



SUSTAINABILITY REPORT

# RESPONSIBILITY AT KÜBLER

# 2025

## FOREWORD

Dear readers,

For 70 years, KÜBLER has stood for high-quality workwear, protection and reliability in everyday working life. These values shape not only our products, but also the way we operate as a company. For KÜBLER, sustainability is not just a buzzword, but a commitment that has evolved from our ethos and has always been at the heart of our family business.

As a manufacturer of workwear and protective clothing, we bear a special responsibility. Our products are designed to protect every user. However, their manufacture and the decisions we make as a player in the textile value chain also influence the daily lives of countless people worldwide. The impact affects not only the environment, but also our employees and the employees of our partners throughout our global supply chain. We consciously embrace this responsibility. For us, sustainability means more than just environmentally friendly materials or efficient processes. It encompasses fair working conditions throughout our supply and production chain, as well as durable, repair-friendly and industrially washable products that conserve resources and remain in use for the long term.

In recent years, we have worked intensively to systematically develop our sustainability principles, make them measurable and integrate them firmly into our business processes. This is not about perfection, but about credibility, transparency and continuous improvement. By joining recognised initiatives, such as the Fair Wear Foundation, we are underlining our commitment to consciously prioritising the people who manufacture our products and their rights. This commitment is underpinned by internal processes – our management systems have been in place for a decade now and form the foundation for quality, safety and sustainable corporate governance.

This report openly sets out where KÜBLER stands today, the progress already made and the areas where further action is required. It is intended as an honest insight into KÜBLER's journey and, at the same time, as an invitation to dialogue with our stakeholders, encouraging us to take responsibility and continue to prioritise sustainable business practices in the future

We warmly invite you to join us on this journey.

Kind regards



Richard Scheiner | CEO

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# ABOUT US & GOVERNANCE

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## » OUR BUSINESS MODEL

Since 1956, we have been developing innovative workwear with a wealth of experience and tradition, combined with just as much passion, inventiveness, and creativity. Our products are designed to make work easier and safer while at the same time setting new trends. Innovation is a key factor in our success and is reflected not only in our products and services, but also in the way we work. It is therefore no coincidence that KÜBLER is now one of the leading providers of workwear in Europe.

Whether in industry, road construction, civil engineering, the service sector, warehousing and logistics, local government, the trades or the energy sector – our extensive product portfolio impresses professionals across all industries with professional, highly functional products and clever accessories. In addition, we delight our customers with a wide range of services, such as customised workwear and targeted sales and marketing support. We are also happy to share our extensive expertise through PPE training courses.

At KÜBLER, we view sustainability as an ongoing development process. Our first Sustainability Report provides us with the opportunity to systematically document and further develop our sustainability performance and present it in a transparent manner to our stakeholders. In doing so, we follow two reporting standards – the “Voluntary Sustainability Reporting Standard for Small and Medium-sized Enterprises (VSME)”, as well as the reporting guidelines of the Fair Wear Foundation.

### OUR CORPORATE VALUES

We, Paul H. KÜBLER Bekleidungswerk GmbH & Co. KG, are committed to our social responsibility. Guided by a strong sense of responsibility for the social, environmental and economic shaping of the entire value chain, we actively address the challenges of an increasingly interconnected and globalized economy. Our corporate mission is defined by a family-oriented culture that is open, honest and appreciative, and is based on our core values of APPRECIATION, DEVELOPMENT, SAFETY and RESPONSIBILITY.

#### OUR MISSION: WORKWEAR IS OUR WORLD.

Our mission is to develop extraordinary and innovative premium workwear which purposely and securely supports your job and grows with the requirements of the future world of work.

In line with our motto “Inspired by your job”, we place wearers at the heart of all our actions in order to offer the best services and solutions.

We all have a common goal: MAKE WORK BETTER.

#### OUR VISION: MAKE WORK BETTER.

Our workwear improves the world of work. Wearers are more motivated and work more efficiently as a result of our workwear and are optimally supported and protected when doing their job. Our products set new standards in design and function.

We are the leader in the European market thanks to our great products.

## OUR CORPORATE VALUES

### APPRECIATION

- » Our work is based on appreciation, trust, openness and honesty – both internally and in our relationships with customers and business partners.
- » We support and respect one another and place great importance on teamwork and a strong sense of unity.
- » We foster open and cooperative communication, treating each other with authenticity and mindfulness.

### DEVELOPMENT

- » With foresight and courage, we remain open to change and innovation.
- » We foster a positive learning culture and see personal and entrepreneurial development as the core of our sustainable business success.
- » We work with enthusiasm and passion on the development of our products.

### SAFETY

- » We achieve reliability and safety – for both our employees and our business partners – through responsible progress and change.
- » We develop safety: our products protect the wearer while offering the highest possible level of functionality and reliability.

### RESPONSIBILITY

- » With foresight and commitment, we take responsibility for our social, economic and environmental impact – both regionally and globally.
- » Our decisions and actions are responsible and conscientious, internally as well as externally.
- » Our commitment to sustainability and our diligence are embedded in the development, manufacturing and distribution of our products.

**GUIDELINES**

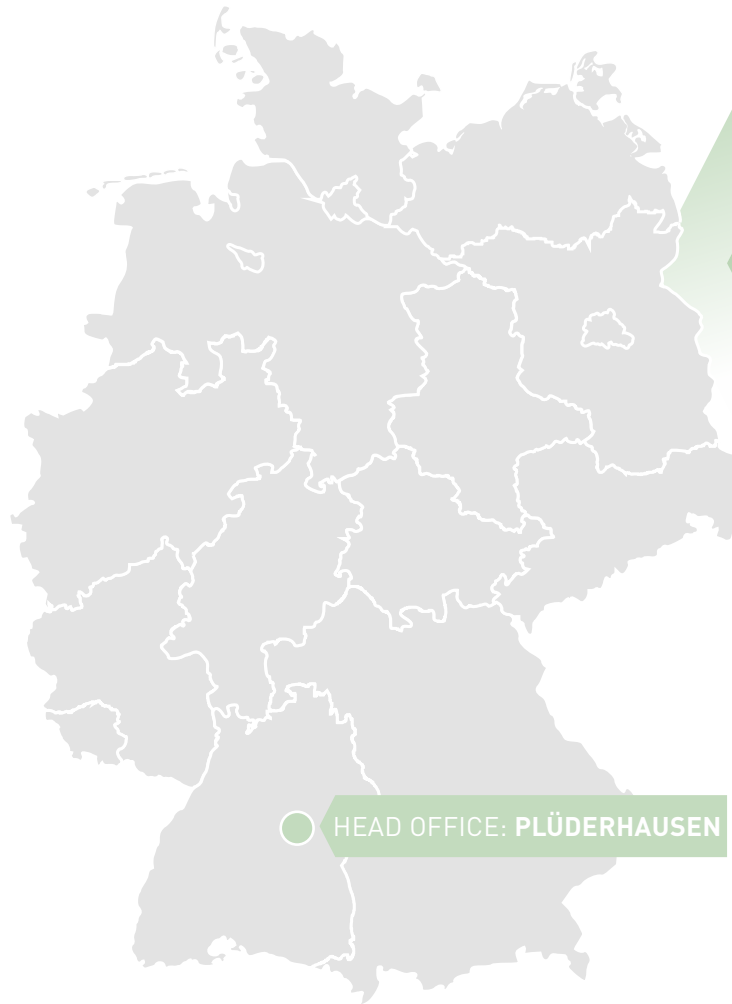
We publicly commit to our values and have set them out in a range of binding policies. Both our Code of Conduct and our Policy Statement are aligned with internationally recognised principles for the protection of human and labour rights. In particular, they are based on

- » the Universal Declaration of Human Rights of the United Nations (UN)
- » the United Nations Sustainable Development Goals (SDGs)
- » the UN Guiding Principles on Business and Human Rights
- » the ILO Core Labour Standards
- » the United Nations Convention on the Rights of the Child (UNCRC)
- » the OECD Guidelines for Multinational Enterprises

These documents are complemented by our policies on human rights, ethics and the environment. Together, they address key human rights requirements, including the prohibition of child and forced labour, human trafficking and workplace discrimination, as well as compliance with fundamental occupational health and safety standards.

All policies are publicly available on our website in both German and English.

[CSR | Sustainability](#) 



HEAD OFFICE: PLÜDERHAUSEN

**LOCATION**

Paul H. Kübler  
Bekleidungswerk GmbH & Co. KG  
Jakob-Schüle-Str. 11-25  
D-73655 Plüderhausen

**COORDINATES**

48.79837114525017, 9.595040112461264

**MANAGEMENT**



**Paul H. Kübler**  
Founder († 2011)



**Thomas Kübler**  
Managing Partner



**Richard Scheiner**  
CEO

**YEAR OF ESTABLISHMENT**

1956

**LEGAL FORM**

Paul H. Kübler Bekleidungswerk GmbH & Co. KG  
 Personengesellschaft  
 Gesellschaft mit begrenzter Haftung & Kommanditgesellschaft

**EMPLOYEES**

2024: 242  
 2025: 240

**COMMERCIAL SECTOR**

2024: 95  
 2025: 97

**TOTAL ASSETS**

2024: € 37.1 MILLION  
 2025: € 35.2 MILLION

**TURNOVER**

2024: € 58.0 MILLION  
 2025: € 49.6 MILLION

**BUSINESS ACTIVITIES AND INDUSTRY SECTOR**

Manufacture and distribution of workwear  
 Textile manufacturer  
 Textile industry

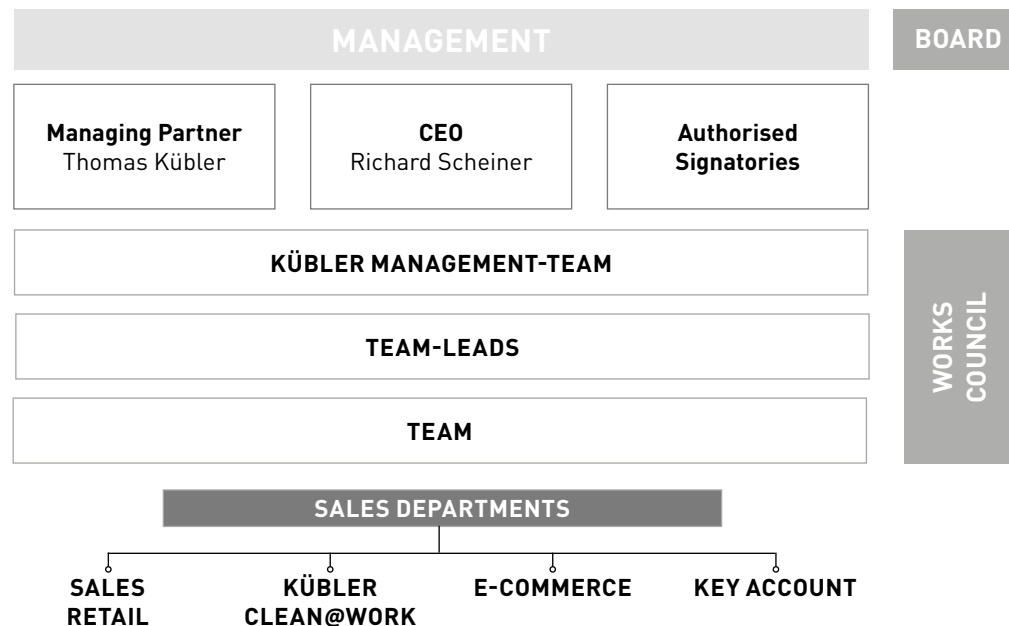
**NACE SECTOR CLASSIFICATION CODE**

NACE 14.12 Manufacture of workwear  
 NACE 46.16 Wholesale of textiles

**OUR BUSINESS MODEL**

KÜBLER is a manufacturer of workwear and protective clothing. We provide occupational safety solutions for both professional and private use, ranging from everyday protective workwear to personal protective equipment (PPE) classified as Category III. Product development is carried out in-house, while sourcing is based on both full-package purchasing and contract manufacturing under outward processing arrangements (OPA). Individual customer requirements, such as garment customisation and special sizing, can be implemented through our in-house production facilities.

