

# Declaration of conformity 2023

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## Dussmann Group

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Indicator set

GRI SRS

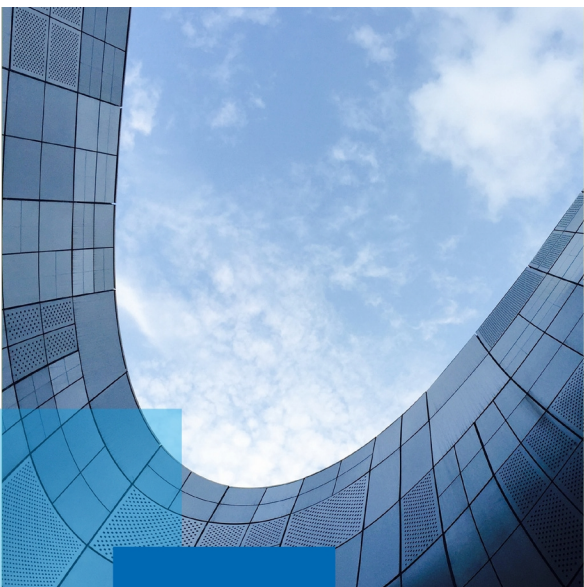
Contact

Dussmann Stiftung & Co. KGaA

Head of Group QHSE & Sustainability  
Daniel Krebel

Friedrichstraße 90  
10117 Berlin  
Germany

[esg@dussmanngroup.com](mailto:esg@dussmanngroup.com)



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## Indicator set

The declaration was drawn up in accordance with the following reporting standards:

GRI SRS

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# General

## General Information

Describe your business model (including type of company, products / services)

At the Dussmann Group, 68,200 people work across 21 countries, contributing their ideas and passion for people. The Berlin-based service provider posted Group sales of €3 billion across its three divisions in 2023. The largest of the divisions, Dussmann, provides solutions born of its passion for facility management, food services, and technical solutions. Dussmann Facility Management combines all of the services involved in integrated facility management, with a high proportion of the work performed in-house within the organization: building cleaning, security services, building technology, electrical and communications technology, and charging solutions for electric vehicles. Dussmann Food Services offers diverse and sustainable dining concepts for children, employees, patients, and residents of senior facilities, all with warm hospitality. Dussmann Technical Solutions encompasses all of the business units involved in technical plant and systems engineering and technical services. They offer solutions spanning the entire life cycle of systems and buildings, from planning and installation to commissioning, service, and repairs in the fields of electrical engineering, automation technology, cooling, refrigeration and air conditioning technology, and elevator technology. Joint venture Code Blue by Dussmann provides cybersecurity solutions to protect companies before, during, and after cyberattacks. The Care & Kids division operates the Kursana brand, providing care for seniors, and the Dussmann KulturKindergarten brand, which provides childcare for working parents. The family-run Dussmann Group also operates Germany's largest media store, Dussmann das KulturKaufhaus, which is located in Berlin. More information at [news.dussmanngroup.com](https://news.dussmanngroup.com).



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# CRITERIA 1–10: SUSTAINABILITY POLICY

## Criteria 1–4 concerning STRATEGY

### 1. Strategic Analysis and Action

The company declares whether or not it pursues a sustainability strategy. It explains what concrete measures it is undertaking to operate in compliance with key recognised sector-specific, national and international standards.

In our role as a global service provider operating in 21 countries around the world, we are active across many different areas, industries, and cultures. Through it all, though, we always pursue the same aims: making life a little easier for everyone who uses our services.

We view ourselves as a provider of solutions and as a partner in shaping everyday worlds and gear our thinking and activities toward people's needs and wishes. Our employees develop customized solutions for this, ultimately resulting in over 100 individual services. The goal of our work as an innovation driver remains to create benefits for our clients, our society, and the world around us.

The Dussmann Group strategy reflects overarching megatrends and the challenges they bring with them while identifying areas of focus for strategic action. Sustainability (ESG aspects) is a key strategic cornerstone for us and our clients. We firmly believe that focusing on sustainability (ESG) as a core topic will have a substantial impact on the Dussmann Group's future economic success.



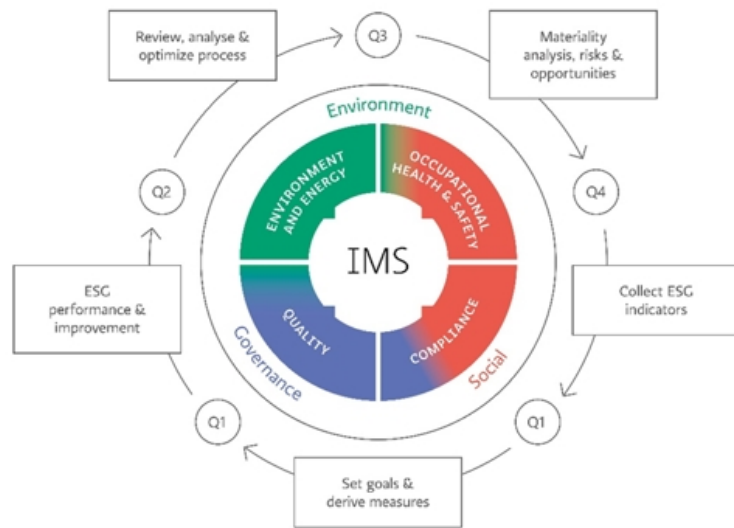
[Full-size image: Dussmann Group ESG strategy](#)

The shared values expressed in our Group strategy form the cornerstone of the ESG strategy: environmental awareness, integrity, passion, social responsibility and fairness. Our ESG strategy links these fundamental principles with the sustainability aspects that have been identified as material. The focus on materiality forms the basis for deriving our group-wide sustainability goals (ESG goals), including the resulting measures to achieve these goals. The materiality analysis and our goals setting process are described in detail in criteria 2 and 3 below.

To us, sustainable and responsible action means giving equal consideration to environmental, social and governance aspects as well as the demands of our internal and external stakeholders in all our corporate processes. Financial resilience, and thus the ability to adapt to change and improve ESG performance pave the way for sustainable growth. Identifying risks and opportunities at an early stage is essential for this and an important process component of our integrated management system (see criterion 6).

In the reporting year 2023, the Dussmann Group joined the UN Global Compact (UNGC). By supporting this global initiative, we are taking joint responsibility for the respect of human rights and labor standards, for the prevention of corruption and for the protection of the environment and climate. We remain committed to contributing to achieving the 17 global Sustainable Development Goals (SDGs) of the United Nations, with a particular focus on the SDGs that are material to us (see chapter 2 on materiality and chapter 3 on goals).

**Implementation of the ESG strategy within the Dussmann Group**



The continuous improvement and consistent implementation of our Integrated Management System (IMS) enables us to actively implement our ESG measures in all business areas. Our ESG strategy is synchronized with our quality, health, safety, environmental and energy management standards and is therefore fully and efficiently integrated. This ensures regular monitoring of effectiveness, not least as part of the ISO certifications (see criterion 7). We have incorporated our commitment to continuous improvement in our group-wide sustainability policy, which itself consistently puts the Dussmann Group strategy into action. The sustainability policy was updated in the reporting year and translated into 11 languages. In this way, we ensure that we consider the key sustainability aspects in our business activities and fulfil the expectations and obligations towards our stakeholders.

## 2. Materiality

The company discloses the aspects of its business operations that have a significant impact on sustainability issues and what material impact sustainability issues have on its operations. It analyses the positive and negative effects and provides information as to how these insights are integrated into the company's processes.

Through our business operations, we shape day-to-day life and work across society and the business sector. Our business environment is marked to a particular degree by the heterogeneous nature of the markets where we operate, the needs of our clients, and the relevant market volumes and existing infrastructures. Social and environmental particularities can vary considerably as a result, depending on the relevant business units and international subsidiaries. This means the potentially material sustainability aspects that relate to us, and our business activities are equally diverse.

### **Material aspects of our business activities**

We follow the “double materiality” approach. For us, material sustainability aspects are those topics that:

- have a relevant environmental, social or financial impact on our company and our business success (**outside-in perspective**),
- are substantially affected by our business activities (**inside-out perspective**) and
- affect the expectations and decisions of key stakeholders.

Our most important stakeholders and stakeholder groups are described in more detail in criterion 9.

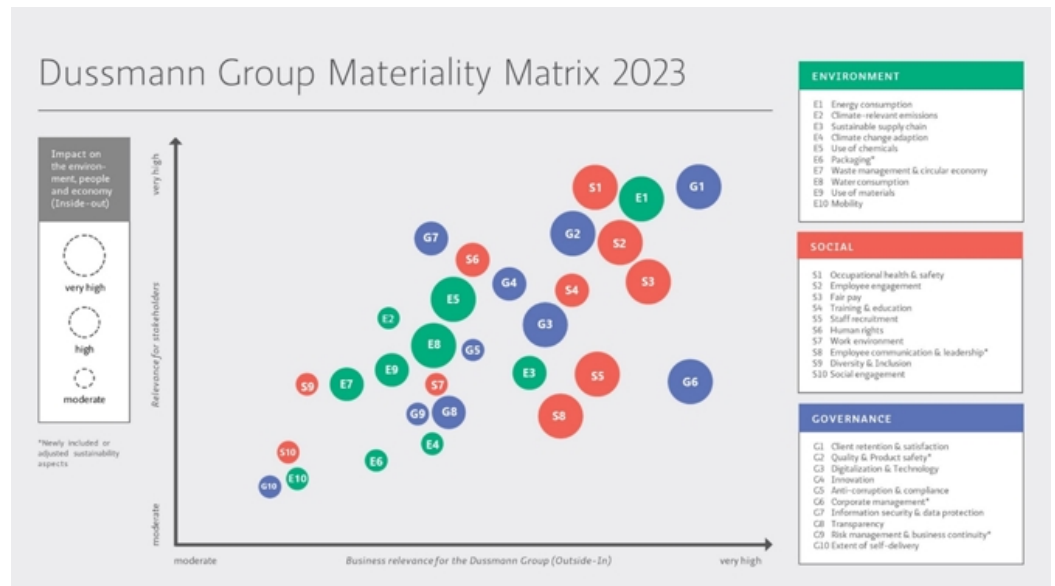
### **The materiality assessment process**

As part of the materiality assessment, sustainability aspects are evaluated both from the company's perspective and from the perspective of our internal and external stakeholders. We consider the full breadth and depth of all our business operations. This assessment is incorporated into our ESG strategy and forms the basis for the Dussmann Group's sustainability policy and for the formulation and prioritization of our ESG goals. At the same time, this process is essential when it comes to selecting performance indicators and prioritizing our measures. Through the integrated management system, we ensure efficient implementation of the measures and promote ongoing development.

The materiality matrix visualizes the most important sustainability aspects and is developed and calibrated annually based on the results of the previous assessments. To this end, the list of identified materiality aspects is reviewed first to determine whether it is up to date and relevant and what the positive and negative impact may be and adjusted where necessary. In the next step, internal and external stakeholders evaluate the identified sustainability aspects by means of an anonymous, online-based survey. This ensures broad internal and external involvement in the process as well as efficient implementation and evaluation. The sustainability aspects are ranked within the ESG dimensions of environment, social and governance aspects and rated according to their relevance. We also determine the extent to which our business activities have an impact on the environment, society and the economy.

### **Materiality matrix 2023**

The following graphic illustration, our materiality matrix, shows the results of the materiality assessment for the 2023 reporting year:



[Full-size image: Dussmann Group Materiality Matrix 2023](#)

In addition to business relevance (outside-in perspective) and stakeholder relevance, the materiality matrix visualizes the inside-out perspective: the size of the dots reflects the extent of the impact of our business activities on the environment, society and the economy.

### Our material sustainability aspects

The results of our materiality assessment are explained in detail below.

The Dussmann Group views the sustainability aspects of the three ESG dimensions – environmental, social, and governance – as being of equal importance rather than competing with each other. In the context of this report, the mentioned sustainability aspects are assigned to one of the categories along their strongest expression, but in mutual interaction they have an impact on several dimensions.

There is greater tension surrounding the assessment of sustainability aspects within the context of the materiality analysis than was previously the case. On the one hand, the requirements of a price-driven market and the resulting framework conditions have an impact on our business activities. This stands in contrast to our aim of providing services as sustainable as possible. This tension serves as the source of our approach to finding solutions, as we view it as an opportunity to work with our clients to forge ahead and shape the sustainable further development of our business activity.

The sustainability aspects that have been added or changed compared to the results of the previous year's assessment are marked with an asterisk(\*) and appear in italics.

### Environmental aspects (Environment)

- E1** Energy consumption
- E2** Climate-relevant emissions
- E3** Sustainable supply chain

- E4** Climate change adaption
- E5** Use of chemicals
- E6** *Packaging\**
- E7** Waste management and circular economy
- E8** Water consumption
- E9** Use of materials
- E10** Mobility

In the area of the environment, we focus our operational activities on minimizing the consumption of resources and using environmentally friendly products and equipment. This applies both to our own operational resources and to the resources of our clients. Material consumptions are energy, water, chemicals and other materials. On the client side, the consumption of energy, chemicals and water plays a particularly important role.

The aim of our efforts is to reduce the potential negative environmental impact of our business operations. We are focusing on operational mobility: Our priority in this regard is to make the access to clients' properties and workplace accessibility for our employees more sustainable. This is achieved on the one hand by creating incentive systems for private individual transport and on the other hand by improving the environmental impact of our own fleet and internal transport processes.

We ensure that raw materials are handled sensitively and actively promote resource- and energy-efficient innovations. In this way, we also support our goal of reducing waste, particularly packaging materials and other consumable materials. Measures in the area of circular economy enable us to use limited resources more sustainably and efficiently.

Adapting to climate change and climate protection are global challenges and are therefore also highly important to us. The analysis of our climate-relevant emissions, with a focus on determining our Carbon footprint in Scope 1 and 2 (see criterion 13), is a prerequisite for identifying and optimizing environmental impacts over which we have direct and indirect influence.

We strive to promote and improve social and environmental standards throughout the entire supply chain. A sustainable supply chain considers the entire value chain and aims to create long-term relationships among all stakeholders on a foundation of trust, cooperation and a shared understanding of sustainability.

### **Social aspects**

- S1** Occupational health and safety
- S2** Employee engagement
- S3** Fair pay
- S4** Training and education
- S5** Staff recruitment
- S6** Human rights
- S7** Work environment
- S8** *Employee communication and leadership\**

**S9** Diversity and inclusion**S10** Social engagement

We believe respecting and observing human rights is an integral part of responsible corporate governance. Employees' concerns are a high priority for the companies of the Dussmann Group and their stakeholders. Key social sustainability aspects include compliance with occupational health and safety standards, employee engagement and the promotion of training and education. We strengthen aspects such as job security, resilience, social and personal skills with measures and activities for continuous qualification and to increase the satisfaction of our employees.

For us, fair pay means equal pay for equal work within a given social setting where the same rules apply, regardless of gender, origin, or religion. Besides this, our pay structure also considers the level of qualification, experience as well as workload.

The work environment, and with it the legal and factual circumstances under which our employees do their jobs, not least ensure that we deal with each other in a spirit of mutual trust and respect. A safe and healthy work environment helps to prevent work-related injuries and illnesses and plays a material role in minimizing risk and hazards at work.

Social engagement is another material factor for us: Promoting cultural education among kids and teens and supporting young musical talents are key concerns for the Dussmann Group.

We are convinced that the satisfaction of our employees and clients and the high quality of our services are closely linked. We therefore consider it an essential responsibility of our business activities to create the best possible conditions for the development and further growth of our employees. This is achieved above all by focusing on good employee communication and leadership.

In this year's materiality assessment, the sustainability aspect of "job security" was included in the internal definition from the more inclusive perspective of employee engagement and satisfaction.

**Governance aspects****G1** *Client retention\** and satisfaction**G2** *Quality and product safety\****G3** Digitalization and Technology**G4** Innovation**G5** Anti-corruption and compliance**G6** *Corporate governance\****G7** Data protection and information security**G8** Transparency**G9** *Risk management\** and business continuity**G10** Extent of self-delivery

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Client retention and satisfaction, proactive advice and the implementation of targeted measures, digitalization, innovation and the quality of our operational activities with regard to client requirements are the primary sustainability aspects for us in the area of governance. These create added value for our clients and form the basis of forward-looking, sustainable corporate development. We have formulated the ethical values of the Dussmann Group in our code of conduct. These include fair competition as well as respect and confidentiality in our dealings with our business partners.

We support our employees in dealing with ethical issues and maintain an open dialogue - including sanctions for violations of ethical principles. We also obligate our subcontractors and suppliers to comply with our Code of Conduct.

Data protection and information security are becoming increasingly material for us and our stakeholders. Protecting and ensuring the security of the personal data of our clients and employees is a top priority for us. The same applies to the handling of business data of clients or third parties, for example while providing services.

The sustainability aspect of corporate governance was included in the assessment for the first time in the 2023 reporting year. Risk management & business continuity, and in this context ensuring the ability to act in exceptional situations, play an important role in responding to unforeseen events and being able to identify and minimize risks at an early stage.

We focus on transparent provision and communication of material information and decisions, which strengthens trust among our relevant stakeholder groups while helping to build greater understanding and maintain our credibility.

### **Impacts of our business activities - opportunities and risks**

The Dussmann Group's business activities are associated with opportunities and risks in all ESG dimensions.

With more than 68,200 employees, we are one of the largest employers in some of the regions in which we operate. This results in our social influence and special responsibility to create and maintain stable and good working conditions in these markets.

One challenge is that many of the highly qualified skilled workers and specialists we need to fulfill our performance promises towards our clients are reaching retirement age. This is further reinforced by demographic change. There is thus a risk that we may lose client contracts if we do not meet clients' requirements. By expanding the extension of self-delivery, we are making ourselves less dependent on third parties, creating new jobs and securing existing ones. Key elements here are the qualification and further development of all employees as well as the ability to recruit and retain new employees.

Consequently, enabling people with lower qualifications to enter or reenter working life in long-term jobs with fair pay is a material opportunity through which we foster social cohesion and ensure equal opportunities at all hierarchical levels.



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Adding digital solutions (such as demand-driven service provision through sensor-supported user recording) to our range of services offers the companies of the Dussmann Group an opportunity to tap into new market segments or secure their position in existing ones. This is balanced against the potential risk of being squeezed out of the market by new participants. The use of technological innovations helps us to ensure the provision of services on a fundamental basis and remain resilient and ready for the future.

For individual work steps in the overall process that are difficult or monotonous, we reduce the workload of our employees by using robotics. This ensures increased work safety and efficiency (for example through autonomously operating cleaning machines). We see these technologies as a "healthy combination of man and machine" (cobotics), which also counteracts the labor shortage. In addition, "mobile working" has become established in some of our administrative areas, which simultaneously increases employee job satisfaction and has a positive impact on environmental performance. The main benefits here are the elimination of commutes to and from the office and the reduced consumption of resources (e.g. office space, electricity consumption).

We identify opportunities and risks at an early stage through structured risk analysis along the entire supply chain, from procurement to service provision at client's sites (see criterion 17). Our supply chain is often very local and decentralized, but it is not independent of global upstream suppliers, very dynamic and sensitive. This means we are aware of the risk that small changes in our own processes may affect the supply chain and thus indirectly have a negative influence on client satisfaction.

From an environmental perspective, the greatest levers for reducing our environmental impact lie in the use of environmentally friendly products and work equipment as well as in increasing the energy and material efficiency of our own resources and those of our clients. The CO<sub>2</sub> footprint (Scope 1 and 2) of our suppliers and subcontractors is the key to this. Only if we have this information, we can consider the environmental dimension in the selection process and optimize it in the future.

Taken together, waste management and measures to promote the circular economy represent a major opportunity for us. We accordingly want to develop a general understanding of our value chain and life cycles as a basis for taking measures for long-lasting, efficient use of resources and identifying ways to reduce waste. Challenges we face in this regard are decentralized, often manual data collection.

Climate change requires us to take a close look at the impact of our business and private activities, such as commuting to work. We therefore aim to identify negative environmental impacts along our value chain and minimize them as far as possible. The determination of the Dussmann Group's carbon footprint combined with the identification of environmental savings potential enables us to implement targeted climate protection measures to reduce our climate-relevant emissions (see criterion 13).

We see great potential in using innovative technical solutions to support and continuously optimize our clients' buildings and technology over their entire life cycle. In all of our

business activities, we work on resource-efficient service and product innovations that improve the living and working conditions of our clients and employees in all business areas.

The focus on technical, socio-economic and environmental innovations offers enormous opportunities to drive forward climate and resource protection, responding to demographic and digital change and address social challenges.

### 3. Objectives

The company discloses what qualitative and/or quantitative as well as temporally defined sustainability goals have been set and operationalised and how their level of achievement is monitored.

#### Dussmann Group Sustainability Goals 2024

In line with our ESG strategy, three long-term target perspectives in the areas of environment, social and governance were derived from the result of the prioritization of our material sustainability aspects. As a result, associated medium-term sustainability goals were formulated for the Dussmann Group. The following illustration shows the breakdown according to ESG criteria:



The sustainability goals (ESG goals) are explained and described in detail below.

#### **Environment: Become climate neutral** (see criteria 11-13)

To protect the climate and mitigate the negative effects of climate change, we have set ourselves the long-term goal of making our business activities climate-neutral. This is in line with the European Union's efforts to achieve climate neutrality by 2050 in accordance with the European Climate Law, which aims to limit global warming to well below 2°C above pre-industrial levels. Achieving net zero emissions and becoming greenhouse gas neutral means

that all climate-relevant emissions caused by the company are either avoided or neutralized.

The prerequisite for this is the comprehensive and complete recording of all Scope 1 and 2 emissions in accordance with the Greenhouse Gas Protocol (GHG Protocol) and the successive expansion to include the upstream and downstream emissions relevant to our business activities in Scope 3, which began in the reporting year with a focus on upstream emissions (Scope 3 - upstream).

Only this detailed and accurate overview enables us to define specific, quantitative emission reduction goals at a local level and to track our progress. In doing so, we consider the entire value chain, taking into account the individual characteristics and the resulting differences between the individual business areas and sectors in which we operate (see criterion 13). By focusing on innovative solutions, including those geared toward adapting to climate change and reducing emissions, we are supporting SDG 13 "Climate action", which is aimed at combating climate change and its impacts.

Identifying negative environmental impacts along the value chain and minimizing resource consumption is an ongoing challenge, the urgency of which stems from the need to preserve our natural resources. Our environmental approach is based on our commitment to act sustainably in our internal processes and in the provision of services for our clients. One of our core aims is therefore to promote sustainable product development and collaboration concepts that are in line with our environmental, social and economic values and goals.

Our goal of increasing the percentage of sustainable materials used is in line with the United Nations' SDG 12 "Sustainable Consumption and Production". This calls for the environmentally friendly handling of chemicals and all waste throughout the entire life cycle as well as the efficient use of natural resources.

<b>Goal: Identify &amp; reduce carbon footprint (Scope 1 &amp; 2 &amp; 3)</b>					
<b>KPI: CO<sub>2</sub>e (Scope 1 + 2: market-based) per revenue (t/Mio.€)</b>					
	<b>Value 2022</b>	<b>Value 2023</b>	<b>Variance</b>	<b>Goal 2025</b>	<b>Goal 2030</b>
<b>Dussmann Group</b>	<b>18.7</b>	<b>18.4</b>	<b>-2%</b>	<b>16</b>	<b>12</b>
Dussmann FM & FS	14.1	14.2	1%	11	8
Dussmann TS	8	8.9	11%	7.5	7
Care & Kids	41.2	40.4	-2%	30	27
KulturKaufhaus	0.5	1.9	280%	1	0

Note: The significant deviation from the previous year's value in the division KulturKaufhaus is due to a supplier-specific adjustment of the emission factor for district heating. The consumption figures have not increased significantly.

Goal: increase proportion of environmentally-friendly materials				
	Goal 2023	Value 2023	Variance	Goal 2025
<b>Dussmann Group</b>	<b>35</b>	<b>33.4</b>	<b>-5%</b>	<b>35</b>
Dussmann FM & FS	34	32.8	-4%	34
Dussmann TS	55	54.7	-1%	55
Care & Kids	n.a.	n.a.	/	n.a.
KulturKaufhaus	n.a.	n.a.	/	n.a.

**Measures implemented to achieve the goal:**

Determining and reducing the Carbon footprint (Scope 1, 2 and 3):

- Modernization of vehicle fleet and expansion of charging infrastructure for electric vehicles (Dussmann Group)
- Reduction of fuel consumption through route planning (Dussmann FM)
- Gradual switch to electricity supply contracts from 100% renewable energies (Dussmann Group)
- Further digitalization of processes and documentation (Dussmann Group)
- Successive expansion of the recording and identification of emissions in Scope 3 (Dussmann Group)
- Use of natural or recycled refrigerants (Dussmann TS)

Increase the use of environmentally friendly materials:

- Sustainable cleaning agents, equipment and technologies (Dussmann FM)
- Increasing the proportion of environmentally friendly chemicals and reusable packaging materials (Dussmann FM & FS)
- Raising employee awareness of environmental protection and resource efficiency through training and communication measures (Dussmann FM)
- Improving the availability and quality of data on sustainable procurement (Dussmann FM & FS)

**Social: Be employer of choice** (see criteria 14-16)

Qualified and motivated employees are the foundation of our company's success. It is our declared goal to be an employer of choice that recognizes the potential of its employees and managers and develops their skills and competencies in a targeted manner. Through these actions, we want to contribute to achieving SDG 8 "Decent Work and Economic Growth", which aims to protect labor rights and safe working conditions, decent employment, and higher economic productivity through diversification and technological modernization and innovation.

By qualifying and training our employees, we want to proactively shape the transition to changing requirements and minimize negative effects. In doing so, we are implementing another measure that contributes to the continuous improvement of occupational health and safety. This is a highly material objective for us.

People are at the heart of everything we do: our employees are our most important resource. This is why we are also developing an HR strategy as part of the Group strategy, along with action plans to actively promote employee retention.

Of course, this also includes practicing equal opportunities at all hierarchical levels and protecting against discrimination. Anchoring diversity and inclusion as central elements of our social responsibility and corporate culture is of great importance. It is important to us that all our employees are given the same opportunities and can develop their full potential. We want to create an inclusive work environment that promotes equality, fairness, personal responsibility, collaboration and teamwork. This is the prerequisite and goal of our efforts to reduce inequality. In doing so, we are committed to achieving SDG 5 "Gender Equality" and SDG 10 "Reduced Inequalities". In line with SDG 4 "Quality Education", we also support educational institutions that are child-, disability- and gender-sensitive and provide a safe, inclusive, and effective learning environment (see criterion 18).

