

# SEDLEX research outcomes– case studies

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# Reporting framework in Germany

Since 2017 around 500 large, capital market-oriented companies as well as banks and insurance companies in Germany have been obliged to prepare a so-called non-financial statement

The German Supply Chain Due Diligence Act initially came into force in 2023

CSRD is not yet implemented in Germany, was planned to start with a report about 2025 in 2026.



# Social dialogue in Germany

The industrial constitution act (Betriebsverfassungsgesetz – BetrVG), which operates at the enterprise or workplace level, the elected members of the works council (Betriebsrat) represent the interests of all employees.

Besides workplace codetermination in the form of works councils, there is also so-called ‘enterprise codetermination’. In enterprises with more than 500 employees one third in larger companies half of the members of the supervisory board are elected by the employees.



# DMK Group

Turnover: 5.1 billions EUR

Members of the cooperative mainly farmers: 4.600

Employees: 6.800

Processed milk: 5.3 billions kg

DMK published its first sustainability report 2011. Since 2013, DMK approached greater sustainability in the production, manufacture and processing of milk, which affects all areas of the company.

Reporting according the German Supply Chain Due Diligence Act since 2020 and CSRD for 2025 in 2026



# AGRAVIS

Turnover: 8.5 billions EUR

62,2 % of the shares are owned by cooperatives, 27,9 % by bussines partners, 5,3 % by employees and 4,6 % by farmers

Employees: 7.000

Processed milk: 5.3 billions kg

Agravis started with the reporting in 2014. The Sustainability Report 2024 is in line with the Corporate Sustainability Reporting Directive (CSRD) and the German Supply Chain Due Diligence Act since 2020



# GLS Bank

Balance sheet total: 10,7 billions EUR

Employees: 939

Members of the cooperative 143.300

In 2012 GLS Bank was awarded the German Sustainability Award and was named the most sustainable bank of the year in Europe by the Financial Times and the International Finance Corporation. Its commitment to refugees and against racism was also positively highlighted. In 2019, GLS Bank again won the German Sustainability Award in the “Corporate Partnerships” category.

Reporting in line with GRI (Global Reporting Initiative) and GWÖ (Common Good Balance Sheet)



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