



SUSTAINABLE FOR TOMORROW.

GREEN BUTTON 2.0 REPORT

INSPIRED BY YOUR JOB.



REPORTING ON THE GREEN BUTTON 2.0

People have always been our focus: our partners and end customers should receive workwear that makes their work safer, more comfortable, and easier. We face this challenge every single day with renewed enthusiasm – and have done so since 1956.

With this report, Kübler communicates publicly and in a target group-specific manner on an annual basis about the implementation of its corporate due diligence obligations within its textile supply chains.

ABOUT US

KEY COMPANY DATA

Employees: 242	Employees in production: 95	Founded in: 1956	Head office: Plüderhausen
2024: 58 million € 2023: 58 million € 2022: 54 million € 2021: 48 million € 2020: 44 million € 2019: 41 million € 2018: 39 million € 2017: 38 million € 2016: 38 million €	 Over 1,000,000 products permanently in stock  Up to 30,000 products dispatched per day  24 hour delivery	 Founder: Paul H. Kübler  Managing Director: Thomas Kübler  Director: Richard Scheiner	

Today, we employ 242 people and are one of the leading manufacturers of workwear in Europe. Industrial, trade, and service companies value our wide range of innovative workwear, certified personal protective equipment, and individual services.

WORKWEAR IS OUR WORLD

Our MISSION is to develop exceptional, innovative, safe, and high-quality workwear that specifically supports work activities and meets the demands of the future working world. True to our motto „Inspired by your job,“ we place the wearers of our clothing at the centre of everything we do, to provide them with the best solutions and services.

We all share a common vision: **MAKE WORK BETTER**

We improve the working world with our workwear. Our garments help wearers work more motivated and efficiently, offering optimal support and maximum protection during their activities. With our products, we set standards in design and function.

OUR VALUES

RESPONSIBILITY

- With foresight and commitment, we take social, economic, and environmental responsibility—both regionally and globally.
- Our decisions and actions are responsible and conscientious—internally and externally.
- Sustainability awareness and care are incorporated into the development, production, and distribution of our products.

SAFETY

- We achieve reliability and safety for both our employees and our business partners through responsible progress and transformation.
- We develop safety—our products protect the wearer while providing the best possible functionality and reliability.

DEVELOPMENT

- With foresight and courage, we are open to change and innovation.
- We live a positive learning culture and see personal and business development as the core of our sustainable business success.
- We work with joy and passion on the development of our products.
- The protection of people and natural resources is especially important to us. That is why we place great value on the environmental friendliness of our products.

APPRECIATION

- Our work is based on appreciation, trust, openness, and honesty—internally and toward our customers and business partners.
- We support and respect each other and place great value on teamwork and cohesion.
- We foster open and cooperative communication, where we interact authentically and mindfully. We are committed to fair competition.

4.2.1 REFERENCE TO THE CODE OF CONDUCT & POLICY STATEMENT

We are committed to upholding and improving fundamental rights, labor, social, and environmental standards in economic value creation processes. In doing so, we align ourselves with internationally recognized principles for the protection of human and labor rights, as expressed in the Universal Declaration of Human Rights, the ILO Core Labor Standards, the UN Guiding Principles on Business and Human Rights, and the OECD Guidelines for Multinational Enterprises.

ENVIRONMENT

- Protecting people and natural resources is particularly important to us. Therefore, we are committed to environmental protection and preventing environmental harm. Since 2016, we have been certified according to ISO 9001 and ISO 14001 and thus commit to the continuous improvement of our quality and environmental management system.
- The motto „INSPIRED by your job“ always puts the wearer at the center. Alongside safety and quality, there is an increasing focus on durability and the concept of recycling.

HUMAN RIGHTS

- We maintain close contact with our suppliers to fulfill our corporate due diligence obligations regarding human rights.
- We have made a voluntary commitment to promote living wages.
- In doing so, we ensure that our measures to fulfill our due diligence obligations consider the needs of vulnerable groups—e.g., through awareness-raising among our employees on-site and a suitable, accessible grievance mechanism.
- Voluntary commitment to responsible procurement and purchasing practices

Through systematic and regular analysis and identification of risks, we pursue our goal of reducing and avoiding negative impacts on people and the environment.