<b>Goal: Improve occupational health and safety</b>				
<b>KPI: LTAF (Number LTA / Mio. hours worked)</b>				
	<b>Goal 2023</b>	<b>Value 2023</b>	<b>Variance</b>	<b>Goal 2025</b>
<b>Dussmann Group</b>	<b>21</b>	<b>18</b>	<b>-14%</b>	<b>16</b>
Dussmann FM & FS	19	17	-11%	15
Dussmann TS	11	13	18%	10
Care & Kids	40	31,9	-20%	27
KulturKaufhaus	0	6,4	0%	2
<b>KPI: ASR (days lost / Mio. hours worked)</b>				
	<b>Goal 2023</b>	<b>Value 2023</b>	<b>Variance</b>	<b>Goal 2025</b>
<b>Dussmann Group</b>	<b>320</b>	<b>342</b>	<b>7%</b>	<b>320</b>
Dussmann FM & FS	350	306	-13%	270
Dussmann TS	85	140	65%	110
Care & Kids	325	791	143%	600
KulturKaufhaus	0	48	0%	0

<b>Goal: Actively promote employee retention</b>				
<b>KPI: Employee turnover rate (voluntary) (%)</b>				
	<b>Goal 2023</b>	<b>Value 2023</b>	<b>Variance</b>	<b>Goal 2025</b>
<b>Dussmann Group</b>	<b>16</b>	<b>12.6</b>	<b>-21%</b>	<b>12.6</b>
Dussmann FM & FS	15	12.2	-19%	12.2
Dussmann TS	14	14.0	0%	14
Care & Kids	22	16.9	-23%	16.9
KulturKaufhaus	7.5	11.4	52%	11.4

**Measures implemented to achieve the goal:**

Improve occupational health and safety:

- Implementation and systematic recording of training and instruction (Dussmann TS, Dussmann FM)

- Carrying out planned internal and external audits as well as (object) controls and site inspections (Dussmann Group)
- Raise awareness among employees (Dussmann Group)
- Optimization of communication processes (Dussmann Group)
- Use of man-down devices (Dussmann FM & FS)
- Digitalization of work and health processes in the context of risk assessments and operating instructions (Dussmann FM & FS)

Actively promote employee retention:

- Improvement of internal communication through e.g. frequent employee meetings and introduction of internal HR communication channels to reach all employees, such as newsletters (Dussmann FM & FS, TS)
- Promotion of professional development through targeted training and internal further education and training programmes (Dussmann Group)
- Quarterly reporting for the systematic analysis and recording of reasons for resignation following resignations by our employees (Dussmann Group)
- Support programmes to promote employee flexibility (Dussmann Group)

**Governance: Be partner of choice** (see criteria 4 and 10)

Our clients are at the heart of everything we do. That is why we have set ourselves the goal of being a "Partner of Choice". As a service partner, it is important to us to offer holistic solutions that are aligned with our clients' needs. We strive for a reliably high quality of our service provision in respect to the requirements of our clients as well as continuous further development of our services and processes in the interests of greater client benefit.

Regular audits are an important control instrument for increasing the level of quality. An audit examines whether processes, activities and guidelines fulfil the required standards and requirements and whether these are also observed and complied with in practice. This helps to recognize potential for improvement and the need for action at an early stage. We have therefore set ourselves the goal of increasing and optimizing our audit frequency. This means that we are not only focusing on the frequency of audits, but also on their quality. The integration of all necessary audit dimensions such as quality, occupational safety, environmental protection and governance in conjunction with a risk-based approach makes it possible to optimize the impact of audits on our operational performance and at the same time obtain a good picture of our actual ESG performance. Consequently, we will continue to develop this performance indicator.

We also aim to minimize negative economic, social and environmental impacts along our supply chains while enforcing and complying with quality standards. We therefore require business partners, subcontractors and suppliers to comply with minimum standards when they sign contracts with us. We maintain a partnership-based relationship with our subcontractors and suppliers. The selection process takes place at company level and is implemented by the local purchasing department, which takes into account the relevant requirements of the business divisions (see criterion 4).

<b>Goal: Increase audit frequency</b>				
<b>KPI: audit frequency (No./Mio.€)</b>				
	<b>Goal 2023</b>	<b>Value 2023</b>	<b>Variance</b>	<b>Goal 2025</b>
<b>Dussmann Group</b>	<b>4</b>	<b>5.5</b>	<b>38%</b>	<b>5</b>
Dussmann FM & FS	5.5	6.7	22%	6.5
Dussmann TS	6.2	5.2	-16%	5
Care & Kids	0.18	0.2	11%	0.2
KulturKaufhaus	0.25	0.1	-60%	0.2

<b>Goal: Comply with internal standards in supply chain</b>				
<b>KPI: relevant supplier evaluation rate (%)</b>				
	<b>Goal 2023</b>	<b>Value 2023</b>	<b>Variance</b>	<b>Goal 2025</b>
<b>Dussmann Group</b>	<b>90</b>	<b>75.7</b>	<b>-16%</b>	<b>90</b>
Dussmann FM & FS	88	71.5	-19%	88
Dussmann TS	100	100	0%	100
Care & Kids	N/A	N/A	/	N/A
KulturKaufhaus	N/A	N/A	/	N/A
<b>KPI: relevant subcontractor evaluation rate (%)</b>				
	<b>Goal 2023</b>	<b>Value 2023</b>	<b>Variance</b>	<b>Goal 2025</b>
<b>Dussmann Group</b>	<b>98</b>	<b>83</b>	<b>-15%</b>	<b>98</b>
Dussmann FM & FS	96	81	-16%	96
Dussmann TS	100	100	0%	100
Care & Kids	N/A	N/A	/	N/A
KulturKaufhaus	N/A	N/A	/	N/A

**Measures implemented to achieve the goal:**

Increase the frequency of audits:

- Utilization of a digital software solution (Quentic) for efficient documentation of audits, (object) controls and site inspections (Dussmann Group)
- Purchasing equipment for digital on-site documentation (Dussmann FM)
- Qualification programme and training courses for internal auditors (Dussmann FM)
- Simplification of measure tracking through Quentic (Dussmann Group)

Comply with internal standards in the supply chain:

- Updating the code of conduct for business partners and maintaining the requirements processes as a binding part of the contract (Dussmann Group)
- Analysis and evaluation of existing suppliers in accordance with the requirements of the German Supply Chain Act (Dussmann Group)
- Review and optimization of the supplier evaluation and auditing process (Dussmann Group)
- Strengthening awareness of processes through global deployment and use of suitable software - SAP Signavio (Dussmann Group)
- Risk analysis and implementation of new criteria for evaluation (Dussmann FM)

**Process for setting sustainability goals**

Each of our companies sets its own quantitative goals in line with our Group-wide ESG



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goals. These are documented as part of ESG reporting and also serve as the basis for the companies' ISO management reviews. The locally set targets are consolidated at Group level and build the foundation for the medium-term goal perspectives. Our goals are based on our ESG strategy, sustainability policy, material sustainability aspects and the associated opportunities and risks for our business divisions.

The United Nations' Sustainable Development Goals (SDGs) serve as a guiding framework. The centerpiece of the UN's agenda for 2030 is an ambitious list of 17 sustainability goals that take the subjects of people, planet, prosperity, peace, and partnership equally into account in an effort to balance the drive for prosperity and economic progress with social equity and environmental concerns. Through our values and goals, we aim to make a positive contribution to realizing the SDGs that are relevant to us (also see criterion 1).

We are convinced that our sustainable corporate success is directly dependent on reaching the goals set, which requires effective implementation of all necessary measures. This is the responsibility of the Executive Board of the Dussmann Group and of the executive management of each of the subsidiaries within the group. Effectiveness is measured through our targeted key performance indicators (KPIs), which we have derived based on added value analysis. These indicators serve to make our development and our progress on matters of sustainability measurable and visible. They are shown in table format at the end of each goal dimension. In line with our corporate organization, we implement the "bottom-up principle". Our business units and divisions set quantified local goals for themselves in the context of sustainability reporting and implement these in the integrated management system. This includes both the planning and budgeting of measures to achieve the targets and the monitoring of the effectiveness of the measures taken.

The Executive Board, in conjunction with the Supervisory Board, is responsible for monitoring the achievement of goals, which are presented in this report.

The implementation of a central software solution (Quentic) for the comprehensive recording and consolidation of our sustainability indicators was continued in the reporting year and represents an important milestone in our sustainability reporting. By using this supporting database, we are improving data quality and increasing the efficiency of the data collection and evaluation process. In this way, we link the developed goal parameters with the Integrated Management System (IMS) and enable a deeper understanding of the data and a quantification of our goals. We believe we are well prepared for the implementation of the European Corporate Sustainability Reporting Directive (CSRD). Following the publication of the new reporting standards (ESRS), preparation and comparison with existing indicators has been initiated. The focus in 2024 will be on pressing ahead with implementation and the specific integration of the requirements.

All our sustainability data is broken down by the following business units: Dussmann Facility Management and Food Services (Dussmann FM & FS), Dussmann Technical Solutions (Dussmann TS), Care&Kids, and KulturKaufhaus. This allows us to take full account of structural particularities and industry-specific factors. It should be noted that additional administrative units and holdings are consolidated under the Dussmann Group which are



not part of the four subdivided business divisions.

## 4. Depth of the Value Chain

The company states what significance aspects of sustainability have for added value and how deep in the value chain the sustainability criteria are verified.

The extent of self-delivery and the possibilities of reviewing and influencing ESG criteria vary widely among the very different fields in which the Dussmann Group does business (see "General information" and criterion 2). We strive to ensure that all our products, including food, are developed, produced, and supplied in accordance with our clients' requirements. Due to the diversity of our services, it is not possible to map a homogeneous value chain.

In the food and non-food segments, procurement of products, storage, production, on-site service, cleaning, and disposal are the relevant links in the value chain. The procurement of products from fair and sustainable sources as well as the reduction of material use and avoidance of waste are of particular importance for us. The provision of services to clients - and subsequently our business operations - is largely dependent on the procurement of the necessary products. A potential risk therefore lies in the availability and sourcing of the necessary raw materials and goods in accordance with the requirements contractually agreed with clients (e.g. organic food, local agreements, and similar in the food segment). The risks are continuously evaluated as part of supplier and risk management and measures are derived if necessary (e.g. change of suppliers) (see also criterion 17). Our goal is to minimize the risks associated with sustainability aspects all along our supply chain. How we do this is described in criterion 17. In all service segments where we work with people, we ensure that as much of the work as possible is performed in-house so we can offer the highest possible service quality.

### Supplier management

For our core business, we review ESG criteria as part of the supplier selection process. This is done, for example, through electronic supplier files, supplier self-assessments including sustainability questionnaires and the agreement of our current ["Code of Conduct for Business Partners"](#).

Compliance with the "Code of Conduct for Business Partners" is guaranteed for the following business partners:

- Subcontractors who are involved in the provision of services for our clients, in particular if it is a contractually agreed client requirement;
- Suppliers from risk areas identified on the basis of local framework conditions (e.g. food supply);
- Suppliers with whom central framework agreements exist or are concluded;

- Suppliers for whom the Dussmann Terms and Conditions of Purchase are part of the supplier contract.

We also carry out an annual risk analysis for our key suppliers in accordance with the German Supply Chain Act, to identify human rights and environmental risks in our supply chain and define measures to minimize them (see criterion 17).

We are constantly working to optimize our supplier portfolio in order to better implement our ESG requirements.

We work closely with some manufacturers to discuss product requirements, test prototypes and provide feedback on product and service ideas (for example in the area of personal protective equipment). In some cases, we also enter into development partnerships with selected manufacturers, for example in the area of cleaning processes. We earn most of our revenue in Germany, Italy, Luxembourg, and Austria, where we focus on consistently building and refining occupational health and safety, quality, and environmental standards. Our fundamental aim is to continuously implement these standards, including in our business activities in developing markets.

Together with our suppliers, relevant ESG aspects along the value chain are prioritized, developed further as required and driven forward. This approach is becoming an even higher priority, particularly in light of the importance of the German Supply Chain Act.

## Criteria 5–10 concerning PROCESS MANAGEMENT

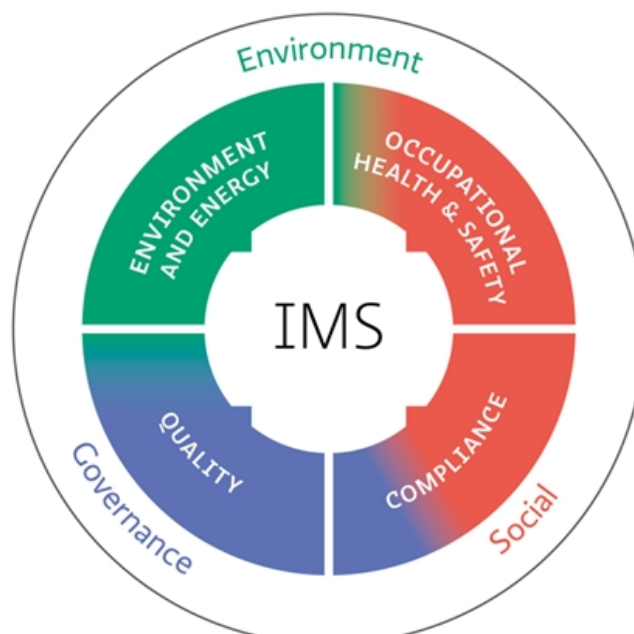
### 5. Responsibility

Accountability within the company's management with regard to sustainability is disclosed.

The integrated management system (IMS) combines methods and tools for meeting requirements associated with quality, occupational health and safety, and environmental protection in a standardized structure that serves to manage and monitor the organization. Within the Dussmann Group, the Dussmann Facility Management & Food Services division, which is controlled by the Dussmann Stiftung as the legal entity, uses an integrated management system for the effective organisation of tasks and processes on the basis of international standard requirements. There is also an IMS for the Dussmann Technical Solutions subgroup and at company level (for example in Italy or at Care & Kids).

Responsibility lies with the Executive Board of the Dussmann Group and the management of the individual companies.

The Dussmann Group's ESG strategy is operationalized in the IMS; the "Group QHSE & Sustainability" (Quality, Health, Safety and Environment & Sustainability) department is in charge, bundles the activities and interlinks the company's process levels. The three ESG criteria - environmental, social and governance - are directly related and interact with each other (see illustration).



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## 6. Rules and Processes

The company discloses how the sustainability strategy is implemented in the operational business by way of rules and processes.

The Dussmann Group's Integrated Management System (IMS) is certified in accordance with international standards (ISO 9001, ISO 14001, ISO 45001; also ISO 50001 and ISO 22000 in some cases) and is therefore suitable for mapping business processes in a comprehensible way. The Dussmann Group's sustainability policy, which was last amended in this reporting year, is also available in the IMS for all our internal and external stakeholders. Our sustainability policy focuses on the impact of our business activities on society, the environment, our clients and the economy.

In addition to updating our sustainability policy, we also updated our Code of Conduct in the reporting year. Our Code of Conduct forms the basis for business relationships with our clients and suppliers and serves as a common guideline for ethical and successful collaboration. At the same time, the Code of Conduct sets out globally binding principles for our employees.

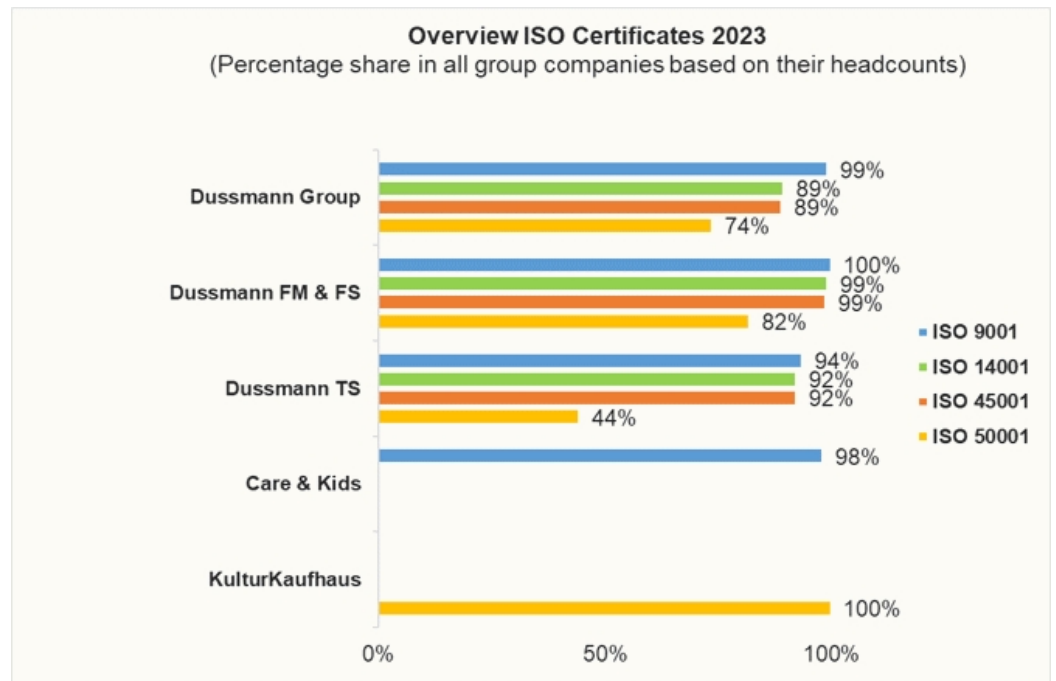
The basic guidelines for document and process management have been revised and harmonized. The aim is to ensure group-wide validity and to establish document control and process documentation as a set of rules and easily accessible sources of information. By successively supplementing the process documentation and visualizing the processes, the understanding of interrelationships, interfaces and tasks can be optimized further and further.

## 7. Control

The company states how and what performance indicators related to sustainability are used in its regular internal planning and control processes. It discloses how suitable processes ensure reliability, comparability and consistency of the data used for internal management and external communication.

Sustainability aspects are continuously monitored at the locations where we provide our services. The effectiveness of this monitoring is reviewed through internal and external audits as part of the ISO certifications. In addition, this is done quantitatively and qualitatively for all performance indicators listed under criterion 3 as part of the annual ESG reporting for each company.

The ISO certifications of the entire Dussmann Group are shown in the following overview:



The processes and their associated documents are generally designed in such a way that risks can be identified and suitable measures derived.

The resulting goal parameters are continuously tracked in the form of KPIs to evaluate and manage the key processes as part of the Group ESG strategy. Our central software solution for collecting data on all sustainability indicators across all divisions and individual companies serves as a fundamental reporting tool (see criterion 3). This enables us to efficiently and interactively consolidate, collect and evaluate all relevant data for sustainability reporting and ensures that our sustainability data can be audited.

We pay particular attention to the quality of all ESG data collected in the reporting year and strive to continuously improve our sustainability performance as part of our Group-wide ESG strategy. At the same time, we are preparing for the upcoming mandatory audit of sustainability data in accordance with CSRD.

For the second time in a row, the Dussmann Group has achieved the highest rank in the EcoVadis rating with platinum status. This puts us once again in the top one per cent of more than 100,000 companies assessed worldwide. EcoVadis is one of the world's largest providers of sustainability ratings for companies and assesses the performance of companies in various areas. This supports the individual, already existing local ratings and serves to strengthen visibility and trust among existing and potential clients. In line with the information provided in this report, we summarize material sustainability aspects at Group level that we consider when providing our services.



In addition to a profile of our strengths and weaknesses, EcoVadis also shows us potential areas for improvement that we are already working on. We are proud of our "Platinum" status, as it encourages us to maintain and further develop our sustainability performance as part of our ESG strategy - and our high-quality standards – now and in the coming years.

## Key Performance Indicators to criteria 5 to 7

### Key Performance Indicator GRI SRS-102-16: Values

The reporting organization shall report the following information:

**a.** A description of the organization's values, principles, standards, and norms of behavior.

As part of the Dussmann Group strategy, we pledge to uphold the values of integrity, environmental awareness, passion, social responsibility, and fairness. From this, we have developed five cornerstones that are the claim and framework of our actions. These include:

- Focusing on our clients and suppliers as a partner of choice
- Compliance and integrity, which we view as competitive advantages
- High quality in all processes, combined with continuous improvement in structures and workflows
- Development of new service offerings and client solutions in a work environment that fosters innovation to create the conditions for being an attractive and performance-enhancing employer for our employees, and
- Financial resilience through sustainable profitability across all business units

Based on our corporate values, the Dussmann Group Code of Conduct defines binding principles for responsible dealings with employees, clients, suppliers, partners, and competitors. The Code of Conduct documents the following:

- The commitment to ethically correct behavior
- Compliance with all applicable laws as a matter of course
- Fair competition

- Prevention of active and passive corruption
- Mutual respect and appreciation, and
- Social responsibility for the society (see criteria 1–3)

The Code of Conduct has been translated into all languages relevant to the Dussmann Group. A Group social responsibility guideline ensures the implementation of the Code of Conduct in all Dussmann Group companies (see criterion 17). This means that all employees and business partners are familiar with and understand the Dussmann Group Code of Conduct and that it becomes part of the main contracts with business partners.

## 8. Incentive Systems

The company discloses how target agreements and remuneration schemes for executives and employees are also geared towards the achievement of sustainability goals and how they are aligned with long-term value creation. It discloses the extent to which the achievement of these goals forms part of the evaluation of the top managerial level (board/managing directors) conducted by the monitoring body (supervisory board/advisory board).

There is a Group-wide remuneration strategy that includes variable remuneration systems for the managers of the respective companies to create the best possible incentives for the achievement of our shared goals.

As part of individual target agreements, it is possible to link incentives to the long-term value creation of the company, individual sub-areas, or specific sustainability indicators. The annual agreements on goals with managers include both direct financial and qualitative targets. This includes the Executive Board of the Dussmann Group. These are not necessarily sustainability targets in the narrower sense, but the intention behind the qualitative goals is to promote sustainable management and anchor it more effectively.

Goals are set using a catalog that includes the following categories: quality and hygiene audits, reducing average fuel consumption, occupational health and safety goals, implementation of measures to improve employee satisfaction, and innovation goals (such as providing suggestions for improvement and evidence that they are being pursued). Our HR organization advises managers on the transition to concrete, comprehensible goal agreements and continuously develops the Group-wide incentive system. Achievement of the goals is monitored first and foremost by the supervisory body in its dealings with the Executive Board. Goal achievement is primarily monitored by the supervisory body in relation to the Executive Board and is also reviewed within the organization by the disciplinary managers. The level of goal achievements is determined based on the parameters set out in the agreements on goals, and the amount of variable remuneration is then determined based on that level.

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## Key Performance Indicators to criteria 8

Key Performance Indicator GRI SRS-102-35: Remuneration policies

The reporting organization shall report the following information:

- a.** Remuneration policies for the highest governance body and senior executives for the following types of remuneration:
  - i.** Fixed pay and variable pay, including performance-based pay, equity-based pay, bonuses, and deferred or vested shares;
  - ii.** Sign-on bonuses or recruitment incentive payments;
  - iii.** Termination payments;
  - iv.** Clawbacks;
  - v.** Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other employees.
  
- b.** How performance criteria in the remuneration policies relate to the highest governance body's and senior executives' objectives for economic, environmental, and social topics.

For confidentiality reasons, no disclosures are made concerning the key performance indicator GRI SRS-102-35.

Key Performance Indicator GRI SRS-102-38: Annual total compensation ratio

The reporting organization shall report the following information:

- a.** Ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country.

The Dussmann Group considers fair and performance-related remuneration of its employees to be important and self-evident. The sustainability aspect "fair pay" was assessed as material by both the company and its stakeholders as part of the materiality assessment (see criterion 2). This is reflected in adequate remuneration and individual agreements on goals.

The Group HR department has developed a fundamental compensation strategy that has already been largely implemented and is being gradually developed further. Among other things, it includes the optimization of remuneration structures with the aim of ensuring internal equity and external competitiveness.

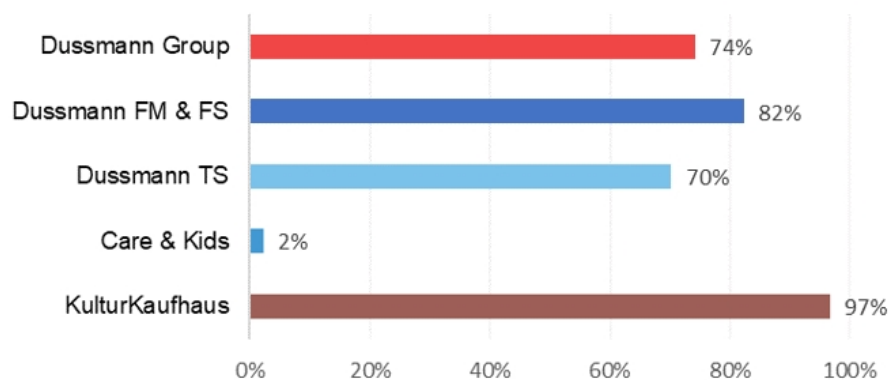
As part of this reporting campaign, information on applicable minimum wages and collective



labor agreements was systematically recorded. However, this is very complex due to the heterogeneity of the business divisions. Compliance with the minimum wage is monitored in all divisions, in some cases with the help of digital remuneration systems. For reasons of competition and confidentiality, we will not disclose any information on the GRI SRS-102-38 performance indicator for the 2023 reporting year. In our opinion, the effort involved in collecting data for this indicator in the Dussmann Group is not proportionate with its limited informative value.

From the data collected in 2023, we determined the proportion of employees\* covered by collective agreements in relation to the total number of employees\*\* (HC: Head Counts):

**Proportion of employees classified according to collective agreements (HC-based) [in %] 2023**



**Notes:**

\* Classification of these employees involves assigning the employee and his or her job to a specific pay grade. Each of these employees is assigned to a pay grade within the collective agreement scale based on their job activity.

\*\* Number of employees as of December 31, the reference date for each reporting year.

## 9. Stakeholder Engagement

The company discloses how the socially and economically relevant stakeholders are identified and integrated into the sustainability process. It states whether and how an ongoing dialogue takes place with them and how the results are integrated into the sustainability process.

Key stakeholder groups and their requirements are identified on an ongoing basis as part of our certified management systems. They are recorded and documented at company level. As a result, our key stakeholders are employees, potential employees and applicants, clients, management, suppliers, subcontractors, employee representatives and associations. In addition, other stakeholder groups include cities and municipalities, political parties, supervisory authorities, scientific institutions, banks, NGOs (non-governmental

organizations) and the media. The Dussmann Group engages in a regular and close dialogue with all these groups as part of its day-to-day business. In addition, trade fairs, meetings, conferences, and other industry formats are used to discuss topics and expectations and to develop solutions.

In the process of assessing material topics, sustainability aspects are evaluated both from the perspective of the Dussmann Group and from the perspective of internal and external stakeholders. In addition to the impact of sustainability aspects on our business activities and the impact of our business activities on the environment and society, we pay particular attention to issues that have a significant influence on the decisions and expectations of our stakeholders.

The results of this process are incorporated into the evaluation of material sustainability aspects and into the identification and prioritization of goals and measures (see criteria 2 and 3).

In addition to daily business contacts and the lessons learned from collaborations and dialogue formats, sustainability aspects were also evaluated and consolidated from the stakeholders' perspective as part of the materiality assessment. However, consolidation at Group level is made difficult by the heterogeneity of the companies, sectors, markets and topics. The topics listed here and in criterion 2 can therefore only be approximations.

## Key Performance Indicators to criteria 9

### Key Performance Indicator GRI SRS-102-44: Key topics and concerns

The reporting organization shall report the following information:

- a.** Key topics and concerns that have been raised through stakeholder engagement, including:
- i.** how the organization has responded to those key topics and concerns, including through its reporting;
  - ii.** the stakeholder groups that raised each of the key topics and concerns.

The requirements of interested parties (internal and external stakeholders) are systematically recorded as part of the implementation of the integrated management systems and analyzed according to defined relevance criteria. Specific topics and concerns are queried, concretized and updated in ongoing discussions with the individual stakeholder groups. This allows us to consider potential material topics from the stakeholder perspective. Both the local surroundings and the business areas play a relevant role here. This results in the Group perspective presented below, which does not differ significantly from the previous year.

For the employees of the Dussmann Group occupational health and safety, good working

conditions, development perspectives in training and further education, as well as fair pay are key concerns. These aspects are also a priority for applicants and potential employees. In addition, this stakeholder group would like to be kept informed of important information about the company and its strategic direction. One focus of communication with employees last year was the anniversary of the Dussmann Group. Various initiatives were organized around the anniversary - the "We plant the future" volunteer campaign was the centerpiece: the Dussmann Group planted a tree for every hour that employees volunteered during the campaign period. In the end, over 6,800 trees were planted, which the company increased to 10,000 trees. All trees were planted together by employees worldwide in Social Day campaigns.

