



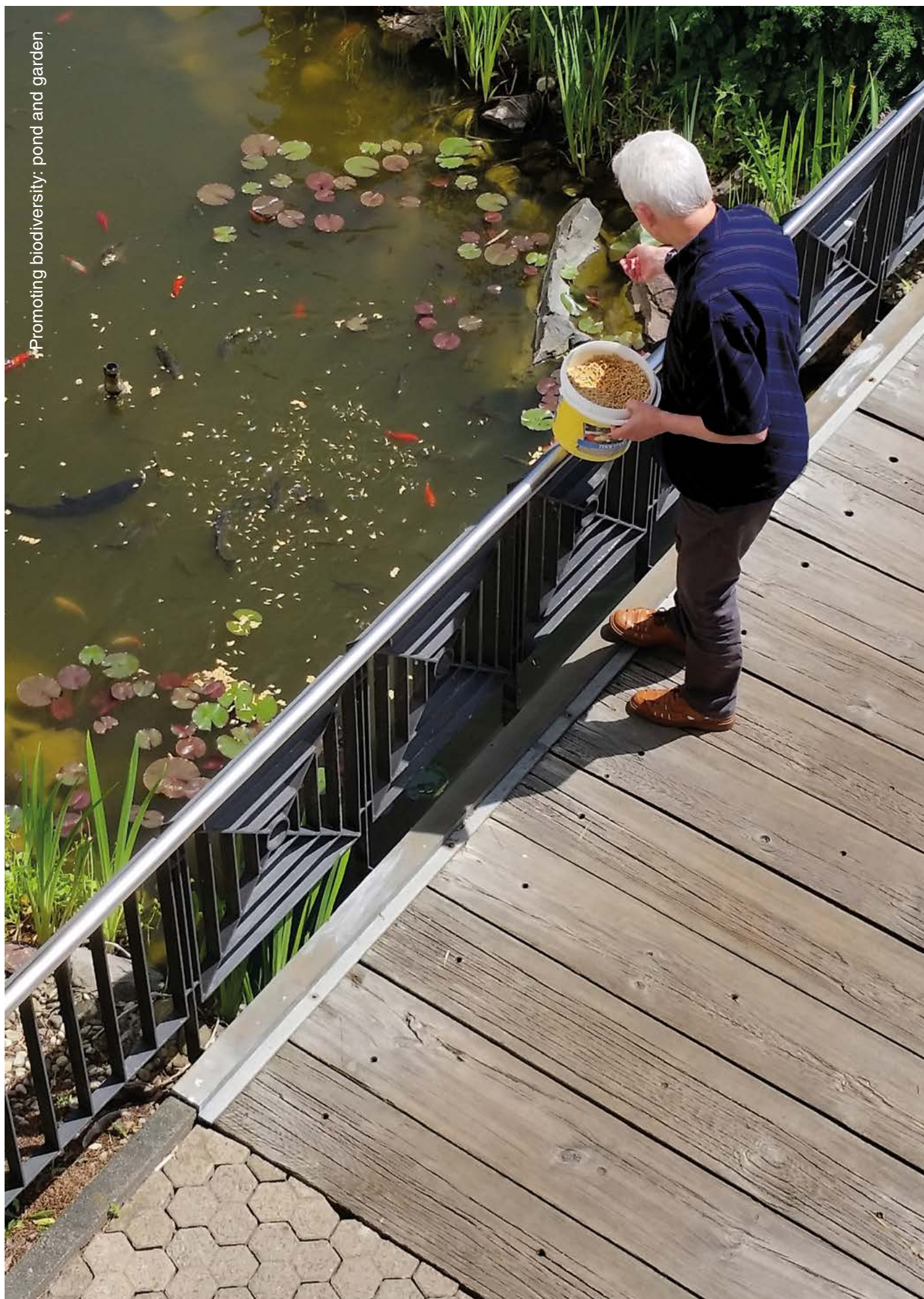
Sustainability report

and integrated environmental statement

2026



We support
the sustainability
goals of the UN



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The German version of
this sustainability report is
legally binding.

ENVIRONMENTAL STATEMENT

Foreword

People – as customers, partners, and employees – are the focal point of all our activities. Environmental and health and welfare protection are more than just keywords at Viasit and form an integral part of our corporate strategy.

We are convinced that our responsible conduct contributes to a sustained increase in the company's value. Thereby, we apply our knowledge and abilities to maximise the benefit for both our environment, our community and for our company.

At Viasit the meaning of sustainability is that we operate in a manner viable for the future, leaving behind an intact ecological, economic, and social environment for future generations.

EMAS is the world's most stringent system of sustainable environmental management, and also includes, amongst other things, the complete requirements of ISO 14001, due to the amendment made in 2017.