**BUSINESS AND SALES STRUCTURE**



KÜBLER’s sales activities focus on the B2B sector and the direct supply of major corporate clients. In addition, KÜBLER supplies its product range directly to specialist retailers, thereby ensuring a nationwide market presence. Another key component of the business model is the rental linen sector: in this segment, KÜBLER products are marketed to end customers via partners through leasing and service concepts.

The geographical focus is clearly on the DACH region (Germany, Austria, Switzerland) and the Dutch market, which together constitute KÜBLER’s most important sales markets.

## » APPROACHES TO A MORE SUSTAINABLE ECONOMY

### MATERIALITY ANALYSIS

A double materiality assessment is essential for companies, particularly in the context of sustainability reporting, as it systematically combines two perspectives:

#### » FINANCIAL MATERIALITY (OUTSIDE-IN):

Which sustainability topics may have a significant impact on the company’s financial position, performance or future development? This perspective focuses on risks and opportunities arising from environmental, social or governance (ESG) aspects that are relevant to investors.

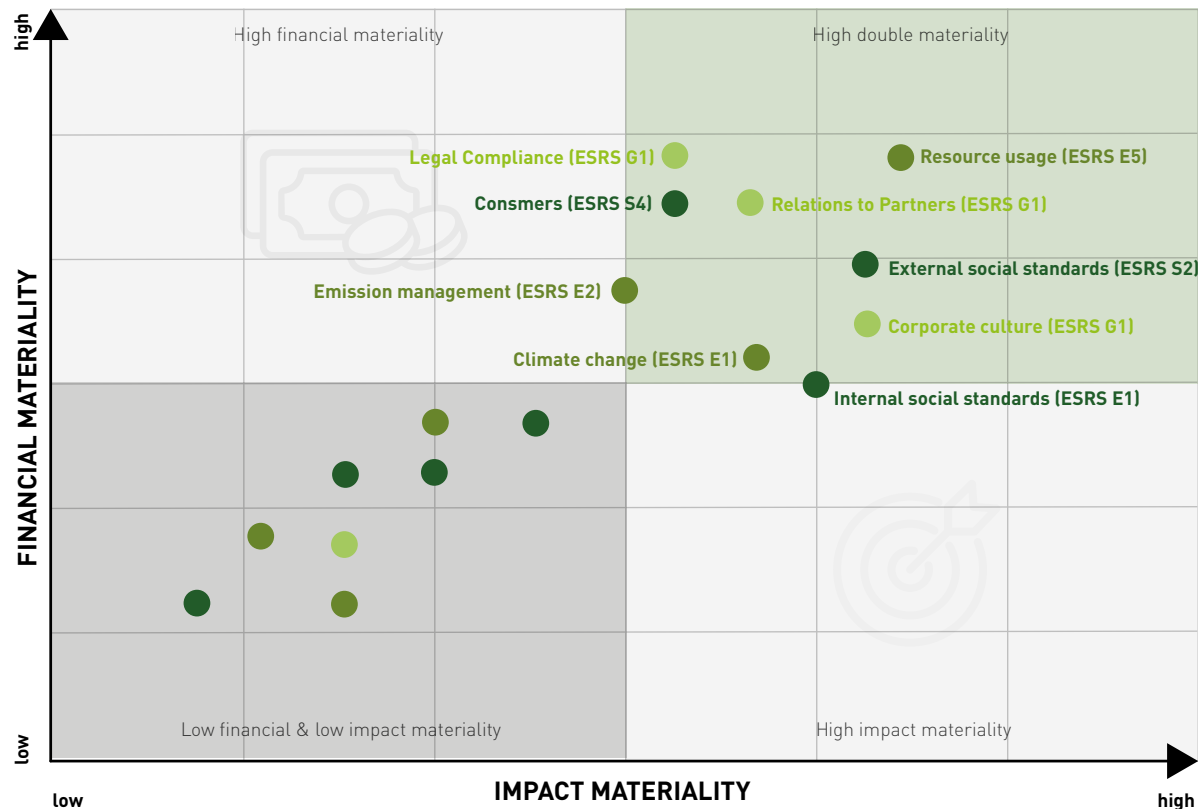
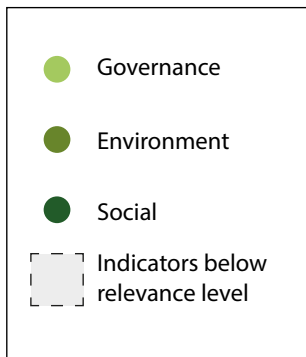
#### » IMPACT MATERIALITY (INSIDE-OUT):

What impacts does the company have on the environment and society? This perspective considers, for example, greenhouse gas emissions, human rights in the supply chain or biodiversity, regardless of whether these impacts are financially material to the company.

The following section presents a visual excerpt of our results, including the corresponding ESRS references. For reasons of clarity, an overview highlighting the most relevant topics has been prepared.

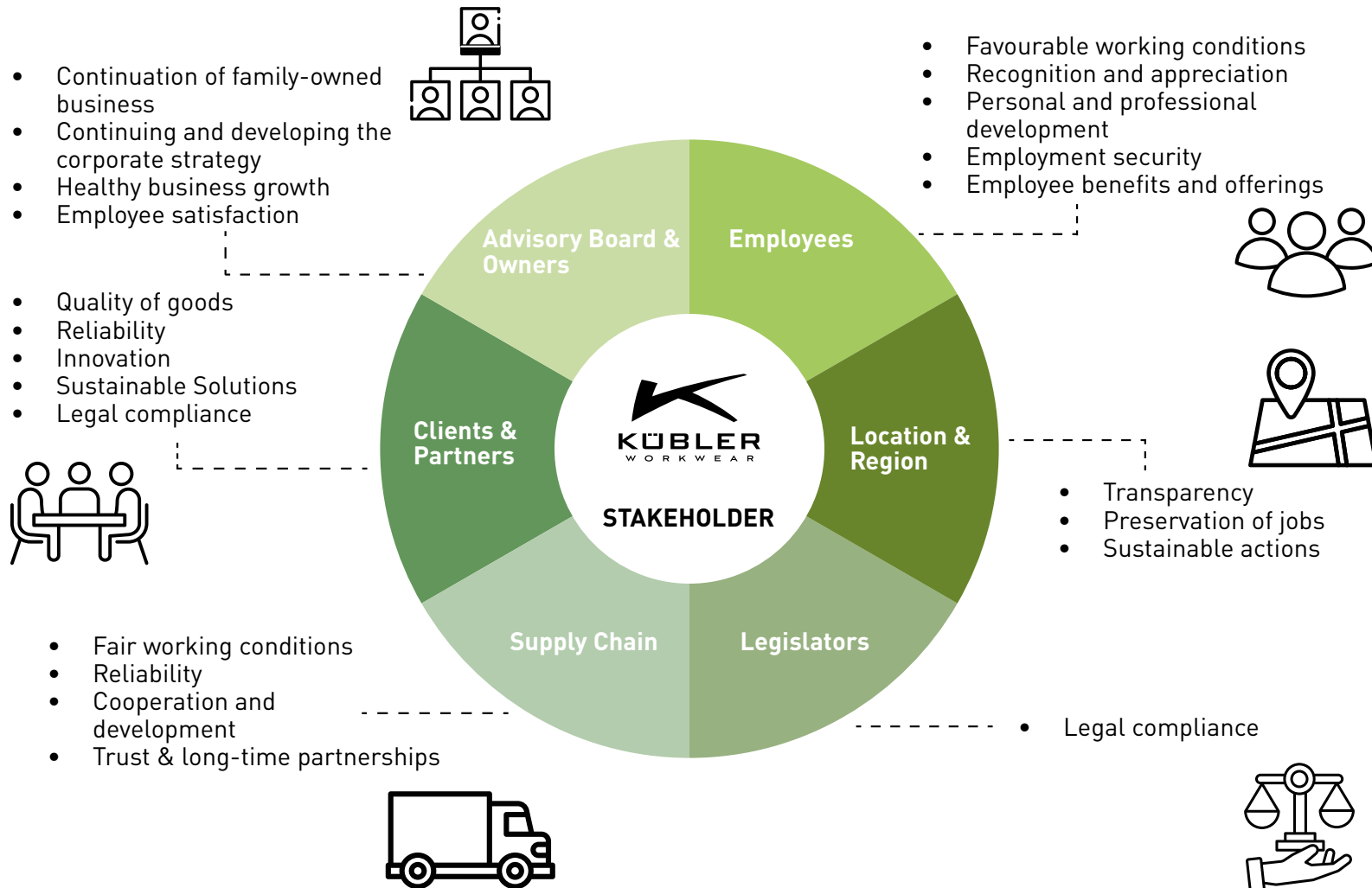
#### OUR ASSESSMENT:

For our materiality assessment process, we aligned our approach with the requirements of the European Sustainability Reporting Standards (ESRS), which define a range of categories across environmental, social and governance topics to be assessed. Several cross-departmental workshops were conducted, allowing subject-matter experts from different functions to contribute their individual priorities with regard to social, environmental and governance-related topics. Based on the collective feedback and the ideas gathered regarding our strategic orientation, the relevant ESRS topics were subsequently prioritised. In addition, the results of our annual customer survey were incorporated into the assessment. Looking ahead, we plan to involve an even broader range of stakeholders in this process in order to gain a more comprehensive understanding of the priorities of all relevant interest groups.



### OUR IDENTIFIED KEY STAKEHOLDERS AND THEIR SPECIFIC EXPECTATIONS

Comprehensive assessment of our activities requires the identification of those stakeholder groups that influence our actions and/or are affected by them.



## OUR CONTRIBUTION TO THE SUSTAINABLE DEVELOPMENT GOALS

The United Nations Sustainable Development Goals (SDGs) comprise 17 global goals for sustainable development that integrate economic, social and environmental dimensions. They serve as a guiding framework for companies, governments, and society to combat poverty, protect the planet and promote prosperity for all.

For us as a company operating in the textile industry, the SDGs provide an important framework for shaping responsible production and supply chain processes. The following section outlines the goals identified as relevant to our business model, along with our respective contributions.

