

GRI content index

Statement of use	Klüh Service Management GmbH (KSM) has reported for all german-based entities of the Klüh group in accordance with the GRI Standards for the period 01/01/2024-12/31/2024.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	none

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
General disclosures						
GRI 2: General Disclosures 2021	2-1 Organizational details		A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.			
	2-2 Entities included in the organization's sustainability reporting					
	2-3 Reporting period, frequency and contact point					
	2-4 Restatements of information					
	2-5 External assurance					
	2-6 Activities, value chain and other business relationships					
	2-7 Employees					
	2-8 Workers who are not employees		number of employees	Information unavailable/incomplete	Our accounting department does not track subcontractor employees.	
	2-9 Governance structure and composition					
	2-10 Nomination and selection of the highest governance body					
	2-11 Chair of the highest governance body					
	2-12 Role of the highest governance body in overseeing the management of impacts					

	2-13 Delegation of responsibility for managing impacts				
	2-14 Role of the highest governance body in sustainability reporting				
	2-15 Conflicts of interest				
	2-16 Communication of critical concerns				
	2-17 Collective knowledge of the highest governance body				
	2-18 Evaluation of the performance of the highest governance body				
	2-19 Remuneration policies		all	Confidentiality constraints	
	2-20 Process to determine remuneration		all	Confidentiality constraints	
	2-21 Annual total compensation ratio		all	Confidentiality constraints	
	2-22 Statement on sustainable development strategy				
	2-23 Policy commitments				
	2-24 Embedding policy commitments				
	2-25 Processes to remediate negative impacts				
	2-26 Mechanisms for seeking advice and raising concerns		number of incidents	Confidentiality constraints	
	2-27 Compliance with laws and regulations		number of incidents	Confidentiality constraints	
	2-28 Membership associations				
	2-29 Approach to stakeholder engagement				
	2-30 Collective bargaining agreements				
Material topics					
GRI 3: Material Topics 2021	3-1 Process to determine material topics		A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.		
	3-2 List of material topics				

Economic performance						
GRI 3: Material Topics 2021	3-3 Management of material topics					
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed					
	201-2 Financial implications and other risks and opportunities due to climate change					
	201-3 Defined benefit plan obligations and other retirement plans					
	201-4 Financial assistance received from government					
Market presence						
GRI 3: Material Topics 2021	3-3 Management of material topics	employee health/ employer attractiveness/ training and education				
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage		number of employees that earn minimum wage	Information unavailable/incomplete		
	202-2 Proportion of senior management hired from the local community		number of employees that belong to the local community	Not applicable		
Indirect economic impacts						
GRI 3: Material Topics 2021	3-3 Management of material topics	economy/ innovation/ quality/ local engagment				
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported					
	203-2 Significant indirect economic impacts					
Procurement practices						
GRI 3: Material Topics 2021	3-3 Management of material topics	economy/ innovation/ quality/ local engagment				
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers					
Anti-corruption						
GRI 3: Material Topics 2021	3-3 Management of material topics	economy/ innovation/ quality/ local engagment				

GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption					
	205-2 Communication and training about anti-corruption policies and procedures					
	205-3 Confirmed incidents of corruption and actions taken		number of incidents	Confidentiality constraints		
Anti-competitive behavior						
GRI 3: Material Topics 2021	3-3 Management of material topics	economy/ innovation/ quality/ local engagement				
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices		number of incidents	Confidentiality constraints		
Tax						
GRI 3: Material Topics 2021	3-3 Management of material topics					
GRI 207: Tax 2019	207-1 Approach to tax					
	207-2 Tax governance, control, and risk management					
	207-3 Stakeholder engagement and management of concerns related to tax					
	207-4 Country-by-country reporting					
Materials						
GRI 3: Material Topics 2021	3-3 Management of material topics					
GRI 301: Materials 2016	301-1 Materials used by weight or volume					
	301-2 Recycled input materials used					
	301-3 Reclaimed products and their packaging materials					
Energy						
GRI 3: Material Topics 2021	3-3 Management of material topics	environment/ animal welfare/ climate				

GRI 302: Energy 2016	302-1 Energy consumption within the organization					
	302-2 Energy consumption outside of the organization		all	Information unavailable/incomplete	technical issue	
	302-3 Energy intensity		Energy intensity for the security and catering deviation.	Information unavailable/incomplete		
	302-4 Reduction of energy consumption					
	302-5 Reductions in energy requirements of products and services					
Water and effluents						
GRI 3: Material Topics 2021	3-3 Management of material topics	environment/ animal welfare/ climate				
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource					
	303-2 Management of water discharge-related impacts					
	303-3 Water withdrawal					
	303-4 Water discharge					
	303-5 Water consumption					
Biodiversity						
GRI 3: Material Topics 2021	3-3 Management of material topics	environment/ animal welfare/ climate				
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas		number of operating sites	Not applicable	no operating site within the mentioned area	
	304-2 Significant impacts of activities, products and services on biodiversity		all	Information unavailable/incomplete		
	304-3 Habitats protected or restored		all	Information unavailable/incomplete		
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations		all	Information unavailable/incomplete		
Emissions						
GRI 3: Material Topics 2021	3-3 Management of material topics	environment/ animal welfare/ climate				

GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions					
	305-2 Energy indirect (Scope 2) GHG emissions					
	305-3 Other indirect (Scope 3) GHG emissions					
	305-4 GHG emissions intensity		data only available für the cleaning department	Information unavailable/incomplete	technical issue	
	305-5 Reduction of GHG emissions					
	305-6 Emissions of ozone-depleting substances (ODS)		all	Not applicable		
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		all	Not applicable		
Waste						
GRI 3: Material Topics 2021	3-3 Management of material topics	environment/ animal welfare/ climate topics				
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts					
	306-2 Management of significant waste-related impacts					
	306-3 Waste generated		all	Information unavailable/incomplete	technical issues	
	306-4 Waste diverted from disposal		the available data only covers electronic waste	Information unavailable/incomplete	we do not collect that data yet	
	306-5 Waste directed to disposal					
Supplier environmental assessment						
GRI 3: Material Topics 2021	3-3 Management of material topics	environment/ animal welfare/ climate topics				
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria					
	308-2 Negative environmental impacts in the supply chain and actions taken		number of suppliers that were checked is incomplete	Information unavailable/incomplete	The number of suppliers, that are bound by the Code of Conduct for suppliers have not been collected.	
Employment						
GRI 3: Material Topics 2021	3-3 Management of material topics	employee health/ employer attractiveness/ training and education				

GRI 401: Employment 2016	401-1 New employee hires and employee turnover					
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees					
	401-3 Parental leave					
Labor/management relations						
GRI 3: Material Topics 2021	3-3 Management of material topics	employee health/ employer attractiveness/ training and education				
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes					
Occupational health and safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	employee health/ employer attractiveness/ training and education				
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system					
	403-2 Hazard identification, risk assessment, and incident investigation					
	403-3 Occupational health services					
	403-4 Worker participation, consultation, and communication on occupational health and safety					
	403-5 Worker training on occupational health and safety					
	403-6 Promotion of worker health					
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships					
	403-8 Workers covered by an occupational health and safety management system					
	403-9 Work-related injuries					

	403-10 Work-related ill health		all	Information unavailable/incomplete	we only document occupational accidents, noch work-related illnesses	
Training and education						
GRI 3: Material Topics 2021	3-3 Management of material topics					
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee					
	404-2 Programs for upgrading employee skills and transition assistance programs					
	404-3 Percentage of employees receiving regular performance and career development reviews					
Diversity and equal opportunity						
GRI 3: Material Topics 2021	3-3 Management of material topics	employee health/ employer attractiveness/ training and education				
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees					
	405-2 Ratio of basic salary and remuneration of women to men					
Non-discrimination						
GRI 3: Material Topics 2021	3-3 Management of material topics	employee health/ employer attractiveness/ training and education				
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken					
Freedom of association and collective bargaining						
GRI 3: Material Topics 2021	3-3 Management of material topics	employee health/ employer attractiveness/ training and education				
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk					
Child labor						
GRI 3: Material Topics 2021	3-3 Management of material topics	employee health/ employer attractiveness/ training and education				

GRI 3: Material Topics 2021	3-3 Management of material topics					
GRI 415: Public Policy 2016	415-1 Political contributions					
Customer health and safety						
GRI 3: Material Topics 2021	3-3 Management of material topics					
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories					
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services					
Marketing and labeling						
GRI 3: Material Topics 2021	3-3 Management of material topics					
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling					
	417-2 Incidents of non-compliance concerning product and service information and labeling					
	417-3 Incidents of non-compliance concerning marketing communications					
Customer privacy						
GRI 3: Material Topics 2021	3-3 Management of material topics					
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data					

Topics in the applicable GRI Sector Standards determined as not material	
TOPIC	EXPLANATION
[Title of GRI Sector Standard]	
201	This topic is not material to our business.
207	This topic is not material to our business.

301-2	Klüh is offering different services and has no production. Klüh uses ready to use products. One can find details on which products are sustainably sourced and sustainably used.
303-3, -4	The data quality in the area of water withdrawal and water recirculation is not yet at a level that allows an evaluation in these standards.
304	Klüh offers services and is not degrading material. Klüh owns two buildings.
306-1, -4	This topic is not material to our business.
403-4	This topic is not material to our business.
413	As a german-based firm there is no need in supporting local communities.
415	This topic is not material to our business.
416	Klüh ensures consumer health by providing extensive training to employees and the use of non harmful products during our services.
417	Klüh offers services and no products.
418	We act according to data safety regulations. Moreover this is not material to our business.