There was also a great need for information on digitalization topics, for example: warnings about phishing and social engineering as well as Dussmann's own IT topics such as the hackathon for the myDussmann app with employees, the Clean-On app and Dussmann Port.

Governance issues were also reported on. Two companies (Speidel GmbH, automatic Klein) were acquired to expand the company's own range of services. The new joint venture Code Blue by Dussmann (cyber security solutions) and the investment in neogramm (specialists for industrial digitalization) were also topics of internal communication.

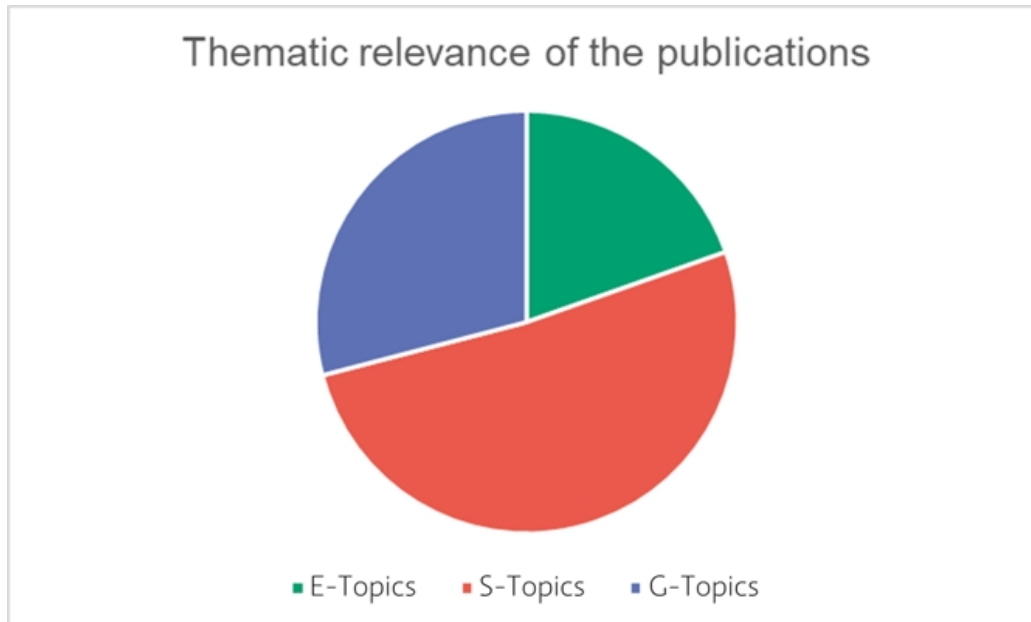
Communication on ESG topics was also key in the 2023 reporting year: the ESG goals, the new sustainability policy and the new Group-wide ESG website, the Sustainability Report 2022, significant changes to the Code of Conduct, the new Human Rights Policy Statement, platinum status with EcoVadis and joining the UN Global Compact.

In the 2023 reporting year, the Corporate Communications department collected cross-year ESG indicators for all communication measures for the first time, with the aim of making the central, cross-Group communication work (internal and external) measurable and analyzable for sustainability reporting. For this purpose, a preliminary evaluation system was developed to categorize the entire reporting year's communication measures from an ESG perspective. At the end of the year, an evaluation was carried out and an overview developed. The results of the analyzed data are used to monitor the central communication activities.

Almost 90 per cent of our publications in various communication channels in the 2023 reporting year focused on our material sustainability aspects.

Distributed across the three ESG dimensions,

- At 57 percent, topics from the social pillar were the most strongly represented (focus here: anniversary campaign "We plant the future"),
- 32 percent topics from the area of governance and
- 21 percent included environmental topics.



It is crucial to our clients that we provide the services they have ordered reliably and with high service and product quality, and thus in a way that preserves value. A satisfaction survey of our clients is the basis for determining the quality level of our services. Therefore, this survey is a basic element and part of the regular communication with our clients and leads to optimizations of our processes in case of anomalies. Best practices and lessons learned play a key role here.

As part of our campaign to mark the company's 60th anniversary in 2023, we initiated an external survey with the Westphalian University of Applied Sciences on the "Future of Service" with (potential) clients/partners. The results were communicated externally on our social media channels.

In the context of sustainability, various ESG issues play a key role for our clients in relation to our service provision. Aspects such as climate-relevant emissions, occupational health and safety and digitalization are particularly important. In this context, they expect proactive service and product innovations as part of our partnership-based collaboration.

Suppliers rate fair business processes in the supply chain, anti-corruption and compliance particularly highly. If there is potential for reducing CO<sub>2</sub> emissions or other aspects in the entire process chain from the supplier to our service processes, we will work together to find and develop alternatives or innovations in order to introduce an improved service process. Particularly in this context, we initiated establishing governance for the purchasing process in the reporting year, in order to make it possible to collect the data required to better understand and manage this process.

Employee representatives formulate expectations of their employer, particularly regarding fair pay and employee engagement.

We regularly and actively inform the media of various genres about relevant, current topics and respond to enquiries. Trade media report primarily on the growth of the

Dussmann Group through acquisitions and takeovers and the effects of these on our range of services, particularly in the technical area.

Another focus was on the topic of "sustainable nutrition" and the "nutritional turnaround". In the "Care & Kids" area, the focus was on the employer brand. The Dussmann Group supports the Reading Foundation as the newest member of the Board of Trustees. Dussmann das KulturKaufhaus is committed to promoting reading among children and young people.

Non-governmental organizations (NGOs) also submit their requirements to us. We have been in active dialogue with "Albert Schweitzer Stiftung" for years on joining the Europe-wide broiler chicken initiative.

The aim of this initiative is to improve the conditions under which chickens are kept by 2026. The possibilities, but also the limits, of extending support to other companies was also the subject of stakeholder dialogue in the reporting year.

For associations, diversity and anti-discrimination, training and education and fair competition are key sustainability aspects regarding the activities of the Dussmann Group. The development of service and product innovations is becoming increasingly important for this stakeholder group.

## 10. Innovation and Product Management

The company discloses how innovations in products and services are enhanced through suitable processes which improve sustainability with respect to the company's utilisation of resources and with regard to users. Likewise, a further statement is made with regard to if and how the current and future impact of the key products and services in the value chain and in the product life cycle are assessed.

As a multi-service provider, the quality of our service and the resulting client satisfaction are particularly crucial to our success. The further development and improvement of existing offerings as well as the development of sustainable services and products is therefore a major priority.

Sustainable innovations are generally aimed at making processes more resource-friendly, efficient and therefore more cost-effective for our clients, for example in the areas of property services and cleaning, food services or security services. In addition, Dussmann Group companies aim to serve upstream and downstream stages of the value chain with innovations and to integrate them into the product range. We rely heavily on in-house development by the respective subsidiaries and service divisions, which know the specific client needs and market requirements best. Our product development and innovation activities in the Food Services segment have many facets. When developing offers and

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menus, we not only pay attention to using regional products wherever possible, but also to the carbon footprint of the products. Through specially developed catering apps for end customers, such as the Delightful app or the Italian app "Cosa Mangio Oggi", our customers can obtain digital information about the catering offer along with nutritional values, waste volumes in the kitchens and other sustainability-related information. In Germany, the carbon footprint of our meals in 20 (pilot) canteens is being calculated using the "Eaternity" software in order to reduce it.

In 2023, we rolled out our newly developed "Planet! Based" dishes in 50 company restaurants with the help of a Germany-wide campaign. This means that we now offer a "Planet! Based" line in addition to the existing menus, enabling us to make the Dussmann menu not only more climate-friendly, but also healthier and more varied for our customers. The aim of the campaign is to align the menu at Dussmann Food Services with the Planetary Health Diet (PHD) in the long term. In doing so, we are using the scientific principles of the PHD as a new benchmark. Various departments and teams worked hand in hand to make the Planet!Based campaign a success: From the Food Service Innovation Lab by Dussmann and Dussmann Food Services as the driving force, to marketing, central purchasing, operational areas and management. In order to make the success of the campaign scalable, we paid particular attention to the areas of "client satisfaction", general guest feedback and collaboration with food start-ups.

In the cleaning segment, the introduction of cleaning robots was still on the agenda. With regard to cleaning agents, solutions to reduce the Carbon footprint were explored. For example, we worked with a supplier on the introduction of containers made from recycled plastic and at the same time on a concept for returning empty containers for refilling.

Tests were also carried out with washable and reusable waste bags. These waste bags, made from recycled plastics, can be washed and therefore reused several times.

Similar tests were carried out with cleaning mops, which require significantly less water, detergent and energy to achieve the same cleaning result, due to innovative material composition.

Together with a longtime supplier of cleaning trolleys, we created a solution to be able to replace cleaning trolley components and substitute all plastic parts with components made from recycled plastic. Various other measures have tripled the lifespan of the cleaning trolleys.

With regard to activities in Germany, there are central organizations that are actively looking for new solutions to improve sustainability performance, for example as part of the "[United against Waste](#)" initiative (see criterion 3) or the cleaning agent carbon footprint navigator. This is in line with SDG 13 "Climate action", which includes mechanisms and capacities to combat climate change and its impacts.

We have already reported on the social and environmental impact of the Dussmann Group companies' business activities (see criterion 1-4). One guiding principle of our innovation efforts is to reduce direct and indirect negative impacts and to promote positive impacts

on the environment and society. This is achieved through efficiency gains, resource-conserving processes and sensitive handling of raw materials and consumption within our own business activities as well as through indirect influence through accompanying advice to our clients.

Employees are informed and involved in new developments through communication cascades and regular internal communication via our employee portal "myDussmann", the intranet or roadshows. In line with the Group strategy, technology and innovation are strategic cornerstones for the further development of the Dussmann Group. In order to consistently drive this development forward, we intend to continue to promote cross-divisional exchange on innovation projects in the coming years. The Innovation Board - established at Group level in 2021 - strengthens and promotes the innovative power of the Dussmann Group across all companies. Innovation Board meetings were also held regularly in 2023, during which new technologies and services were presented and actively discussed by the subsidiaries. One focus in the 2023 reporting year was not only the data platform, but also AI applications. These two topics are very closely linked.

Examples include the following:

- Building Monitoring Toolbox (Level I): The feasibility study on tracking, monitoring and analyzing a building's key energy data with a minimum of additional hardware installation was completed in the 2022 reporting year. The follow-up project (Level II) for product development and commercialization was continued in 2023 and the first applications were introduced in some national companies.
- As part of a pilot project at two Dussmann properties, an energy monitoring system was developed which can be used to record and visualize energy consumption in detail, not only as a whole but also for individual floor sections. This provides a very good basis for detailed analyses of consumption and thus for the development of consumption reduction measures not only for our own locations, but also for those of our clients. During the pilot project, consumption-reducing measures have already been implemented at one location.

Each year, the Dussmann Group invests part of its overall budget in innovation projects in various categories, for example:

- The purchase of a security robot that independently patrols outdoor areas at night. This means that our employees are no longer exposed to potentially dangerous situations. Further trials with other manufacturers are imminent.
- In the field of security services, video towers have been developed to monitor the fences of large sites. Potential unauthorized access is reported to a central station, from where a security guard can make contact via speakers. It is also possible to categorize certain people as "friendly" via the system, so that this person can enter a site or building even though the alarm systems are switched on.

The innovation projects that were carried out on local level in our subsidiaries in the reporting year 2023 are, for example:

- "Dussmann Port": Modernization of the network infrastructure - project continued in

2023

- Development and foundation of a joint venture in the field of cybersecurity, which has already successfully established itself on the market
- Digitalization projects: Implementation of various software systems for the realization of paperless processes, e.g. execution of instructions with documentation of participation via the central software solution (Quentic), planning, execution and documentation of quality audits online with the help of Quentic module.

## Key Performance Indicators to criteria 10

Key Performance Indicator G4-FS11

(report also in accordance with GRI SRS): Percentage of assets subject to positive and negative environmental or social screening. (Note: the indicator should also be reported when reporting to GRI SRS)

Investments within the meaning of this performance indicator take place on an extremely small scale (less than 0.5% of total assets). There are currently no plans to carry out a screening based on environmental or social factors due to the low volume.



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## Criteria 11–20: Sustainability Aspects

### Criteria 11–13 concerning ENVIRONMENTAL MATTERS

#### 11. Usage of Natural Resources

The company discloses the extent to which natural resources are used for the company's business activities. Possible options here are materials, the input and output of water, soil, waste, energy, land and biodiversity as well as emissions for the life cycles of products and services.

The Dussmann Group and its subsidiaries are primarily active in the service sector. The proportion of in-house production processes is very low. Compared to the manufacturing industry, resource consumption and the associated environmental impact are comparatively low. We achieve environmental protection and the best possible avoidance of negative impacts by continuously minimizing our consumption of energy, materials and resources, as well as by reducing waste volumes and using environmentally friendly products. However, we can only achieve all of this in close collaboration with our clients based on a shared, holistic understanding of sustainability.

Resources are consumed primarily as fuel (petrol, diesel) for the vehicle fleet and in the operation of our own or rented buildings (energy, water, waste). Consumption also occurs during the provision of services to our clients (see criteria 1-4 and 10). Water, chemicals and plastics are key resources used in facility management. Within Food Services, packaging materials and (food) waste are of great importance. Furthermore, cleaning chemicals, oils, lubricants and other materials used in the maintenance of technical equipment and lighting are critical resources.

Detailed information on the scope of natural resources used is listed under the performance indicators for criteria 11 and 12. We use a software solution to collect and evaluate data on environmental performance indicators. By recording material metrics, we can present our development transparently and make a significant contribution to deriving quantitative goals and measuring our progress (see criterion 3). The catalogue of indicators used for this purpose and the definitions are regularly reviewed and supplemented or updated as necessary.

## 12. Resource Management

The company discloses what qualitative and quantitative goals it has set itself with regard to its resource efficiency, in particular its use of renewables, the increase in raw material productivity and the reduction in the usage of ecosystem services, which measures and strategies it is pursuing to this end, how these are or will be achieved, and where it sees there to be risks.

Sensitive handling of raw materials is particularly important to the Dussmann Group. High quality in the provision of services means both sensitivity and care for the property (for example, value retention in facility management and food services) and for people (integrity in nursing and childcare). From this perspective, the use of the resources required for this is also subject to evaluation.

As part of our ESG strategy, we have formulated long-term, Group-wide goal perspectives. We have continued our goal at Group level for the 2023 reporting year. We report on the extent to which these targets have been achieved in criterion 3, creating a solid foundation for our sustainability management at local and global level and ensuring implementation within the Group. A particular focus here is on determining our carbon footprint in accordance with the GHG Protocol in Scope 1, 2 and 3 and deriving a realistic reduction path. This is to be supported by the development and use of environmentally friendly materials and work equipment. To this end, we have set ourselves a goal for the proportion of environmentally friendly chemicals at Group level:

<b>Goal: increase proportion of environmentally-friendly materials</b>				
<b>KPI: Percentage of environmentally friendly chemicals (%)</b>				
	<b>Goal 2023</b>	<b>Value 2023</b>	<b>Variance</b>	<b>Goal 2025</b>
<b>Dussmann Group</b>	<b>35</b>	<b>33.4</b>	<b>-5%</b>	<b>35</b>
Dussmann FM & FS	34	32.8	-4%	34
Dussmann TS	55	54.7	-1%	55
Care & Kids	n.a.	n.a.	/	n.a.
KulturKaufhaus	n.a.	n.a.	/	n.a.

In addition to the use of chemicals, we aim to create transparency regarding the sustainability of purchased materials. The prerequisite for quantification and evaluation is a comprehensive database, which is also essential in connection with our carbon footprint, in particular Scope 3.1 purchased products and services.

We also actively promote resource- and energy-efficient innovations with the aim of continuously improving our environmental and energy performance and making a positive contribution to the environmental performance of our clients. We use a software solution to efficiently record and evaluate quantitative environmental performance indicators. The indicators provide information about our ESG performance, measure the status of goal achievement and help to identify potential for improvement and savings.

Energy efficiency is monitored and promoted through the implementation of energy-saving measures. The quantification of these savings effects and the specific impact of our measures on our environmental performance can be measured using the internally defined performance indicators and metrics.

With "Chargemaker" and Dussmann Mobility Services, we have been active in the field of e-charging infrastructure for our clients since 2020 and aim to develop and promote sustainable mobility concepts. Sustainable mobility also plays an important role internally: pollutant emissions are taken into account and regulated as part of the company vehicle policy; the use of emission-friendly vehicles is linked to employee benefits. The aim is to make our vehicle fleet more climate-friendly and thus reduce fossil fuel consumption and climate-relevant emissions.

Significant environmental risks relating to business activities are already reported in criterion 2 on materiality.

## Key Performance Indicators to criteria 11 to 12

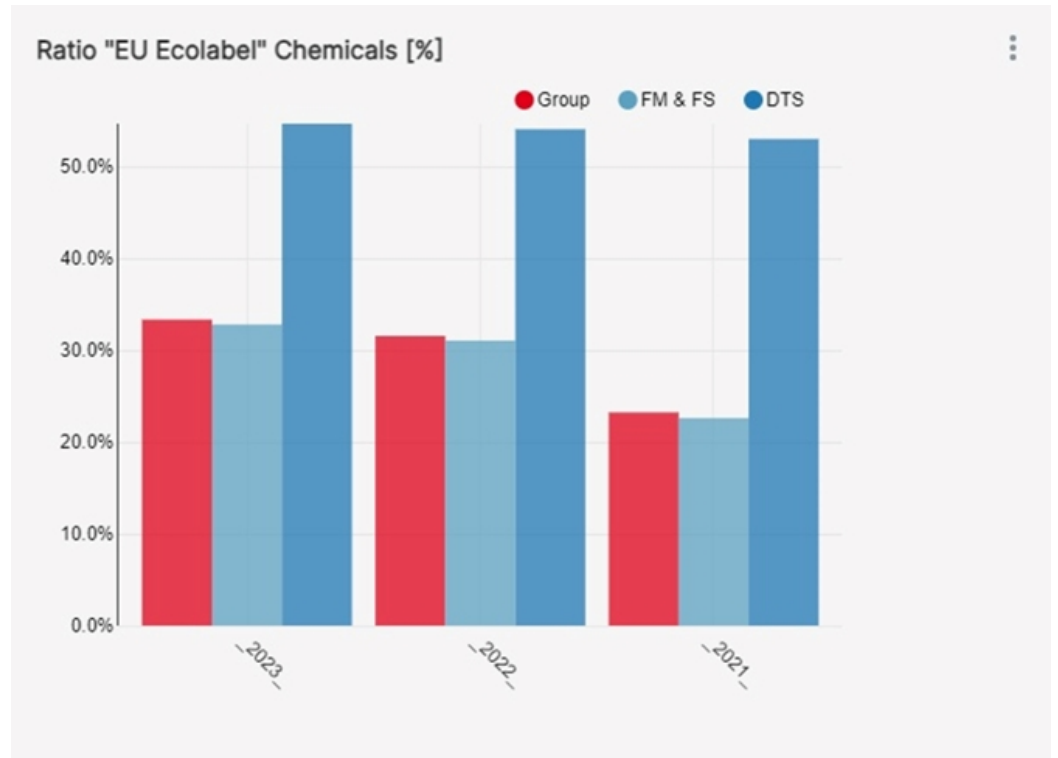
### Key Performance Indicator GRI SRS-301-1: Materials used

The reporting organization shall report the following information:

- a.** Total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period, by:
- i.** non-renewable materials used;
  - ii.** renewable materials used.

In the context of our business activities as a service provider, the use of materials for the manufacture and packaging of products is only relevant to a limited extent. In our procurement processes, we ensure that we use packaging materials that conserve resources. A consolidated overview of the quantities of raw materials consumed and materials used is available for chemicals.

#### **Use of chemicals**



Reporting year	Chemicals (in thousand liter)		of which environmentally-friendly chemicals* (in thousand liter)		Proportion environmentally-friendly chemical (in %)	
	2023	2022	2023	2022	2023	2022
<b>Dussmann Group</b>	3,592	3,779	1,198	1,193	33.4	31.6
<b>Dussmann FM &amp; FS</b>	3,504	3,696	1,150	1,148	32.8	31.1
<b>Dussmann TS</b>	88	82	48	44	54.7	54.1

Note:

\* Environmentally friendly chemicals used to carry out our core processes that are labelled and certified with the EU Ecolabel (or equivalent). This confirms compliance with the environmental criteria of the EU Ecolabel, which is awarded to products and services that fulfil high environmental standards throughout their life cycle. More information:

[https://environment.ec.europa.eu/topics/circular-economy/eu-ecolabel\\_en](https://environment.ec.europa.eu/topics/circular-economy/eu-ecolabel_en)

The basic formula is:

Proportion of "EU Ecolabel" chemicals = EU Ecolabel chemicals (volume) / total chemicals purchased (volume) \* 100

The binding introduction of environmental goals represent a further step towards systematic recording of data. Since 2021, we have been able to record and present the total weight of materials used for packaging purposes for all our services separately for renewable and reusable materials. This new data collection will be further optimized in the coming years, particularly regarding definitions and applicability in the individual business

areas.

Reporting year	Dussmann Group		
	2023	2022	2021
Total amount of materials used for packaging purposes - all services (t)	518.8	2,027.8*	591.3
Renewable materials used for packaging purposes -all services (t)	61.5	98.1	13
Reusable materials used for packaging purposes -all services (t)	13.3	43.8*	10.3
Proportion of renewable/reusable materials used for packaging purposes (%)	14.4	7.0*	3.9

Note:

\*Correction of the previous year's values

We aim to increase the percentage of sustainable materials used comprehensively (see criterion 3).

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Key Performance Indicator GRI SRS-302-1: Energy consumption  
The reporting organization shall report the following information:

**a.** Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used.

**b.** Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used.

**c.** In joules, watt-hours or multiples, the total:

**i.** electricity consumption

**ii.** heating consumption

**iii.** cooling consumption

**iv.** steam consumption

**d.** In joules, watt-hours or multiples, the total:

**i.** electricity sold

**ii.** heating sold

**iii.** cooling sold

**iv.** steam sold

**e.** Total energy consumption within the organization, in joules or multiples.

**f.** Standards, methodologies, assumptions, and/or calculation tools used.

**g.** Source of the conversion factors used.

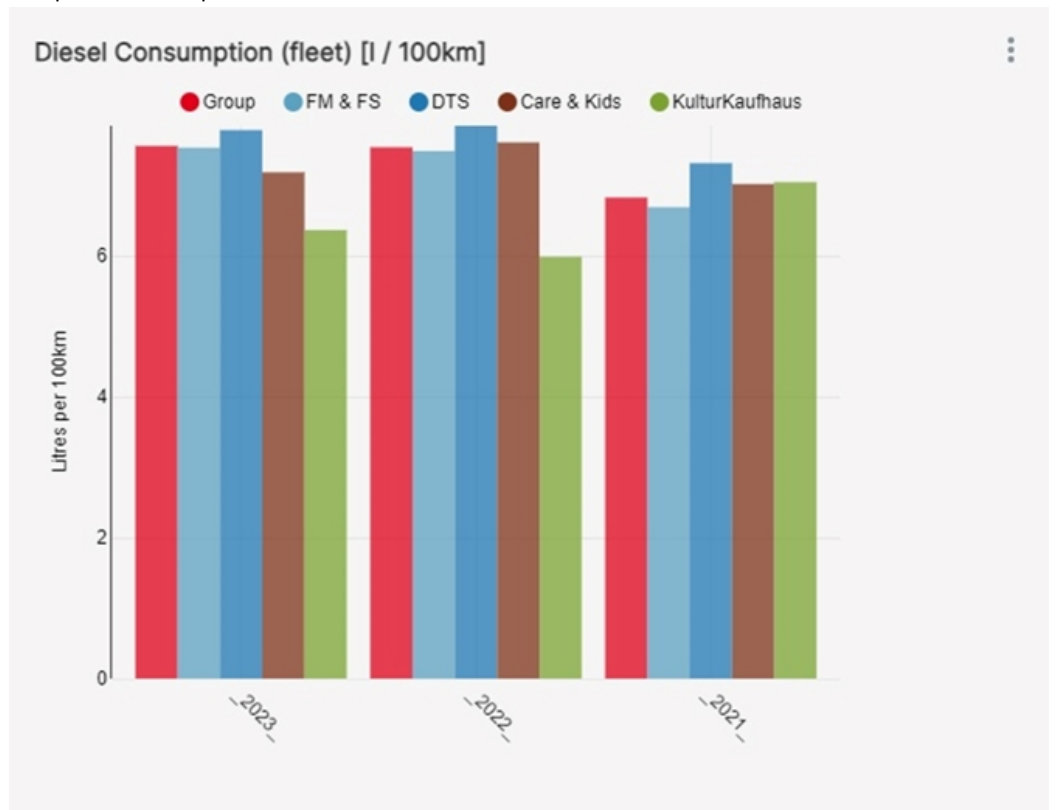
We were able to further improve the data structure by expanding the software system (Quentic) and standardizing data collection methods in order to ensure comparability, consistency and data quality.

