

Progress report UN Sustainable Development Goals **2024**

Part of the sustainability reporting system



Publisher

Klüh Service Management GmbH
Am Wehrhahn 70
40211 Düsseldorf

Quality manager in charge

Rainer Schultes

Since 2021:

External audit by

TÜV Austria Holding AG

TÜV Austria-Platz 1
2345 Brunn/Gebirge

Tel. +43 (0)504 54

Info@tuv.at

www.tuv.at

Table of contents

| | | |
|--------|---|----|
| 1. | Introduction | 4 |
| 2. | Klüh´s sustainability management framework – external view | 5 |
| 2.1 | UN Global Compact..... | 5 |
| 2.2 | Sustainability framework at Klüh (legal requirements, initiatives & sustainability ratings) | 5 |
| | Legal Requirements | 6 |
| 2.2.1 | ILO | 6 |
| 2.2.2 | Supply Chain Due Diligence Act | 6 |
| 2.2.3 | Corporate Sustainability Reporting Directive (CSRD) | 6 |
| 2.2.4 | Green Claim Directive | 7 |
| | Initiatives and frameworks | 7 |
| 2.2.5 | GRI..... | 7 |
| 2.2.6 | SBTi & CDP..... | 7 |
| 2.2.7 | ISO standards | 8 |
| | Sustainability ratings..... | 8 |
| 2.2.8 | EcoVadis | 8 |
| 2.2.9 | NQC/ Supplier Assurance Questionnaire (SAQ 5.0) | 8 |
| 2.2.10 | ZNU - Standard Driving Sustainable Change | 9 |
| 3. | Sustainability strategy and global sustainability goals (UN Sustainable Development Goals) | 10 |
| 4. | Overview of activities in the areas of the four key SDGs for Klüh | 12 |
| 5. | Guidelines and measures (SDG) | 14 |
| 5.1 | Training of our employees..... | 14 |
| 5.2 | Occupational health and safety, procurement, supply chain and sustainable management | 16 |
| 5.3 | Products and services/ Sustainable development..... | 18 |
| 5.4 | Organization at the locations..... | 21 |
| 6. | Partnerships and cooperations..... | 22 |
| 7. | Outlook..... | 23 |

1. Introduction

In this report, we provide a transparent account of the extent to which and the measures with which our company is contributing to achieving the United Nations Sustainable Development Goals (SDGs). The SDGs form the global framework for sustainable development by 2030 - environmentally, socially and economically. As a company, we are aware of our responsibility to actively contribute to a sustainable transformation and, in doing so, to both minimize risks and make targeted use of opportunities.

Our sustainability strategy is closely linked to the goals of the 2030 Agenda. In the 2024 reporting year, we reassessed our key areas of action and aligned them with the SDGs. This progress report documents which SDGs we have identified as particularly relevant and what contribution we are making through specific initiatives, projects and key figures.

The report relates to our Germany-wide activities in the period from January 1 to December 31, 2024 and supplements our comprehensive sustainability report as part of the CSR and sustainability reporting system. The information described here has been adopted by the holding company and passed on to the Group and serves as a guide for all companies (mandatory for companies based in Germany).

The report is aimed at all our stakeholders - customers, employees, business partners and investors - and is intended to serve as a basis for dialog about our sustainability performance.

The report on progress in the Klüh Group in the area of the Sustainable Development Goals (SDG) was prepared for the first time in 2022 to follow a more intensive stakeholder communication strategy and joining the UN Global Compact (see below). This report is a continuation of last year's report.

2. Klüh's sustainability management framework – external view

The following section describes the most important legal frameworks, initiatives and ratings that influence our sustainability strategy externally and have a significant impact on our activities in the area of sustainable corporate governance. Our membership at the UN Global Compact corporate network is crucial to this report, which is why it is mentioned first.

2.1 UN Global Compact



The United Nations Global Compact is a cooperation between companies and the United Nations. The purpose of the cooperation is to make globalization more ecological and social.

This long-standing understanding at Klüh is underpinned 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, which are dedicated to the protection of human rights, compliance with labour standards, environmental protection measures and the prevention of corruption and which coincide with parts of Klüh's understanding of sustainable corporate governance.