We communicate the contents of our Code of Conduct and our Policy Statement publicly on our website (<https://www.kuebler.eu/unternehmen-infos/nachhaltigkeit/>).

Our employees have access via our internal systems, and our partners receive the policy statement in writing by post or electronically. It should be transparent for all stakeholders that compliance with the policy statement is fundamentally ensured.

We adhere to our Code of Conduct and Policy Statement in our own actions and expect our business partners to apply them accordingly. We support our partners in shaping their supply chains in a way that respects human and labour rights and continuously improves working conditions.

4.2.2 MOST SEVERE RISKS

As part of our risk management, a detailed risk analysis is conducted regularly (annually) and on a case-by-case basis (i.e., at a minimum when entering a new sourcing/production country, when there is a significant change in risk in an existing sourcing/production country, or when new materials or product types are introduced). This analysis examines and prioritizes human rights, environmental, and integrity risks throughout our supply chain—from raw material extraction to garment manufacturing. Our own production is also included in the analysis.

To conduct this risk analysis, we use various internal and external sources, including the **UN Guiding Principles**, **OECD Due Diligence Guidance for Responsible Supply Chains in the Garment & Footwear Sector**, **amfori BSCI Country Risk Classification**, the **ITUC Global Rights Index**, and the **CSR Risk Check**. Various departments are involved in the process within the company, particularly **CSR/Sustainability**, **Supply Chain Management**, and **Executive Management** teams.

For the year 2024/2025, a country-level risk assessment was carried out for the garment manufacturing and wet processes based on the sources mentioned above. It considered the extent to which risks applied to specific supplier relationships, particularly by comparing them with mitigation measures such as audits (minimum requirement: BSCI).

Prioritization was based on the following criteria:

- **Probability of occurrence**
- **Ability to influence/control the issue**
- **Severity** (extent, scope, irreversibility)

Audit reports, NGO reports, quick scans, and supplier visits were used to gather information on actual risk incidents.

The following most severe risks (i.e., risks with potentially significant impact and high likelihood of occurrence) were identified for **garment manufacturing**:

- Affected countries: Bangladesch, China, Indien, Laos, Pakistan, Türkei, Tunesien
- Specific risks in these countries:
 - Discrimination, sexual harassment, gender-based violence
 - Working hours / overtime
 - Excessive overtime
 - Freedom of association and collective bargaining rights
 - Living wages
 - Water consumption
 - Water pollution
 - Greenhouse gas emissions
 - Corruption and bribery

The following most severe risks were identified for **wet processes**:

- Affected countries: China, Pakistan
- Specific risks in these countries:
 - Discrimination, sexual harassment, gender-based violence
 - Working hours / overtime
 - Excessive overtime
 - Freedom of association and collective bargaining rights
 - Living wages
 - Hazardous chemicals
 - Water consumption
 - Water pollution
 - Greenhouse gas emissions
 - Corruption and bribery

4.2.3 PREVENTION, MITIGATION, AND REMEDIATION MEASURES

To prevent, mitigate, and remediate the identified most severe risks, we have focused on the following goals and actions:

- **Code of Conduct (CoC)**

By recontacting our suppliers and emphasizing the importance of accepting the CoC, we achieved 100% signature compliance from all suppliers in 2023.

The Code of Conduct was revised and expanded in 2025 and sent to all suppliers. The return rate of signed documents has reached 80%. Translations into local languages (Armenian, Lao, and Mandarin) and postings at supplier facilities have been initiated.

- **Supplier audits based on recognized standards (BSCI, Smeta, Sedex, SA8000, FWF)**

100% of suppliers from high-risk countries are regularly audited in accordance with recognized standards. This is an internal minimum requirement of our company.

- **Effective grievance management:**

We emphasized the relevance of the CoC and its effective communication at the supplier level. An independent email address [social@kuebler.eu] has been implemented, allowing workers to contact us directly. This measure ensures that 100% of workers have access to a grievance mechanism. Additional goals included reviewing the grievance mechanisms of suppliers rated as “largely non-compliant” in our previous grievance system analysis by August 31, 2024 through an extended Quick Scan. The results showed that unrestricted access to grievance mechanisms is also available at supplier level. Furthermore, a separate monitoring document was introduced to verify submitted grievances and their evaluation. These findings led to an update and expansion of our internal grievance process, which we also use during on-site supplier visits to promote transparency.