### ENVIRONMENTAL ASPECTS

#### FOR KÜBLER

- » Resource use
- » Adaptation to climate change
- » Energy usage and procurement
- » Quality and durability of portfolio
- » Waste, including generation and prevention

#### EXTERNAL

- » Resource usage and extraction in the supply chain
- » Chemical management
- » Biodiversity in our procurement countries



### SOCIAL ASPECTS

#### FOR KÜBLER

- » Working hours
- » Fair remuneration
- » Health and safety
- » Collective bargaining and freedom of association
- » Employee work council
- » Employee development and trainings
- » Equality and anti-discrimination
- » Diversity
- » Inclusion
- » Compatibility of job and private life
- » Data protection

#### EXTERNAL

- » Fair working standards
- » Compliance of social standards
- » Equality and anti-discrimination
- » Data protection



### CORPORATE GOVERNANCE

#### FOR KÜBLER

- » Corporate Culture
- » Compliance
- » Protection of whistle-blowers
- » Fair and sustainable management of business relations
- » Exchange in stakeholder meetings



## CERTIFICATIONS

**KÜBLER is active in various areas to continuously strengthen its sustainability commitment. The following section provides an overview of our key certifications and memberships, which support our efforts to implement sustainable business practices:**

### ECOVADIS



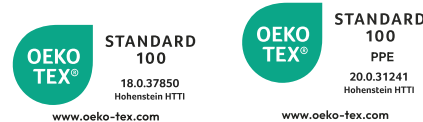
Since 2023, KÜBLER has been assessed on the EcoVadis platform across multiple sustainability topics. In 2024, the company achieved a score of 61 out of 100 points, placing KÜBLER in the upper third of rated companies. EcoVadis evaluates corporate sustainability performance in the areas of environment, labour and human rights, ethics and sustainable procurement. The assessment is based on internationally recognised standards such as the UN Global Compact (UNGC), the Global Reporting Initiative (GRI) and ISO 26000, and is summarised in a scorecard. This scorecard supports the identification and targeted management of risks within the supply chain.

### CLIMATE PARTNER



We work with ClimatePartner to calculate our greenhouse gas (GHG) emissions across Scope 1, Scope 2 and Scope 3. ClimatePartner supports companies in the calculation, reduction and compensation of CO<sub>2</sub> emissions. Our climate strategy is based on five steps: CO<sub>2</sub> accounting, reduction targets, climate strategy, climate protection projects and communication. In this context, tools and approaches such as Science Based Targets, Product Carbon Footprints and measures to decarbonise the supply chain are applied.

### OEKO TEX® STANDARD 100



The OEKO-TEX® STANDARD 100 is an important element for us in ensuring product safety, quality and responsibility towards our customers and employees. By implementing this standard, KÜBLER ensures that all materials and components used are systematically tested and meet our requirements with regard to health safety and transparency.

### ISO COMPLIANCE

DIN EN ISO 9001:2015 has been firmly integrated into KÜBLER's quality management system since 2016 and is regularly reviewed through internal and external audits. It forms the basis for a process-oriented management approach and ensures that products and services are delivered at a consistently high level of quality. The standard supports KÜBLER in reliably meeting customer requirements as well as legal and regulatory obligations, while at the same time strengthening customer satisfaction, internal efficiency and process transparency. All department and team managers have continuous access to the relevant documentation. In addition, our annual management review – the systematic assessment of the effectiveness of our management systems by senior management – is conducted in accordance with this standard.

**DIN EN ISO 14001:2015** complements KÜBLER's quality management system with a systematic environmental management approach. This standard has also been certified since 2016 and is subject to regular audits. It requires the company to identify and assess relevant environmental aspects, comply with applicable environmental legislation, and continuously improve its environmental performance. In doing so, KÜBLER takes into account both external influences, such as regulatory developments and market requirements, as well as internal factors, including resource efficiency and employee awareness. The environmental policy is communicated throughout the organisation and actively implemented, reflecting KÜBLER's strong commitment to sustainable corporate management.



## MEMBERSHIPS

KÜBLER is a member of various multi-stakeholder initiatives within the textile industry in order to maintain an ongoing exchange on relevant topics. These include GermanFashion, MaxTex and Südwesttextil, in whose meetings and webinars we regularly participate. The focus of these exchanges is typically on the future development of the industry, the handling of regulatory requirements and current trends in the textile sector.

### FAIR WEAR FOUNDATION ✨

The Fair Wear Foundation (FWF) is an independent multi-stakeholder initiative committed to improving working conditions in the global textile industry. It supports companies in establishing and continuously strengthening social standards throughout their supply chains.

Fair Wear sets high requirements for its members, who commit to complying with the Fair Wear Code of Labour Practices, which is based on the internationally recognised conventions of the International Labour Organization (ILO). These eight labour practices focus on ensuring decent working conditions.

These eight labour practices are also binding for our garment manufacturers, and an information sheet for employees will be displayed at each production facility in the future. An action plan is prepared annually for each supplier, outlining objectives for the coming year and focusing on measures to improve social standards on site. The implementation of these measures is reviewed and assessed annually through a Brand Performance Check.

For KÜBLER, membership in the Fair Wear Foundation represents a deepening of our structured processes for analysing and improving social sustainability. We have been a member of the FWF since October 2025 and have since begun the systematic review and development of our internal processes. In doing so, we can build on our existing risk

analyses as well as our experience with the Green Button (Grüner Knopf) scheme, which provide valuable methodological and substantive foundations for effectively implementing Fair Wear requirements.

Our objective is to continuously increase transparency across our value chain and to ensure that our products are manufactured in compliance with key social standards.



<p>1</p>  <p><b>Employment is freely chosen</b></p>	<p>2</p>  <p><b>Freedom of association and the right to collective bargaining</b></p>	<p>3</p>  <p><b>There is no discrimination in employment</b></p>	<p>4</p>  <p><b>No exploitation of child labour</b></p>
<p>5</p>  <p><b>Payment of living wage</b></p>	<p>6</p>  <p><b>Reasonable hours of work</b></p>	<p>7</p>  <p><b>Safe and healthy working conditions</b></p>	<p>8</p>  <p><b>Legally binding employment relationship</b></p>

GREEN BUTTON ✨

KÜBLER has been certified under the Green Button (Grüner Knopf) scheme since 2023 and meets the requirements, among others, for products such as KÜBLER ACTIVIQ, KÜBLER's best-selling collection. The Green Button is a government-run certification label that assesses both products and companies against defined social and environmental standards. It requires companies to demonstrate due diligence across the textile supply chain and promotes transparency as well as continuous improvement.

Annual reporting documents compliance with labour and environmental standards and strengthens the trust of customers and business partners in our sustainability strategy. Our report is publicly available in both German and English.

As part of the Green Button certification, we conduct a risk analysis that assesses suppliers and their countries of origin based on various OECD-related risks, with the aim of minimising these risks and preventing potential breaches of due diligence obligations within our supply chain.

WIR FÜHREN PRODUKTE MIT DEM SIEGEL:



AMFORI BSCI ✨

We are a member of the Amfori BSCI initiative and are committed to upholding these standards throughout the supply chain. The Business Social Compliance Initiative (BSCI) is a programme run by the international trade association Amfori to promote social standards in global supply chains. Its aim is to establish decent working conditions worldwide – for example, through fair pay, occupational health and safety, and ethical business conduct. BSCI audits (or similar recognised social audits) of our production facilities are a key prerequisite for collaboration. Any non-conformities are addressed through action plans to promote long-term improvements. Through our membership, we also gain access to local stakeholders and achieve greater overall transparency in our supply chain.



MAXTEX ✨

MaxTex is a cross-sector network that promotes sustainable practices throughout the entire textile value chain and focuses on collaboration, knowledge sharing and best-practice solutions. The aim is to implement sustainability in an economically viable way and to jointly develop new standards in the textile industry. For KÜBLER, membership offers the opportunity to engage with relevant stakeholders and to further develop sustainability in a systematic and practice-oriented manner.



GERMAN FASHION ✨

GermanFashion supports its member companies in implementing sustainability practices across the entire textile value chain – with a focus on transparency, due diligence in accordance with OECD guidelines, and environmental and social standards. The association offers expert support, working groups and practical guidance on legal requirements such as supply chain due diligence obligations. For us at KÜBLER, membership means being able to properly assess regulatory and industry-specific sustainability issues and integrate them into our business in a practical way.



SÜDWESTTEXTIL ✨

Südwesttextil is the trade and employers' association for the textile and clothing industry in Baden-Württemberg and is strongly committed to sustainability, innovation and the transformation of the sector. The association supports its members with environmental and regulatory issues and initiates projects aimed at the sustainable development of the industry. For us, membership strengthens regional networking and access to the latest sustainability-related developments at state and EU level.





# OUR SUPPLY CHAIN

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## AREAS FOR ACTION IN TEXTILE SUPPLY CHAINS

### OUR APPROACH AT KÜBLER

The textile industry faces structural challenges along its global supply chains. These include human rights risks such as discrimination, restrictions on freedom of association and the absence of living wages, as well as environmental impacts resulting from the use of chemicals, high water consumption or inadequate wastewater treatment. In addition, integrity risks such as corruption or a lack of transparency in business relationships remain relevant in many producing countries.

These risk areas occur particularly in countries with weak enforcement of laws and limited control mechanisms. Such risks may also arise within our own supply chain, especially in countries classified as high-risk, including Bangladesh, China, India, Pakistan, Laos, Tunisia and Turkey. KÜBLER addresses these challenges through a systematic due diligence management approach based on the OECD Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Sector and the UN Guiding Principles on Business and Human Rights.

Our risk analysis is conducted on an ongoing basis and takes into account both the geographical origin of production and the nature of the production processes. The results are directly integrated into our purchasing decisions. Through measures such as social audits, supplier visits, training activities and the integration of sustainability criteria into our processes, we continuously work to identify, prevent or mitigate potential adverse impacts on people and the environment.

### KEY CHALLENGES IN OUR SUPPLY CHAIN

As part of our corporate due diligence management, we regularly analyse human rights, environmental and integrity risks along our supply chain – from raw material sourcing through to garment manufacturing. This assessment is based, among other frameworks, on the OECD-Guidelines for Responsible Supply Chains in the Garment and Footwear Sector, the UN Guiding Principles on Business and Human Rights, as well as recognised external risk sources such as the ITUC Global Rights Index and the amfori BSCI country classification.

Particularly severe risks may arise in countries classified by us as high-risk sourcing countries. These risks mainly occur in the following areas:

#### HUMAN RIGHTS

In several countries, women represent a large share of the workforce in the textile manufacturing sector. As a result, discrimination, sexual harassment and gender-based violence constitute fundamental risks. Restrictions on freedom of association and the right to collective bargaining also represent key challenges that require particular attention depending on the country context.

#### ENVIRONMENT

Wet processing stages in textile manufacturing are generally highly resource-intensive. The use of environmentally harmful chemicals, excessive water consumption and the resulting water pollution are topics that we intend to monitor more closely in the future. Greenhouse gas emissions also represent a relevant risk that we aim to address more comprehensively going forward.

#### EMPLOYMENT LAW

Excessive overtime, insufficient rest periods and the absence of living wages can endanger the physical and mental health of workers. Especially in the textile sector, order pressure caused by inadequate production planning can have a significant negative impact on workers' well-being.

#### INTEGRITY

Corruption and bribery jeopardise fair business relationships and undermine the credibility of audits and certifications. We therefore rely on transparent processes and clearly defined requirements for our partner facilities. Acting with integrity is also a top priority within our own operations – there were no cases of corruption or bribery at KÜBLER in 2024 and 2025.

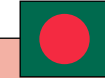
## » COUNTRIES OF ORIGIN AND RISK ASSESSMENT

The diagram provides an overview of our global manufacturing sites.