The ten principles are as follows:

1. *Businesses should support and respect the protection of international human rights.*
2. *Businesses should ensure that they are not complicit in human rights abuses.*
3. *Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.*
4. *Companies should advocate the elimination of all forms of forced labor.*
5. *Companies should advocate the abolition of child labor.*
6. *Companies should advocate the elimination of discrimination in employment and occupation.*
7. *Companies should follow the precautionary principle when dealing with environmental problems.*
8. *Companies should take initiatives to promote greater environmental awareness.*
9. *Companies should accelerate the development and dissemination of environmentally friendly technologies.*
10. *Businesses should work against corruption in all its forms, including extortion and bribery.*

Klüh is expressly committed to these principles and undertakes to align all business activities accordingly. We submitted the annual UN Global Compact progress report for the first time in spring 2024 for the reporting periods of 2022 and 2023 and will continue to do so as part of our membership of the UN Global Compact network.

Naturally, Klüh is also guided by the Declaration of Human Rights (Resolution 217 A (III) of 10.12.1948) and the UN Rio Declaration on Environment and Development (of 14.06.1992).

2.2 Sustainability framework at Klüh (legal requirements, initiatives & sustainability ratings)

Over the last decade, Klüh has been faced with more and more requirements in the area of sustainability, both of a legal and social nature. This has gradually created a framework within which Klüh operates sustainably.

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

Furthermore, increased stakeholder demands have also resulted in additional requirements.

Legal Requirements

2.2.1 ILO



ILO stands for International Labour Organization (ILO) and was established by the Peace Treaty of Versailles in 1919 in close cooperation with the United Nations (UN). In the 1946 agreement between the UN and the ILO, the ILO was given the status of a specialized agency of the UN. The aim of the ILO is the general improvement of working conditions worldwide. Its most important instruments are the establishment of international conventions and recommendations, which are adopted in the International Labor Conference and implemented in the World Employment Program and the ILO Technical Development Assistance Program. At the World Employment Conference in 1976, the so-called "basic needs concept" was presented, which had a lasting influence on development aid.

The implementation of these requirements at Klüh takes place internally primarily in the area of occupational health and safety (see Management Review). All supplier contracts at Klüh already include the ILO requirements and they are part of the fulfillment of the ISO 9001 requirements and the Supply Chain Duty of Care Act (LkSG).

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

2.2.2 Supply Chain Due Diligence Act

The Supply Chain Due Diligence Act has been in force since 01.01.2023. This obliges companies above a certain size to monitor their supply chain for human rights and environmental violations.

Topics covered by the LkSG include, among others:

- Protection from child labor, forced labor and discrimination
- Respect for occupational health and safety
- Granting a fair wage
- Respect for the right to a trade union or employee representation
- Ensuring access to food and water

The law obliges companies that fall within the scope of the LkSG to maintain due diligence and to check the listed and other topics with all business partners and to take measures in the event of deviations.

Klüh has met the requirements of the (LkSG) since 2023. Further information can be found in the "LkSG" information flyer on the Klüh website or requested from central quality management.

The Corporate Sustainability Due Diligence Directive (CSDDD) was adopted at EU level, which now has to be ratified into national law and, according to the German government, adapted to the existing LkSG. Due to the dynamic developments in this area, a concrete implementation and commitment for Klüh is not yet foreseeable at the present time.

2.2.3 Corporate Sustainability Reporting Directive (CSRD)



The EU Corporate Sustainability Reporting Directive (CSRD) came into force on 05.01.2023. This stipulates that certain companies are obliged to disclose comprehensive information on their environmental impact, social responsibility and corporate governance. The CSRD aims to promote transparency and comparability in reporting and provide stakeholders with better insights into companies' sustainability strategies. In the coming years, the directive will oblige a large number of companies, depending on their size, to prepare sustainability reports and update them regularly.

Preparations are already underway to implement the directive, such as drawing up a carbon footprint and recording other relevant key figures and data points.