- **Collaboration with stakeholders (e.g., governments, trade unions, multi-stakeholder initiatives, businesses, civil society):**

We are member of various industry associations such as **MaxTex**, **Südwesttextil**, and **GermanFashion**, and actively engage in knowledge exchange on sustainability topics through regular participation in meetings. This helps us maintain up-to-date expertise and raise awareness on the topic.

In addition to the above measures, **specific documentation was developed to address the risk of excessive overtime**, helping our experts engage in meaningful dialogue with suppliers. Our goal was to have conducted discussions on excessive overtime with 20% of suppliers from high-risk countries by December 31, 2024. To monitor working hours, we rely on BSCI audits. From these conversations, we learned that excessive overtime often results from labour shortages and other disruptions in the supply chain. Through our long-term production planning, we aim to contribute to minimizing such occurrences and help prevent short-term overutilization of supplier capacity.

To address the risk of violations of the right to **freedom of association and collective bargaining**, we are pursuing a strengthening of worker representation through structured dialogue with our suppliers. This documentation is intended to support our experts during discussions with suppliers. Our goal is to have held a conversation on this topic with the management level at 20% of our suppliers by 31 December 2025. In addition, we aim to engage in dialogue with potentially affected workers. Our objective was to conduct conversations on freedom of association with workers at 15% of suppliers in high-risk countries by 31 December 2024. This goal was achieved: at more than one third of those suppliers, employees were interviewed on this issue. Our questionnaire has been expanded to cover additional topics and will be used during supplier visits this year.

In addition to the measures already mentioned, an expansion of the Code of Conduct regarding **living wages**, along with corresponding communication and signing by suppliers, was planned to be completed by this year's supplier evaluation. This has been implemented: during this year's supplier document review, the updated version was distributed and signed copies were received. We expect 100% of our suppliers to have signed by the end of 2025. Furthermore, training sessions to raise awareness and sensitize our own employees on this topic were conducted. All of our purchasers and development managers (100%) were trained.

To incorporate local expertise, we have researched recommendations from local NGOs and trade unions in all risk countries. Based on this research, we are evaluating potential future collaborations.

For the dialogue with suppliers about living wages, dialogue materials in the form of a presentation were created. We set ourselves the goal of having held discussions on living wages with 20% of suppliers by December 31, 2024. Due to the complexity of the topic, we did not achieve this goal but will continue to pursue it in 2025.

Another goal is to strengthen employee representation through dialogue with suppliers. For this purpose, we have developed communication materials on the importance of dialogue between employers and employees. By December 31, 2025, we plan to have conducted discussions on this topic with 20% of suppliers in high-risk countries.

4.2.4 STRATEGY AND PROGRESS ON LIVING WAGES

A fair income is a fundamental prerequisite for dignified working conditions. As a company with responsibility along the entire supply chain, we actively commit to promoting living wages—especially in countries with elevated social risks. We have formulated a clear strategy that we implement step by step. In doing so, we pursue several concrete goals:

- **Creating transparency:** We analyse wage levels in our production countries, compare them with internationally recognized benchmarks (e.g., Anker Research Institute, Fair Wear Foundation), and identify gaps. This is based on internal surveys, audit reports, and external data sources.
- **Strengthening understanding:** We sensitize our suppliers to the importance of living wages and social dialogue. At the same time, we build internal know-how regarding cost structures and wage shares in our purchasing prices.
- **Promoting social dialogue:** A focus lies on the garment manufacturing level. Here we strengthen freedom of association and collective bargaining—two central levers for sustainable wage increases. We conduct discussions with supplier management as well as directly with workers and their representatives.
- **Implementing concrete measures:**
 - Freedom of association and the right to collective bargaining are key prerequisites for workers to be able to effectively demand and enforce living wages. Dialogues on freedom of association should therefore be held with 20% of our suppliers (high-risk countries) by the end of 2025

- Discussions with workers took place at 15% of suppliers (high-risk countries).
- Our Code of Conduct has been expanded to include the topic of fair wages and has been signed by all suppliers by the end of 2025.
- **Sustainable procurement:** Our purchasing strategy will deliberately consider criteria such as wage transparency, social programs, and grievance mechanisms when selecting new suppliers. On-site visits and structured surveys are key instruments.