An update of appendix IV of EMAS released in December 2018 changed the guidelines for the structuring of the environmental statement, and these have been accounted for since then.

Our Integrated Management System (IMS) has been in place for many years and complies with the requirements of ISO 9001 and ISO 14001, as a suitable organisational framework for the implementation of EMAS.

In 2016 we extended our IMS to include the requirements of EMAS to enable the continuous improvement of our environmental performance. The company policy set out in the following section documents our commitment to these requirements.

Our Environmental and Sustainability Report accurately sets out our environmentally relevant activities and environmental data such as resources and energy consumption, emission, and

waste, etc. Its purpose is to inform our customers, partners, employees, suppliers, users, residents in our community and any other parties on the environmental relevance of our company's site and facilities and to present the amendments in comparison with the previous year.

We have highlighted our integrated environmental statement in the header.

The accuracy of all the information has been evaluated by an independent, government-approved environmental expert and declared to be valid.

At Viasit we look forward to impressing you with the environmental activities of our Green Factory!

Michael Schmitt
Head of Quality and Environment

Corporate Policy

Viasit's business is the design, development, manufacture and sales of office seating, equipment, and soft seating solutions and related products such as steel modular furniture, tables, and acoustic products. We also support our clients in layout planning and installation of our products.

Scope

The **scope of Viasit's corporate policy** includes the headquarters and factory in Neunkirchen. Through regular assessments, we ensure that this policy is adhered to. Any deviations identified are corrected immediately.

Quality

Our actions are geared towards long term customer partnerships, achieved through high quality products.

Satisfying customer desires

All new products, once developed, are submitted to a neutral, specialised testing institute for verification of conformity in accordance with the leading current national and international standards.

Customer orientation

We want to deliver product solutions that meet the desires and expectations of our customers and remain usable for a long time.

As a competent, innovative, and responsible partner our aim is to always meet the expectations of our customers and, whenever possible, to surpass them.

Compliance with binding obligations

We regard applicable legal regulations at local, national, and international level, the requirements of the employers' liability insurance association, relevant national and international safety regulations and standards as well as the latest ergonomic findings for the furniture we manufacture as binding obligations.

Sustainability

Our products are designed for long-term use. Our products are manufactured using state-of-the-art methods and machinery, especially regarding environmental impact. During product development, we pay attention to the suitability of the products for repair, easy disassembly, and the recyclability of materials used. Product components are standardised and thus enable easy maintenance, service, or restoration.

We are committed to the continuous protection of the environment and prevention of environmental pollution. For this reason, we have been certified according to the requirements of ISO 14001 and EMAS.

We aim to continuously improve our environmental performance by assessing, controlling and reducing environmentally relevant impacts. We see our employees as the decisive factor in achieving our goals. We therefore involve our employees centrally in environmental management, and furthermore strive to continuously improve the effectiveness of our management systems.

Key requirements regarding environmental impact and sustainability:

Development / Design

- Long product life
- Easy material separability
- Use of recyclable raw materials
- Use of recycled raw materials
- Low proportion of leather in the cover materials
- Good convertibility of the products
- Upgradability of products
- High repairability of our products
- Resource-saving use of materials

Purchasing

- Preference for purchasing from European suppliers, resulting in short transport routes
- Supplier evaluation based on their environmental management systems
- Careful selection of materials based on environmental considerations
- Reusable packaging is required for supplier parts.

Production

- Ecologically sound waste management, waste prevention is a high priority
- Energy-efficient production
- Use of district heating from the Neunkirchen waste-to-energy plant as a climate-friendly alternative to heating oil, for example
- Leather scraps are reused
- Exclusive use of water-based adhesives

Packaging

- Use of incoming packaging components as outgoing packaging
- Reusable product packaging

- Return and reuse of product packaging
- Continuous review of packaging for potential savings
- Use of recycled packaging film (dust protection bags >80%, bubble wrap >50% recycled content)

Logistics

- Climate-conscious planning of routes and capacity utilisation
- Vehicle fleet up to date in terms of emission classes and efficiency
- Environmentally conscious, minimal packaging

End of life

- Guaranteed availability of original spare parts or parts with the same function for Level-certified products for up to ten years after the end of production
- Extended service life through repair and cleaning services
- Take-back of chairs at the end of their life cycle
- Supply of returned chairs to the second-hand market
- Professional dismantling of returned products for recycling
- Almost 100% of individual parts are recycled in cooperation with our suppliers

Certifications

- FEMB Level certification (sustainability of Viasit, the supply chain and the products)
- EMAS
- ISO 14001
- 'Blue Angel' eco-label for specified products

Social responsibility

Out of responsibility for the environment and our society and in

accordance with our Code of Conduct, we commit ourselves to the ethical principles we have established, which focus on people and the environment.

We are in constant, open dialogue with the public, with our customers and all interested parties.