Due to the dynamic developments in this area, a concrete implementation and commitment for Klüh is not yet foreseeable at the present time.

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

2.2.4 Green Claim Directive

The Green Claim Directive, also known as the Environmental Product Information Directive, is an EU regulation that aims to provide customers with accurate and reliable information about the environmental impact of products. It specifies what kind of environmental claims may be made on products and what criteria must be met in order to use such claims. The purpose of the directive is to prevent greenwashing and ensure that customers can make informed decisions when it comes to buying environmentally friendly products. It is an important step towards a more sustainable economy and helps to reduce environmental impact.

As a service provider, Klüh checks its suppliers carefully before products are listed and used for services. Based on the manufacturer's specifications and our services, we provide our customers with precise information about our services.

Initiatives and frameworks

2.2.5 GRI



The GRI standard is a reporting standard that supports companies, institutions or countries in reporting their efforts and successes in all areas of sustainability that fall within the respective area of activity. On the one hand, this serves the purpose of transparency and communication, but also for the company's own strategic evaluation and as a basis for setting 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 for the first time in 2023 in accordance with the GRI standard.

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

2.2.6 SBTi & CDP



The Science Based Targets Initiative (SBTi) supports companies in setting climate targets that are in line with the 1.5 degree target of the 2015 Paris Agreement. Participating companies must set long-term "net-zero" climate targets by 2050, i.e. they must not cause any emissions and even sequester CO₂ from the atmosphere by 2050.

Accordingly, companies must submit their carbon footprints (CO₂ emissions) annually and demonstrate their progress as part of the Carbon Disclosure Project (CDP). This organization cooperates with SBTi to monitor the emissions of companies and other institutions. We have successfully participated in the Carbon Disclosure Project for the Cleaning and Security departments.

Klüh is not committed to the SBTi, but follows the science-based principles in the alignment of the Klüh Group's objectives and strategy.

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

2.2.7 ISO standards

The Klüh CSR system is based on the international standards recognized by the Klüh management team. The Klüh understanding of sustainability, which is laid down in the Code of Conduct, arises from these principles.



We ensure compliance with the requirements set out in the Code of Conduct internally via the cross-divisional integrated management system, which is certified in accordance with 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, the Klüh Service Management GmbH has the DIN EN ISO 37301 compliance certification and Klüh Security GmbH has DIN EN ISO 77200 certification.

The reporting system (whistleblower system, complaints system, complaints office) that goes hand in hand with the management system ensures data transparency and continuous improvement. Together with the requirements of the ILO, this data forms the basis for the human rights report.

Sustainability ratings

We also take part in sustainability ratings at the customer's request. These include EcoVadis and NQC (or SAQ 5.0 questionnaire) in particular.

2.2.8 EcoVadis



Klüh has been participating in EcoVadis for around 4 years. This is a commercially oriented organization that has no connection to states, NGOs or the UN. EcoVadis has been active on the market for a few years as an external certifier for companies' sustainability activities. Certification takes place in 4 subject areas: environment, labour and human rights, ethics and sustainable supply chain.

In addition to the holding company, our Security and Cleaning divisions are now also represented at EcoVadis and were delighted to receive a silver and a bronze medal.

2.2.9 NQC/ Supplier Assurance Questionnaire (SAQ 5.0)



The NQC/ SAQ 5.0 questionnaire is established in the automotive industry. This works in a similar way to the EcoVadis questionnaire and companies must specify relevant guidelines, processes and key figures and are then assessed. The questionnaire is compiled or adapted by a company (including the weighting of the subject areas) and is sent directly to the business partner to be audited in order to check their own supply chain. Klüh has so far been able to answer all NQC customer surveys to their satisfaction and most recently achieved a very good B rating with 88 points for Klüh Cleaning GmbH.

Further information on the currently most relevant sustainability ratings at Klüh can be found in the information flyer "Rating agencies at a glance" on the Klüh website.

2.2.10 ZNU - Standard Driving Sustainable Change



The standard developed by the center for sustainable management of the University Witten-Herdecke, Germany promotes sustainable processes in companies and enables systematic improvement in the ecological, economic and social dimensions.