**a. Fuel consumption**

Fuel consumption for the vehicle fleet in the 2023 reporting year was as follows:

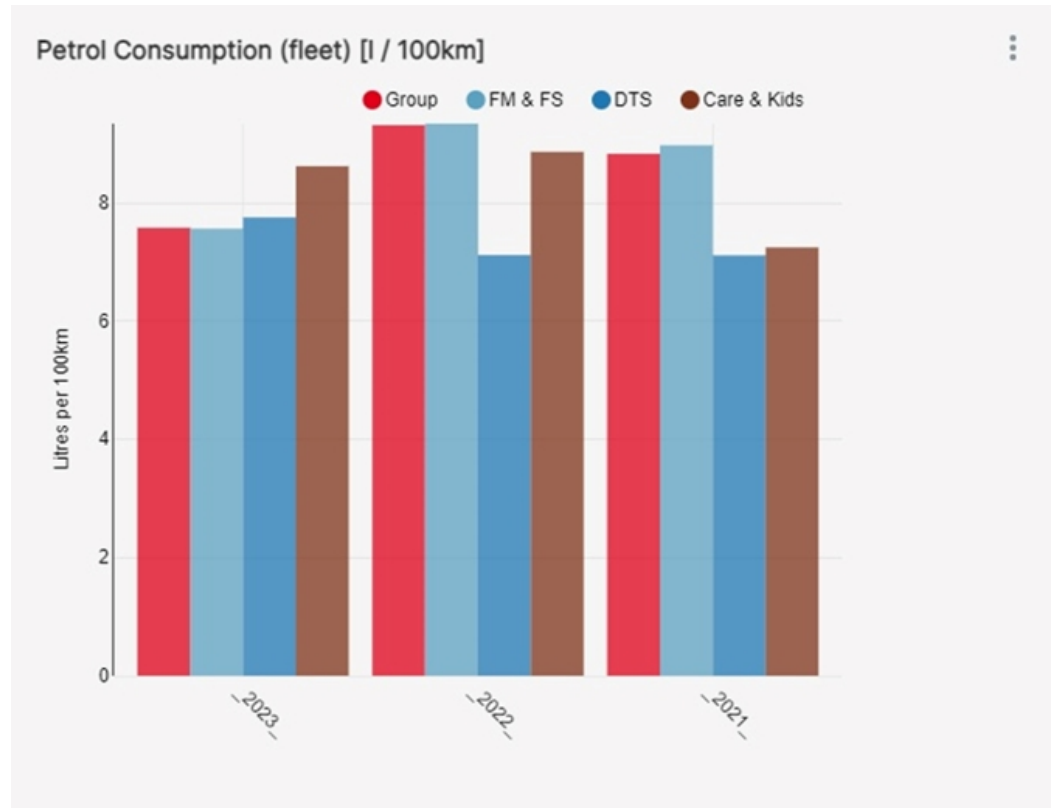
Reporting year	Dussmann Group			Dussmann FM & FS			Dussmann TS			Care & Kids			KulturKaufhaus		
	2023	2022	2021	2023	2022	2021	2023	2022	2021	2023	2022	2021	2023	2022	2021
<b>Diesel</b> (in thousand l)	6,924	6,209	5,487	5,626	4,988	4,422	1,092	1,031	871	171	157	166	5	5	4
<b>Diesel consumption per 100km</b> (l/100km)	7.57	7.55	6.84	7.55	7.5	6.7	7.8	7.86	7.33	7.2	7.62	7.03	6.37	6	7.06
<b>Diesel</b> (in MWh)	68,963	61,842	54,653	56,036	49,677	44,040	10,875	10,268	8,677	1,700	1,564	1,656	49	48	41
<b>Petrol</b> (in thousand l)	1,140	1,020	816	1,118	1,000	776	9	7	22	12	11	16	0	0	0
<b>Petrol consumption per 100km</b> (l/100km)	7.31	9.32	8.84	7.29	9.35	8.98	7.76	7.12	7.12	8.63	8.87	7.25	0	0	0
<b>Petrol</b> (in MWh)	10,285	9,200	7,358	10,086	9,023	7,004	82	65	200	105	102	145	0	0	0
<b>other non-renewable fuel sources</b> (in MWh)	535	601	625	509	601	625	15	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Fuel consumption from renewable sources</b> (in MWh)	60	N/A	N/A	50	N/A	N/A	10	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Total vehicle fleet</b> (in MWh)	79,843	71,644	62,636	66,681	59,302	51,669	10,983	10,333	8,877	1,805	1,665	1,800	49	48	41

Other non-renewable fuels include LPG, CNG and directly billed non-renewable electricity consumption for the vehicle fleet. Fuel consumption from renewable sources includes the consumption of biodiesel and the directly billed renewable electricity consumption for the vehicle fleet. The following consumption figures in liters per 100 km were obtained for diesel and petrol consumption:



The basic formula is:

$$\text{Diesel Consumption per 100km} = \text{Diesel consumption (litres)} / \text{number of kilometers driven in diesel cars} * 100$$



The basic formula is:

Petrol Consumption per 100km = Petrol consumption (litres) / number of kilometers driven by petrol and hybrid cars \* 100

In addition to the vehicle fleet, diesel or petrol consumption also occurs, for example, when using machines or tractors. These consumption figures were recorded for the first time in 2023:

	Dussmann Group	Dussmann FM & FS	Dussmann TS
<b>Reporting year</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>
<b>Diesel (excl. vehicle fleet) (in thousand litres)</b>	87	69	18
<b>Diesel (excl. vehicle fleet) (in MWh)</b>	867	688	179
<b>Petrol (excl. vehicle fleet) (in thousand litres)</b>	117	116	N/A
<b>Petrol (excl. vehicle fleet) (in MWh)</b>	1,055	1,047	N/A

**c.i. Electricity consumption**

The Dussmann Group's total electricity consumption, broken down by type of energy (renewable or conventional) and business division, is shown below:



Reporting year	Electricity consumption conventional (MWh)			Electricity consumption renewable (100%) (MWh)				Total electricity consumption (MWh)		
	2023	2022	2021	2023	Anteil 2023	2022	Anteil 2022	2023	2022	2021
<b>Dussmann Group</b>	37,803	36,487*	37,747*	9,071	19.40%	9,735	21%	46,844	45,983*	44,392*
<b>Dussmann FM &amp; FS</b>	11,531	9,444*	9,970*	6,987	37.70%	7,349	41%	18,518	16,640*	14,469*
<b>Dussmann TS</b>	444	563	563	132	23%	29.3	5%	576	592	563
<b>Care &amp; Kids</b>	25,747	26,449	27,214	0	0	0	0%	25,716	26,362*	27,114*
<b>KulturKaufhaus</b>	50	0	0	1,401	97%	1,191	100%	1,451	1,191	1,066

Note:

\* Correction of the previous year's value

Since 2023, we have also been collecting the renewable and conventionally charged electricity in the vehicle fleet, which is billed directly:

Reporting year	Electricity consumption fleet (direct billing)	
	non-renewable (MWh)	renewable (100%) (MWh)
<b>Dussmann Group</b>	105.6	10.5
<b>Dussmann FM &amp; FS</b>	79.7	N/A
<b>Dussmann TS</b>	15.3	10.5

Note:

Electricity consumption from the vehicle fleet is also included under *a. Fuel consumption*.

### c.ii. Heating energy consumption

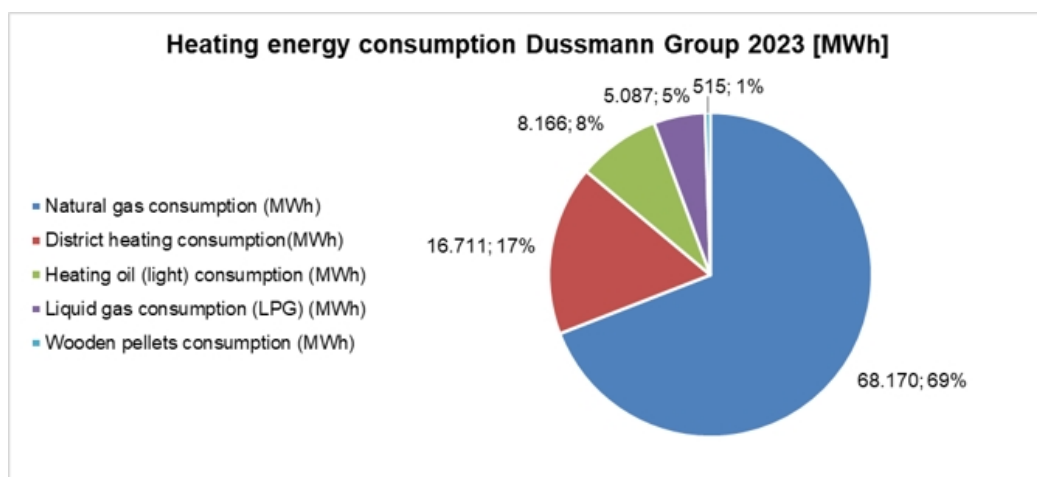
The total heating energy consumption (district heating, natural gas, light heating oil, liquid gas, pellets) of the Dussmann Group, broken down by business division, is as follows:

Reporting year	Total heating energy consumption (MWh)		
	2023	2022	2021
<b>Dussmann Group</b>	98,650	100,249	103,851
<b>Dussmann FM &amp; FS</b>	33,094	32,699	24,933
<b>Dussmann TS</b>	831	810	1,192
<b>Care &amp; Kids</b>	63,598	65,156	76,259
<b>KulturKaufhaus</b>	595	723	706

Total heating energy consumption breaks down as follows:

Reporting year	Natural gas consumption (MWh)			District heating consumption (MWh)			Wood pellets consumption (MWh)		
	2023	2022	2021	2023	2022	2021	2023	2022	2021
<b>Dussmann Group</b>	68,170	72,529	79,451	16,711	17,032	16,901	515	918	1,234
<b>Dussmann FM &amp; FS</b>	18,661	21,838	20,296	3,794	3,553	1,373	0	0	0
<b>Dussmann TS</b>	558	691	659	201	7	104	13	7	0
<b>Care &amp; Kids</b>	48,951	50,000	58,495	11,589	11,889	13,957	503	911	1,234
<b>KulturKaufhaus</b>	0	0	0	595	723	706	0	0	0

Reporting year	Heating oil (light)			Liquid gas consumption		
	2023	2022	2021	2023	2022	2021
<b>Dussmann Group</b>	8,166	3,292	3,025	5,087	6,477	3,241
<b>Dussmann FM &amp; FS</b>	5,853	1,094	194	4,787	6,214	3,070
<b>Dussmann TS</b>	59	104	428	0	0	0
<b>Care &amp; Kids</b>	2,254	2,093	2,403	301	263	170
<b>KulturKaufhaus</b>	0	0	0	0	0	0



#### d.i. Electricity sold

The electricity sold to third parties in the 2023 reporting year amounts to 30,612 KWh.

#### e. Total energy consumption

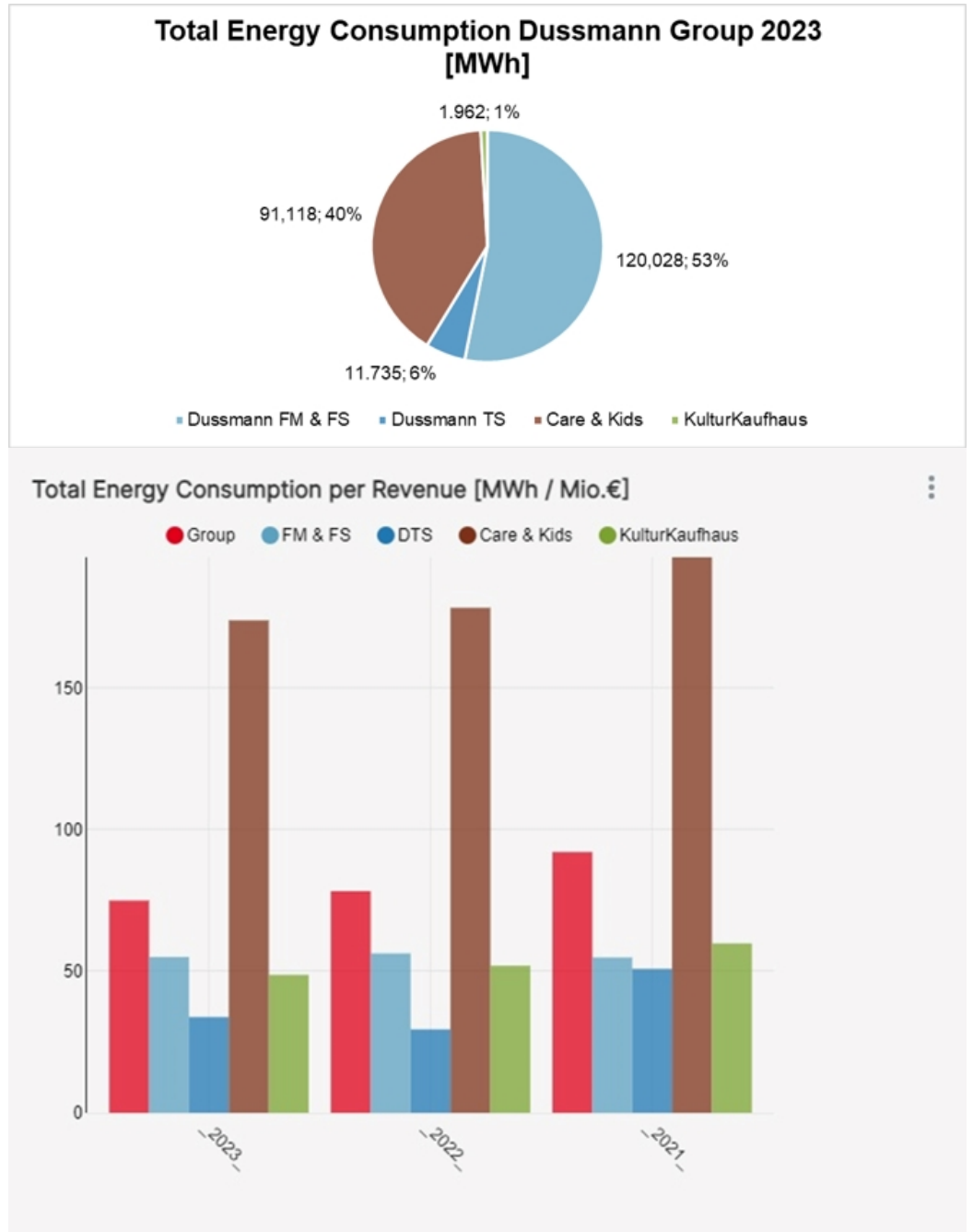
Total energy consumption (fuels + electricity consumption + heating energy) was recorded in the reporting period:

Reporting year	Total Energy Consumption (MWh)*			Total Energy Consumption per revenue (MWh / Mio. EUR)		
	2023	2022	2021	2023	2022	2021
<b>Dussmann Group</b>	227,259	220,429	211,337**	75.02	78.43	91.42**
<b>Dussmann FM &amp; FS</b>	120,028	111,194	91,528**	55.09	57.73	55.19**
<b>Dussmann TS</b>	12,569	11,735	10,632	33.87	29.46	50.87**
<b>Care &amp; Kids</b>	91,118	93,183	105,173	174.05	178.48	196.36
<b>KulturKaufhaus</b>	2,094	1,962	1,812	48.77	51.99	59.88

Notes:

\* Total energy consumption excludes electricity sold to third parties (30,612 KWh).

\*\* Correction of previous year's values



The basic formula is:

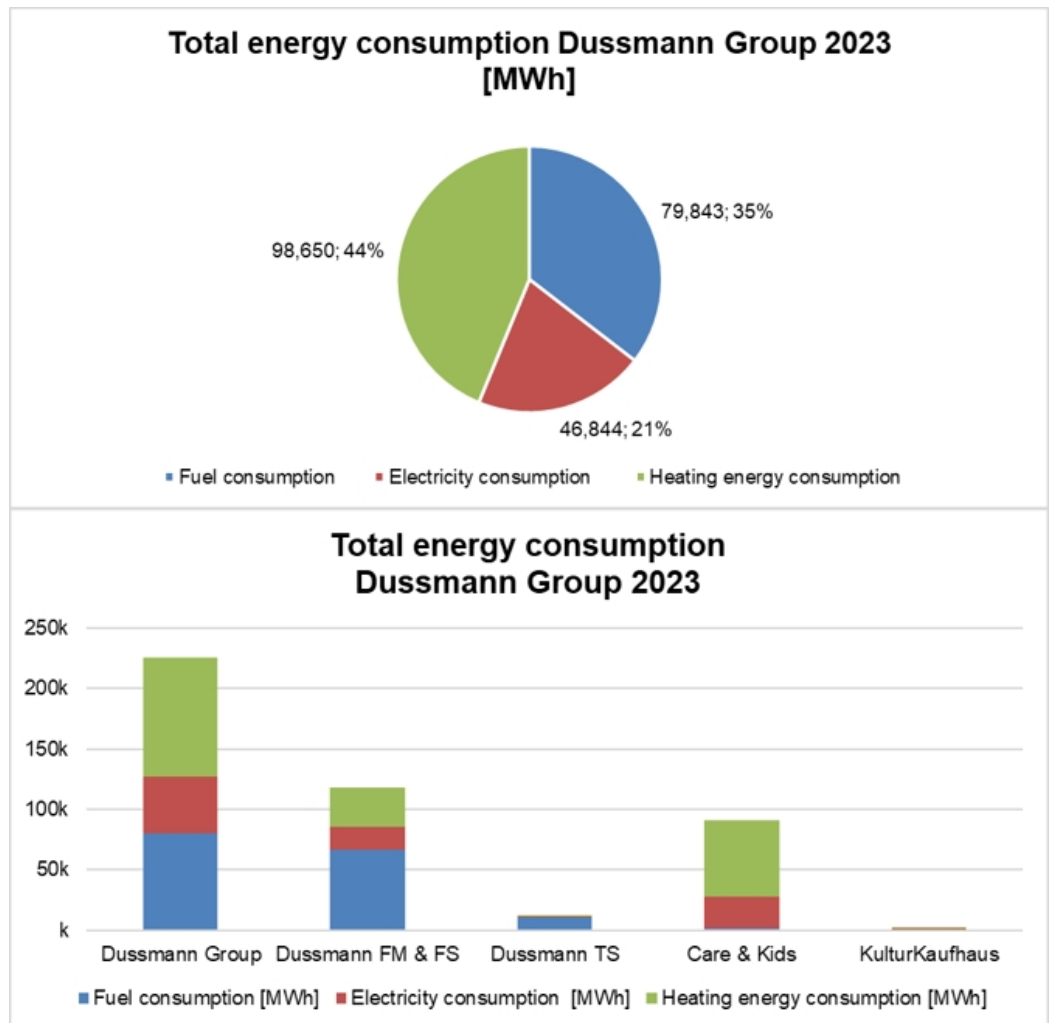
$$\text{Total Energy Consumption per Revenue} = \text{Total Energy Consumption (MWh)} / \text{Direct economic value generated (revenue in Mio.€)}$$

The total energy consumption for the Dussmann Group and its organizational units is broken down as follows and includes our own operational activities (e.g. vehicle fleet, operating sites, electricity consumption):

Reporting year	Fuel consumption (MWh)			Electricity consumption (MWh)			Heating energy consumption (MWh)		
	2023	2022	2021	2023	2022	2021	2023	2022	2021
<b>Dussmann Group</b>	79,843	71,644	62,636	46,844	45,983*	44,392*	98,650	100,249	103,851
<b>Dussmann FM &amp; FS</b>	66,681	59,302	51,669	18,518	16,640*	14,469*	33,094	32,699	24,933
<b>Dussmann TS</b>	10,983	10,333	8,877	576	592	563	831	810	1,192
<b>Care &amp; Kids</b>	1,805	1,666	1,800	25,716	26,362*	27,114*	63,598	65,156	76,259
<b>KulturKaufhaus</b>	49	48	41	1,451	1,191	1,066	595	723	706

Note:

\* Correction of previous year's values



Key Performance Indicator GRI SRS-302-4: Reduction of energy consumption

The reporting organization shall report the following information:

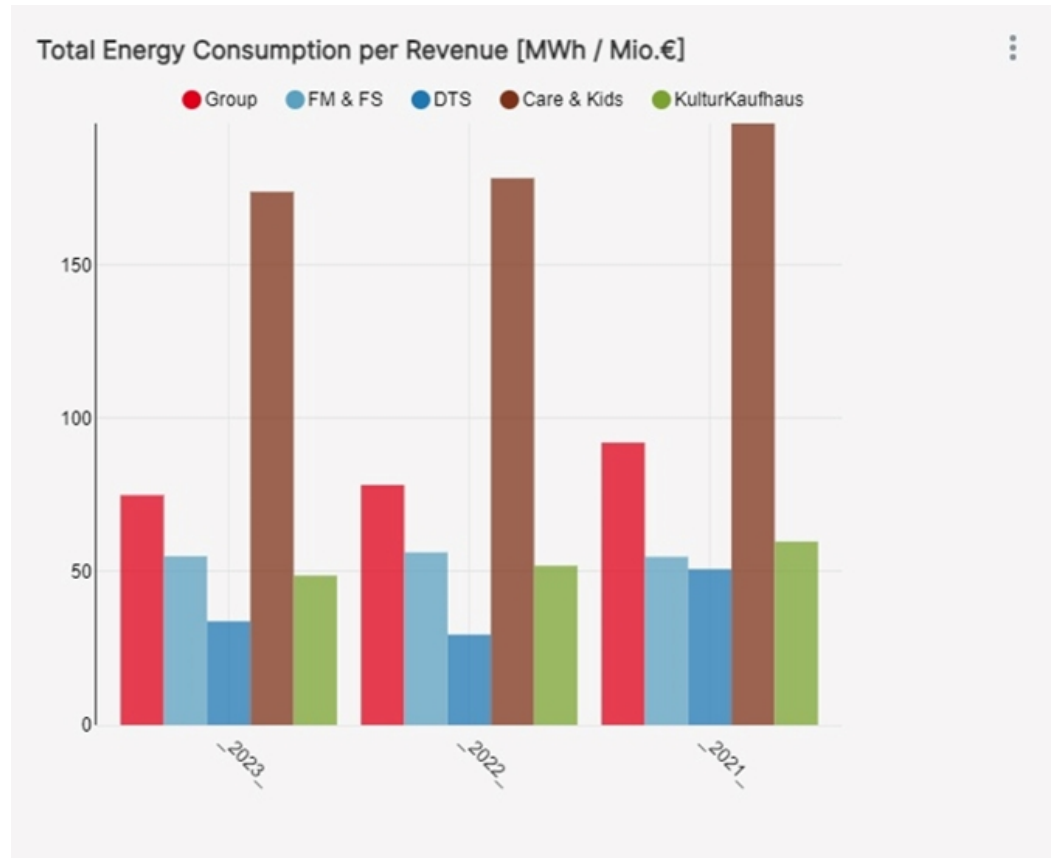
- a. Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.
- b. Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all.
- c. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.
- d. Standards, methodologies, assumptions, and/or calculation tools used.

**Total energy consumption**

Reporting year	Total Energy Consumption (MWh)			Total Energy Consumption per revenue (MWh / Mio. EUR)		
	2023	2022	2021	2023	2022	2021
<b>Dussmann Group</b>	227,259	220,429	211,337**	74.16	78.43	91.42**
<b>Dussmann FM &amp; FS</b>	120,028	111,194	91,528**	54.7	57.73	55.19**
<b>Dussmann TS</b>	12,569	11,735	10,632	33	29.46	50.87**
<b>Care &amp; Kids</b>	91,118	93,183	105,173	166.74	178.48	196.36
<b>KulturKaufhaus</b>	2,094	1,962	1,812	48.78	51.99	59.88

Note:

\*\* Correction of previous year's values



Although the total energy consumption (in absolute terms) for the Dussmann Group has increased, the total energy consumption per revenue within the Dussmann Group has been reduced in recent years. As our service provision is directly dependent on environmental factors such as the vehicle fleet, this figure indicates the effectiveness of the measures taken to increase efficiency.

Some local Dussmann FM & FS subsidiaries (Germany, Italy, Lithuania, UAE, Austria, Hungary) are certified according to the energy management standard ISO 50001. In cooperation with our clients, Dussmann performs an advisory role in working with our clients to launch energy-saving services, products and processes on the market.

The recording of energy saving and efficiency initiatives and their impact on energy consumption continues to be the aim of our data collection. With the complete recording of the CO<sub>2</sub> footprint in Scope 1 and 2 in accordance with the GHG Protocol, we are now focusing on continuous reduction. The 2021 reporting year is seen as the base year, as valid data transparency existed for the first time (see criterion 13).

In the 2023 reporting year, initiatives to reduce energy consumption and increase energy efficiency were implemented and continued:

- Replacement of lighting fixtures with LED lights
- Raising employee awareness to the careful use of energy, e.g. through instructions and communication measures
- Enabling hybrid working and the use of digital working methods to reduce travelling

and commuting, among other things

- Use of motion sensors and automatic light switch-off when there is sufficient daylight
- Procurement of energy-efficient cleaning equipment and machines with lower energy consumption
- Expansion of the e-vehicle fleet
- Implementation of regional energy efficiency projects in the area of cross-sectional technologies

Key Performance Indicator GRI SRS-303-3: Water withdrawal  
The reporting organization shall report the following information:

**a.** Total water withdrawal from all areas in megaliters, and a breakdown of this total by the following sources, if applicable:

- Surface water;
- Groundwater;
- Seawater;
- Produced water;
- Third-party water.

**b.** Total water withdrawal from all areas with water stress in megaliters, and a breakdown of this total by the following sources, if applicable:

- Surface water;
- Groundwater;
- Seawater;
- Produced water;
- Third-party water, and a breakdown of this total by the withdrawal sources listed in i-iv.

**c.** A breakdown of total water withdrawal from each of the sources listed in Disclosures 303-3-a and 303-3-b in megaliters by the following categories:

- Freshwater ( $\leq 1,000$  mg/L Total Dissolved Solids);
- Other water ( $> 1,000$  mg/L Total Dissolved Solids).

**d.** Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.

All companies of the Dussmann Group source water within their own (administrative) buildings from local suppliers.

With regard to water consumption for services provided to our clients (e.g. facility management), consumption tracking is generally not possible or is not part of the agreed service. The volume of water required to provide the service is obtained directly from the client's supply. Consumption at client' sites is only included where there are dedicated water meters that can correctly quantify the water consumption of our services.

The total water consumption for the entire Dussmann Group is broken down by business division as follows:

Reporting year	Total water consumption (in Mega liter)		
	2023	2022	2021
<b>Dussmann Group</b>	764.2	582.4*	306.5
<b>Dussmann FM &amp; FS</b>	264.9	239.3*	92.8
<b>Dussmann TS</b>	4.1	1.0	0.5
<b>Care &amp; Kids</b>	486.5	334.0	207.8
<b>KulturKaufhaus</b>	4.0	3.9	1.7

Note:

The increase compared to the previous year is due to greater availability of data and extended data collection for the reporting year 2023.

In the Dussmann FM & FS division, 2.25 megalitres of water were saved in the 2023 reporting year through water-saving initiatives. Water-saving initiatives and the associated volume of water saved are determined as part of ESG reporting. The reuse of water in the area of cleaning is implemented using Aquamiser or I-Mop cleaning systems, among other things. The effect is only achieved in conjunction with proper maintenance and monitoring of water consumption as well as by raising awareness through training and instruction.

In the coming years, we will continue to focus on quantifying savings through new products and innovations in order to create the necessary transparency around consumption.

### Key Performance Indicator GRI SRS-306-3: Waste generated

The reporting organization shall report the following information:

- a.** Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste.
- b.** Contextual information necessary to understand the data and how the data has been compiled.

Waste and recycling management is currently the subject of various initiatives and approaches with the aim of better recording of consumption data, reducing waste and promoting recycling and reuse. The waste indicators recorded as part of reporting vary greatly. For this reason, we will concentrate in the coming years on creating a shared understanding and thus being able to collect comparable data. The recording of waste volumes is a prerequisite for the development and definition of quantitative waste management goals and the identification of opportunities to prevent and reduce waste.

The total weight of hazardous and non-hazardous waste at the Dussmann Group and its



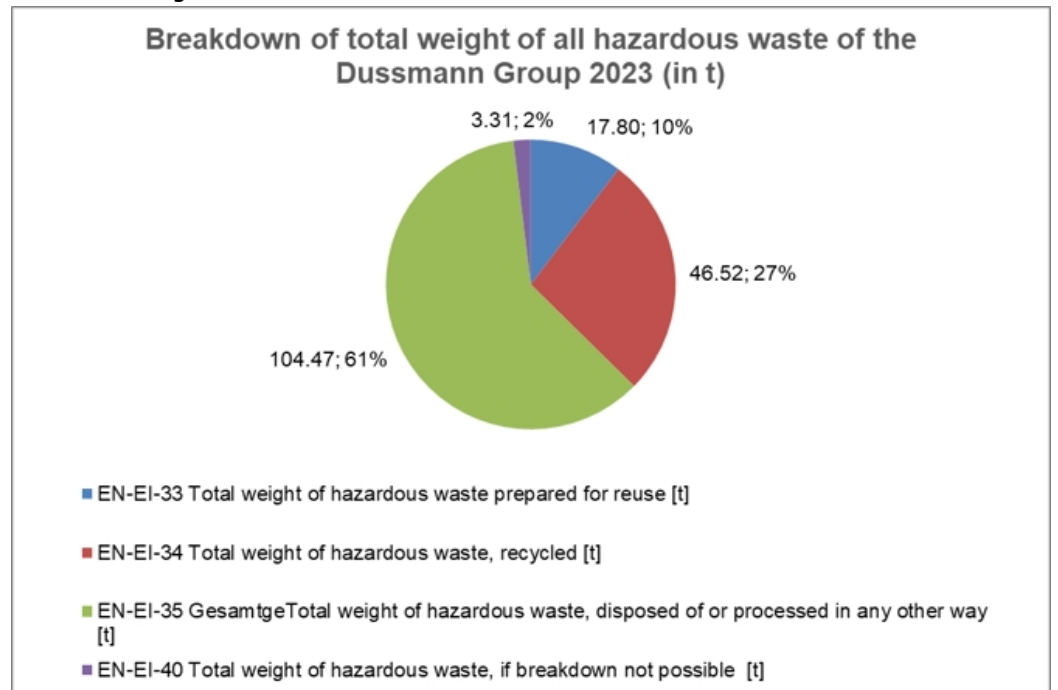
business divisions is as follows:

Reporting year	Total weight hazardous waste (t)			Total weight non-hazardous waste (t)		
	2023	2022	2021	2023	2022	2021
<b>Dussmann Group</b>	172.1	123.0	103.8	18,745.3	6,360.6*	851.1*
<b>Dussmann FM &amp; FS</b>	160.1	102.6	82.6	4,032.0	5,957.8*	648.1*
<b>Dussmann TS</b>	11.0	19.9	21.2	775.3	284.2	120.8
<b>Care &amp; Kids</b>	N/A	N/A	N/A	13,815.1	N/A	N/A
<b>KulturKaufhaus</b>	N/A	0.0	0.0	74.6	81.7	46.7

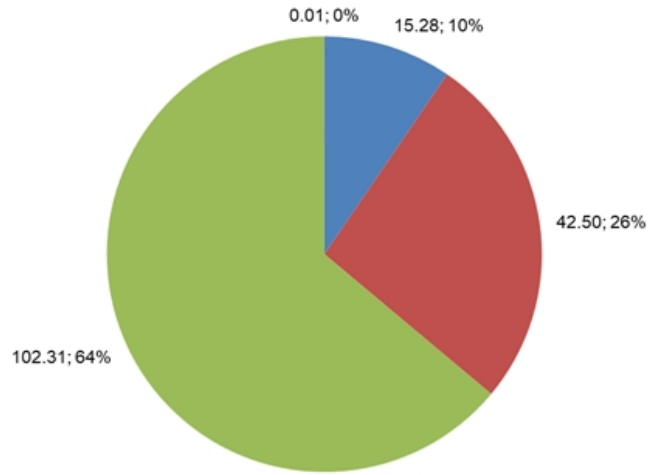
Note:

\* The significant increase compared to the previous year results from a higher availability of data and the expanded data collection for the reporting year 2023. The increase is also partly due to the fact that waste management can be part of our services at the client's site.