The fulfilment of customer requirements and the achievement of an elevated level of satisfaction is not possible without healthy and motivated employees.

We are aware that every employee is important to the sustainable operation of the company, we actively promote our staff in terms of qualifications and health.

We continuously reinvest in our Company to create more secure jobs.

We respect and protect workers' rights locally, nationally, and globally.

Avoidance of child labour

We reject child labour. Our suppliers must also avoid any kind of child labour in their companies. The definition of child labour is based on the core labour standards of the International Labour Organisation (ILO) and the principles of the UNGC. If a local law prescribes a higher legal minimum age for workers or a longer compulsory schooling period, the higher age applies.

Free choice of employment

We do not tolerate slavery, servitude, forced labour, human trafficking, or involuntary prison labour. Practices such as withholding personal property, passports, wages, training certificates, employment or other documents

for unreasonable reasons are not acceptable.

Working hours, wages, and other benefits

We and our suppliers must comply with the applicable legal regulations and the regulations on working hours specified by ILO standards. Salaries must be paid to employees regularly, on time and in full in accordance with applicable laws and must be following applicable national laws. Remuneration and other benefits shall provide employees and their families with an adequate standard of living. Suppliers are also expected to provide fair and competitive remuneration and other benefits to their employees and to promote equal pay for work of equal value. It is recommended that suppliers provide adequate training and development opportunities for their employees.

Inclusion and diversity

Equal treatment of all employees is a key management principle. Viasit and suppliers must ensure that their employees are not discriminated against or harassed in any way based on age, disability, ethnic origin, marital status, gender, gender expression and identity, genetic information, national origin, physical characteristics, political affiliation, pregnancy, religion, social origin, sexual orientation, trade union membership or any other unlawful criterion.

Health and safety

Physically demanding activities and conditions in the workplace, as well as risks arising from the use of the infrastructure available in the workplace, must be managed in such a way that employees are protected

from hazards. We and our supply partners must provide adequate controls, safe work practices, appropriate maintenance, and the necessary protective measures to reduce health and safety risks in the workplace and to prevent accidents and occupational diseases.

Safety information on identified workplace risks or hazardous substances - including components in intermediate products - must be made available to employees for training and protection. Minimum requirements for a safe and healthy working environment include the provision of drinking water, adequate lighting, appropriate room temperature, good

ventilation, sanitary facilities and, where appropriate, safe, and healthy company accommodation.

Compliance with the sustainability principles in the supply chain

Our suppliers must also implement the sustainability principles set out in this Code of Conduct in their upstream supply chain.

Integrity in business transactions

We and our suppliers must prohibit and not practice or tolerate corruption, extortion, embezzlement, misappropriation, and money laundering in any form. No bribes or other unlawful inducements (e.g., kickbacks) may be offered or accepted

in business dealings with business partners or public officials. Suppliers may not offer Viasit employee's gifts or other benefits for personal gain that could be considered a bribe. As a matter of principle, gifts or hospitality must not be used to unfairly influence a business relationship and must not violate applicable laws or ethical standards.

Neunkirchen, 21 April 2026
Thomas Schmeer
Managing Director



About Viasit Workspace Designers



Viasit Bürositzmöbel GmbH, hereafter referred to as "Viasit," was **founded** in **1980** by Alfons Weber and Werner Schmeer, and has been part of the Workspace Factories BV group as Viasit Workspace Designers GmbH since 2026. Thomas Schmeer is the managing director of Viasit.

Viasit specialises in the **design, development, production** and **distribution** of **office seating, furniture** and related products.

With 150 employees and an average daily single shift production exceeding 600 units, the company has an annual turnover circa: €37 mln with 45% exported.

In Germany, Viasit's products are available from our network of approximately 300 specialist dealers, of which 30 are premium partners.

Space planning and installation are part of the services offered. An in-house service and logistics team

takes care of delivery, servicing, repair, and replacement, cleaning, and recycling.

At home in the heart of Europe

Our head office and factory site is located in Saarland, in Boxbergweg 4, Neunkirchen, where the company building was constructed in 1990 and extended in 2000. Expansions to the production and storage areas followed.

The **Viasit site** is located on the outskirts of Neunkirchen in the Boxberg industrial estate, which is part of the nature conservation association “LIK-Nord” (Landschaft der Industriekultur) and is not designated as a water protection area.



Viasit is seen as a prime example of the structural and cultural change in our region. In fact, the chimneys of the Neunkirchen ironworks stood and were active in the exact same spot where we are today until 1982.

The Viasit logo on the photo from the 1960s denotes the approximate location of our administration building.

There are other commercial enterprises such as shopping centres, metal trades, fast food, and restaurants and a medical centre in the direct vicinity.

The nearest residential building on Königstraße is only 50 m away. Since the foundation of the company in Neunkirchen, there has been no conflict with, or complaint from our “neighbours”.