## COUNTRIES OF ORIGIN AND RISK ASSESSMENT

A selection of identified risks is listed below for each sourcing country. These risks are systematically assessed and prioritised as part of our annual risk analysis, taking into account the likelihood of occurrence, leverage and severity. The results are directly incorporated into our purchasing decisions and the ongoing development of our sustainability strategy. Our objective is not only to identify negative impacts on people and the environment, but also to prevent or minimise them through targeted measures. This is not an exhaustive list, but is based on the risks most relevant to us for each country of origin.

As of 2025	 Tunisia	 Turkey	 Pakistan	 India	 China	 Laos	 Vietnam	 Bangladesh	 Hungary	 Armenia	 Germany
Corruption	X	X	X	X	X	X	X	X	X	X	Low-risk country
Discrimination			X	X	X	X		X			
Living wages		X	X	X		X	X	X			
Freedom of association	X	X	X	X	X	X	X	X			
Health and safety at work	X	X	X	X	X	X		X			
Excessive overtime			X	X	X	X		X			
Forced labour			X	X	X			X			
Child labour		X	X	X		X		X			
Legally binding employment contracts	X		X	X		X	X	X			



## PREVENTION AND RISK REDUCTION

### PROCUREMENT STRATEGY

Our procurement strategy is designed to build long-term partnerships with suppliers who share our values and actively contribute to the implementation of environmental and social standards. The selection of new suppliers is therefore not based solely on economic considerations, but also serves as a key lever for promoting decent working conditions and environmental responsibility throughout our supply chain.

New suppliers are selected based on structured questionnaires, personal discussions and on-site visits. In addition to traditional criteria such as quality, price and delivery reliability, sustainability aspects are increasingly integrated into the evaluation process. These include, among others:

#### » TRANSPARENCY IN PRICING (OPEN COSTING)

We strive for transparent cost structures in order to make price components traceable. This creates the basis for fair remuneration and enables a realistic assessment of wage shares within our purchasing prices. The systematic integration of open costing into our supplier selection processes is a declared objective for the coming years.

#### » LIVING WAGE

We are committed to promoting living wages and have expanded our Code of Conduct accordingly. Signature by all suppliers is planned by the end of 2026. At the same time, we engage in dialogue with suppliers and workers to raise awareness of this issue and to jointly develop concrete measures.

#### » GRIEVANCE MECHANISMS

An effective, accessible and confidential grievance mechanism is essential to us. We have established our own reporting channels and support suppliers in implementing appropriate systems. Achieving full coverage across all production sites is an ongoing process and will be further complemented by the Fair Wear Foundation grievance mechanism (see chapter Social).

#### » HUMAN RIGHTS AND ENVIRONMENTAL RISKS

Our risk analysis is conducted on a regular and event-driven basis. It considers human rights, environmental and integrity risks along the entire supply chain. The findings are directly integrated into supplier selection decisions and the further development of our procurement strategy.

#### » DIALOGUE-ORIENTED APPROACH

We place strong emphasis on direct dialogue with suppliers and potentially affected stakeholders. Discussions with management and workers on site are a fixed component of our supplier visits. These exchanges serve not only to validate existing data, but also to jointly develop improvement measures.

### IMPORTANT

We are aware that implementing these requirements in practice can be challenging. We therefore view our procurement strategy as a dynamic process that is continuously developed further. Insights gained from audits, supplier visits and internal training activities are incorporated into the ongoing refinement of our criteria and processes.

With this approach, we aim not only to ensure the quality of our products, but also to make a tangible contribution to improving working and living conditions within our supply chain. For us, sustainability begins with the selection of our partners and is therefore an integral part of our entrepreneurial activities.



## OUR MANUFACTURING PARTNERS

### SUPPLIER EVALUATION

Our supplier evaluation follows a holistic approach that takes multiple dimensions into account. At its core is the assessment of how reliably and effectively a partner is able to meet our requirements in terms of quality and on-time delivery. At the same time, economic stability plays a key role, as it forms the basis for long-term and fair cooperation.

In addition, we assess whether suppliers demonstrate innovation capability and development potential in order to jointly advance new solutions. The nature of the collaboration is equally important: open communication and a partnership-based approach are essential for efficient project implementation and for building trust.

Furthermore, sustainability-related aspects are integrated into the evaluation, including compliance with environmental standards and social responsibility, to ensure that our corporate values are upheld throughout the entire supply chain. The evaluation is currently conducted on an annual basis and shared with suppliers in order to jointly discuss any identified issues and initiate appropriate improvement measures.

Our garment manufacturing facilities are a central element of our textile value chain. Depending on location and partnership model, they operate either under outward processing arrangements (OPA) or on a full-package basis. Under outward processing, materials are provided by KÜBLER and the facilities are responsible solely for garment manufacturing, whereas in full-package production the entire sourcing and manufacturing process is carried out by the partner facility.

Geographically, our manufacturing partners are primarily located across Europe, Asia and the African continent. The following section provides an overview of our key production locations and their respective roles within our supply chain.

#### IMPORTANT

By committing to the Fair Wear Foundation Code of Labour Practices, we undertake to define an action plan for each garment manufacturing partner and to implement measures to improve social standards where necessary. As our membership in the Fair Wear Foundation commenced only towards the end of the reporting period, we are currently still in the evaluation phase and have therefore not yet defined any action plans.

## OUR MANUFACTURING PARTNERS

### GERMANY

KÜBLER  
**Manufacturing partner since: 1956**  
**Capacity utilisation for KÜBLER: 100 %**

Baden-Württemberg

LOW RISK

**Audit:** Grüner Knopf 2.0  
(1. Juli 2025)

**Last visit:** -

**Certifications:**  
 Fair Wear Member  
 ISO 9001  
 ISO 14001

**Employees:**

81

240

159

Germany is considered a low-risk country. Consequently, due to the legal framework, we do not provide separate disclosure of wage data for companies based there.

### HUNGARY

BODYWEAR  
**Manufacturing partner since: 2017**  
**Capacity utilisation for KÜBLER: 8 %**

Veszprem

MEDIUM RISK

**Audit:** -

**Last visit:** -

**Certifications:**  
 ISO 9001  
 ISO 14001

**Employees:**

36

Wage levels [2025]	Difference
Statutory minimum wage: 266.800 HUF	+ 23 %
Lowest wage page: 348.000 HUF	
Living Wage*: 540.597 HUF	

\* Clean Clothes Campaign 2021

### ARMENIA

GLORIA  
**Manufacturing partner since: 2010**  
**Capacity utilisation for KÜBLER: 14 %**

Lori

MEDIUM RISK

**Audit:** BSCI Self Assessment  
(15.06.2024)

**Last Visit:** August 2025

**Certifications:**  
 Fair Wear Member  
 ISO 14001

**Employees:**

228

2.657

2.429

Wage levels [2025]	Difference
Statutory minimum wage: 75.000 AMD	+ 1 %
Lowest wage page: 76.000 AMD	
Living Wage*: tbd	

\* keine belastbaren Werte

## OUR MANUFACTURING PARTNERS

### LAOS I

OKTAVA  
**Manufacturing partner since: 2022**  
**Capacity utilisation for KÜBLER: 35 %**

Vientiane

HIGH RISK

**Audit:**

**Last Visit:** July 2025

**Certifications:**  
OEKO-TEX STeP

**Employees:**

Wage levels (2025)	Difference
Statutory minimum wage: 1.600.000 LAK	↪ +0 %
Lowest wage page: 1.600.000 LAK	
Living Wage*: 4.056.905 LAK	

\* Global Living Wage Coalition 2025

### LAOS II

OKTAVA  
**Manufacturing partner since: 2019**  
**Capacity utilisation for KÜBLER: 25 %**

Vientiane

HIGH RISK

**Audit:** BSCI (23.12.2024)

**Last Visit:** July 2025

**Certifications:**  
OEKO-TEX STeP

**Employees:**

Wage levels (2025)	Difference
Statutory minimum wage: 1.600.000 LAK	↪ +27,3 %
Lowest wage page: 2.200.000 LAK	
Living Wage*: 4.056.905 LAK	

\* Global Living Wage Coalition 2024

### VIETNAM

OKTAVA  
**Manufacturing partner since: 2025**  
**Capacity utilisation for KÜBLER: 10 %**

Khanh Hoa

HIGH RISK

**Audit:** BSCI (21.04.2025)

**Last Visit:** July 2025

**Certifications:**  
ISO 9001

**Employees:**

Wage levels (2025)	Difference
Statutory minimum wage: 4.730.000 VND	↪ +0 %
Lowest wage page: 4.730.000 VND	
Living Wage*: 8.249.799 VND	

\* Global Living Wage Coalition 2025

KÜBLER SUSTAINABILITY REPORT

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# OUR MANUFACTURING PARTNERS

## CHINA

SEWINGMAN

Manufacturing partner since: 2019

Capacity utilisation for KÜBLER: < 1 %

Jiangsu

HIGH RISK

**Audit:** BSCI (17.03.2025)

**Last Visit:** -

**Certifications:** GRS 4.0, GOTS

**Employees:**

♂ 7

----- 27

♀ 20

Wage levels (2025)	Difference
Statutory minimum wage: 2.260 CNY	↗ +23,6 %
Lowest wage page: 2.958 CNY	
Living Wage*: 5.132 CNY	

\* Quelle: Global Living Wage Coalition 2024

## CHINA

GLORYTEX

Manufacturing partner since: 2018

Capacity utilisation for KÜBLER: 15 %

Xuchang

HIGH RISK

**Audit:** BSCI (10.11.2025)

**Last Visit:** June 2025

**Certifications:** ISO 9001, ISO 14001, ISO 45001

**Employees:**

♂ 21

----- 221

♀ 200

Wage levels (2025)	Difference
Statutory minimum wage: 2.010 CNY	↗ +22,7 %
Lowest wage page: 2.600 CNY	
Living Wage*: 5.132 CNY	

\* Quelle: Global Living Wage Coalition 2024

## CHINA

SOUNDPOND

Manufacturing partner since: 2018

Capacity utilisation for KÜBLER: 3 %

Fujian

HIGH RISK

**Audit:** BSCI (03.03.2025)

**Last Visit:** June 2025

**Certifications:** ISO 9001, ISO 14001, GRS 4.0

**Employees:**

♂ 219

----- 575

♀ 356

Wage levels (2025)	Difference
Statutory minimum wage: 2.195 CNY	↗ +37,3 %
Lowest wage page: 3.500 CNY	
Living Wage*: 5.132 CNY	

\* Quelle: Global Living Wage Coalition 2024

KÜBLER SUSTAINABILITY REPORT

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# OUR MANUFACTURING PARTNERS

## CHINA

FASHIONFLY

**Manufacturing partner since:** 2022

**Capacity utilisation for KÜBLER:** < 1 %

Fujian

HIGH RISK

**Audit:** BSCI (02.04.2025)

**Last Visit:** May 2023

**Certifications:**

ISO 9001

ISO 14001

GRS 4.0

**Employees:**

206

♂ 78

128

♀

Wage levels (2025)	Difference
Statutory minimum wage: 2.600 CNY	↪ +0 %
Lowest wage page: 2.600 CNY	
Living Wage*: 5.132 CNY	