In June 2024, Klüh received the ZNU certification following an audit by TÜV Rheinland auditors. The ZNU standard certifies that Klüh has established sustainable processes for systematic improvement in the ecological, economic and social dimensions of the company.

3. Sustainability strategy and global sustainability goals (UN Sustainable Development Goals)

Sustainability is an integral part of Klüh's corporate strategy. We see sustainable management not as an add-on, but as the basis for long-term business success. At the heart of our sustainability work is the conviction that economic growth, social responsibility and ecological action must be aligned. The United Nations Sustainable Development Goals (SDGs) are decisive for our sustainability strategy.

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

In the area of corporate policy and governance, Klüh has anchored the topic of sustainability and the SDGs at various points at all management levels. We have firmly 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 50,000 employees internationally and around 20,000 in Germany, we operate in the healthcare, hospitality, transportation, industrial and public sectors, among others. In doing so, we achieve an impact on global development in a variety of ways.



Graphic 1 UN Sustainable Development Goals

As a service company, we are convinced that we can have an impact on four of the aforementioned global goals in particular:



- High-quality education
- Decent work and economic growth
- Sustainable consumption and production
- Climate protection measures

Within our sphere of influence, it is our aim to reduce the negative effects of our business activities on people and the environment and to strengthen positive effects in equal measure.

By demanding ecological alternatives from our suppliers and manufacturers from responsible production and pointing out the advantages of environmentally friendly products to our customers, we promote a joint rethink along the entire value chain, from production to the end of the product's life.

Our sphere of influence is not just our own company. Above all, it is the selection and development of our suppliers as well as the procurement and value creation process of our customers.




The four goals are therefore implemented in our four key areas of activity:

- Training of our employees
- Procurement and supply chain
- Products and services / Sustainable orientation
- Organization at the locations

and is described in the following chapters.

4. Overview of activities in the areas of the four key SDGs for Klüh

The following overview summarizes the activities from the past financial year 2024 relating to the four UN SDGs defined as material for Klüh.

| UN SDGs | Business activity in 2024 | KPIs | Reference reporting |
|--|--|---|---|
| SDG 4: Quality education  | <p>Introduction of a new e-learning platform (from Ilias to Moodle)</p> <p>Expansion of the training catalog</p> <p>Expansion of participation in our training program</p> <p>Launch of the “Küchenhelden” training initiative</p> <p>Start of the trainee program 06/2024 ("holistic sustainability management")</p> <p>New software for training management ("envito")</p> | <p>Training figures</p> <p>Training courses in the Klüh Academy catalog</p> | <p>Social Report Annex 19 (Personnel Report)</p> |
| SDG 8: Decent work and economic growth  | <p>VBG certificate for our company health management</p> <p>Reduction in occupational accidents in the CLE, CAT and KWD departments</p> | <p>Accidents at work</p> | <p>Management Review Section 4.6, p. 19</p> |
| SDG 12: Sustainable consumption and production  | <p>ZNU Certification</p> <p>Use of product innovations (CLE: ozone cleaning, washable bin liners CAT: We Love Green product line)</p> <p>Extended rollout of the Orbisk waste management technology CAT</p> <p>Launch of EcoServ (product from CLE, focus on needs-based cleaning)</p> | <p>CO2 reduction of services through the use of sustainable products</p> <p>Waste reduction in kg</p> | <p>Evaluations of the specialist areas</p> <p>Energy report</p> |
| | | | |


| | | | |
|---|--|----------------------------------|--|
| <p>SDG 13: Climate action</p>  | <p>ZNU Certification</p> <p>Preparation of the carbon footprint with Climate Partner</p> <p>Participation in the Düsseldorf Climate Pact</p> | <p>Values Scope 1, 2 & 3</p> | <p>Sustainability report</p> <p>Energy report</p> <p>Sustainability report</p> |
|---|--|----------------------------------|--|

Table 1 Overview of business activities relating to SDGs 4, 8, 12 and 13

5. Guidelines and measures (SDG)

The guidelines and measures that are related to the Sustainable Development Goals 4, 8, 12 and 13 at Klüh are listed below.

