to offer our customers the best possible products while simultaneously meeting our sustainability goals and contributing to the SDGs.

7. Goals for 2026

In 2025, we were able to look back on a successful year and implement all initiatives planned for the reporting year.

Project	Status
Expansion of employee development – Launch of "Mach 2" (SDGs 4, 8)	●
Adherence to the UN Women's Empowerment Principles (SDGs 5, 10)	●
Introduction of a whistleblower software system (SDGs 5, 8, 10)	●
Joining the Alliance for Responsible Food Culture (SDGs 3, 4, 12, 13)	●

Table 3 Assessment of 2025 Goals

Building on the results of the 2025 reporting year, Klüh will continue to systematically develop its sustainability strategy in 2026. The focus here will again be on SDGs 4, 8, 12, 13, and 16.

Among other things, we will concentrate on the following projects:

1. **Expansion of Human Resources Development (SDGs 4, 8)**
   Starting in 2026, the "Klüh-Meistermacher" leadership development program will be expanded to include experienced managers through the "Mach 2" program.

2. **Collaboration with "Climate Partner" (SDGs 12, 13)**
   In 2026, we will continue our collaboration with the consulting firm "Climate Partner" to jointly prepare a detailed carbon footprint assessment, with a focus on Scope 3.

3. **Double Materiality Analysis (SDGs 12, 13, 16)**
   In the course of 2026, in light of the future mandatory CSRD reporting, we intend to finalize our Double Materiality Analysis (DMA).

4. **Participation in the UN Climate Ambition Accelerator (SDG 13)**
   In 2026, we will participate in the 6-month UN Climate Ambition Accelerator program organized by the UN Global Compact Network Germany, which will support us in preparing our carbon footprint assessment and setting climate targets.

5. **Apprentice Sustainability Project (SDG 4, 8)**
   In 2026, apprentices will develop a sustainability project in small groups for the first time. The winning project will receive a prize of 1,000€ and will be implemented by the apprentices.

6. **Vision Zero (SDG 8, 16)**
   For the coming year, we plan to join Vision Zero company-wide, an international initiative for occupational health and safety. The initiative supports companies in systematically improving safety and health protection and in raising awareness of safe work practices at all levels of the organization.

At the same time, Klüh continues to face challenges in establishing robust sustainability data along the supply chain, tracking indirect GHG emissions (especially Scope 3), meeting increasing regulatory requirements, and further integrating sustainability aspects into international business processes. These topics will form a focal point of the sustainability strategy in the coming years. In this regard, we are partly reliant on input from external stakeholders, but must also work internally with limited resources. Klüh views sustainability as a continuous development process. Implementing the 2030 Agenda and the prioritized SDGs requires long-term commitment, transparent reporting, and the continuous improvement of processes, products, and services. The implementation of these measures is regularly reviewed and will be transparently presented in the next SDG progress report.