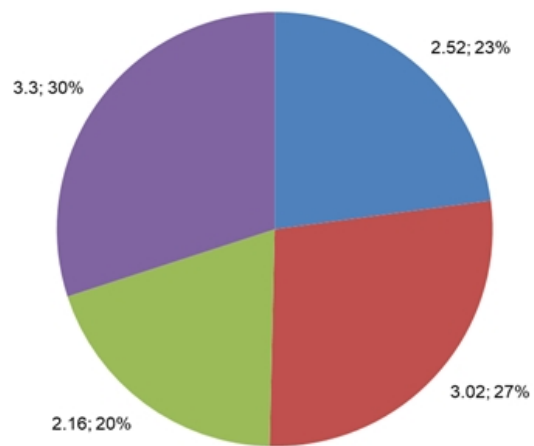
The total weight of all hazardous waste is broken down as follows:



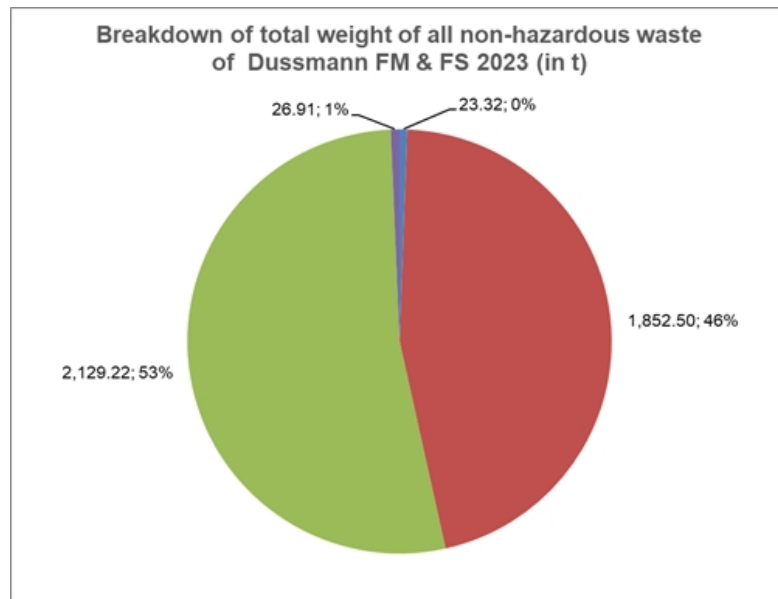
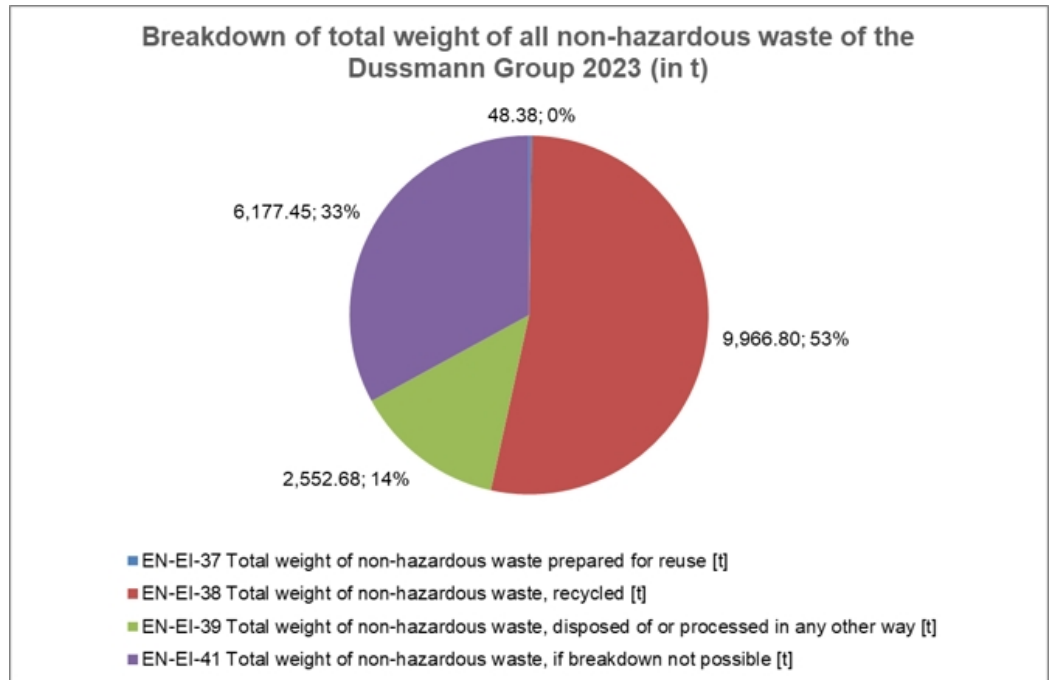
**Breakdown of total weight of all hazardous waste of Dussmann FM & FS 2023 (in t)**

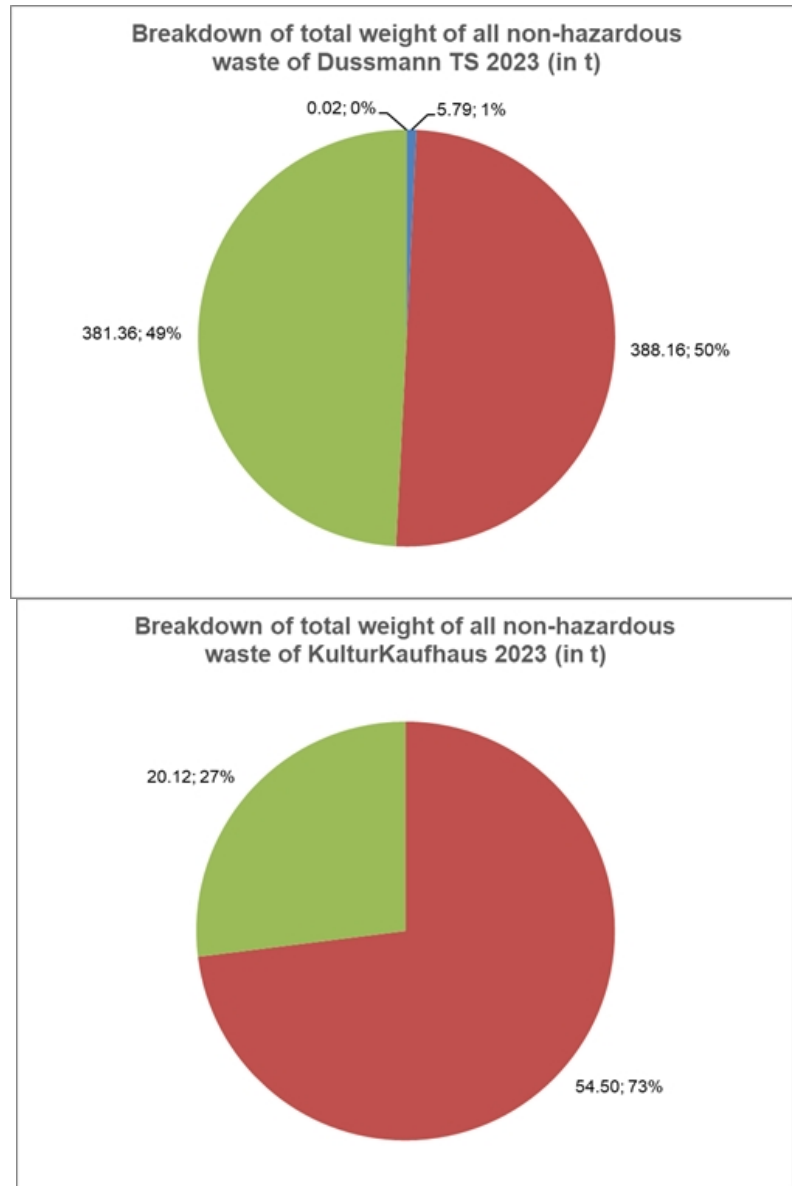


**Breakdown of total weight of all hazardous waste of Dussmann TS 2023 (in t)**



The total weight of all non-hazardous waste is broken down as follows:





The initiatives recorded which were implemented in the individual business units of the Dussmann Group during the reporting period include, for example, raising employee awareness of waste separation, increasing the proportion of renewable packaging, digital process automation, the "green dot" disposal concept and sensor-assisted cleaning.

At Dussmann Service, the digitalization of paper processes was driven forward through the use of various software systems.

In the Food Services segment, the handling of food waste is an important part of environmental sustainability. We record waste quantities in as much detail as possible and constantly strive to reduce them.

The European Commission has presented a package of measures for the circular economy, which proposes targets for the recycling and landfilling of waste and includes measures that guide our actions. The focus is particularly on avoidable waste, i.e. waste that is still fully

edible at the time of disposal; specifically waste from storage, production, overproduction and plate returns. The efforts made in the catering business to avoid and reduce waste are always subject to the client's willingness to cooperate and provide financing.

In Germany, for example, we have entered into a partnership with the reusable packaging provider VYTAL. VYTAL offers Germany's first digital and deposit-free reusable system with food packaging for takeaway and delivery meals without a deposit. The reusable trays can be filled up to 1000 times and have a positive environmental footprint compared to disposable packaging after just ten uses.

Packaging waste is generated as part of facility management and cleaning services. We intend to reduce this waste by consistently using alternative packaging materials and optimizing container sizes.

## 13. Climate-Relevant Emissions

The company discloses the GHG emissions in accordance with the Greenhouse Gas (GHG) Protocol or standards based on it and states the goals it has set itself to reduce emissions, as well as its results thus far.

Climate change is the biggest global challenge, with far-reaching impacts at a socio-economic and environmental level. We are making our contribution by consistently implementing the ESG strategy and helping to mitigate the negative effects of global warming.

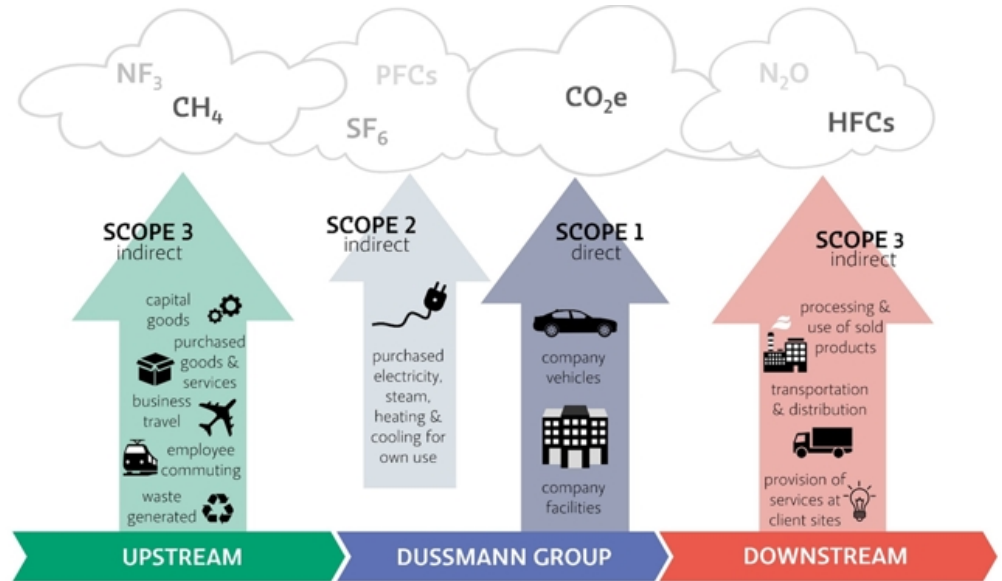
We make our positive contribution by taking targeted measures to protect the climate and minimize our greenhouse gas (GHG) emissions and those influenced by us within the scope of our service provisions. We view emission reduction and energy efficiency above all as opportunities for innovation.

In the 2023 reporting year, we again addressed the topic of carbon management for facility services internally. The aim is to develop a transparent methodology for assessing the carbon footprint in integrated facility management and thereby identify potential savings. Dussmann is also active in the research project "KlinKe - Climate-neutral secondary processes in hospitals". This has been funded by the Federal Ministry of Education and Research since September 2021 and is being carried out with partners from the healthcare and facility management sectors. The aim is to identify drivers for climate-relevant emissions in hospital processes that support the core process of promoting health.

Further quantifiable measures and initiatives to reduce emissions and increase the use of renewable energies are listed in the performance indicators for criterion 13.

The following chart provides an overview of our emission sources in the various scopes in

accordance with the GHG Protocol:



Since 2021, we have been calculating and documenting our CO<sub>2</sub> emissions in accordance with the Corporate Accounting and Reporting Standard of the GHG Protocol Initiative for Scopes 1 to 3. For the 2023 reporting year, Scope 3 Upstream (upstream emissions) could be determined more comprehensively for the first time, as calculations for the categories Purchased products & services (3.1), Employee commuting to work (3.7) and Fuel & energy-related upstream emissions (3.3) were added.

Based on current data, fuels, natural gas and electricity are the most important sources of emissions for the Dussmann Group in Scope 1 and 2. In Scope 3, the main emission drivers are the purchase of products and services (3.1), employee commuting to work (3.7) and upstream energy-related emissions (3.3). Around 80-90 % of our emissions are generated in Scope 3.

A further focus in the following reporting years will be on finalizing the inventory of all relevant Scope 3 emissions in the downstream value chain and generally improving data quality in the other scopes.

Since the 2022 reporting year, we have set quantitative goals based on the data for the 2021 reporting year. Building on this, we have set long-term emission reduction goals for the Dussmann Group's business divisions at Group level. We intend to extend these to Scope 3 emissions in the future as soon as a comprehensive database is available.

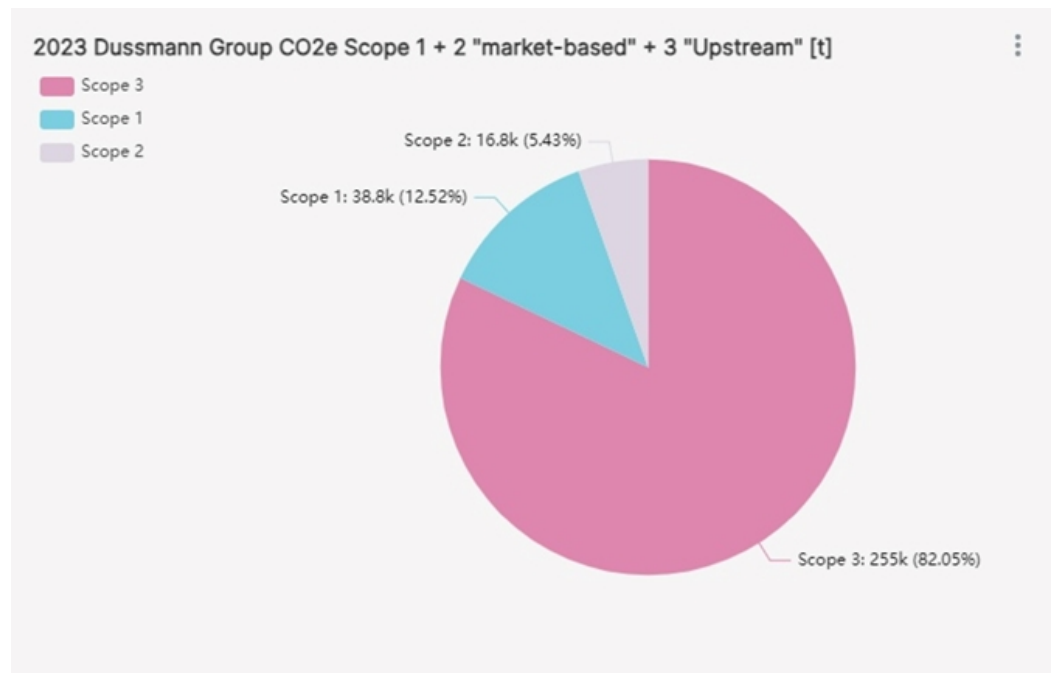
To calculate our CO<sub>2</sub> emissions, all companies report their activity data (e.g. energy consumption in kWh, fuel consumption in litres, data on business trips, waste volumes, etc.) through our Quentic software solution. Global and local CO<sub>2</sub>e emission factors are consolidated and collected centrally at Group level. The Federal Office of Economics and Export Control (BAFA; emission factors for different energy sources), UK Government GHG Conversion Factors for Company Reporting, AIB European Residual Mix, Carbon Footprint International Electricity Factors and Purchasing, among others, serve as the basis for

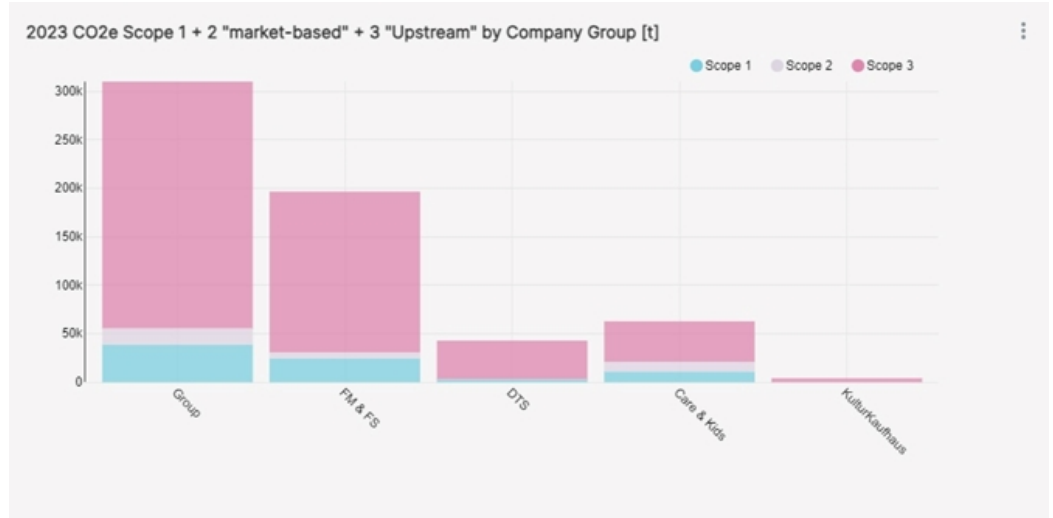
calculating the emission factors. The CO<sub>2</sub> footprint is calculated directly in Quentic in accordance with the GHG protocol.

Goal: Identify & reduce carbon footprint (Scope 1 & 2 & 3)					
KPI: CO <sub>2</sub> e (Scope 1 + 2: market-based) per revenue (t/Mio.€)					
	Value 2022	Value 2023	Variance	Goal 2025	Goal 2030
<b>Dussmann Group</b>	<b>18.7</b>	<b>18.4</b>	<b>-2%</b>	<b>16</b>	<b>12</b>
Dussmann FM & FS	14.1	14.2	1%	11	8
Dussmann TS	8	8.9	11%	7.5	7
Care & Kids	41.2	40.4	-2%	30	27
KulturKaufhaus	0.5	1.9	280%	1	0

All recorded direct CO<sub>2</sub> emissions from the company's own emission sources (Scope 1), indirect emissions from the generation of purchased electricity and district heating (Scope 2) and selected emissions resulting from Scope 3 (purchased products & services, employee commuting to work, fuel & energy-related upstream emissions, waste, water consumption, packaging, business travel) are documented. We therefore take into account a large proportion of our upstream emissions.

**Total CO<sub>2</sub> e Scope 1 + 2 (market-based) + 3 (upstream)**



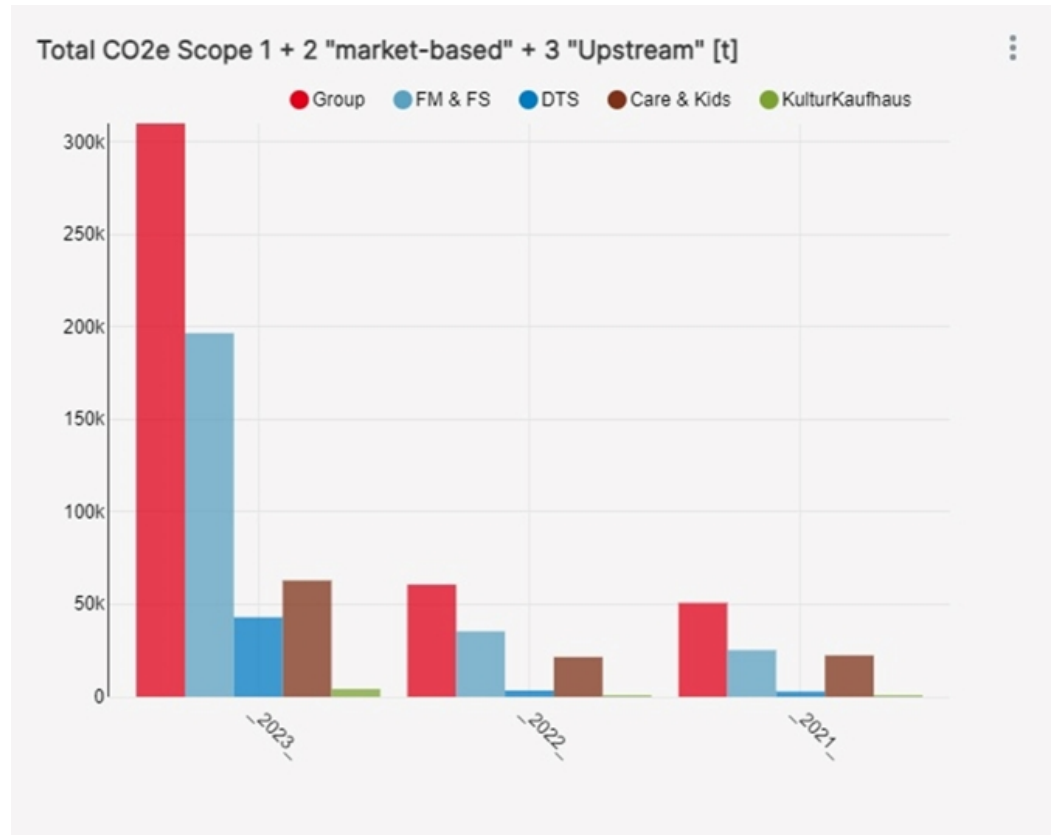


Reporting year	Dussmann Group			Dussmann FM & FS			Dussmann TS			Care & Kids			Kultur-Kaufhaus		
	2023	2022	2021	2023	2022	2021	2023	2022	2021	2023	2022	2021	2023	2022	2021
CO <sub>2</sub> e Scope 1 (in t)	38,820	36,047	34,223	24,618	21,895	18,578	3,094	2,915	2,607	11,009	11,145	12,961	13	13	11
CO <sub>2</sub> e Scope 2 (market-based) (in t)	16,848	15,964	14,405	6,387	5,333	4,665	192	261	245	10,147	10,338	9,432	67	5	30
<b>Total CO<sub>2</sub>e Scope 1 + 2 (market-based) (in t)</b>	<b>55,668</b>	<b>52,011</b>	<b>48,628</b>	<b>31,005</b>	<b>27,228</b>	<b>23,243</b>	<b>3,287</b>	<b>3,176</b>	<b>2,853</b>	<b>21,155</b>	<b>21,483</b>	<b>22,393</b>	<b>80</b>	<b>18</b>	<b>41</b>
Total CO <sub>2</sub> e Scope 1 + 2 (market-based) / revenue (in t/Mio. €)	18.38	18.71*	21.26*	14.23	14.13*	14.02*	8.86	7.99	13.65	40.41	41.15	41.81	1.87	0.47	1.34
CO <sub>2</sub> e Scope 3* (Upstream) (in t)	254,509	8,719	2,188	165,752	8,230	2,031	39,762	283	26	41,801	50	31	4,150	13	11
<b>Total CO<sub>2</sub>e Scope 1 + 2 + 3 (in t)</b>	<b>310,177</b>	<b>60,730</b>	<b>50,816</b>	<b>196,758</b>	<b>35,461</b>	<b>25,274</b>	<b>43,048</b>	<b>3,459</b>	<b>2,879</b>	<b>62,956</b>	<b>21,533</b>	<b>22,424</b>	<b>4,231</b>	<b>31</b>	<b>52</b>

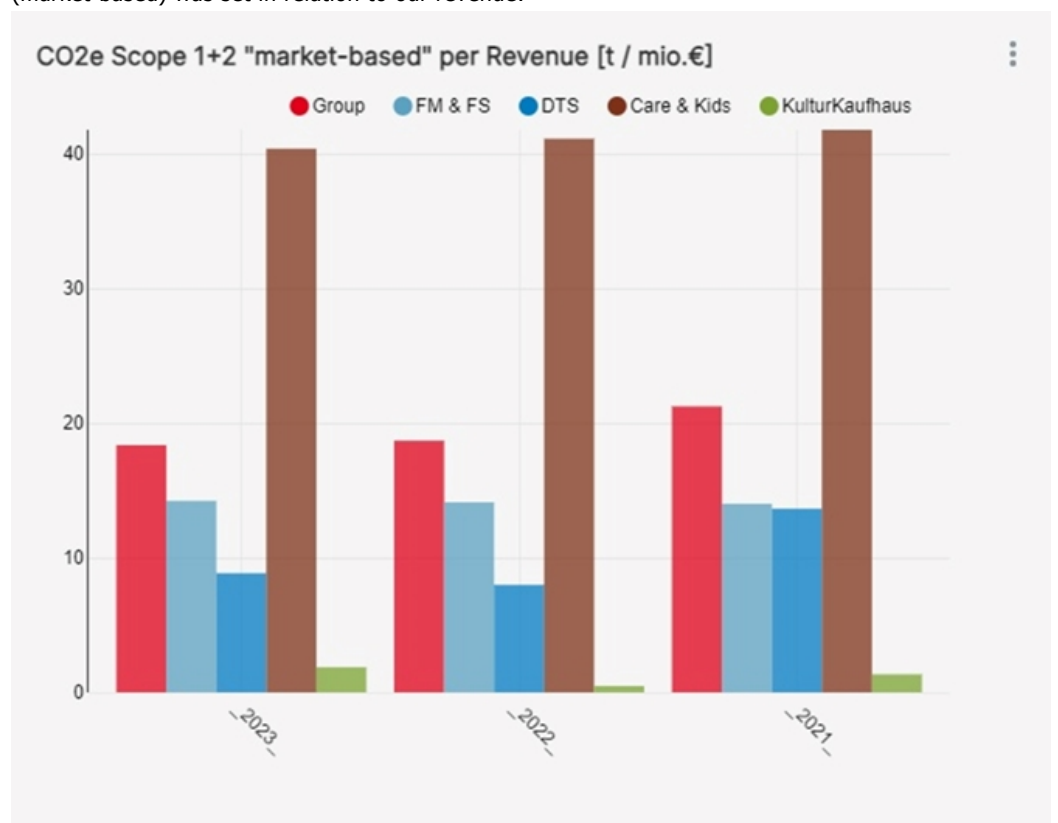
Note:

\* Scope 3: incomplete recording (parts of the upstream). Due to the more comprehensive data collection, there is a large deviation from the previous year's figures.





