

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 01/01/2022-12/31/2022.
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	2-1 Organizational details						
	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	3-1 Process to determine material topics						
	3-2 List of material topics						
Economic performance							
GRI 3: Material Topics	3-3 Management of material topics						
	GRI 201: Economic Performance	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	3-3 Management of material topics	employee health/	employer attractiveness/ training and education				
	GRI 202: Market Presence	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	3-3 Management of material topics	economy/ innovation/ quality/ local engagement				
GRI 203: Indirect Economic Impacts	203-1 Infrastructure investments and services supported					
	203-2 Significant indirect economic impacts					
Procurement practices						
GRI 3: Material Topics	3-3 Management of material topics	economy/ innovation/ quality/ local engagement				
GRI 204: Procurement Practices	204-1 Proportion of spending on local suppliers		number of suppliers	Information unavailable/incomplete	We have no reliable data since the definition of "regional" is not unified. In addition we are unable to assess all intermediaries. This question only applies to the catering entity, it is not applicable to cleaning and security.	
Anti-corruption						
GRI 3: Material Topics	3-3 Management of material topics	economy/ innovation/ quality/ local engagement				
GRI 205: Anti-corruption	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	3-3 Management of material topics	economy/ innovation/ quality/ local engagement				
GRI 206: Anti-competitive Behavior	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices		number of incidents	Confidentiality constraints		
Tax						
GRI 3: Material Topics	3-3 Management of material topics					
GRI 207: Tax	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	3-3 Management of material topics					
GRI 301: Materials	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	3-3 Management of material topics	environment/ animal welfare/ climate				
GRI 302: Energy	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					
	302-4 Reduction of energy consumption					
	302-5 Reductions in energy requirements of products and services					
Water and effluents						
GRI 3: Material Topics	3-3 Management of material topics	environment/ animal welfare/ climate				
GRI 303: Water and Effluents	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	3-3 Management of material topics	environment/ animal welfare/ climate				
GRI 304: Biodiversity	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	3-3 Management of material topics	environment/ animal welfare/ climate			
GRI 305: Emissions	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	3-3 Management of material topics	environment/ animal welfare/ climate			
GRI 306: Waste	306-1 Waste generation and significant waste-related impacts				
	306-2 Management of significant waste-related impacts		all	Information unavailable/incomplete	we do not collect that data yet
	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			
GRI 308: Supplier Environmental Assessment	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	3-3 Management of material topics	employee health/ employer attractiveness/ training and education			
GRI 401: Employment	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	3-3 Management of material topics	employee health/ employer attractiveness/ training and education			
GRI 402: Labor/Management Relations	402-1 Minimum notice periods regarding operational changes				
Occupational health and safety					
GRI 3: Material Topics	3-3 Management of material topics	employee health/ employer attractiveness/ training and education			
GRI 403: Occupational Health and Safety	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	3-3 Management of material topics	employee health/ employer attractiveness/ training and education			
GRI 404: Training and Education	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	3-3 Management of material topics	employee health/ employer attractiveness/ training and education			
GRI 405: Diversity and Equal Opportunity	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	3-3 Management of material topics	employee health/ employer attractiveness/ training and education			
GRI 406: Non-discrimination	406-1 Incidents of discrimination and corrective actions taken				
Freedom of association and collective bargaining					
GRI 3: Material Topics	3-3 Management of material topics	employee health/ employer attractiveness/ training and education			
GRI 407: Freedom of Association and Collective Bargaining	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	3-3 Management of material topics	employee health/ employer attractiveness/ training and education			
GRI 408: Child Labor	408-1 Operations and suppliers at significant risk for incidents of child labor				
Forced or compulsory labor					
GRI 3: Material Topics	3-3 Management of material topics	employee health/ employer attractiveness/ training and education			
GRI 409: Forced or Compulsory Labor	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor				
Security practices					
GRI 3: Material Topics	3-3 Management of material topics	employee health/ employer attractiveness/ training and education			
GRI 410: Security Practices	410-1 Security personnel trained in human rights policies or procedures				
Rights of indigenous peoples					
GRI 3: Material Topics	3-3 Management of material topics				
GRI 411: Rights of Indigenous Peoples	411-1 Incidents of violations involving rights of indigenous peoples				
Local communities					
GRI 3: Material Topics	3-3 Management of material topics				
GRI 413: Local Communities	413-1 Operations with local community engagement, impact assessments, and development programs				
	413-2 Operations with significant actual and potential negative impacts on local communities				
Supplier social assessment					
GRI 3: Material Topics	3-3 Management of material topics	economy/ innovation/ quality/ local engagement			
GRI 414: Supplier Social Assessment	414-1 New suppliers that were screened using social criteria				
	414-2 Negative social impacts in the supply chain and actions taken				
Public policy					
GRI 3: Material Topics	3-3 Management of material topics				
GRI 415: Public Policy	415-1 Political contributions				
Customer health and safety					
GRI 3: Material Topics	3-3 Management of material topics				
GRI 416: Customer Health and Safety	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	3-3 Management of material topics				
GRI 417: Marketing and Labeling	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	3-3 Management of material topics				
GRI 418: Customer Privacy	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	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.
304	Klüh offers services and is not degrading material. Klüh owns two buildings.
306-1, -3	This topic is not material to our business.
403-6, -7	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.