\* Quelle: Global Living Wage Coalition 2024

## CHINA

HIGH HOPE

**Manufacturing partner since:** 2018

**Capacity utilisation for KÜBLER:** 15 %

Jiangsu

HIGH RISK

**Audit:** BSCI (10.12.2024)

**Last Visit:** September 2024

**Certifications:**

-

**Employees:**

93

♂ 6

87

♀

Wage levels (2025)	Difference
Statutory minimum wage: 2.050 CNY	↪ +0 %
Lowest wage page: 2.050 CNY	
Living Wage*: 5.132 CNY	

\* Quelle: Global Living Wage Coalition 2024

## CHINA

FUJIAN

**Manufacturing partner since:** 2015

**Capacity utilisation for KÜBLER:** 1,7 %

Fujian

HIGH RISK

**Audit:** BSCI (28.04.2025)

**Last Visit:** June 2025

**Certifications:**

ISO 9001

**Employees:**

100

♂ 20

80

♀

Wage levels (2025)	Difference
Statutory minimum wage: 1.960 CNY	↪ +35,7 %
Lowest wage page: 3.050 CNY	
Living Wage*: 5.132 CNY	

\* Quelle: Global Living Wage Coalition 2024

KÜBLER SUSTAINABILITY REPORT

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# OUR MANUFACTURING PARTNERS

## PAKISTAN

LEATHERTEX  
**Manufacturing partner since:** 2023  
**Capacity utilisation for KÜBLER:** 2 %

Punjab

HIGH RISK

**Audit:** SEDEX (21.12.2024)

**Last Visit:** August 2022

**Certifications:**  
 OEKO-TEX STeP  
 GOTS  
 ISO 9001  
 ISO 14001  
 ISO 45001

**Employees:**

2.500

♂ 2.175      ♀ 375

**Wage Levels (2025)**

Statutory minimum wage: 32.000 PKR

Lowest wage page: 32.000 PKR

Living Wage\*: 64.814 PKR

**Difference**

0 %

\* Quelle: Global Living Wage Coalition 2024

## INDIA

UNITO  
**Manufacturing partner since:** 2021  
**Capacity utilisation for KÜBLER:** 5,2 %

Westbengalen

HIGH RISK

**Audit:** SA8000 (01.12.2023)

**Last Visit:** -

**Certifications:**  
 ISO 9001

**Employees:**

665

♂ 475      ♀ 190

**Wage Levels (2025)**

Statutory minimum wage: 8.904 INR

Lowest wage page: 8.904 INR

Living Wage\*: 14.350 INR

**Difference**

0 %

\*Quelle: Global Living Wage Coalition 2024

## BANGLADESH

N.T.APPARELS  
**Manufacturing partner since:** 2023  
**Capacity utilisation for KÜBLER:** < 1 %

Dhaka

HIGH RISK

**Audit:** BSCI (23.04.2025)

**Last Visit:** December 2025

**Certifications:**  
 ISO 14001

**Employees:**

350

♂ 145      ♀ 205

**Wage Levels (2025)**

Statutory minimum wage: 12.500 BDT

Lowest wage page: 12.500 BDT

Living Wage\*: 27.900 BDT

**Difference**


0 %

\*Quelle: Global Living Wage Coalition 2024

KÜBLER SUSTAINABILITY REPORT

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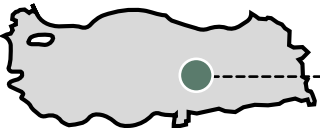
## OUR MANUFACTURING PARTNERS



### TÜRKY

DEMKA  
**Manufacturing partner since:** 2022  
**Capacity utilisation for KÜBLER:** 15 %

HIGH RISK




Adyaman


**Audit:** FairWear (28.05.2024)  
BSCI (18.06.2025)


**Last Visit:** October 2021


**Certifications:**  
OEKO-TEX STeP  
Fair Wear Member





**Employees:**

 84

 192

 108



Wage Levels (2025)	Difference
Statutory minimum wage: 11.402 TRY	 <b>0 %</b>
Lowest wage page: 11.402 TRY	
Living Wage*: 26.485 TRY	

\*Quelle: FairWear 2022



# ENVIRONMENT & LOCATION

ENERGY MANAGEMENT

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WATER MANAGEMENT

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EMISSION MANAGEMENT

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PROTECTION OF AIR, WATER AND SOIL

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RESSOURCE AND CYCLE MANAGEMENT

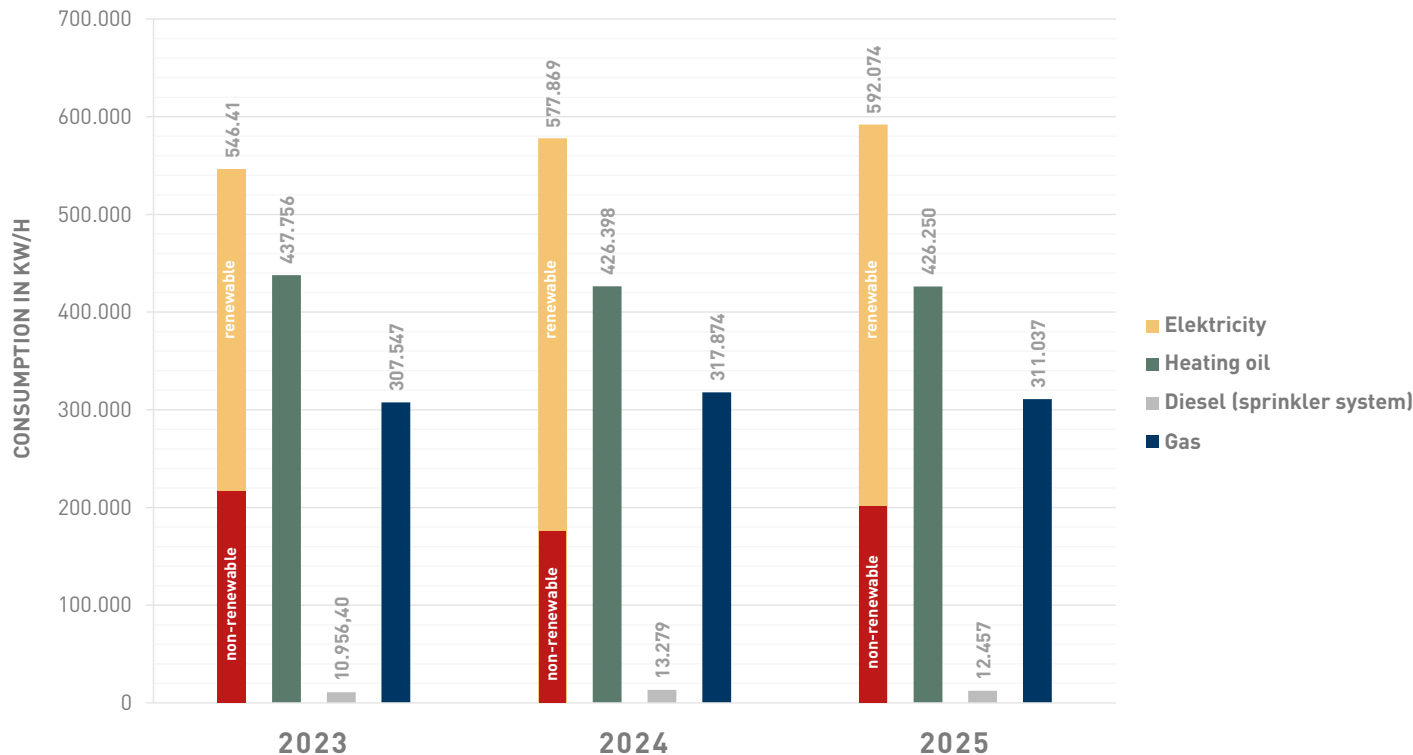
30

## ENERGY MANAGEMENT

Plüderhausen, located in the Remstal region, has been the headquarters of Paul H. Kübler Bekleidungswerk GmbH & Co. KG since 1972. For more than 50 years, this site has been the place where ideas to continuously advance occupational safety have been developed. Plüderhausen is our corporate headquarters and therefore our only location in Germany. Situated in the heart of Baden-Württemberg, the site combines tradition with responsibility. As both a finishing and administrative location, we bear particular responsibility not only for the quality of our products, but also for our impacts on the environment and climate in the region. We therefore focus on sustainable processes, energy-efficient technologies and the continuous reduction of our environmental footprint.

### ENERGY CONSUMPTION

Tracking our energy consumption plays an important role in generating key performance indicators and tracking year-on-year changes. We systematically record all energy-related consumption across the following categories:



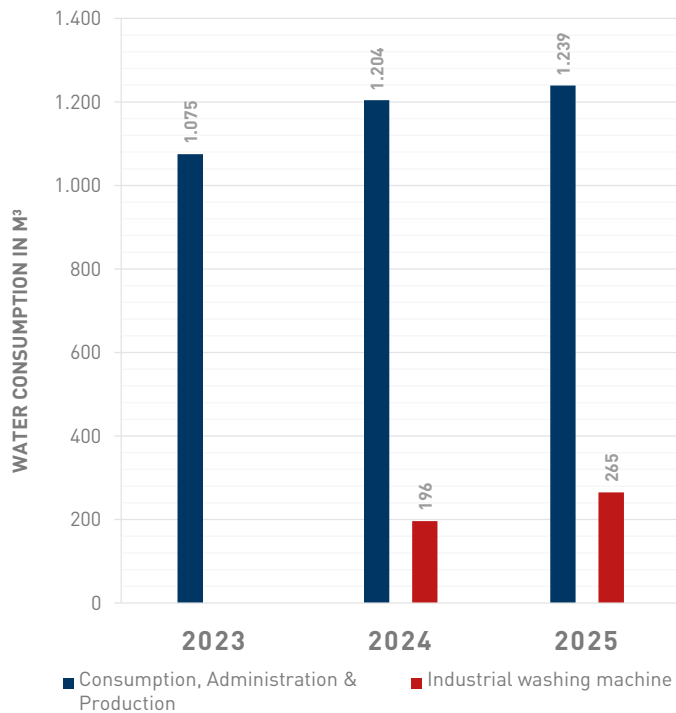
The company's total energy consumption in 2025 amounted to approximately 1,354 MWh.

At the end of 2023, our photovoltaic system was commissioned. As a result of its electricity generation, we were able to reduce the purchase of external electricity by 125.25 MWh in 2024 and 139.45 MWh in 2025, corresponding to approximately 21-23 % of our respective total electricity consumption. We are currently assessing a potential expansion of the photovoltaic system in order to further increase the share of self-generated energy in the future. In addition, our current electricity mix consists of conventional grid electricity with a renewable share of more than 50 %. Looking ahead, we are evaluating a switch to 100 % renewable electricity to further reduce the use of fossil energy sources and lower our CO<sub>2</sub> footprint.

For our heating systems, the use of fossil fuels cannot yet be fully avoided. We therefore source our heating oil in a climate-certified form through our supplier in order to achieve a partial reduction of emissions until the systems can be renewed in the future.

## WATER MANAGEMENT

As no water-intensive processes such as fabric dyeing or bleaching are carried out at our site in Plüderhausen, our water consumption is limited to regular use within administration and production activities. Particular attention should be given to our wash laboratory, including an industrial washing machine, which has been used for material testing within quality assurance since 2024. In 2025, water consumption attributable to the wash laboratory accounted for approximately 17 % of our total water consumption.