5.1 Training of our employees

Relevant UN Global Compact Principal(s):

6. *Companies should advocate the elimination of discrimination in employment and occupation.*



Training opportunities at Klüh (SDG 4)

As a service provider, our employees are our top priority. Training and further education is therefore also of particular relevance in order to be able to provide a high-quality service that is safe for employees and customers.



At Klüh, the principle of "promotion before entry" applies, so before vacant positions are advertised externally, subordinate employees are given the opportunity for further training.

Since 2023, we have had a designated department for personnel development, which creates (also individually tailored) development programs to further qualify employees. Internal and external training programs are used for this purpose.



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

At the Klüh Academy, we offer various training and further education courses to support our employees. In addition, we offer special training courses for security staff in the security sector at our security school (including IHK-certified training courses, preparatory courses, distance learning courses) and at our subsidiary RASW.

In 2024, the first round of Klüh "Küchenhelden", an IHK-certified training program for kitchen assistants, was launched. The "Meistermacher" training program will then start in 2025. This program specifically strengthens internal talent promotion and career development in order to prepare committed employees for future management and specialist positions.

In the cleaning sector, a certified site manager training course has been offered for years and in the catering sector, Klüh works together with the ICA (Institute of Culinary Art), among others, to train e.g. hygiene specialists and to prepare for the final examination to become a chef.

By continuously training our employees, we can offer high-quality services and ensure the health of our employees and customers.

Study and further training costs are covered.

Equal treatment and equal opportunities (SDGs 5, 10)

Due to the fact that more than 60% of Klüh employees are women, the compatibility of family and career, and therefore equality between men and women, is of particular concern to us. As soon as women have children, they continue to experience an enormous burden from taking on care work. For working mothers, this results in a significant double burden over a considerable period of time.

We therefore offer academic courses to all employees during working hours to ensure compatibility with other commitments. In addition, the Klüh Academy offers numerous workshops designed to promote resilience or support a work-life balance in order to better cope with a demanding everyday life through self-management, time management and stress reduction (SDG 5 & 10).

In order to be able to offer women in our company even more support in the future, we appointed a Women's and Equal Opportunities Officer in December 2024. In her role, she will actively promote equal treatment in the workplace and, in particular, take communication measures and act as a point of contact for women who have experienced unequal treatment or other discriminatory acts.

5.2 Occupational health and safety, procurement, supply chain and sustainable management

Relevant UN Global Compact Principal(s):

1. *Businesses should support and respect the protection of international human rights.*
2. *Businesses should ensure that they are not complicit in human rights abuses.*
3. *Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.*
collective bargaining.
4. *Companies should advocate the elimination of all forms of forced labor.*
5. *Companies should advocate the abolition of child labor.*
6. *Companies should advocate the elimination of discrimination in employment and occupation.*



Occupational health and safety (SDGs 3, 5, 8)

As described, people are the focus at Klüh. Creating a safe and healthy environment for our employees is therefore particularly important to us. We strive to continuously develop in the areas of occupational health and safety. Part of this strategy is also a functioning health management system, for which Klüh 2024 was certified by the VBG.



In addition, each branch is looked after by a company doctor, and regular examinations are offered, including G 25, G 26.2, G 37, G 56, as well as vaccinations (flu, measles, hepatitis, etc.) depending on the season. In addition, all locations are regularly inspected from an occupational safety perspective by our partner Mediwork (CLE, SEC, KSM) or KKM (CAT) and audits are carried out by the central quality management department.



Compliance and authorized representative system (SDGs 3, 5, 8)

The protection of human rights and compliance with applicable law is ensured by a compliance and internal control system. Klüh has various officers in this area (Compliance, AGG, Human Rights, Equality, Diversity, Inclusion Data Protection Officer) (SDG 5), who are available as a point of contact for employees and report on their activities annually. The officers can be contacted via collective e-mail addresses. These can be found on our company website or in the relevant information flyers and VAs. A software solution will be

introduced in 2025.

