Sustainability at Klüh: structured and transparent!

Reporting on sustainability

Corporate responsibility, value-oriented action and consistently high quality of our services are a top priority to us! That's why Klüh Multiservices relies on the highest quality standards along the entire. The company sets high standards along the value chain that go beyond legal requirements – particularly in the areas of social, ecological and economic sustainability.

In the series "Sustainability at Klüh: structured and transparent!" we provide information on our current position on our sustainability path.

Sustainability reporting is a challenge for the entire company, as all relevant information and key figures from a wide range of areas have to be obtained in order to prepare the reports. We will briefly outline the historical development of reporting and its requirements as well as the current status of implementation at Klüh.

MULTISERVICES

Reporting on sustainability

Why and how did sustainability reporting come about?

From a historical perspective, sustainability reporting began with the shipwreck of the oil tanker "Exxon Valdez" on **March 24, 1989** and led to the foundation and establishment of the Global Reporting Initiative **(GRI).** However, the GRI standard, which has provided companies with a guideline for reporting on sustainability issues since **2000,** is voluntary and companies are not obliged to participate.

The participants at the **2015** UN Climate Change Conference agreed on the **Paris Agreement,** which for the first time defined binding international climate protection targets on a global scale. The main objective of the agreement is **to limit the increase in the global average temperature to below 2 degrees compared to pre-industrial levels.**

The **2030 Agenda** replaces the **Millennium Development Goals** from **2000** and describes 17 specific Sustainable Development Goals **(SDGs)** for global sustainable development:

Since **11.12.2019,** the EU has been pursuing the goal of climate neutrality by **2050** with the **"Green Deal"**. As part of the **"fit for 55"** initiative, the EU member states agreed to reduce CO_2 emissions by 55% by **2030** compared to 1990. In this context, the **EU Taxonomy Regulation** was adopted, which provides companies with a "green list" for sustainable economic activities.

In **2021,** the EU Commission proposed a new standard to harmonize sustainability reporting. The Corporate Sustainability Reporting Directive **(CSRD)** is yet to come into force.

What are the general reporting requirements for companies?

Companies must generally report on financial and non-financial topics:

Non-financial topics include, among others:

- Environmental impact of the company
- Occupational health and safety of employees
- Supporting the local community
- Sustainable development

Financial reporting includes, for example, the annual business report and the annual financial statements.

Implementation of the requirements at Klüh:

- Klüh has reported voluntarily in accordance with the GRI standard since **2022.**
- Once the **CSRD** Directive is ratified into national law, Klüh will change its reporting system in accordance with the requirements of commercial law and CSRD.
- In future, Klüh will use certified **sustainability management software** to facilitate internal and external reporting in order to control the collection of all relevant data.
- In **2022,** Klüh implemented the Supply Chain Due Diligence Act **(LkSG)** ahead of schedule and proactively. Since 2024, the Federal Office of Economics and Export Control (BAFA) has been reviewing the implementation measures of the LkSG at Klüh.
- The EU plans the European counterpart of the LkSG called Corporate Sustainability Due Diligence Directive **(CSDDD).** This directive goes above the requirements of the German Supply Chain Due Diligence Act, particularly in the areas of chemical imports and biodiversity.

Do you have any questions or would you like more information? The following contact persons will be happy to help you:

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