With this approach, we aim to make a concrete contribution to improving working and living conditions throughout our supply chain.

Kübler is aware of the importance of strengthening dialogue with suppliers and potentially affected stakeholders for the success of due diligence obligations. The insights gained from these dialogues are intended to contribute to the further development and improvement of measures within the supply chains. By expanding our survey mechanisms, we expect to capture and evaluate more detailed information from these dialogues.

Additional measures include raising supplier awareness of human rights and environmental risks as well as implementing relevant certifications such as the OEKO-TEX® STeP certification. We are in communication with our suppliers to offer support during the certification process.

Regarding the risks related to „water consumption“ and „greenhouse gas emissions,“ appropriate expansions to the Code of Conduct and the fundamental declarations on these topics have been implemented. Both documents have been updated and sent out for signature in the current supplier survey.

For risks concerning „hazardous chemicals,“ „water consumption,“ „water pollution,“ and „greenhouse gas emissions,“ further measures include prioritizing OEKO-TEX® STeP certifications or suppliers with proof of an environmental management system. Currently, 50% of our suppliers in the wet processing segment (66% from high-risk countries) already hold either the ISO 14001 certification for environmental management or the OEKO-TEX® STeP certification. At the garment manufacturing level, over 40% of our suppliers provide corresponding certifications. Further inquiries regarding suppliers' water consumption, greenhouse gas emissions, and planned certifications are scheduled stepwise for the end of 2025 and 2026.

4.2.4 LESSONS LEARNED, PROGRESS, AND CHALLENGES

The following insights reflect the experiences gained from implementing the requirements of the Green Button Level A: For effective implementation of corporate due diligence obligations, early planning, close collaboration with suppliers, and clear communication are essential. Cooperation with other customers promotes supplier development, while targeted awareness-raising on complex issues such as living wages requires a solid data foundation. Revised procurement processes and a strategic supplier selection support the long-term sustainability of supply chains.

Topic	Expectance	Cause	Lessons Learned
Living Wages	Raising supplier awareness on the topic, research of best practice examples	We are committed to promoting living wages	Complex topic, whose practical implementation poses significant challenges. A solid data foundation is essential and is being established through expanded inquiries.

Topic	Expectance	Cause	Lessons Learned
Purchasing Practices	Pre-selection of suppliers and their potential facilitates subsequent development	Supplier evaluation	The purchasing strategy has been revised and will be adapted for future supplier selection processes. During the discussions, topics such as wage levels, living wages, grievance mechanisms, and willingness for further development were addressed in order to achieve greater transparency and awareness of these issues.
Dialogue with affected groups	Validation of existing data and information	Commitment to strengthen regular exchange+	The conducted dialogues reveal discrepancies in the information provided and highlight that open communication still needs to be established.

4.2.5 GRIEVANCE MECHANISMS AND RECEIVED COMPLAINTS

Reporting of Concerns and Violations

Concerns regarding the implementation of our Code of Conduct as well as any violations of legal requirements or our values must be reported promptly by our business partners and their employees.

Depending on the business area, internal and external persons can report human rights or environmental risks or violations through the following channels:

- Email for all affected parties in our supply chain: social@kuebler.eu
- Grievance mechanism of the industry initiative Amfori BSCI: online complaint form at <https://www.amfori.org/content/amfori-external-grievance-mechanism>
- Whistleblower system for our own employees: hinweisgeber@schmid-frank.de
- Employees can also speak to their supervisors or a trusted person without fear of retaliation

Incoming complaints are received, reviewed, and processed by independent, impartial, and trained staff. Independent specialists are involved in investigations as needed. The grievance mechanism ensures anonymity and protects complainants and affected persons from retaliation. Together with relevant departments, an action plan is developed to clarify complaints and promptly remedy any human rights violations. Our goal is to resolve each complaint jointly with those responsible and affected, aiming for appropriate remediation. The results feed back into our risk analysis, action plans (e.g., trainings), and business processes to prevent recurrence.

All employees are informed about their data protection rights and obligations and trained in handling personal data correctly. New employees receive comprehensive onboarding. Documents and guidelines are regularly updated in accordance with GDPR and communicated via newsletters.