According to the WRI Aqueduct Water Risk Atlas, Plüderhausen is located in an area classified as having a high risk related to increased water availability. Our company premises in Plüderhausen are located approximately 250 metres from the nearest river, the Rems.

[WRI's Aqueduct Water Risk Atlas](#)


According to the World Database on Protected Areas (WDPA), our site in Plüderhausen is located in the vicinity of several protected areas, but does not directly border any designated protected sites.

[World Database on Protected Areas](#)




**COVERED AREA  
PLÜDERHAUSEN**

2,3175 ha



**SEALED**

67,6 %



**AREA WITH BIODIVERSITY IN  
NEED OF PROTECTION**

no direct adjacency

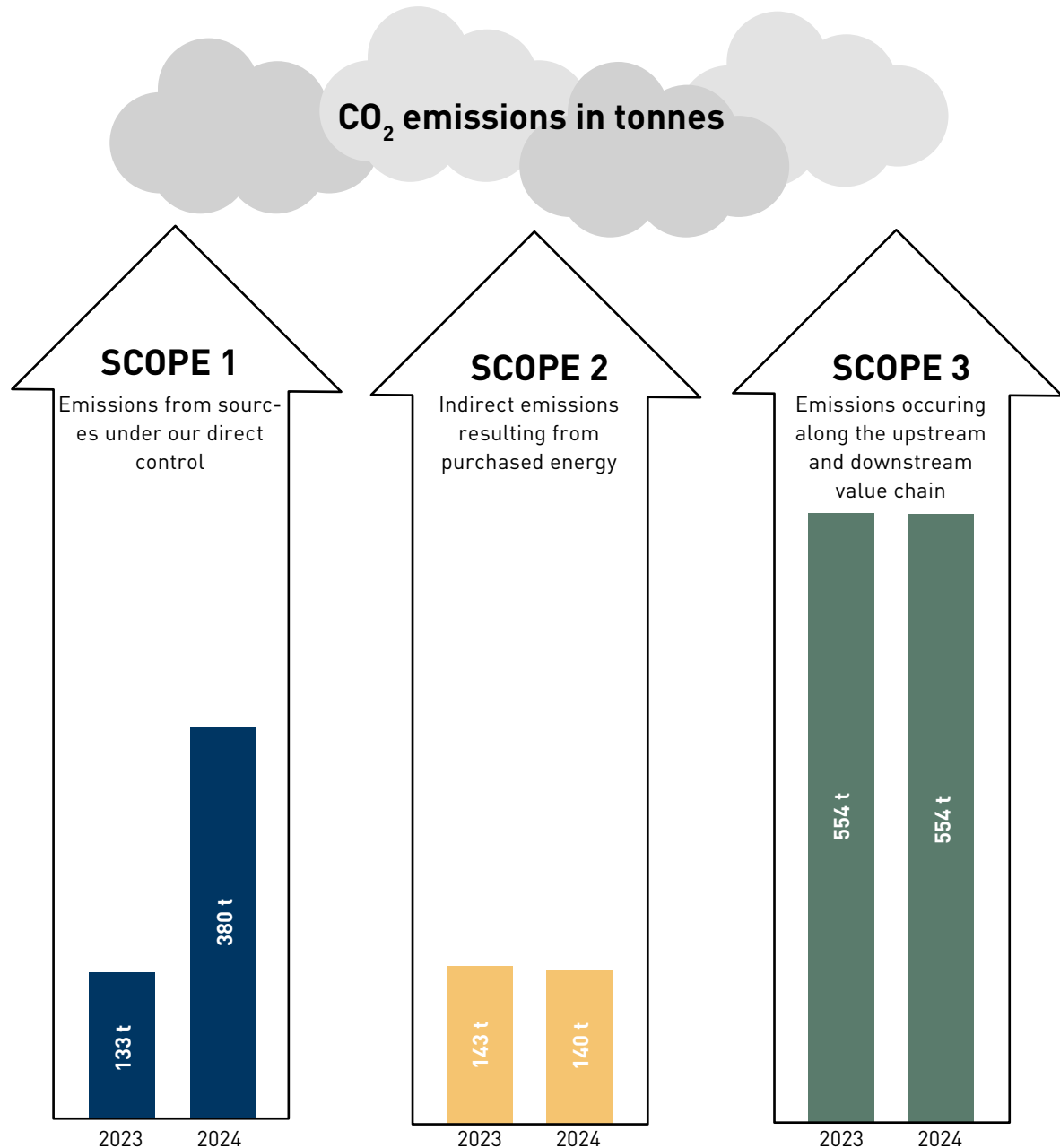
## GREENHOUSE GAS EMISSIONS

Since 2023, we have been calculating our annual corporate carbon footprint in cooperation with ClimatePartner. This assessment covers greenhouse gas (GHG) emissions across Scope 1 (emissions from sources under our direct control), Scope 2 (indirect emissions resulting from purchased energy) and Scope 3 (emissions occurring along the upstream and downstream value chain).

Our first carbon footprint assessment was conducted in 2023 in cooperation with ClimatePartner. The deviation observed in 2024 is primarily attributable to a more detailed and comprehensive data collection, including improved coverage of emission sources such as our vehicle fleet. While site-related emissions (Scope 1 and Scope 2) can already be determined with a high level of accuracy, there is still a need for further development with regard to Scope 3 emissions. At present, our data availability does not yet allow for a fully precise calculation of emissions across the entire value chain. Improving Scope 3 data quality is therefore defined as a key objective for future calculations, enabling the identification and implementation of corresponding reduction measures.

For Scope 1 and Scope 2, initial reduction measures are already under review, for example adjustments to the energy supply based on the type of energy carriers used. Our vehicle fleet represents a significant share of our overall emissions and is therefore a particular focus area. We plan to continuously enhance our carbon accounting on an annual basis in order to systematically identify major emission sources and initiate targeted optimisation measures. Based on the 2024 baseline, our objective is to achieve a 20 % reduction in combined Scope 1 and Scope 2 emissions within three years.

Data for 2025 is currently getting evaluated, hence not included in this report



## » PROTECTION OF AIR, WATER AND SOIL

Our site in Plüderhausen does not host resource-intensive production processes such as wet processing or fibre manufacturing. As a result, pollutant emissions arise primarily from regular day-to-day operations. Nevertheless, the prevention and monitoring of pollutants play an important role for us.

The basis for this is the systematic assessment of our environmental aspects in accordance with ISO 14001. At regular intervals, we analyse activities, products and services with regard to their potential environmental impacts and assess associated risks and leverage. Particular attention is paid to air emissions, discharges to wastewater, and the handling of hazardous substances and waste.

Based on this assessment, we identify material environmental aspects and derive targeted measures to prevent and reduce environmental impacts. These include, for example, the use of low-emission technologies, the optimisation of processes to minimise wastewater and waste, and the consistent training of our employees in the handling of environmentally relevant substances. Certification and auditing in accordance with ISO 14001 ensure the proper implementation and effectiveness of these measures.

## » RESOURCE AND CYCLE MANAGEMENT

### REDUCTION OF RESOURCE CONSUMPTION

As part of several company-wide sustainability surveys, many employees were able to contribute valuable suggestions on how potential resource savings could be implemented within their respective departments. In particular, the topics of paper and energy consumption were mentioned repeatedly. Most frequently, the high consumption of printer paper and paper towels was highlighted, which, despite a declining trend in recent years, still amounted to more than eight tonnes.

By collecting and analysing these figures, we aim to identify particularly paper-intensive work processes in order to optimise consumption in the future.

We therefore expect the introduction of our new warehouse management system to further reduce paper demand, especially within logistics.

In parallel, electricity consumption was also addressed, with initial measures for digitalisation and process optimisation already having been initiated. Likewise, when considering the replacement of existing machinery or new investments, energy consumption is a key factor – as was the case with the purchase of our new cutter for our production.. Our goal is to sustainably reduce resource consumption through conscious user behaviour, technical adjustments and cross-departmental collaboration, and to establish a more climate-friendly corporate culture in the long term.

### CIRCULAR ECONOMY AND END-OF-LIFE SOLUTIONS

The recycling of used workwear and the recovery of resources also play an important role at KÜBLER. Our approach to resource conservation is based on high standards of quality and durability – the longer a product can be kept within its lifecycle, the lower its overall resource demand over the period of use. Workwear is the opposite of fast fashion: several of our collections remain on the market for many years instead of being replaced annually. This durability can only be ensured through high-quality materials and workmanship.

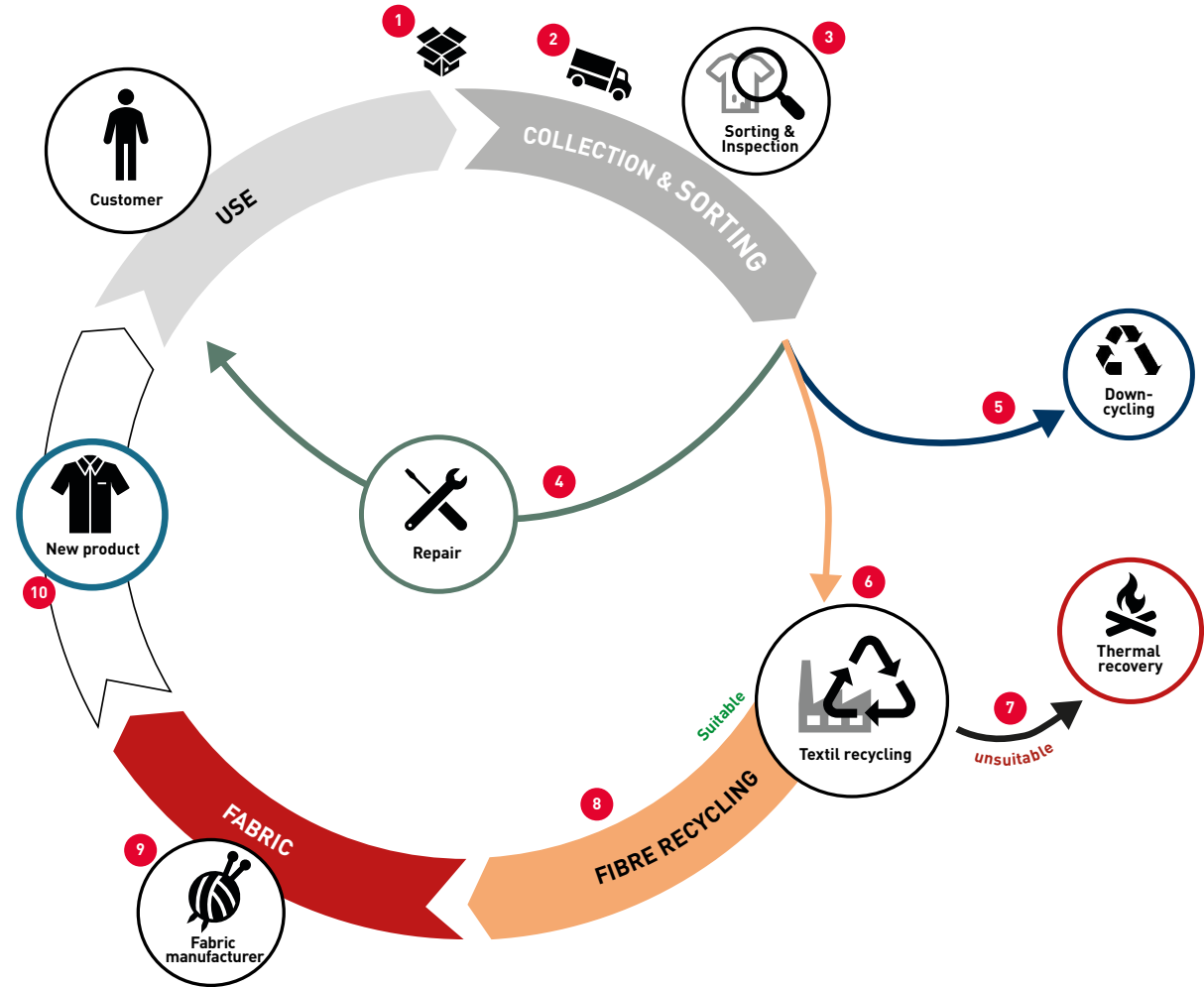
This approach is confirmed by our annual customer satisfaction survey. An overall satisfaction rate of 93% is primarily driven by the most frequently cited attribute: our quality. Our products perform particularly well in the categories of quality, functionality and durability, reinforcing our strategy to continue placing a strong focus on these aspects.