Through strict internal (internal control system, consisting of QM audits, auditing and roadshows) and external controls (by TÜV Austria, Fresenius, Mediwork, KKM), we ensure that our services are provided in accordance with regulations and that no legal violations are committed.

Various communication channels are open in the event of a possible breach of the law. We have installed a whistleblower system through which any form of information can be received and investigated by our compliance officer.

Compliance with labor law is highly relevant. In this context, Klüh is expressly committed to compliance with collective agreements. The majority (around 86%) of employees are employed in accordance with collective agreements and are represented by a workers council.

Procurement and supply chain (SDG 8)

Monitoring adherence to our social, ecological and compliance standards (especially respect for human rights and environmental protection) in the supply chain is the responsibility of Central Purchasing in cooperation with the

specialist departments and Central Quality Management as part of the Supply Chain Duty of Care Act (German abbreviation: LkSG), which has been mandatory for Klüh since the beginning of 2023.

The prerequisite for cooperation with our (existing and new) suppliers is our purchasing guideline, the implementation of which is reflected in the partnership contracts.

In addition to the anchoring in the compliance organization and the questionnaires described above, the system is also based on a Supplier Code of Conduct and the General Terms and Conditions of Purchase.

In addition, audits are carried out at our suppliers, also according to the specifications of the specialist departments. In the audits, Klüh wants to understand and check how our suppliers monitor the supply chain. The number of audits is determined in the supply chain meeting together with Central Purchasing.

The constantly growing transparency in our supply chain that goes hand in hand with these measures gives us and our customers security with regard to existing and upcoming due diligence obligations, environmental protection and compliance.

5.3 Products and services/ Sustainable development

Relevant UN Global Compact Principal(s):

7. Companies should follow the precautionary principle when dealing with environmental problems.
8. Companies should take initiatives to promote greater environmental awareness.
9. Companies should accelerate the development and dissemination of environmentally friendly technologies.



Product innovations in water (SDGs 9, 12, 13, 14, 15)

In order not to endanger life on land and under water, we work to minimize the consumption of natural resources when designing our product range for our customers. We also aim to avoid environmentally harmful ingredients and packaging materials wherever possible, thereby minimizing the impact on soil, water and air.



We are particularly progressive in the Cleaning division in the area of water.

Klüh only purchases green chemicals from Dr. Schnell and offers new cleaning processes, such as osmosis and ozone cleaning. In osmosis cleaning, the use of chemicals can be completely dispensed with by compressing and demineralizing water, which means that no chemically contaminated water is returned to the water cycle after cleaning through the wastewater. In ozone cleaning, the addition of cleaning chemicals can either be completely dispensed with or at least significantly reduced due to the cleaning properties of ozonized water (areas of application: dishwashers, washing machines, hand sprayers).



In addition, (ultra) high concentrates are increasingly being purchased, which, due to the smaller volume of compostable packaging, save resources (both fuel and water when cleaning plastic packaging) during production (2,000 liters of cleaning agent are obtained from one liter of ultra high concentrate, thus saving 1,999 1-liter containers), transport and disposal.



Great progress is also being made in the area of sustainability when it comes to cleaning utensils and appliances. On the one hand, cleaning equipment is used that either works in a water-saving manner or, in some cases, can even recycle process water directly.



Klüh ensures that cleaning utensils have a certain longevity and recycled content. Disposable products are avoided wherever possible. Washing machines are also used to clean cleaning utensils, which can intelligently adapt the wash cycle to the amount of washing and degree of soiling (SDG 9).

Further information can be found in the preceudural instruction water, but also in the evaluation of the Cleaning department.

Product innovations Waste (SDGs 9, 12, 13, 14, 15)

The catering department uses the "Orbisk" system, which uses a camera to scan food waste from plates and can therefore determine how much waste is generated, but also allows conclusions to be drawn about which dishes need to be optimized.

In addition, the Catering department has introduced a vegan/ vegetarian product line ("We Love Green"), which saves CO2 emissions through a recipe composition optimized according to sustainability aspects. In 2024, it was mandatory for every business to offer a dish from this product line at least twice a week. As a result, a total of 243 tons of CO2 could already be saved in 2024.