With reference to our Group-wide ESG goal for determining and reducing the carbon footprint in Scope 1 and 2 (see criterion 3), our carbon footprint in Scope 1 and 2 (market-based) was set in relation to our revenue:



The basic formula is:

Total CO<sub>2</sub> e Scope 1 + 2 "market-based" per revenue = t CO<sub>2</sub> e / mio. € revenues

## Key Performance Indicators to criteria 13

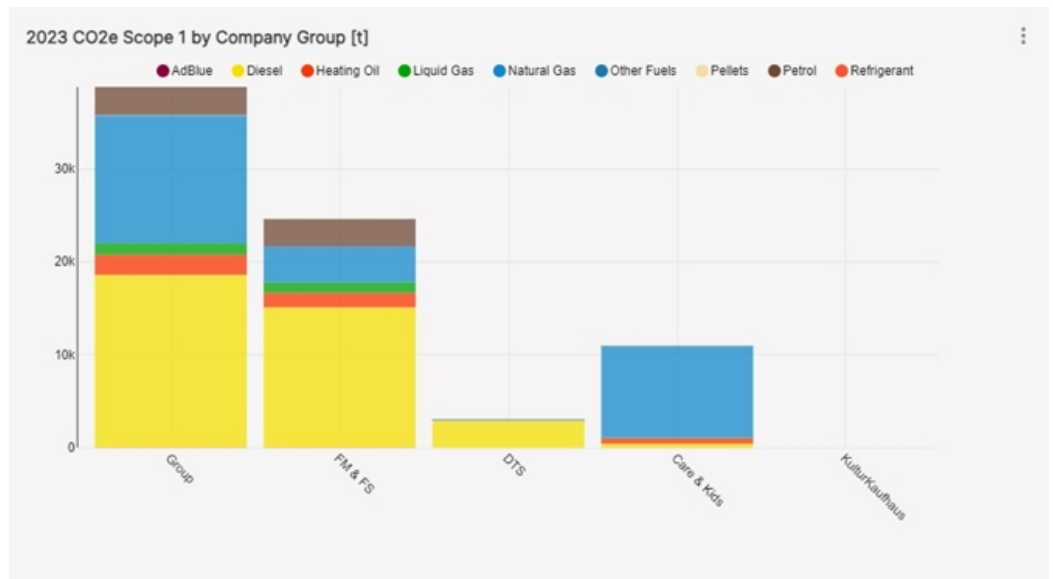
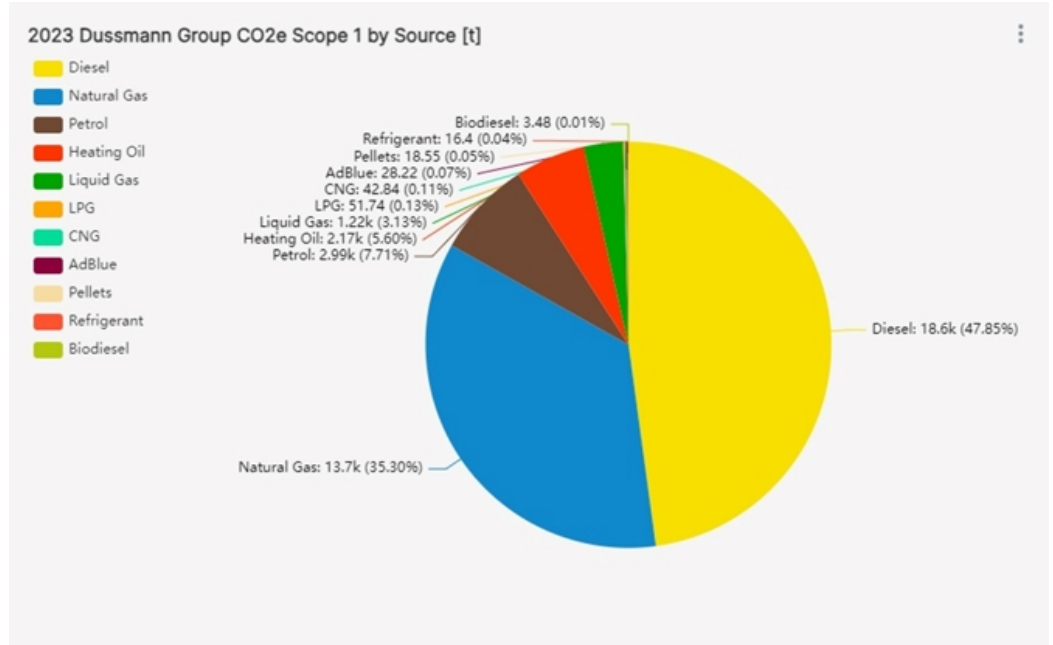
Key Performance Indicator GRI SRS-305-1: Direct (Scope 1) GHG emissions

The reporting organization shall report the following information:

- a. Gross direct (Scope 1) GHG emissions in metric tons of CO<sub>2</sub> equivalent.
- b. Gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub> or all.
- c. Biogenic CO<sub>2</sub> emissions in metric tons of CO<sub>2</sub> equivalent.
- d. Base year for the calculation, if applicable, including:
  - i. the rationale for choosing it;
  - ii. emissions in the base year;
  - iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.
- e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.
- f. Consolidation approach for emissions; whether equity share, financial control, or operational control.
- g. Standards, methodologies, assumptions, and/or calculation tools used.

**a. Direct GHG emissions (Scope 1) in tonnes of CO<sub>2</sub> equivalent**

**CO<sub>2</sub> e Scope 1**



Reporting year	Dussmann Group			Dussmann FM & FS			Dussmann TS			Care & Kids			Kultur-Kaufhaus		
	2023	2022	2021	2023	2022	2021	2023	2022	2021	2023	2022	2021	2023	2022	2021
CO <sub>2</sub> e Diesel (in t)	18,575	16,450	14,538	15,089	13,214	11,715	2,940	2,731	2,308	452	416	440	13	13	11
CO <sub>2</sub> e Petrol (in t)	2,994	2,429	1,943	2,939	2,382	1,849	22	17	53	28	27	38	0	0	0
CO <sub>2</sub> e LPG Vehicle gas (in t)	52	79	149	52	79	149	0	0	0	0	0	0	0	0	0
CO <sub>2</sub> e Natural gas (in t)	13,702	14,578	15,970	3,751	4,389	4,080	112	139	133	9,839	10,050	11,758	0	0	0
CO <sub>2</sub> e Heating oil light (in t)	2,172	876	805	1,557	291	51	16	28	114	600	557	639	0	0	0
CO <sub>2</sub> e Liquid gas (in t)	1,216	1,548	775	1,144	1,485	734	0	0	0	72	63	41	0	0	0
CO <sub>2</sub> e Wooden pellets (in t)	19	33	44	0	0	0	0	0	0	18	33	44	0	0	0
CO <sub>2</sub> e AdBlue (in t)	28	N/A	N/A	24	N/A	N/A	4	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CO <sub>2</sub> e Refrigerant (in t)	16	N/A	N/A	16	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CO <sub>2</sub> e Biodiesel (in t)	3	N/A	N/A	3	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CO <sub>2</sub> e CNG (in t)	43	54	N/A	43	54	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Total CO<sub>2</sub>e Scope 1 (in t)</b>	<b>38,820</b>	<b>36,047</b>	<b>34,223</b>	<b>24,618</b>	<b>21,895</b>	<b>18,578</b>	<b>3,094</b>	<b>2,915</b>	<b>2,607</b>	<b>11,009</b>	<b>11,145</b>	<b>12,961</b>	<b>13</b>	<b>13</b>	<b>11</b>

We calculate our direct emissions from the combustion of fuel (diesel, petrol, CNG, biodiesel, LPG in the vehicle fleet), light heating oil, natural gas, liquified natural gas and pellets using CO<sub>2</sub> emission factors in accordance with the information sheet on CO<sub>2</sub> factors from the German Federal Office of Economic Affairs and Export Control (BAFA).

Since 2021, we have broken down heat consumption according to the different energy sources to ensure that district heating is recorded separately in Scope 2.

Compared to the previous year, we were able to add the consumption of AdBlue and refrigerants to Scope 1 for the first time.

The slight increase in consumption figures compared to the previous year is due to improved data quality on the one hand and an increase in contract volume on the other.

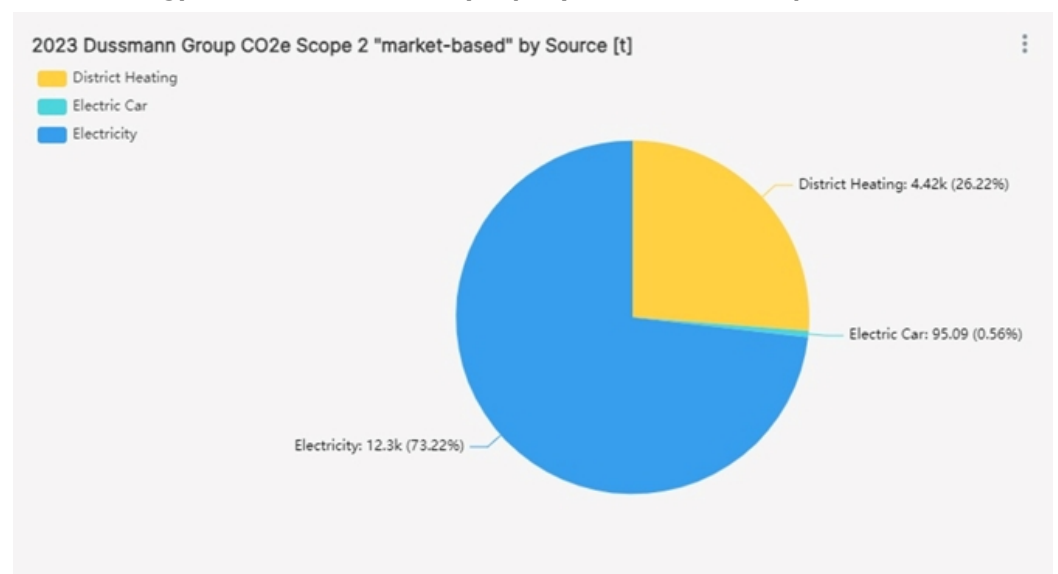
The doubling of heating oil consumption is due to the switch from natural gas to oil in the Luxembourg laundry.

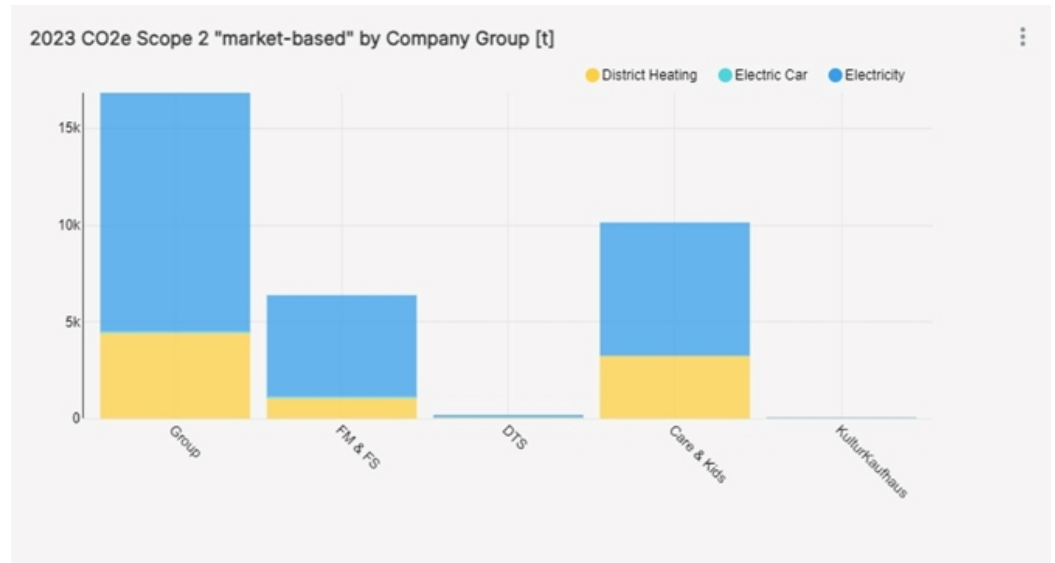
Key Performance Indicator GRI SRS-305-2: Energy indirect  
(Scope 2) GHG emissions

The reporting organization shall report the following information:

- a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO<sub>2</sub> equivalent.
- b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO<sub>2</sub> equivalent.
- c. If available, the gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.
- d. Base year for the calculation, if applicable, including:
  - i. the rationale for choosing it;
  - ii. emissions in the base year;
  - iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.
- e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.
- f. Consolidation approach for emissions; whether equity share, financial control, or operational control.
- g. Standards, methodologies, assumptions, and/or calculation tools used.

#### Indirect energy related GHG emissions (Scope 2) in tonnes of CO<sub>2</sub> equivalent





### CO<sub>2</sub>e Scope 2 (market-based)

Reporting year	Dussmann Group			Dussmann FM & FS			Dussmann TS			Care & Kids			KulturKaufhaus		
	2023	2022	2021	2023	2022	2021	2023	2022	2021	2023	2022	2021	2023	2022	2021
CO <sub>2</sub> e Electricity (market-based) (in t)	12,336	11,573*	10,025*	5,248	4,290*	4,286*	129	259*	214	6,902	7,009	5,524	34	0	0
CO <sub>2</sub> e District heating (market-based) (in t)	4,418	4,330	4,359	1,054	988	360	56	2	29	3,245	3,329	3,908	33	5	30
CO <sub>2</sub> e Electro-PKWs (market-based) (in t)	95	60	21	85	55	19	7	4	2	0	0	0	0	0	0
Total CO <sub>2</sub> e Scope 2 (market-based) (in t)	16,848	15,963*	14,405*	6,387	5,333*	4,665*	192	265*	245	10,147	10,338	9,432	67	5	30

Note:

\* Correction of previous year's figures

### CO<sub>2</sub>e Scope 2 (location-based)

Reporting year	Dussmann Group			Dussmann FM & FS			Dussmann TS			Care & Kids			KulturKaufhaus		
	2023	2022	2021	2023	2022	2021	2023	2022	2021	2023	2022	2021	2023	2022	2021
CO <sub>2</sub> e Electricity (location-based) (in t)	16,027	15,697*	14,565*	5,061	5,119	4,398*	210	223	190	9,968	9,955*	9,182*	562	450	361
CO <sub>2</sub> e District heating (location-based) (in t)	4,671	4,762	4,708	1,054	988	360	56	2	29	3,245	3,329	3,908	167	202	198
CO <sub>2</sub> e Electro-PKWs (location-based) (in t)	95	60	21	85	55	19	7	4	2	-	0	0	0	0	0
Total CO <sub>2</sub> e Scope 2 (location-based) (in t)	20,793	20,519*	19,294*	6,199	6,162	4,777*	273	230	221	13,213	13,284*	13,090*	729	652	558

Note:

\* Correction of previous year's figures

We calculate the indirect emissions from district heating and electricity from external generation separately according to time and region. Since 2021, CO<sub>2</sub> accounting has been carried out using the separate "market-based" and "location-based" accounting approaches. This is based on the Greenhouse Gas Protocol Initiative's guidelines for calculating Scope 2 emissions published in 2015. For the "market-based" accounting approach, we collect the CO<sub>2</sub> emission factors of the local electricity/district heating tariffs or electricity/district heating suppliers at our locations worldwide. If green electricity contracts with guarantees of origin (GoO) are in place, a corresponding CO<sub>2</sub> -neutral factor

is applied. If supplier-specific electricity CO<sub>2</sub> emission factors are not available, the current average emission factor "Residual Mix" published for the respective country in accordance with the Association of Issuing Bodies (AIB) for European countries is used.

For countries outside Europe, a national electricity emission factor is used. There are currently only some country-specific emission factors for district heating. In countries where these are not available, a standard emission factor is used in accordance with the BAFA information sheet on CO<sub>2</sub> factors.

For comparison purposes, the CO<sub>2</sub> emissions are also reported using the location-based method, which only includes the country-specific emission factors. For Europe, these are the "production mix" factors according to the AIB and, outside Europe, a national emission factor. Compared to the previous year, we were able to improve data quality by explicitly querying energy consumption in the activity data for administrative offices, our own locations and operational client locations.

#### Key Performance Indicator GRI SRS-305-3: Other indirect (Scope 3) GHG emissions

The reporting organization shall report the following information:

**a.** Gross other indirect (Scope 3) GHG emissions in metric tons of CO<sub>2</sub> equivalent.

**b.** If available, the gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.

**c.** Biogenic CO<sub>2</sub> emissions in metric tons of CO<sub>2</sub> equivalent.

**d.** Other indirect (Scope 3) GHG emissions categories and activities included in the calculation.

**e.** Base year for the calculation, if applicable, including:

**i.** the rationale for choosing it;

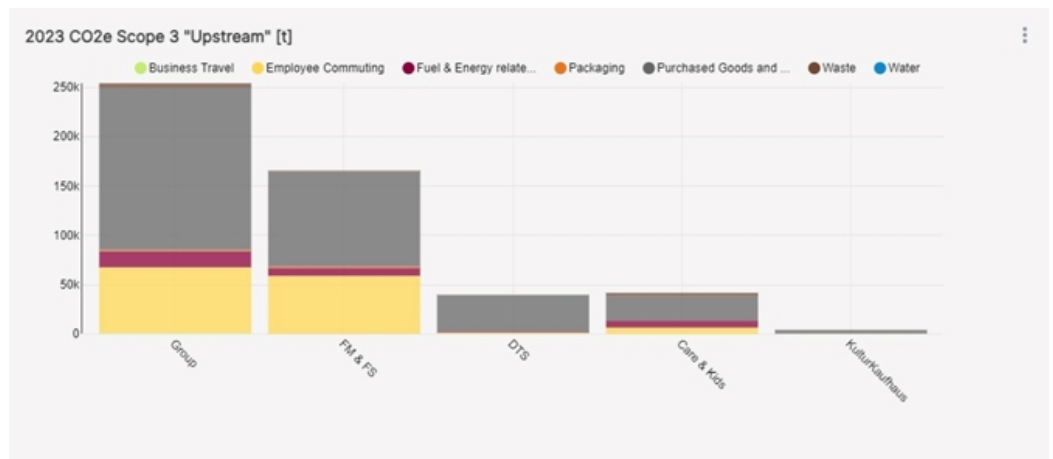
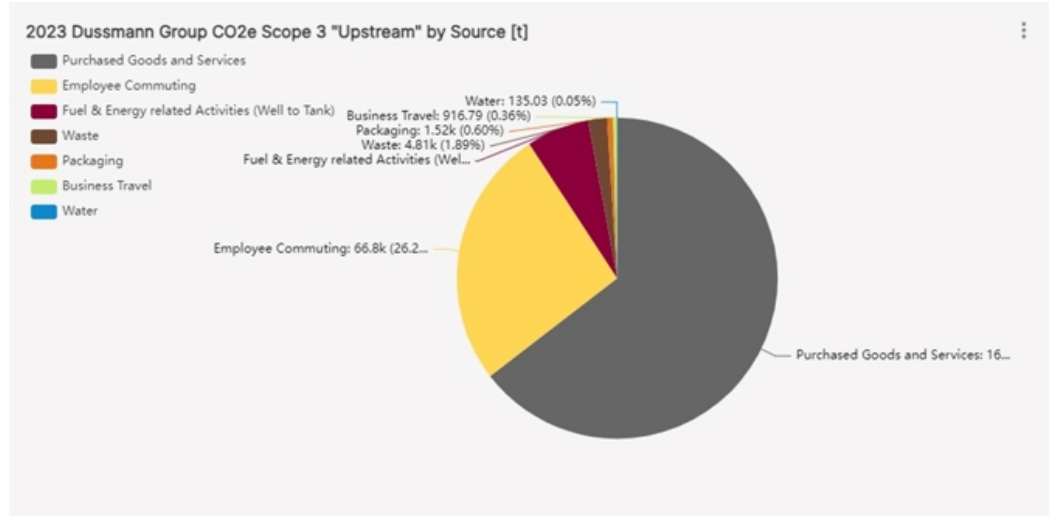
**ii.** emissions in the base year;

**iii.** the context for any significant changes in emissions that triggered recalculations of base year emissions.

**f.** Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.

**g.** Standards, methodologies, assumptions, and/or calculation tools used.

#### **a. Other indirect GHG emissions (Scope 3) in tonnes of CO<sub>2</sub> equivalents**



**CO<sub>2</sub> e Scope 3 (Upstream)**

Reporting year	Dussmann Group			Dussmann FM & FS			Dussmann TS			Care & Kids			KulturKaufhaus		
	2023	2022	2021	2023	2022	2021	2023	2022	2021	2023	2022	2021	2023	2022	2021
Scope 3.1: CO <sub>2</sub> e purchased products & services (in t)	164,268	N/A	N/A	95,916	N/A	N/A	37,351	N/A	N/A	24,945	N/A	N/A	3,591	N/A	N/A
CO <sub>2</sub> e Packaging (in t)	1,520	6,105	1,800	1,520	6,105	1,800	0	N/A	N/A	0	N/A	N/A	0	N/A	N/A
Scope 3.3: CO <sub>2</sub> e Upstream fuel and energy-related emissions (in t)	16,104	N/A	N/A	8,042	N/A	N/A	820	N/A	N/A	6,820	N/A	N/A	278	N/A	N/A
Scope 3.5: CO <sub>2</sub> e waste (in t)	4,812	2,145	251	1,215	2,034	205	210	90	26	3,363	N/A	N/A	12	12	11
CO <sub>2</sub> e water consumption (in t)	135	87	46	47	36	14	0.7	0.1	0.07	86	50	31	0.69	0.60	0.25
Scope 3.6: CO <sub>2</sub> e business travel (in t)	917	381	91	299	58	11	432	192	N/A	23	N/A	N/A	3	0.46	N/A
Scope 3.7: CO <sub>2</sub> e employee commuting & home office/mobile working (in t)	66,753	N/A	N/A	58,713	N/A	N/A	949	N/A	N/A	6,564	N/A	N/A	265	N/A	N/A
<b>Total CO<sub>2</sub>e Scope 3 (upstream) (in t)</b>	<b>254,509</b>	<b>8,719</b>	<b>2,188</b>	<b>165,752</b>	<b>8,233</b>	<b>2,031</b>	<b>39,762</b>	<b>283</b>	<b>26</b>	<b>41,801</b>	<b>50</b>	<b>31</b>	<b>4,150</b>	<b>13</b>	<b>11</b>

The recording of our additional greenhouse gas emissions (GHG emissions) in Scope 3 was gradually expanded. For Dussmann as a service provider and major employer of over 68,200 employees, individual transport is the second largest emissions category and was recorded for the first time in 2023. Emissions in category 3.6 Employee commuting, including mobile working, were extrapolated and estimated on the basis of a central emissions factor. In the coming years, we want to further deepen the calculation logic. To



this end, we also plan to collect feedback on individual transport (means of transport, distance, frequency, proportion of mobile working) as part of employee surveys in the coming years.

The Dussmann Group reports CO<sub>2</sub> emissions for waste, water consumption, packaging materials used and air travel. However, the travel restrictions due to the corona regulations for the 2021 reporting period must be taken into account with a mitigating effect, which explains the increase in the reporting years 2022-2023. The CO<sub>2</sub> emission factors used are based on the "UK Government conversion factors for company reporting of greenhouse gas emissions". The emissions from air travel were calculated directly by our travel expense accounting company in accordance with the GHG Protocol. For the calculation of Scope 3.1 purchased products and services, the risk analysis in the supply chain was used as the basis for the calculation using the spend-based method. The main emissions here are for food purchasing in the food service sector.

In the 2023 reporting year, fuel- and energy-related upstream emissions were also calculated for the first time in Scope 3.3 based on the activity data for energy consumption.

Other significant indirect GHG emissions (Scope 3) are to be successively expanded in the following reporting years.

#### Key Performance Indicator GRI SRS-305-5: Reduction of GHG emissions

The reporting organization shall report the following information:

- a.** GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO<sub>2</sub> equivalent.
- b.** Gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.
- c.** Base year or baseline, including the rationale for choosing it.
- d.** Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).
- e.** Standards, methodologies, assumptions, and/or calculation tools used.

In Scope 2, we were able to reduce electricity CO<sub>2</sub> emissions by 4,535 tonnes of CO<sub>2</sub> e by concluding 100% green electricity contracts in the reporting year. The calculation is based on renewable electricity consumption multiplied by the country's market-based CO<sub>2</sub> emissions factor (usually the residual mix).

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In addition to the innovative technologies and services that the Dussmann Group brings to the market, which contribute to the optimization of building control and food services, one lever for reducing our GHG emissions is to improve the efficiency of our vehicle fleet. We are addressing this aspect with our company vehicle guidelines.

The savings from electromobility amount to around 389.4 tonnes of CO<sub>2</sub> e in Scope 1, assuming in the calculation that normal combustion engines would otherwise have been used.

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## Criteria 14–20 concerning SOCIETY

### Criteria 14–16 concerning EMPLOYEE-RELATED MATTERS

#### 14. Employment Rights

The company reports on how it complies with nationally and internationally recognised standards relating to employee rights as well as on how it fosters staff involvement in the company and in sustainability management, what goals it has set itself in this regard, what results it has achieved thus far and where it sees risks.

For the Dussmann Group, as well as for our stakeholders, employee concerns and the satisfaction of our employees play a key role (see criteria 2, 15 and 16). In order to provide our services and products and to fulfil our promise of quality, capable and motivated employees are a crucial factor.

In many of the regions in which we operate, we are one of the largest employers and as such bear responsibility for stable, good working conditions and the unrestricted validity of employee rights. We are committed to this. Respecting employee rights and ensuring good labor relations is a challenge in those markets that are still in the development process and do not have established structures. This poses a potential risk to business activities (see criterion 2). Establishing and anchoring the appropriate structures is part of the Dussmann Group's social responsibility.

A large proportion of value added is generated in the European Economic Area. The rights of employees are established, firmly anchored and complied with across the board in European legal regulations. Compliance with the requirements is checked as part of internal audits. Procedural and process descriptions for organizing safe working conditions are derived from the results. Subcontractors and suppliers are obliged to comply with the core labor standards of the International Labor Organisation (ILO) - in particular Convention 138, which regulates the minimum age of employment - through the "Code of Conduct for Business Partners".

In addition, employee issues are also discussed and implemented with trade unions and works councils. A large proportion of employment is governed by collective labor agreements. The structure in the individual national companies depends on the respective national law. Dussmann Service Deutschland GmbH is a member of important employers' associations (DEHOGA for food services, Bundesinnungsverband in the area of commercial

cleaning, BDSW in the context of the security division).