In 2024, no direct complaints were received through the specified channels from our partner companies. However, suppliers reported internal complaints and functioning grievance mechanisms on site. We regularly request summaries of complaints received and how these cases were handled. Although no complaints involving serious risks have been reported to us so far, this inquiry led us to update our internal and external grievance management processes to clarify controls and responsibilities. We will address complaints again during upcoming supplier visits and aim to engage in direct dialogue.

4.2.6 INCLUSION OF EXTERNAL STAKEHOLDERS AND POTENTIALLY AFFECTED PARTIES

We maintain close contact with our suppliers to fulfil our corporate due diligence obligations regarding human rights. Communication is based on traditional means such as telephone, emails, or personal meetings conducted by management or designated employees. Trade fairs are also used as meeting points.

Fair labour and trade relations, long-term cooperation, and continuous exchange with our production facilities, other business partners, and customers are essential for our operations. We regularly visit our production sites, which forms the basis for cooperation. Our Code of Conduct is accepted, signed, and displayed by our producers at their production sites so that employees are informed. We are continuously translating our Code of Conduct into the relevant local languages to overcome possible language barriers among our suppliers' employees. In case of complaints, employees can contact us directly via the specified grievance channels.

During visits, dialogues are held with management and employees to ensure up-to-date information on the implementation of due diligence measures on site. In cases of non-compliance with our requirements, we work with suppliers to develop corrective actions, the implementation of which we promote and monitor. Additionally, we provide incentives by sharing audit costs with our suppliers and production facilities.

In our risk analysis and holistic approach, we pay special attention to human rights risks in our sourcing countries, particularly concerning vulnerable groups such as women, children, religious and ethnic minorities, refugees, non-native speakers, persons with specific health conditions, LGBTQIA+ individuals, migrant workers, and persons with disabilities.

We ensure that measures to fulfil our corporate due diligence obligations meet the needs of these vulnerable groups, for example, by sensitizing our local employees and providing accessible and appropriate grievance mechanisms. We commit ourselves and our business partners through contracts and policies to comply with and achieve the requirements of our Code of Conduct, our fundamental declaration, and the ILO conventions.

Regular audits of our production facilities, such as those conducted under amfori BSCI, are mandatory minimum requirements. As members of amfori BSCI, we maintain contact with other participants and amfori country representatives. Within this framework, we receive support in identifying and involving external stakeholders, including potentially affected parties (i.e., persons or groups directly or indirectly affected by the actions of our company and business partners).

4.2.7 INCREASING SUPPLY CHAIN TRANSPARENCY (TIER 1)

The following is a list of sourcing countries, presented separately for the garment manufacturing stage and the wet processing stage.

MANUFACTURING

Country	Region
Armenia	Lori
Bangladesh	Dhaka
China	Jiangsu
China	Guangdong
China	Fujian
China	Zhejiang

WET PROCESSES

Country	Region
China	Wuhan
China	Liangdong
China	Jiangsu
Germany	Saxonia
Germany	NRW
France	Grand Est

MANUFACTURING

Denmark	Midtjylland
Germany	NRW
Germany	BaWü
India	West Bengal
Italy	Trentino
Northmacedonia	Nordosten
Pakistan	Punjab
Pakistan	Sindh
Sweden	Dalarnas
Turkey	Istanbul
Turkey	Adiyaman
Tunisia	Mahdia
Czech Republic	Jindřichův Hradec
Hungary	Veszprém

WET PROCESSES

France	Pays de la Loire
Italy	Latium
Italy	Lombardy
Netherlands	Overijssel
Austria	Salzburg
Pakistan	Punjab
Sweden	Västra Götalands län
Spain	Barcelona

Increasing Supply Chain Transparency – Information on the Deeper Supply Chain (Tier 2)

As part of our extended inquiry into the origin of materials and resources within our deeper supply chain, we were able to identify the following countries for the categories of garment manufacturing and wet processes:

MANUFACTURING

Brasil
China
Germany
France
India
Italy
Lithuania
Netherlands
Pakistan
Austria
Turkey

WET PROCESSES

Brasil
China
Germany
France
Great Britain
India
Italy
Austria
Pakistan
Spain
South Korea
USA



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KÜBLER Workwear App:



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