In addition to durability, end-of-life solutions must also be considered. Due to requirements related to usability and safety, workwear often has to comply with various standards and norms, which necessitate combinations of different fabrics and components. These material combinations make end-of-life solutions challenging, as blended fabrics are difficult to separate.

We are therefore working to assess and improve the recyclability of our products, as well as to further enhance their repairability. At the same time, we are closely monitoring developments in the refurbishment and recycling of used workwear and are in active exchange with several companies that specialise in this field.

### CONCEPT FOR RECYCLING AND REFURBISHMENT OF USED TEXTILES

The following section outlines a concept according to which we intend to address customer-specific enquiries related to the recycling and refurbishment of used textiles in the future. In our production processes, fabric cutting waste is collected and handed over to a sorting partner, who prepares the materials for further recycling and reuse. We aim to continue pursuing and further developing this approach going forward.



- 1 After use, the products are collected by the customer in designated collection containers. Once the containers are full, a notification is sent to the refurbishment partner, who arranges for the collection of the items.
- 2 The collection containers are collected and transported to the refurbishment partner's facility.
- 3 The refurbishment partner carries out an initial pre-sorting process. The items are classified according to their level of damage and their potential for reuse or further processing.
- 4 If refurbishment is financially viable, the partner (or KÜBLER) repairs the items. The refurbished products can then be returned directly to the customer for continued use at a reduced price.
- 5 If repair is not economically feasible and fibre recycling is not possible for various reasons, the items can be downcycled and transferred to an alternative use, such as painter's fleece, insulation material, socks, or similar applications.
- 6 If repair is not economically viable but the material is suitable for fibre-level recycling, the items are forwarded to a fibre recycler (Steps 7 & 8).

- 7 The recycler carries out a final sorting process. If the items are not recyclable and cannot be separated into fibre-pure components, they are sent for thermal recovery.
- 8 If the items are recyclable, they are broken down into their fibres. The recovered fibres are passed on to fabric and nonwoven manufacturers; minimum purchase quantities may apply.
- 9 Fabric manufacturers produce new textiles from recycled yarn, which are procured by KÜBLER.
- 10 Recycled fabrics are incorporated into our products.

### WASTE VOLUMES

In order to track total waste volumes, KÜBLER prepares an annual waste balance as part of its DIN EN ISO 14001 certification.

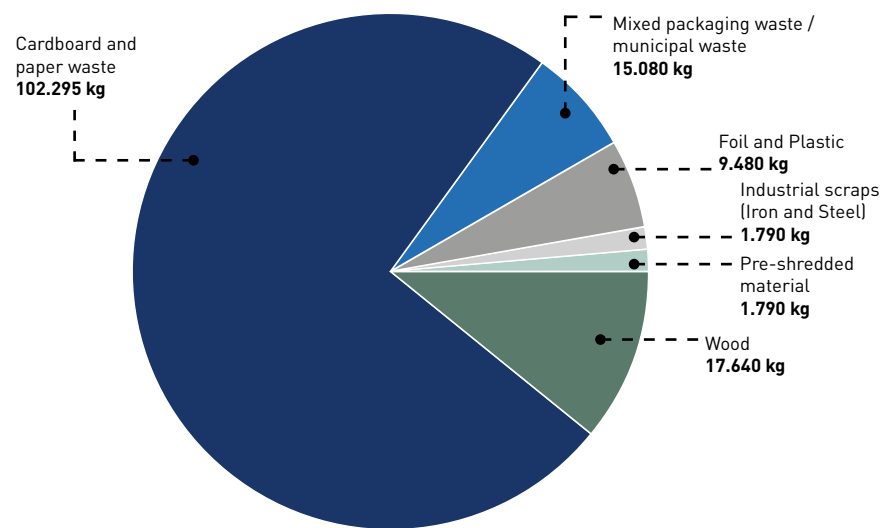
Our total waste volume amounted to 148,075 kg in 2024 and 128,900 kg in 2025. All of this was non-hazardous waste.

According to our waste management partner, a total of 132,995 kg (2024) and 108,340 kg of the reported waste volumes are directed to recycling through various recovery processes.

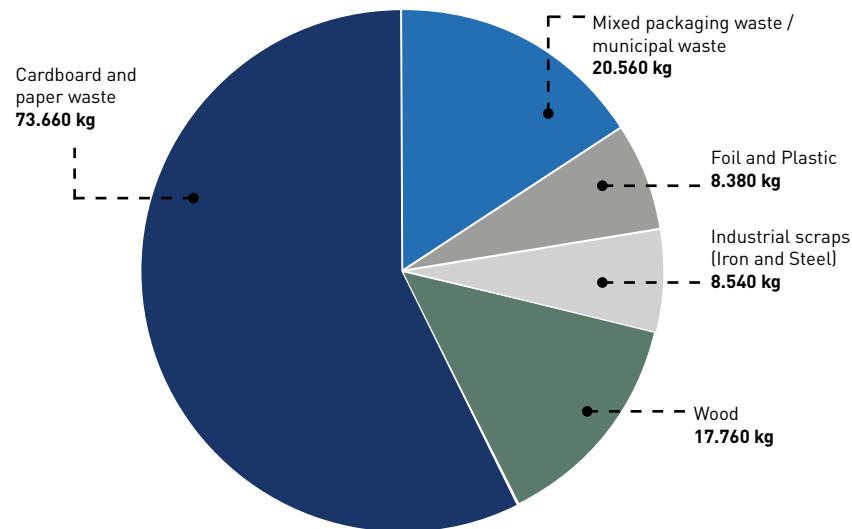
### COMPLIANCE

KÜBLER is registered in several Extended Producer Responsibility (EPR) schemes across Europe in order to properly report textiles and packaging placed on the market.

### WASTE VOLUMES 2024



### WASTE VOLUMES 2025





# SOCIAL ASPECTS – OUR TEAM & COMMITMENT

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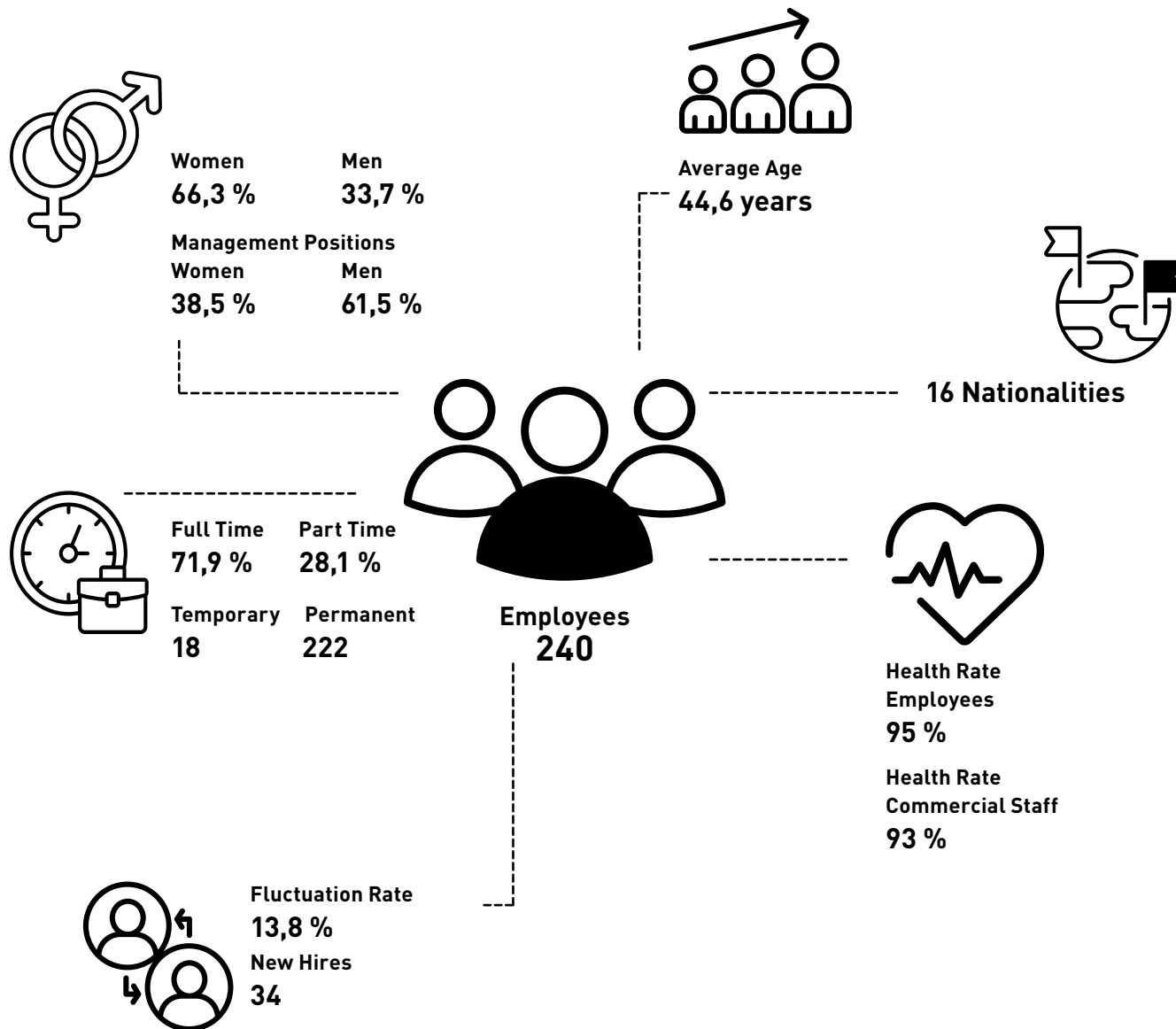
## GENERAL CHARACTERISTICS

### SOCIAL INDICATORS

As a family-owned company, we remain consistent, authentic and adaptable at the same time, while always keeping our focus on future developments.

Every day, we work on new solutions and features to create even better products. In doing so, we ensure consistently high quality and strive to set new trends in the field of work-wear. Achieving this ambition requires highly qualified, responsible and adaptable employees and managers who actively drive KÜBLER's continuous development and support it with enthusiasm.