Our employees are involved in the Dussmann Group's sustainability management, particularly in the development of new, sustainable service and product innovations (see criterion 10). In addition, sustainability goals can be part of individual target agreements that promote participation in sustainability management (see criterion 8).

For the Dussmann Group, the sustainability aspects of occupational health and safety, working conditions and fair remuneration play a particularly important role in connection with employee rights. Health and safety in the workplace are also improved by automation that supports or relieves the strain of heavy work.

The following KPIs and target values for the frequency of accidents at work (LTAF) and the associated severity of accidents at work (ASR) provide an overall picture of the Dussmann Group. A pleasing decrease in the frequency of accidents, except in the Dussmann TS division, is unfortunately offset by significant increases in the severity of accidents (except Dussmann FM & FS). The Care&Kids division in particular has seen a significant increase of 143%. Due to the nature of the current reporting system, it is currently not possible to make any statement about the reasons for the increase at a consolidated level.

Goal: Improve occupational health and safety				
KPI: LTAF (Number LTA / Mio. hours worked)				
	Goal 2023	Value 2023	Variance	Goal 2025
<b>Dussmann Group</b>	<b>21</b>	<b>18.1</b>	<b>-14%</b>	<b>16</b>
Dussmann FM & FS	19	17	-11%	15
Dussmann TS	11	13	18%	10
Care & Kids	40	31.9	-20%	27
KulturKaufhaus	0	6.4	0%	2
KPI: ASR (days lost / Mio. hours worked)				
	Goal 2023	Value 2023	Variance	Goal 2025
<b>Dussmann Group</b>	<b>320</b>	<b>342</b>	<b>7%</b>	<b>320</b>
Dussmann FM & FS	350	306	-13%	270
Dussmann TS	85	140	65%	110
Care & Kids	325	791	143%	600
KulturKaufhaus	0	0	0%	0

## 15. Equal Opportunities

The company discloses in what way it has implemented national and international processes and what goals it has for the promotion of equal opportunities and diversity, occupational health and safety, participation rights, the integration of migrants and people with disabilities, fair pay as well as a work-life balance and how it will achieve these.

The responsibility to promote equal opportunities is derived directly from the corporate

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principles (see criteria 1-3). This includes a commitment to respecting human rights, protection against discrimination and respect for different cultures and religions. We are committed to promoting social cohesion and the community through funding projects.

In some areas of our business operations, we make specific efforts for children and senior citizens, i.e. those people who are particularly dependent on support. We enable them to participate and open up development opportunities. In addition to the KulturKindergarten sites and our Kursana senior and nursing care facilities, we also provide catering for schools and senior facilities and are active in office and facility management for schools and other educational institutions.

With regard to our employees, we support equal rights for men and women and promote this when filling management positions: A candidate's qualifications are the only decisive factor. The mentoring programme launched in 2022 specifically for young female managers was continued in the 2023 reporting year in order to actively support them in their development towards more responsible positions in the company.

In Saudi Arabia, our joint venture Dussmann Ajlan & Brothers LLC is committed to equal opportunities for women. In co-operation with the Delegation of German Industry and Commerce in Saudi Arabia, a workshop for women in management positions was initiated. In the GESALO-Dussmann Female Executive Leadership Programme, young women learn important management skills, particularly with regard to intercultural competence, and actively address the particular challenges faced by female managers in the facility management business.

The measures above are aligned with SDG 5 "Gender Equality", which aims to end all discrimination against women and girls and, among other things, ensure the participation of women and their equal opportunities to take on leadership roles in political, business and public life.

As a building block for the strategic goal "Be Employer of Choice", a standardized Group-wide HR KPI reporting system was developed starting in 2022. It is to be established as part of the Group-wide minimum HR standards in the future. In addition to the existing KPIs, the correlation of voluntary fluctuation with seniority and the reasons for voluntary exits will also be determined. Vacancies and the time it takes to fill them are also to be determined in order to improve the ability to recruit employees. In the 2023 reporting year, a quarterly reporting was launched for this purpose, which is regularly sent to all board members, managing directors and HR managers in order to derive possible measures and reduce voluntary employee turnover.

<b>Goal: Actively promote employee retention</b>				
<b>KPI: Employee turnover rate (voluntary) (%)</b>				
	<b>Goal 2023</b>	<b>Value 2023</b>	<b>Variance</b>	<b>Goal 2025</b>
<b>Dussmann Group</b>	<b>16</b>	<b>12.6</b>	<b>-21%</b>	<b>12.6</b>
Dussmann FM & FS	15	12.2	-19%	12.2
Dussmann TS	14	14.0	0%	14
Care & Kids	22	16.9	-23%	16.9
KulturKaufhaus	7.5	11.4	52%	11.4

The basic formula is:

Employee turnover rate (voluntary) = number of all exits (voluntary) / HC on 1 January + HC of all entries in the reporting year

## 16. Qualifications

The company discloses what goals it has set and what measures it has taken to promote the employability of all employees, i.e. the ability of all employees to participate in the working and professional world, and in view of adapting to demographic change, and where risks are seen.

One of the pillars of the Dussmann Group strategy is cultivating and supporting highly qualified, motivated employees. We view this as the foundation of our success as a company, particularly in view of the growing labor shortage, especially skilled workers. This is also based on the belief that staff recruitment and employee engagement are critical to the Dussmann Group's success in order to be able to continue to operate our business with high service and product quality.

Training and education are key to this. Targeted training allows us to better map out specific needs and requirements associated with our service provision and facilitate individual process steps through automation. Concrete material risks and opportunities associated with employment opportunities are discussed in further detail in criterion 2 with regards to materiality.

We focus on the areas of personnel and leadership: Within the HR organization, processes and tools for recruiting, hiring, remuneration, training and education, and development are professionalized, and a shared understanding of leadership aligned toward the company's values and strategy is developed.

The selection of suitable training measures, such as training activities at our Dussmann Campus in Germany, is based on an annually updated seminar catalogue. The trainings offered is geared towards the necessity for training per position and the specific needs for which training can be provided individually based on particular requirements, including outside the seminar catalog, in coordination with the central personnel development experts.

In the future, career development reviews with employees are to be planned and set up using a structured process based on previously defined competencies for the respective position. Managers will be required to take part in training sessions on specific key topics (see performance indicator GRI SRS-404-1 for criteria 14-16). The introduction of a digital tool for various subsidiaries is also in preparation.

Qualifications are currently mainly provided in the form of training courses and seminars on specialized topics in the individual segments, as well as cross-divisional soft skills (e.g. leadership and communication). We aim to strengthen the transfer of learning through further training, for example using blended learning (a mix of face-to-face training and e-learning) and virtual coaching as an individualized single measure for managers.

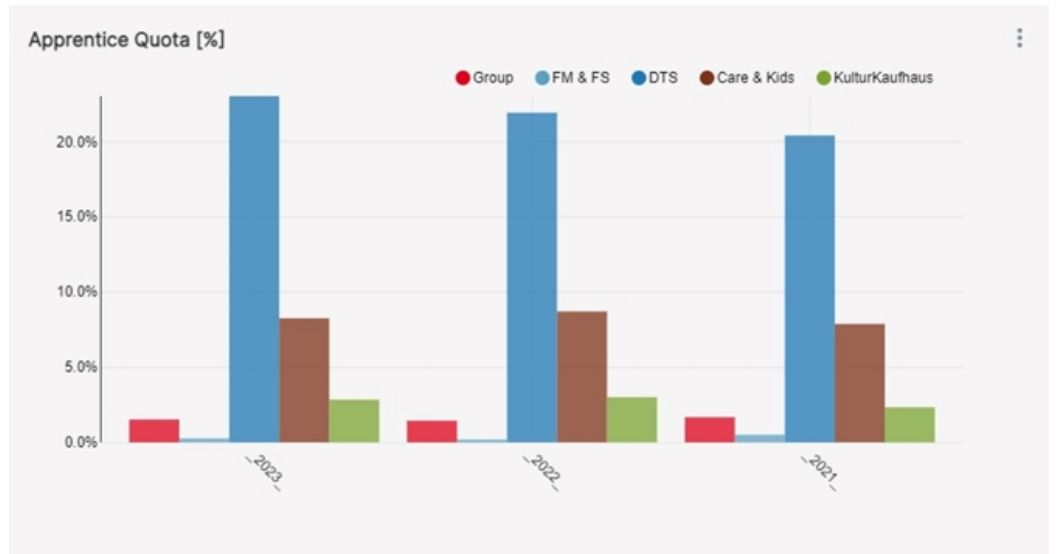
Qualitative and quantitative goals in the context of qualifications have not yet been formulated. These will be elaborated as part of the strategy development for the period 2024 - 2030.

The following overview and illustration shows the apprentice take over rate and describes how many graduates were employed across the Dussmann Group after successfully completing their apprenticeship in the reporting year compared to the previous year.

Reporting year	Dussmann Group			Dussmann FM & FS			Dussmann TS			Care & Kids			KulturKaufhaus		
	2023	2022	2021	2023	2022	2021*	2023	2022	2021	2023	2022	2021	2023	2022	2021
Total number of apprentices	1016	946	1,098	154	107	287	348	305	249	493	515	548	7	8	7
Number of graduations (of apprentices)	188	183	449	25	20	284	49	20	40	110	119	124	0	0	0
Number of employed graduates	143	154	405	10	9	257	31	35	32	101	108	115	0	0	0
Apprentice quota (%)	1.5	1.4	1.7	0.3	0.2	0.5	23	21.9	20.4	8.3	8.7	7.9	2.9	3	2.3
Apprentice take over rate (%)	76.9	84.2	90.2	40	45	90.5	63.27	83.3	80	91.8	90.8	92.7	N/A	N/A	N/A

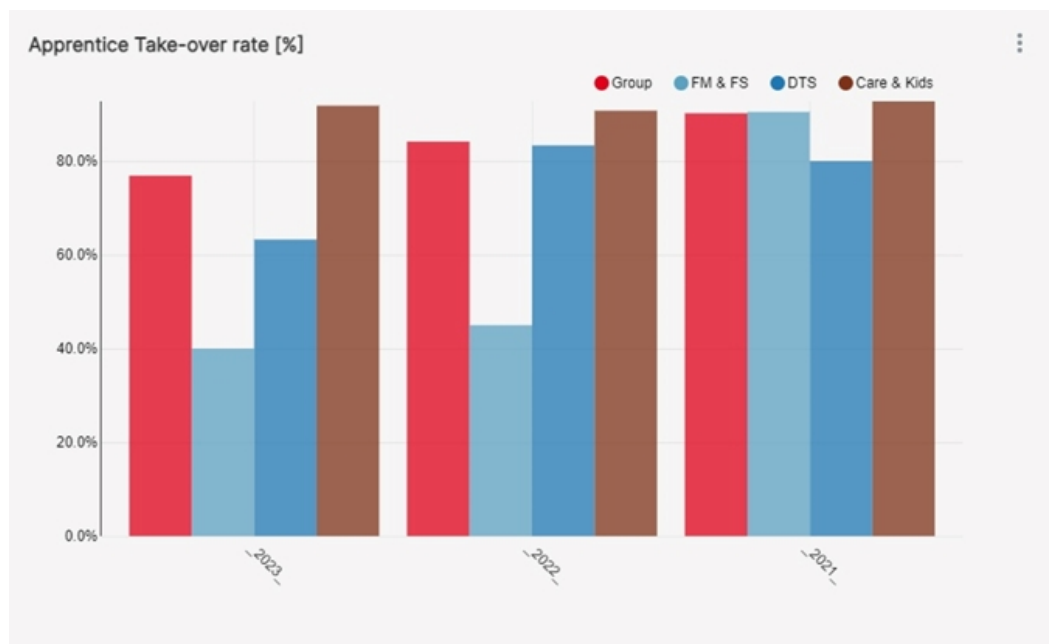
Note:

\* The significant difference to the previous year's figures is due to a better understanding of the definition. The values for 2021 are not comparable.



The basic formula is:

$$\text{Apprentice rate} = \frac{\text{total number of apprentices}}{\text{total number of head counts (own staff)}} \times 100$$



The basic formula is:

$$\text{Apprentice take-over rate} = \frac{\text{number of employed graduates}}{\text{number of graduates in the reporting year}}$$

## Key Performance Indicators to criteria 14 to 16



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Key Performance Indicator GRI SRS-403-9: Work-related injuries  
The reporting organization shall report the following information:

**a.** For all employees:

- i.** The number and rate of fatalities as a result of work-related injury;
- ii.** The number and rate of high-consequence work-related injuries (excluding fatalities);
- iii.** The number and rate of recordable work-related injuries;
- iv.** The main types of work-related injury;
- v.** The number of hours worked.

**b.** For all workers who are not employees but whose work and/or workplace is controlled by the organization:

- i.** The number and rate of fatalities as a result of work-related injury;
- ii.** The number and rate of high-consequence work-related injuries (excluding fatalities);
- iii.** The number and rate of recordable work-related injuries;
- iv.** The main types of work-related injury;
- v.** The number of hours worked.

**You will find the remaining numbers c-g of the indicator SRS 403-9 in the GRI standard and may additionally report them here.**

Key Performance Indicator GRI SRS-403-10: Work-related ill health

The reporting organization shall report the following information:

**a.** For all employees:

- i.** The number of fatalities as a result of work-related ill health;
- ii.** The number of cases of recordable work-related ill health;
- iii.** The main types of work-related ill health.

**b.** For all workers who are not employees but whose work and/or workplace is controlled by the organization:

- i.** The number of fatalities as a result of work-related ill health;
- ii.** The number of cases of recordable work-related ill health;
- iii.** The main types of work-related ill health.

**You will find the remaining numbers c-e of the indicator SRS 403-10 in the GRI standard and may additionally report them here.**

There were no fatal accidents at work within the Dussmann Group in the reporting year

2023.

All occupational accidents with days lost are presented below using the key performance indicators and definitions we have developed:

Reporting year	Dussmann Group			Dussmann FM & FS			Dussmann TS			Care & Kids			KulturKaufhaus		
	2023	2022	2021	2023	2022	2021	2023	2022	2021	2023	2022	2021	2023	2022	2021
No. Productive working hours (in thousand)	84,918.76	83,576*	80,387	73,819	72,071*	67,733	2,617	2,766	2,341	7,660	7,839	9,507	315	325	389
Number of Lost Time Accidents (LTA)	1,529	1,900	1,394	1,249	1,461	1,161	34	32	24	244	406	209	2	-	-
<b>Number of days lost</b>	<b>29,065</b>	31,658	35,898	22,624	26,040	32,242	367	243	258	6,059	5,369	3,398	15	-	-
Lost Time Accident Frequency (LTAF)	18	22.7*	17.3	16.9	20.3	17.1	13.0	11.6	10.3	31.9	51.8	22.0	6.4	-	-
Lost Time Case Rate (LTCR)	19	16.70	25.8	18.1	17.8*	27.8	10.8	7.6	10.8	24.8	13.2	16.3	7.5	N/A	N/A
Accident Severity Rate (ASR)	342.30	378.8*	446.6	306.5	361.3*	476.0	140.2	87.9	110.2	791.0	685.0	357.4	47.7	-	-

Note:

\* Correction of the previous year's figure

Slips, trips, and falls (STFs) are the most common type of accidents.

In addition to occupational accidents, we also record the commuting accidents of our employees. In 2023, the Dussmann Group recorded 439 commuting accidents with 11,260 days lost.

Occupational accidents are also documented for temporary workers: In 2023, the Dussmann Group recorded 70 occupational accidents with 1,026 lost days and around 3.9 million working hours.

As part of our sustainability concept (see criterion 3), we focus on reporting "unsafe situations" as an additional and precautionary element of accident prevention. Our internal definition of unsafe situations\* is shown below:

Reporting year	Number of reported unsafe situations		Number of reported near misses (as part of unsafe situations)		Unsafe situations rate (%)	
	2023	2022	2023	2022	2023	2022
<b>Dussmann Group</b>	3,829	4,253	186	217	49.9	56.3
<b>Dussmann FM &amp; FS</b>	3,432	4,068	172	193	46.7	56.4
<b>Dussmann TS</b>	396	185	14	24	162.3	70.2

Notes:

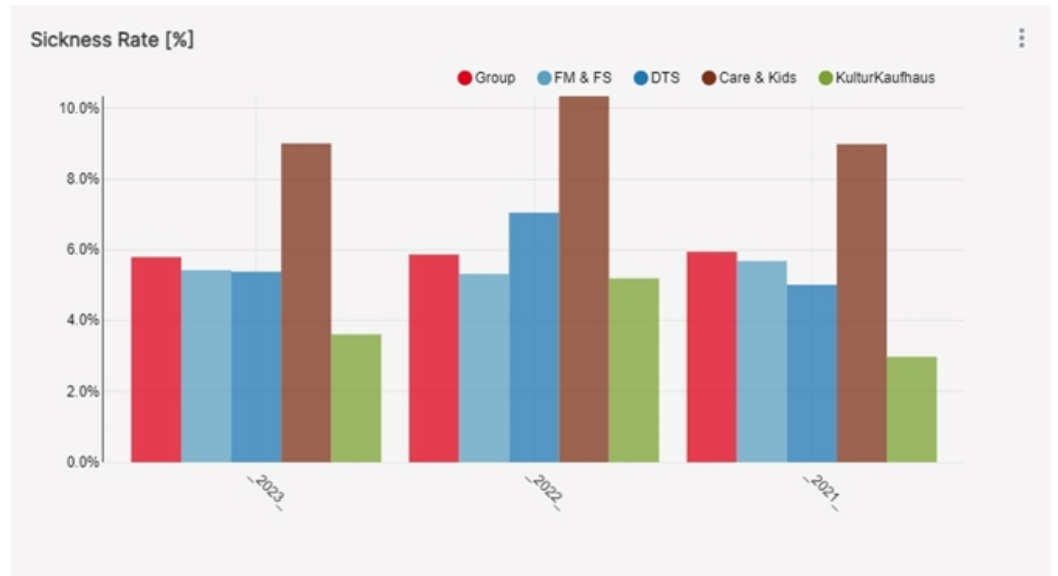
\* Unsafe situations (unsafe conditions + unsafe actions + near misses) are unplanned events that could potentially lead to personal injury, environmental harm, or damage to equipment or an interruption of normal operations but have not actually resulted in. An "unsafe condition" is a hazardous physical state or circumstance that could lead directly to an accident occurring. An "unsafe action" is a violation of an acknowledged safety-related process that could cause an accident to occur. A "near miss" is an incident in which no property damage or personal injury occurred, but damage or injury could easily have occurred if there had been a slight difference in the time or positioning.

\*\* Due to the progressive development of the collection of data that could only be partially collected for reported unsafe situations in the last reporting year, this explains the increase

between years.

We are continuing to work on recording unsafe situations as comprehensively and completely as possible. For this purpose, we aim to use electronic reporting channels via mobile application.

The sickness rate for the entire Dussmann Group was calculated as follows for the 2023 reporting year compared to previous years:



Sickness Rate [%]				
Company Group Name	2023	2022	2021	
Group	5.8%	5.9%	5.9%	
FM & FS	5.4%	5.3%	5.7%	
DTS	5.4%	7.0%	5.0%	
Care & Kids	9.0%	10.3%	9.0%	
KulturKaufhaus	3.6%	5.2%	3.0%	

The basic formula is:

$$\text{Sickness rate} = \text{number of paid sick hours} / \text{number of contractually agreed working hours}$$

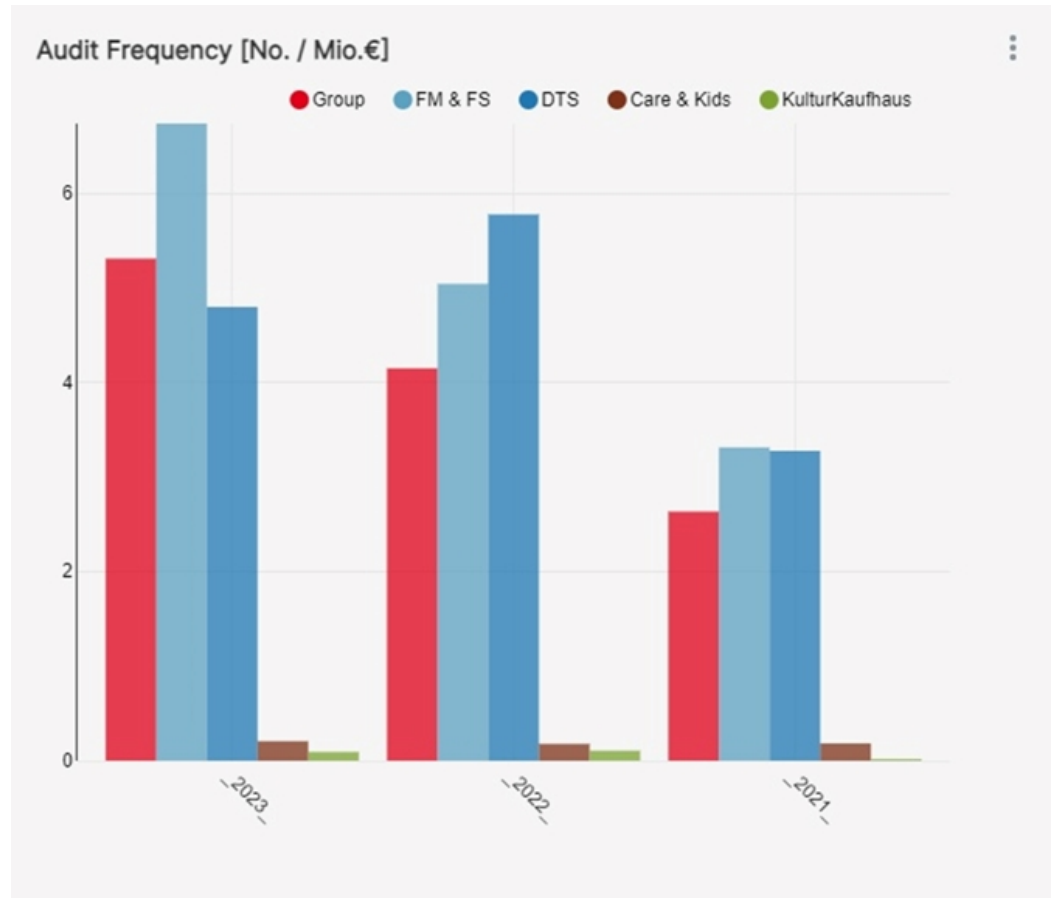
Key Performance Indicator GRI SRS-403-4: Worker participation on occupational health and safety

The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization:

- a.** A description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers.
- b.** Where formal joint management–worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.

This takes place in several ways, going beyond regular communication to include risk assessments of workplaces and activities, accident investigations, reaching agreements on corrective actions, formulating goals and guidelines, and, finally, monitoring-related activities such as inspections and internal audits. These elements include employee dialogue and the possibility of addressing potential areas of improvement for all employees. Other mechanisms for consultation and involvement of our employees include targeted meetings (such as occupational health and safety committees), workshops, training sessions, employee surveys, and suggestion programs, all of which are established locally in different forms.

Occupational health and safety is operationalized as part of our integrated management system through binding protective and behavioral measures in operating instructions and reviewed through internal system audits\*. Since 2021, we have related the number of all audits performed (internal and external) to revenue in order to calculate the frequency of audits per business unit and support our goal of increasing the frequency of audits (see criterion 3):



Company Group Name	2023	2022	2021
Group	5.23	4.15	2.64
FM & FS	6.69	5.05	3.31
IMS	10.2	7.52	5.77
DTS	4.7	5.78	3.28
Care & Kids	0.1976	0.1777	0.18
KulturKaufhaus	0.0932	0.106	0.00

**Notes:**

\* Internal system audit: A formal and documented assessment process that performs conformity checks in relation to the integrated management system (quality, occupational health and safety, environmental protection) in accordance with the requirements of the relevant international ISO standards.

\*\* All types of audits and combinations are aggregated here (system, process, and product audits). Typical examples include internal management system audits, external surveillance audits, regulatory monitoring, supplier/subcontractor audits, health and safety inspections, hygiene audits.

The formula is:

Audit frequency = total number of (system) audits performed in the reporting year (internal + external)\*\* / € million revenues

Key Performance Indicator GRI SRS-404-1: Average hours of training

The reporting organization shall report the following information:

**a.** Average hours of training that the organization’s employees have undertaken during the reporting period, by:

- i.** gender;
- ii.** employee category.

Compliance trainings include all trainings on anti-corruption and prevention as well as occupational health and safety, environmental and other legally required trainings (e-learning and face-to-face events).

The data structure is still being built and expanded. Data collection methods are to be standardized by the 2025 reporting year in order to ensure comparability and consistency of the data broken down by employee category.

Reporting year	Dussmann Group			Dussmann FM & FS			Dussmann TS			Care & Kids			KulturKaufhaus		
	2023	2022	2021	2023	2022	2021	2023	2022	2021	2023	2022	2021	2023	2022	2021
Total hours of employee trainings conducted in the reporting period (h)	402,113	438,366	367,283*	376,474	415,717	332,450	20,368	17,621	20,226*	1,689	N/A	11,821	1,048	2,900	955
of which, total hours of compliance trainings (h)	200,807	302,527	186,957	184,144	295,488	182,887	14,857	5,936	2,692	685	N/A	677	0	5	50
of which, total hours of additional operational trainings (h)	173,620	134,693	177,936*	165,502	118,400	148,358	5,512	15,263	17,534*	1,263	N/A	11,144	N/A	N/A	900
Average hours of training per employee (h/Pers.)	6	7.4	5.6	6.4	7.2	5.9	13.5	13.6	16.6	0.3	N/A	1.7	4.3	10.9	3.2

Note:

The average training hours per employee are based on the number of employees as of 31 December of the reporting year.

Key Performance Indicator GRI SRS-405-1: Diversity

The reporting organization shall report the following information:

**a.** Percentage of individuals within the organization’s governance bodies in each of the following diversity categories:

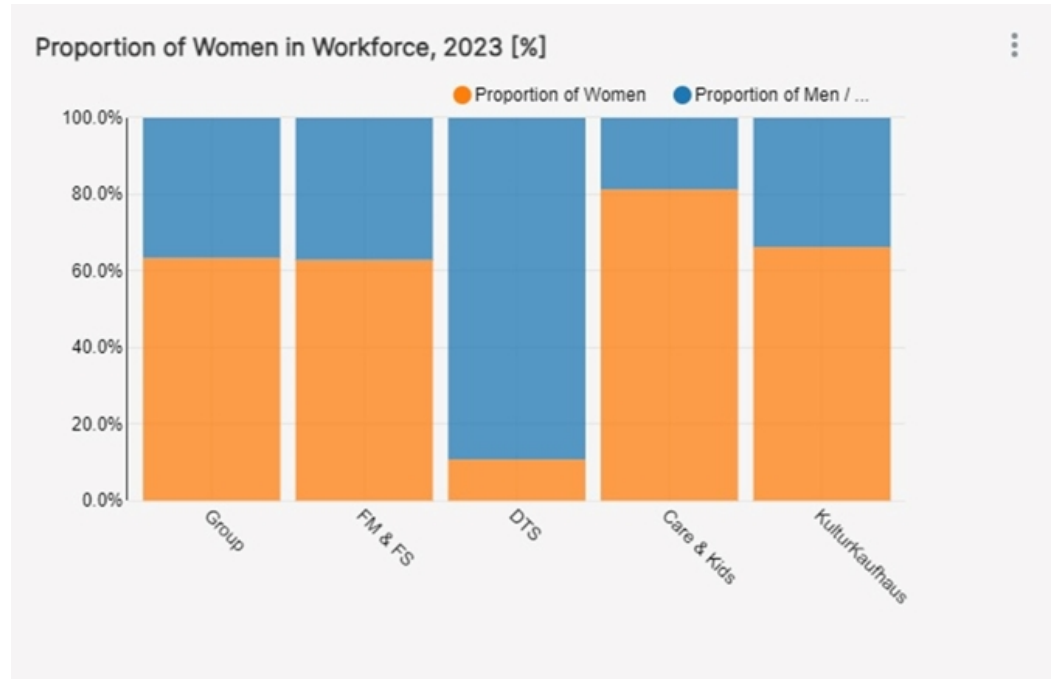
- i.** Gender;
- ii.** Age group: under 30 years old, 30-50 years old, over 50 years old;
- iii.** Other indicators of diversity where relevant (such as minority or vulnerable groups).