Promotion of the circular economy (SDG 12)

The promotion of the circular economy includes the following priorities:

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

In view of the regulations on selected disposable plastic items that have been in force since July 2021, we offer our services with a wide range of EU-compliant disposable packaging. In the Catering division, we offer the "vytal" reusable system, which was used much more frequently than expected in the first few months after its introduction. In Q4 2023, 140,000 contacts were already registered in the context of the reusable systems.

As already described, we also use our smart waste tool "Orbisk" in the Catering department, which uses a camera to scan food waste from plates and can therefore determine how much waste is generated, but also allows conclusions to be drawn about which dishes need to be optimized.

Food waste disposal in the catering sector is carried out by Refood. This means that waste can be used to produce renewable energy, biodiesel and mineral fertilizer. In this way, we can ensure that where waste reduction reaches its limits, the food is processed further in a meaningful way.

We are also testing new smartwaste solutions for our customers in a self-experiment at our head office in Düsseldorf. For example, we are testing Hailo's Smartwaste stations and the use of reusable, washable bin liners.

Our IT reduces electrical waste, both at head office and in operations, by participating in a leasing system so that the devices can be properly disposed of or refurbished by the manufacturer after use at Klüh. In addition, the life cycle of purchased equipment at the head office is significantly extended by using it as training equipment, for example.

Klüh is constantly trying to optimize waste management and reports annually on progress in the energy report.

Customer-specific shopping basket analysis and adjustment with regard to sustainability (SDG 9, 12, 13)

Proven criteria for the sustainability classification of products are basically the eco-labels (Blue Angel, FSC, EU Flower, etc.) on the non-food side and the eco-labels on the food side (EU organic seal, German organic seal, Demeter, Bioland, MSC and V-label, etc.). These can be displayed in our "DigiSupply" tool and individually compiled into sustainable meal plans for the customer. Since Q4 2023, we have also been working intensively on a solution for displaying regional products in DigiSupply. This raised the problem of defining regionality, which is to be standardized for the Klüh Group in 2025.

Our Cleaning department also launched a new sustainable product in 2024. "EcoServ" focuses on needs-based cleaning and customers can benefit from greater efficiency and resource conservation thanks to the IoT-supported service.

Governance

In order to create synergies and learning effects between the specialist areas, but also to work together effectively and develop a holistic sustainability strategy, the sustainability team works closely with experts from our stakeholder network and the industry as a cross-departmental committee and the product management of the specialist areas.

For each individual product category used in our services, the key sustainability criteria (levers), for which measurable data is also available, must be determined along the entire product life cycle in order to be able to make forward-looking product range decisions for our customers. Customers are already requesting customized analyses for their properties.

Systematic monitoring of sustainability-relevant product details as part of our service provision (e.g. recycled content, product carbon footprint, recyclability of packaging, microplastics, etc.) is currently being developed and essentially depends on the provision of the relevant data by the manufacturers. We are in close contact with our suppliers in this regard, in particular with the wholesaler "igefa", which supplies around 90% of our non-food items.

As part of the Supply Chain Due Diligence Act, a human rights and sustainability-based analysis of all suppliers has also been systematically carried out since 2023.

These targets are set by the specialist companies (sustainability targets are formulated in the areas of ecological, economic and social sustainability in all three specialist areas).

5.4 Organization at the locations



In line with the Paris Agreement on climate change, which stipulates that global warming should be limited to a maximum of 1.5 degrees, we intend to actively reduce the emissions that we can influence. In order to emphasize this goal, we follow the guidelines of the SBTi (see above) and adapt our business activities to the 1.5 degree target by 2050. Details can be found in the Social Report, Energy Report and Management Review and in our Sustainability Report (formerly the Business Report).



The Group stands by its claim to be climate-neutral by 2040.

The aim of the holding company management is to make the Klüh family business "grandchild-capable".