In order to attract these employees and managers and retain them at KÜBLER in the long term, it is essential to create a working environment that addresses the needs of our workforce and enables a healthy balance between professional and private requirements.



As of: December 2025

## EQUALITY AND DIVERSITY

Diversity is an integral part of our corporate culture. At our site in Plüderhausen, employees from 16 nationalities work together, complemented by a wide range of additional nationalities along our value chain. At KÜBLER, protection against discrimination based on various characteristics—including gender, race, ethnic origin, religion, disability, age and sexual identity—is a fundamental principle of our ethical conduct. We do not tolerate any form of discrimination in recruitment, promotion, remuneration or other work-related decisions based on protected characteristics.

The German General Equal Treatment Act (Allgemeines Gleichbehandlungsgesetz, AGG) aims to prevent discrimination in various areas of life, to protect against sexual harassment and other forms of harassment in the workplace, and to ensure equal opportunities for all individuals.

Through designated contact persons within the HR department and the works council, employees who experience discrimination or harassment in the workplace can raise their concerns at any time. In addition, our internal grievance mechanism is available to all employees. We support every individual who submits a complaint and, where necessary, initiate appropriate labour-law or criminal-law measures.

Based on our corporate values, our objective is to implement preventive measures to avoid discrimination. These include employee training, the implementation of equal opportunity policies, and the promotion of an inclusive corporate culture.

## WORKS COUNCIL

For several decades, our employees have had the opportunity to be represented by our works council. The works council represents the interests of our workforce vis-à-vis management and advocates for fair, safe and transparent working conditions. Its activities are based on the provisions of the German Works Constitution Act (Betriebsverfassungsgesetz). Key responsibilities include participation in company agreements, consultation and representation in individual personnel matters, the promotion of equality, and the protection of employees' personal rights.

Our works council cooperates closely with management, the HR department and other internal bodies, for example through regular works council meetings or participation in company committees.

The composition of our works council is diverse and represents all areas of the company. In relation to the size of our workforce, the current works council consists of nine members, who are elected for a term of four years.

## SEVERE HUMAN RIGHTS VIOLATIONS

During the reporting period 2024–2025, we did not receive any information regarding severe negative human rights incidents, either at KÜBLER itself or along our value chain. KÜBLER seeks to minimise the risk of human rights violations in the supply chain through regular dialogue, continuous monitoring of risk assessments, and the use of social audits

## GRIEVANCE MECHANISM

KÜBLER has a freely accessible grievance mechanism that is available to both our employees and workers within our value chain. This mechanism allows individuals to submit concerns directly and anonymously. Internal and external complaints are recorded and processed through clearly defined procedures. In addition, an external channel provides our employees with a further opportunity to raise grievances.

In 2024 and 2025, no complaints were received through these channels.

Through our membership in the Fair Wear Foundation (FWF), an additional grievance mechanism will become available in the future for the garment manufacturers in our supply chain. This mechanism operates independently of our existing channels. Via the Fair Wear complaints system, workers in the respective facilities can anonymously report any grievances, which will be received both by the FWF and by KÜBLER. By committing to the FWF Code of Labour Practices, we undertake to address every complaint and to work on solutions and remediation measures in co-operation with the FWF and other member companies.

Further information on the Fair Wear grievance mechanism is available at:

<https://www.fairwear.org/programmes/complaints>



<https://www.fairwear.org/programmes/complaints-helplines/>



## »» PAY AND COLLECTIVE AGREEMENTS

### FAIR REMUNERATION

Paul H. Kübler Bekleidungswerk GmbH & Co. KG is a company bound by collective bargaining agreements. We are a member of the Association of the South-West German Textile and Apparel Industry (Verband der Südwestdeutschen Textil- und Bekleidungsindustrie).



The collective bargaining agreement for the apparel industry—concluded between the Confederation of the German Textile and Fashion Industry (Gesamtverband der deutschen Textil- und Modeindustrie e. V.) as the employers' association and IG Metall as the trade union—forms the basis for work organisation and working conditions at KÜBLER.

Employees who are not covered by a collective bargaining agreement (non-tariff employees and senior executives) are treated in an equivalent manner based on company agreements or individual employment contracts (exceptions apply to annual special payments and working hours).

The proportion of employees covered by collective bargaining agreements and those outside collective agreements falls within a coverage rate of 60–79% of employees subject to collective bargaining.

The collective bargaining agreement regulates, among other things, the following aspects:



- » Weekly working hours
- » Remuneration structure (wages and salaries)
- » Annual leave and special leave
- » Holiday pay
- » Support for vocational training, further education and professional development
- » Protection of older employees
- » Annual special payments
- » Support for partial retirement schemes
- » Deferred compensation for retirement provision and capital-forming benefits
- » Protection in the event of rationalisation measures

### IMPORTANT

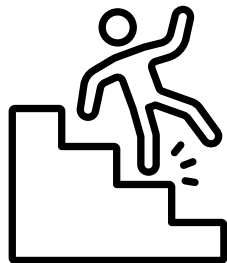
Male and female employees at KÜBLER receive equal pay for equal work, for example in logistics or field sales. In other areas, positions with identical job profiles often do not exist, which makes a precise comparison more challenging.

## » HEALTH AND SAFETY

### EMPLOYEE WELL-BEING

Workplace safety is a top priority at KÜBLER. The consistent implementation of health and safety measures builds trust, promotes well-being and forms the basis for a sustainable workplace culture. Flexible working time models also play a key role in this context: they support a better work-life balance, reduce stress and help to address individual needs and workloads—an important step towards maintaining a healthy and motivated workforce.

Fundamental to occupational health and safety at KÜBLER are the comprehensive regulations and legal requirements governing workplace safety. The most important legal framework is laid down in the German Occupational Health and Safety Act (Arbeitsschutzgesetz, ArbSchG). To ensure compliance and effective implementation, we have appointed a safety officer and an occupational physician, both of whom attend the company on a regular basis.



The rate of reportable workplace accidents is calculated on the assumption that a full-time employee works 2,000 hours per year, based on 100 full-time employees.

**2024:** 5,2  
**2025:** 0,8

### SUPPORTING MEASURES



#### OCCUPATIONAL MEDICAL AND SAFETY SUPPORT

To ensure optimal measures tailored specifically to KÜBLER for safeguarding occupational health and workplace safety, we are supported and advised by an external safety specialist and an external occupational physician. This includes annual safety training sessions for all employees as well as regular surveys relating to workplace risk assessments.

In addition, visits by our occupational physician are organised several times a year to provide employees with free health check-ups on topics such as preventive care, influenza vaccination and individual consultations.



#### SUPPORT FOR FITNESS PROGRAMMES

Employees at KÜBLER can enrol in corporate health promotion programmes, for which KÜBLER covers a portion of the monthly costs. This provides our employees with access to a broad, nationwide network of sports and wellness facilities, supporting both health and motivation. In addition, various on-site courses are offered to further enhance well-being in the workplace.



#### FLEXIBLE WORKING MODELS

Through a flexible working time account and a wide range of working time models, we ensure a high degree of flexibility and support a better work-life balance. Depending on the role, this is complemented by the option to work remotely, further improving the compatibility of professional and family responsibilities.


## » DEVELOPMENT AND ADVANCEMENT

### APPRENTICESHIP AND STUDY PROGRAMMES

The training and development of young professionals is a fundamental element of our sustainable HR strategy. Each year, we offer a range of positions for young graduates to support their entry into professional life.

Apprentices and dual students rotate through all departments in order to gain the broadest possible insight into our company and its operations.

In addition, KÜBLER offers students and pupils the opportunity to gain further practical experience through various internships and working student positions during their school or academic education.



Number of trainees and students:

**2024:** 11 persons  
**2025:** 10 persons

**Among others, we provide training opportunities in the following occupations and study programmes:**

- » Industrial Management Assistant
- » Warehouse Logistics Specialist
- » IT Specialist for System Integration
- » E-commerce Clerk
- » Textile and Fashion Seamstress / Tailor
- » B.A. Business Administration - Industry
- » B.A. Business Administration - Trade & Fashion Management
- » B.A. Digital Business Management
- » B.Sc. Business Informatics - Application Management

### PERSONAL DEVELOPMENT AND TRAINING

In the area of human resources development, we actively promote a positive learning culture. We view both individual and organisational development as the foundation of our sustainable business success and the long-term retention of our employees. By providing high-quality vocational training and further education, we create an economically valuable pool of skilled professionals.

We offer our employees the opportunity to participate in a wide range of training programmes aimed at professional and skills-based development. Individual training needs are identified on a regular basis and implemented accordingly.

		♂	♀	Total
2024	<b>Number of trainings</b>	20	33	53
	<b>Hours</b>	181,8	360,5	542,3
	Hours per employee: 2,2			
2025	<b>Number of trainings</b>	34	69	103
	<b>Hours</b>	251,5	242	675,5
	Hours per employee: 2,8			

This sustainability report has been prepared in accordance with the Voluntary Sustainability Reporting Standard for SMEs (VSME). The report is based on the Basic Module, which covers mandatory basic disclosures on environmental, social and governance issues.

In addition, selected disclosures from the Comprehensive Module have been included where these are relevant to the company’s business model and activities. The content is based on the structure and disclosure requirements defined in the standard and has been compiled using existing internal data, documentation and processes. The overview provides a brief description of the points, as well as a reference to the relevant section in the report.

**BASE MODULE**

INDICATOR	DESCRIPTION	COMMENT	PAGE
VSME B1	Basis for reporting preparation	Data and methodology	7, 39
VSME B2	Practices, policies and future initiatives for the transition to a more sustainable economy	Various approaches and explanations	7-13, 27
VSME B3	Energy usage and greenhouse gas emissions	Data and overview	27, 29
VSME B4	Pollution of air, water and soil	Explanation	30
VSME B5	Biodiversity	Brief explanation	28
VSME B6	Water	Overview of water management	28
VSME B7	Resource use, circular economy and waste management	Brief description of the concept and waste figures	30-31
VSME B8	Workforce - general characteristics	Staff overview	34
VSME B9	Health and safety	Key figures and description	37
VSME B10	Remuneration, collective agreements and training	Description and overview	36,38
VSME B11	Convictions and fines related to corruption and bribery	No convictions during the reporting period	15

**COMPREHENSIVE MODULE**

INDICATOR	DESCRIPTION	COMMENT	PAGE
VSME C1	Business model and sustainability-related initiatives	Overview in Chapter „About us & Governance“	7-13
VSME C2	Description of practices, policies and future initiatives for the transition to a more sustainable economy	Various approaches and explanations	7-13, 27
VSME C3	Targets for the reduction of greenhouse gas emissions and climate-related transition	CO <sub>2</sub> reduction targets defined	27
VSME C4	Climate risks	Not defined	-
VSME C5	Additional (general) characteristics of the workforce	Staff overview	34
VSME C6	Additional information on own workforce – human rights policies and procedures	Reference to company policies, description Complaints procedure	4, 35
VSME C7	Severe negative human rights incidents	No serious breaches during the reporting period	35
VSME C8	Revenue from specific sectors and exclusion from EU benchmarks	KÜBLER does not operate in the sectors relevant to point C8	-
VSME C9	Gender diversity in the administrative, management and/or supervisory body	Staff overview	34

# KÜBLER WORKWEAR

## SUSTAINABILITY REPORT 2025

Valid from 01.04.2026

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