**b.** Percentage of employees per employee category in each of the following diversity categories:

- i.** Gender;
- ii.** Age group: under 30 years old, 30-50 years old, over 50 years old;
- iii.** Other indicators of diversity where relevant (such as minority or vulnerable groups).

The Dussmann Group employs over 68,000 people worldwide.

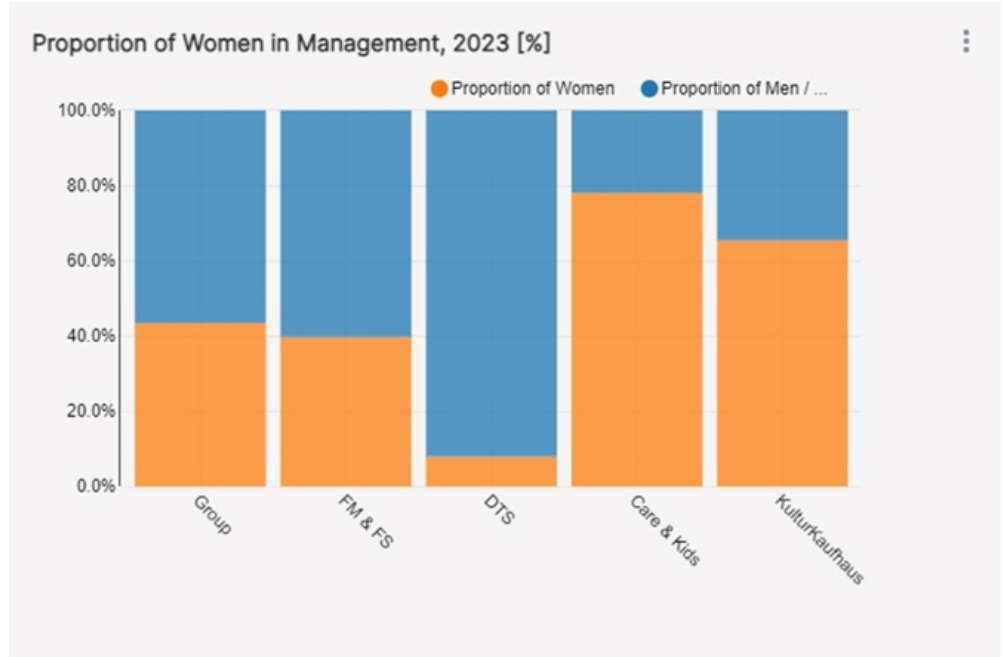
The percentage of women (overall and in management positions) is as follows:



Company Group Name	2023	2022	2021
Group	63.43%	65.9%	67.9%
FM & FS	62.91%	65.6%	67.6%
DTS	10.79%	10.1%	10.2%
Care & Kids	81.30%	82.0%	81.7%
KulturKaufhaus	66.26%	65.8%	64.0%

The basic formula is:

$$\text{Proportion of Women} = \text{Number of Women (HC)} / \text{Total HC on 31.12.}$$

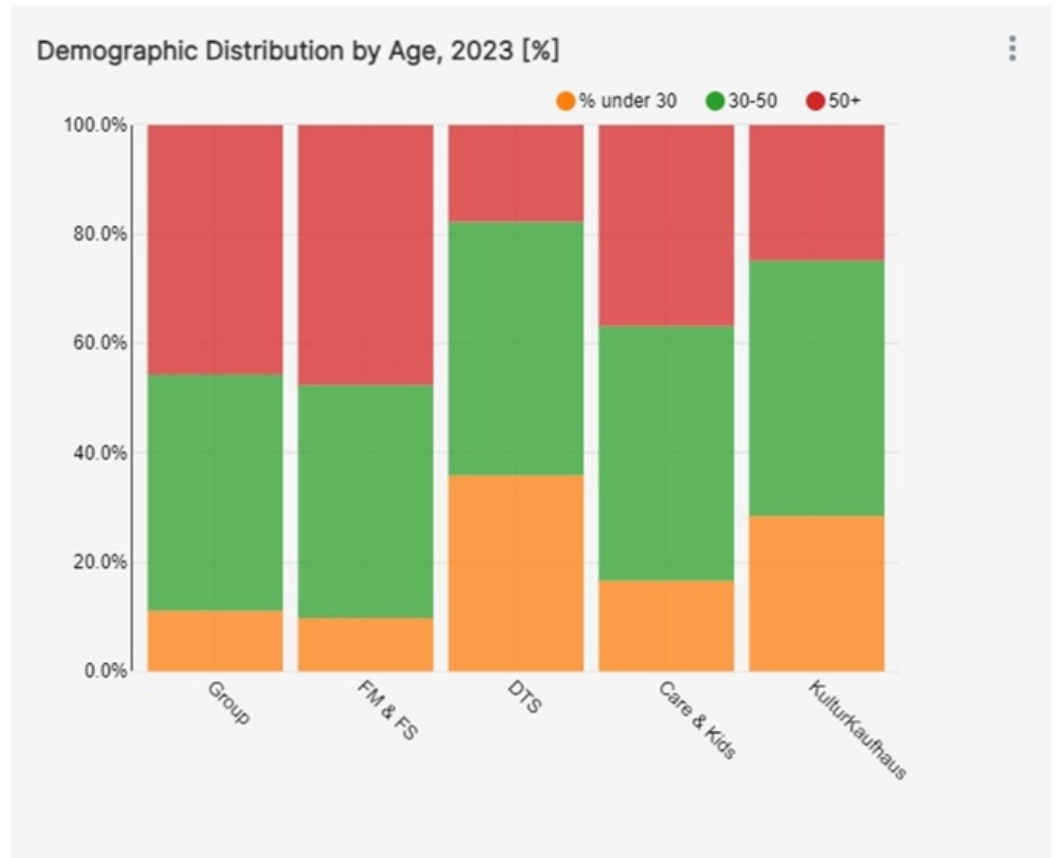


Proportion of Women in Management [%]				
Company Group Name	2023	2022	2021	
Group	43.53%	46.2%	45.2%	
FM & FS	39.81%	43.2%	43.4%	
DTS	8.00%	7.9%	8.5%	
Care & Kids	78.11%	79.0%	77.1%	
KulturKaufhaus	65.52%	61.3%	54.8%	

The basic formula is:

$$\text{Proportion of Women in Management} = \frac{\text{Number of Women in management positions (Head Counts)}}{\text{Total number of Head Counts in management positions}}$$





**Demographic Distribution by Age [%]**

Company Group Name	2023, under 30	2022, under 30	2021, under 30	2023, 30-50	2022, 30-50	2021, 30-50	2023, 50+	2022, 50+	2021, 50+
Group	11.10%	11.3%	11.8%	43.22%	45.2%	43.5%	45.68%	43.5%	44.7%
FM & FS	9.76%	9.9%	9.8%	42.64%	45.0%	44.7%	47.60%	45.1%	45.4%
DTS	35.89%	35.0%	34.9%	46.40%	47.1%	47.5%	17.71%	17.8%	17.6%
Care & Kids	16.58%	17.2%	23.0%	46.62%	46.4%	32.2%	36.80%	36.4%	44.9%
KulturKaufhaus	28.46%	33.5%	37.3%	46.75%	43.2%	43.3%	24.80%	23.3%	19.3%

In the reporting year, the Dussmann Group employed people with disabilities as follows:

Reporting year	Number of employees with disabilities		
	2023	2022	2021
<b>Dussmann Group</b>	1,427	1,321	1,522
<b>Dussmann FM &amp; FS</b>	1,152	1,048	1,260
<b>Dussmann TS</b>	17	22	17
<b>Care &amp; Kids</b>	242	233	226
<b>KulturKaufhaus</b>	7	7	5

Key Performance Indicator GRI SRS-406-1: Incidents of discrimination

The reporting organization shall report the following information:

- a.** Total number of incidents of discrimination during the reporting period.
- b.** Status of the incidents and actions taken with reference to the following:
  - i.** Incident reviewed by the organization;
  - ii.** Remediation plans being implemented;
  - iii.** Remediation plans that have been implemented, with results reviewed through routine internal management review processes;
  - iv.** Incident no longer subject to action.

There were seven confirmed incidents of discrimination in the 2023 reporting year.

The facts of the cases were examined, and discussions were held with the affected and responsible parties. The causes of the incidents identified were analyzed. The persons concerned were provided with appropriate assistance and support services. The unequal treatment was ended or corrected.

The persons responsible for the incidents were trained and/or, depending on the severity of the incident, appropriate disciplinary measures were implemented. There were no cases in which the violation could not be resolved.

## Criterion 17 concerning RESPECT FOR HUMAN RIGHTS

### 17. Human Rights

The company discloses what measures it takes, strategies it pursues and targets it sets for itself and for the supply chain for ensuring that human rights are respected globally and that forced and child labour as well as all forms of exploitation are prevented. Information should also be provided on the results of the measures and on any relevant risks.

Our commitment to respect human rights along our entire value chain is anchored in our corporate principles and manifested in our [Policy Statement on Respect for Human Rights](#). Processes for identifying, managing and monitoring human rights risks are part of Group-

wide risk management. In this way, we ensure the implementation of our human rights' due diligence obligations in all relevant business areas and processes through appropriate measures. Overall responsibility for compliance with human rights lies with the Executive Board of the Dussmann Group; the respective management teams are responsible for implementation in the subsidiaries. The Group guideline "Social Responsibility" sets out the minimum standards for compliance with human rights in the subsidiaries. The human rights due diligence obligations of the German Supply Chain Act are implemented throughout the Group. The Human Rights Officer is responsible for monitoring the human rights risk management.

Our objective is to comply with internal standards in the supply chain: We intend to simultaneously reduce or avoid the risks identified for our business and our supply chain through appropriate measures and to take immediate remedial action in the event of violations.

In 2023, we conducted Group-wide audits on compliance with human rights and environmental standards. We used the results of the audits to derive and evaluate process- and company-specific risks and develop preventive measures.

In our own business operations, we have identified the areas of unequal treatment in employment, working hours and occupational health and safety as risks.

The following key measures were implemented:

- The Dussmann Group's Code of Conduct obliges all employees to respect human rights, to exclude discrimination, child and forced labor and to treat each other fairly and respectfully. This is an integral part of all new employment contracts.
- Employees are also instructed on the topics of unequal treatment and occupational health and safety. (see performance indicator GRI SRS-404-1).

In addition, measures were implemented at local level, such as the adaptation of processes and work instructions, as well as the implementation of working time audits. Suspected violations of human rights can be reported by employees, business partners and third parties via the Dussmann Group whistleblower system. The rules of procedure for complaints is described in our [Complaints Procedure](#). The human rights risk assessment of our supply chain concluded the following: As a service provider that primarily procures locally, we have identified a low risk of human rights violations among our suppliers of products and services. We have identified the issues of occupational health and safety, working hours, remuneration and equal treatment in employment as priorities for labor suppliers and subcontractors. Corresponding measures towards our direct suppliers included reviewing our procurement strategies and adapting supplier selection processes, reviewing and adapting supplier contracts and ensuring commitment to our Code of Conduct for Business Partners. In the next reporting year, we intend to carry out training and audits for identified risk suppliers. Principles for systematic due diligence checks of potential suppliers and subcontractors, including human rights requirements, have been defined and will be implemented next year in a Group policy as Group-wide minimum standards.

Goal: Comply with internal standards in supply chain				
KPI: relevant supplier evaluation rate (%)				
	Goal 2023	Value 2023	Variance	Goal 2025
<b>Dussmann Group</b>	<b>90</b>	<b>75.7</b>	<b>-16%</b>	<b>90</b>
Dussmann FM & FS	88	71.5	-19%	88
Dussmann TS	100	100	0%	100
Care & Kids	N/A	N/A	/	N/A
KulturKaufhaus	N/A	N/A	/	N/A
KPI: relevant subcontractor evaluation rate (%)				
	Goal 2023	Value 2023	Variance	Goal 2025
<b>Dussmann Group</b>	<b>98</b>	<b>83</b>	<b>-15%</b>	<b>98</b>
Dussmann FM & FS	96	81	-16%	96
Dussmann TS	100	100	0%	100
Care & Kids	N/A	N/A	/	N/A
KulturKaufhaus	N/A	N/A	/	N/A

The basic formulas are:

Relevant supplier evaluation rate = number of evaluated suppliers / number of suppliers for which an evaluation was necessary \* 100

Relevant subcontractor evaluation rate = number of subcontractors evaluated / number of subcontractors for which an evaluation was necessary \* 100

## Key Performance Indicators to criteria 17

Key Performance Indicator GRI SRS-412-3: Investment agreements subject to human rights screenings

The reporting organization shall report the following information:

**a.** Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening.

**b.** The definition used for ‘significant investment agreements’.

a. For this reporting year, no consolidated information is available on the proportion of human rights clauses in contracts. For financial decisions, such as mergers or acquisitions, human rights factors such as the anti-corruption index, minimum wages, labor market, social standards in accordance with local legislation, geopolitical and macroeconomic factors are set out in standardized summaries. These factors are considered as a basis for every financial decision.

b. The Dussmann Group's strategy is not based on financial investments, but on the complete acquisition of companies. In this way, we ensure compliance with our minimum standards, particularly regarding human rights.

Key Performance Indicator GRI SRS-412-1: Operations subject to human rights reviews

The reporting organization shall report the following information:

**a.** Total number and percentage of operations that have been subject to human rights reviews or human rights impact assessments, by country.

A check is carried out as part of the regular internal audit and through company-specific human rights audits. In the 2023 reporting year, the CSR audits initiated in 2022 with 22 subsidiaries were analyzed and completed.

Key Performance Indicator GRI SRS-414-1: New suppliers subject to social screening

The reporting organization shall report the following information:

**a.** Percentage of new suppliers that were screened using social criteria.

In the reporting year 2023, the Dussmann Group had a total of 22,885 suppliers and 2,329 subcontractors, of which 931 suppliers (4%) and 633 subcontractors (27%) were assessed.

The evaluation of suppliers and subcontractors takes place on an ad hoc basis, for example in the case of new contracts or contract continuation, and as a result of risk assessments or in terms of quality evaluations.

Key Performance Indicator GRI SRS-414-2: Social impacts in the supply chain

The reporting organization shall report the following information:

**a.** Number of suppliers assessed for social impacts.

**b.** Number of suppliers identified as having significant actual and potential negative social impacts.

**c.** Significant actual and potential negative social impacts identified in the supply chain.

**d.** Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment.

**e.** Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why.

As part of the annual risk assessment in accordance with the German Supply Chain Act, we identify human rights risks in the supply chain and prioritize these for the implementation of further due diligence measures.

For the risk analysis of our direct suppliers, an overview of the active suppliers of all Group companies compiled, including information on category, industry, country of origin and order volume. An abstract risk assessment was carried out for the main suppliers based on industry- and country-specific risks. In the next step, a concrete risk assessment and prioritization was carried out for suppliers with an increased abstract risk based on risk potential, potential influence and contribution to causation.

We are a service provider that primarily procures locally. Consequently, our risk analysis for all our business areas shows a very low risk in connection with suppliers of products and services. We have prioritized the issues of occupational health and safety, working hours, wages and equal treatment in employment for temporary employment agencies and subcontractors with a relevant weighting of risks. Preventive measures are implemented at local level based on the risks identified. These include the following:

- the development and implementation of suitable procurement strategies and purchasing practices,
- the integration of expectations into the supplier selection process,
- obtaining contractual assurances for the fulfilment and implementation of expectations along the supply chain,
- training to enforce the contractual warranty,
- and the agreement and implementation of risk-based control measures such as audits.

In the coming reporting year, we intend to consolidate and evaluate the results of the local risk assessments at Group level.

## Criterion 18 concerning SOCIAL MATTERS

### 18. Corporate Citizenship

The company discloses how it contributes to corporate citizenship in the regions in which it conducts its core business activities.

Social engagement and responsibility are anchored as values in the Dussmann Group strategy and are an integral part of the corporate culture. While Peter Dussmann, the founder of the Dussmann Group, as a patron of the arts, primarily supported cultural institutions and facilities, Catherine von Fürstenberg-Dussmann, as Chairperson of the Foundation Board, extends the focus of social commitment to the cultural education of children and young people and the promotion of social participation. Some engagements

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and donation campaigns have been started directly on her initiative.

To mark our 60th anniversary year, we got involved in a variety of ways in the reporting year: Firstly, we initiated the volunteering campaign "We plant the future". The Dussmann Group planted a tree for every hour of individual volunteering by our employees during the campaign period. In the end, over 6,800 trees were planted, which the company increased to 10,000 trees. All trees were planted together by employees worldwide in Social Day campaigns. A total of 60 boxes of books were also donated. The focus was on facilities for children and young people who do not have it easy in life - whether due to health restrictions or socio-economic disadvantage. For example, the following organizations received a book box: Nano Nation, the SOS Children's Village Berlin-Moabit, various youth leisure centers of the HVD Berlin-Brandenburg and the "Förderkreis krebskranke Kinder Stuttgart". Further Dussmann Book Boxes were handed over to recipient organizations throughout Germany in the reporting year.

The prizewinners' concert of the music competition involving students from the Carl Philipp Emanuel Bach Music High School also took place as usual. Donations were made to various organizations and projects that support children and young people as part of the "Christmas Donation Campaign 2023": In this context, the Richard Primary School in Berlin-Neukölln received a monetary donation for the library project "Der Rasende Richard", the SchutzengelWerk for their "Sternenpäckchen" campaign, the Blaue Haus in Stuttgart for the "Haus am Wald" therapy project and the Kinderhaus am Bügel children's home in Frankfurt am Main.

Beyond that, mapping out and implementing projects are the responsibility of the relevant companies and segments. We are convinced that social engagement has the biggest impact when it takes place locally - with the involvement of local people and with a view to their specific needs. The companies organize and run their own employee and volunteer projects.

## Key Performance Indicators to criteria 18

Key Performance Indicator GRI SRS-201-1: Direct economic value generated and distributed

The reporting organization shall report the following information:

**a.** Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components:

- i.** Direct economic value generated: revenues;
- ii.** Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments;
- iii.** Economic value retained: 'direct economic value generated' less 'economic value distributed'.

**b.** Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.

In the 2023 reporting year, the Dussmann Group achieved consolidated sales of 3.0 billion euros. No consolidated information is provided on the amount of monetary donations made.

	2022		2023		Change	
	million €	%	million €	%	million €	%
<b>Consolidated group sales</b>	2,780	100.0	3,029	100.0	249	9.0
Dussmann Facility Management and Food Services	1,853	66.7	2,106	69.5	253	13.7
Dussmann Technical Solutions	393	14.1	375	12.4	-18	-4.6
Care & Kids	496	17.8	505	16.7	9	1.8
KulturKaufhaus	38	1.4	43	1.4	5	13.2
Germany	1,150	41.4	1,315	43.4	165	14.3
International	1,630	58.6	1,714	56.6	84	5.2
EBITDA margin on consolidated group sales		6.1		4.4		

## Criteria 19–20 concerning ANTI-CORRUPTION AND BRIBERY MATTERS



## 19. Political Influence

All significant input relating to legislative procedures, all entries in lobby lists, all significant payments of membership fees, all contributions to governments as well as all donations to political parties and politicians should be disclosed by country in a differentiated way.

The Dussmann Group is not a member of any political organisation, is not registered in any lobby list and does not distribute political donations.

We get involved in the political process wherever our expertise and assessment of issues is in demand and relevant. We do this indirectly via industry-specific associations of which we are a member (such as the Confederation of German Employers' Associations (BDA), Bundesinnungsverband des Gebäudereiniger-Handwerks, which represents members of the building cleaning trades, and Arbeitgeberverband Pflege, an association of employers of nursing professionals).

In the context of legislative processes, the topics of minimum wage, access to the labor market for migrants and refugees and the reform and regulation of healthcare and nursing education are particularly relevant. In addition, binding book prices are a topic on the political agenda that directly affects the business activities of Dussmann das KulturKaufhaus. The Dussmann Group offers a regular exchange of experience on new developments in the area of food innovation with members of the Bundestag and external stakeholders.

No direct submissions to political legislative procedures were made. There are no official criteria for the political commitment of the Dussmann Group. Potentially, this is also part of the implementation strategy described in criterion 3 for the formulation and development, specification and anchoring of sustainability parameters.

## Key Performance Indicators to criteria 19

Key Performance Indicator GRI SRS-415-1: Political contributions  
The reporting organization shall report the following information:

- a.** Total monetary value of financial and in-kind political contributions made directly and indirectly by the organization by country and recipient/beneficiary.
- b.** If applicable, how the monetary value of in-kind contributions was estimated.

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The Dussmann Group does not distribute political donations.

## 20. Conduct that Complies with the Law and Policy

The company discloses which measures, standards, systems and processes are in place to prevent unlawful conduct and, in particular, corruption, how they are verified, which results have been achieved to date and where it sees there to be risks. The company depicts how corruption and other contraventions in the company are prevented and exposed and what sanctions are imposed.

Responsibility for compliance at the Dussmann Group lies with the entire Executive Board.

The Dussmann Group has a central compliance department which defines group-wide minimum standards and processes to ensure compliance in accordance with the law and guidelines and monitors their implementation. The compliance department manages measures to prevent corruption. It reports to the Executive Board every six months on the status of the measures taken and monthly on ongoing compliance matters. The respective executive management is responsible for compliance within the subsidiaries.

As part of the annual compliance risk analysis, compliance risks in the areas of corruption and antitrust law are reviewed in terms of their relevance and assessment, and potential new risks are identified. Measures such as guidelines, process adjustments and internal controls are defined and implemented to reduce the identified risks. The effectiveness of the measures and controls implemented is reviewed through audits by the internal audit department and as part of external audits within the integrated management system. Corruption related risks are discussed further in the key performance indicator GRI SRS-205-1.

Group-wide corruption guidelines, training activities and supplementary communications, as well as other preventative measures are managed centrally. Managers and employees are instructed and sensitized as part of communication initiatives and training courses. This takes the form of classroom training and e-learning (see performance indicator GRI SRS-404-1 under criterion 16).

A standard operating procedure on the handling of gifts and perquisites, such as gifts, invitations, and donations, has been implemented in every subsidiary and local company.

Potential violations can be reported confidentially as part of the Group-wide whistleblower system. An external confidential lawyer is available to act as ombudsman. Any information received is carefully scrutinized, documented and the rectification of deviations is followed up. Reports of potential violations are investigated by the Compliance department with the support of the Internal revision. Violations are sanctioned under labor law and, if necessary,

criminal law. There were no confirmed incidents reported via the whistleblower system in the 2023 reporting year.

In addition to the risk area of corruption, the security and protection of data and information in the context of the Dussmann Group's business activities is a material aspect (see criterion 2 on materiality). The Dussmann Group has a data protection department which is responsible for the implementation of and compliance with statutory and contractual data protection and privacy requirements. A data protection officer has been appointed for all German companies. The local subsidiaries have appointed data protection officers or coordinators in accordance with national law. Group-wide and local data protection guidelines and the resulting standard operating procedures specify the implementation of and compliance with data protection requirements.

Our aim is to continuously monitor and further develop our standards to prevent unlawful conduct and to implement them in newly acquired subsidiaries in particular.

## Key Performance Indicators to criteria 20

Key Performance Indicator GRI SRS-205-1: Operations assessed for risks related to corruption

The reporting organization shall report the following information:

**a.** Total number and percentage of operations assessed for risks related to corruption.

**b.** Significant risks related to corruption identified through the risk assessment.

a. As part of the Group-wide compliance risk analysis, corruption risks were reviewed and assessed at 27% (=6%) of the companies that are employers of Dussmann Group employees. The existing risk assessment was reviewed and updated with 14 companies (=64%).

b. Risks of unfair preferential treatment or conflicts of interest were mainly identified in awarding of contracts to subcontractors and suppliers, specifically in cases in which procurement was needed on short notice and it was not possible to rely on partners with which there were framework agreements in place.

Key Performance Indicator GRI SRS-205-3: Incidents of corruption

The reporting organization shall report the following information:

- a.** Total number and nature of confirmed incidents of corruption.
- b.** Total number of confirmed incidents in which employees were dismissed or disciplined for corruption.
- c.** Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption.
- d.** Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.

There were no incidents of corruption in the reporting period.

Key Performance Indicator GRI SRS-419-1: Non-compliance with laws and regulations

The reporting organization shall report the following information:

- a.** Significant fines and non-monetary sanctions for non-compliance with laws and/or regulations in the social and economic area in terms of:
  - i.** total monetary value of significant fines;
  - ii.** total number of non-monetary sanctions;
  - iii.** cases brought through dispute resolution mechanisms.
- b.** If the organization has not identified any non-compliance with laws and/or regulations, a brief statement of this fact is sufficient.
- c.** The context against which significant fines and non-monetary sanctions were incurred.

In the 2023 reporting year, there were four reportable data protection incidents in Germany (not subject to fines). Risk assessments were carried out for all incidents and appropriate measures were initiated immediately.

The measures introduced included appropriate follow-up training and awareness raising of the employees involved as well as the refinement of existing training documents. Furthermore, the internal processes were improved through the increased involvement of the data protection department and the technical and organizational measures were expanded.

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There were also 36 confirmed information security incidents across the Group. The breach was resolved in all incidents and remedial measures were planned and implemented as required.

# Overview of the GRI indicators in the Sustainable Code declaration

In this Sustainable Code declaration, we have reported according to the "comply or explain" principle on the GRI indicators listed below. This document refers to the GRI Standards 2016, unless otherwise noted in the table.

Areas	Sustainable Code criteria	GRI SRS indicators
STRATEGY	1. Strategic Analysis and Action	
	2. Materiality	
	3. Objectives	
	4. Depth of the Value Chain	
PROCESS MANAGEMENT	5. Responsibility	GRI SRS 102-16
	6. Rules and Processes	
	7. Control	
	8. Incentive Systems	GRI SRS 102-35 GRI SRS 102-38
	9. Stakeholder Engagement	GRI SRS 102-44
	10. Innovation and Product Management	G4-FS11
ENVIRONMENT	11. Usage of Natural Resources	GRI SRS 301-1
	12. Resource-Management	GRI SRS 302-1 GRI SRS 302-4 GRI SRS 303-3 (2018) GRI SRS 306-2 (2020)*
	13. Climate-Relevant Emissions	GRI SRS 305-1 GRI SRS 305-2 GRI SRS 305-3 GRI SRS 305-5
SOCIETY	14. Employment Rights	GRI SRS 403-4 (2018)
	15. Equal-Opportunities	GRI SRS 403-9 (2018)
	16. Qualifications	GRI SRS 403-10 (2018) GRI SRS 404-1 GRI SRS 405-1 GRI SRS 406-1
	17. Human Rights	GRI SRS 412-3 GRI SRS 412-1 GRI SRS 414-1 GRI SRS 414-2
	18. Corporate-Citizenship	GRI SRS 201-1
	19. Political Influence	GRI SRS 415-1
	20. Conduct that Complies with the Law and Policy	GRI SRS 205-1 GRI SRS 205-3 GRI SRS 419-1

\*GRI has adapted GRI SRS 306 (Waste). The revised version comes into force on 01.01.2022. In the course of this, the numbering for reporting on waste generated has changed from 306-2 to 306-3.