Klüh reports annually in the energy report in accordance with the GHG Protocol, in which Scope 1 and 2 emissions are already reported. We are constantly improving the data for Scope 3 in order to make the energy report even more detailed and transparent. In the course of 2024, Klüh worked together with the software provider "Climate Partner" on Scope 3 accounting as part of the City of Düsseldorf's Climate Pact. As a result, a very comprehensive and clearly detailed carbon footprint for 2023 has now been prepared and verified by Climate Partner. Our data and reports are checked externally by TÜV Austria and CDP (see section

2.2.6 SBTi).

Annual targets are issued for each specialist area by the specialist managing directors. Measures are planned and tracked at the CSR meeting. At the energy meeting, the achievement of targets is tracked using key figures. This is documented in the quarterly energy report.

Each Klüh location, usually branch offices, has to comply with extensive occupational health and safety requirements for our employees and our customers (see Management Review). At the same time, each location must report any environmental violations. There have been no environmental violations since the system was introduced.

In this context, all branches are asked each year to set themselves targets in all three areas of sustainability. The survey for 2024 was conducted in a new format. For the first time, the branches were asked to link targets with key figures and measures in a binding manner, thereby creating measurability that would enable them to track progress/compliance with the targets in the following year. A few challenges arose here, as this system and the topic were new to many employees. In Q4 2025, an optimization of the query in the central QM will be discussed.

6. Partnerships and cooperations

Since January 1, 2024, Klüh has been a member of the Düsseldorf Climate Pact, an initiative of the City of Düsseldorf, which offers a network for companies based in Düsseldorf that jointly support the city in achieving its climate targets.

Until the end of 2024, Klüh was a participant in the United Against Waste initiative, which aims to reduce waste in the catering industry.

In addition, our catering department in particular is involved in the following initiatives/ partnerships to promote sustainability in the catering industry:



Figure 2 Photo of our flower meadow in Mühlheim an der Ruhr

Proveg International: for the transformation of global food systems (in particular the replacement of animal products with plant-based products)

Veganuary (partnership): non-profit organization that calls on people to eat vegan in January for the benefit of the climate and health

Eaternity (partnership): this company supports us in providing our customers with the CO2 values of the food we prepare

Vytal (partnership): deposit-free, digital reusable system for takeout and beverages

Flowering partnership with Melifera e.V. over 1,000 square meters to protect biodiversity in Mühlheim an der Ruhr

Klüh is also active in various specialist associations:

- ISSA (The world cleaning industry association): We hold a place 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 Critical Infrastructure Protection)
- VDF (Association of Service Providers at German Airports)
- Institute of Culinary Art (ICA): Network of the food service industry

By actively participating in these associations, we can ensure that we are always informed about product innovations and new regulations or other movements in the market, enabling us to offer our customers the best possible products while meeting our sustainability goals and making our contribution to the SDGs.

7. Outlook

Further campaigns, initiatives and activities are also planned in 2025 to pursue our sustainability strategy. The focus here will again be on SDGs 4, 8, 12 and 13, but Goals 5 and 10 will also play a role.

We will focus on the following projects, among others:

1. Expansion of human resources development (SDG 4, 8)

The master maker "Mach 2" is being launched and 15 new participants are being sought for this interdisciplinary personnel development program.

2. Joining the UN Women Empowerment Principles (SDGs 5, 10)

In order to promote equal opportunities for women in our company, the Women's Representative has set herself the goal of joining the UN Women Empowerment Principles Initiative in order to publicly represent the values of the company and, through the initiative, to receive further suggestions and advice on promoting equal treatment at Klüh.

3. Introduction of whistleblower software (SDGs 5, 8, 10)

In order to make the process as simple as possible for employees, Klüh 2025 will introduce a whistleblower software in which those affected and whistleblowers can send information anonymously and securely to our officers.

4. Joining the Alliance for Responsible Food Culture (SDGs 3, 4, 12, 13)

Klüh Catering is a proud founding member of the Alliance for Responsible Food Culture (German abbreviation: AVE), which is dedicated to the sustainable transformation of community catering. The aim is to develop ecologically, socially and economically responsible solutions through cooperation, innovative strategies and scientific support. Goals include a 40% organic share, 75% plant-based food and less food waste.

We are also striving to further develop our carbon footprint and to gradually consolidate and intensify cooperation with our foreign companies.