The **floor area** of the buildings is estimated at 8,700 sq. mtrs. (1,400 for offices, showroom, a conference centre and 7,300 for warehouse, logistics and production).

The **total area** of the site is: 25,126 sq. mtrs. of which 14,443 sq. mtrs. is occupied with 10,683.32 sq. mtrs. set aside as a **natural area** with measures to **promote biodiversity**.

The natural areas already incorporate measures to promote biodiversity, which we are continually expanding. We have dedicated a separate chapter of the sustainability report to detailing our activities to promote biodiversity.

Outside the site, we currently do not own any land.

The nearest nature reserves are located to the south-east (Kasbruch) and north (Bliesau in Wiebelskirchen), each approximately two kilometres away. The nearest body of water is the Heinitzbach, which flows in the immediate vicinity of the site and joins the Blies, a tributary of the Saar, after approximately 400 metres. To the north, the site is bordered by the grounds of a former foundry.

In the heart of Europe

Essentially, the following areas are located at the site:

- Offices (administration, work preparation, sales / calculation, development, marketing) with
- Meeting rooms
- Showrooms
- Test laboratory
- Incoming and outgoing goods
- Production (commissioning, gluing, and upholstery, cutting and sewing, final assembly)
- Warehouse for products, raw materials and packaging.

The Workspace Factories Group



Viasit has been part of the Workspace Factories BV Group since 2026.

Workspace Factories BV (formerly Pami Holding BV) is a group of leading, likeminded European office furniture manufacturers.

- Production in Europe
- Manufacturing sites are located in Belgium, Denmark, Germany, and the Netherlands.
- Over 105,000 m² of production space.
- 490 employees
- Turnover target for 2026 is €125 million.
- Each brand within the group has its own identity and autonomy.
- Extensive sales network and in-house Experience Centres in Brussels, Frankfurt, Stuttgart, Copenhagen, London, Paris, Neunkirchen, and Rotterdam.

“We see significant growth opportunities thanks to the synergy between the group members.”

Thomas Schmeer,
Managing Director of Viasit and
co-shareholder of the group.

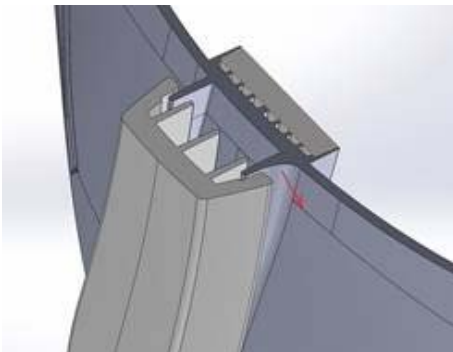
Further information on Workspace Factories can be found at <https://workspace-factories.com>

What we do - Our on-site production processes

Viasit's experience, expertise, and competence lies in the product design, development, production and distribution of state of the art and high-quality chairs and soft seating solutions for work, meeting, visitors, lounge, hotel, leisure, education, home and public sector applications.

Seating production

Our key supply chain partners manufacture parts with the tools that we have designed with them or together with other partners during the development phase. This allows us to influence the ecological design of the components.



Only tried and tested components of the highest quality are used for Viasit products, including all other outsourced parts. All raw materials are delivered by truck. The parts required for production are supplied either directly from incoming goods or from our warehouse.

At Viasit, all products are manufactured to order.

Pre-assembling



Chair production starts at the material picking stage, where we pre-assemble components and fixings for specific features of the chairs. If the customer requires for example, the work chair to have a headrest, neck support or adjustable lumbar support, it will be fitted here.

Adhesion

Our seat and backrest upholstery pads are held on to the load-bearing component parts so that no slippage occurs during the assembly process



and fitting of the upholstery fabrics. We only use water-based adhesives during this process.

Fabric and leather processing



Our fabrics, mesh and faux leather are precision cut to size on our CNC machines in single layer cutting. The built-in software ensures efficient fabric use. The genuine leather parts are punch cut using templates. The proportion of leather as an upholstery material is less than 3% of our total production.

Sewing department



The upholstery is finished in the sewing department where they meet the prepared components from the material picking department and are finished there.

Final assembly



The semi-finished parts continue to our final assembly department where they are “married” to the substructure at ergonomically designed assembly workstations i.e., assembled to create the final product ordered by the customer.

Quality control



The functions of each chair are checked after assembly. Following this, the chairs move on to quality control and then to the packing stations.

Packaging station



Whether and how the chair is packed depends on what the customer wants as the packaging and shipping method.

Lounge and soft seating products

The production processes for our lounge and soft seating products are similar to our general chair production, and therefore are not covered in detail. Instead, here is a brief insight into the diversity of this product type, which is now in great and increasing demand.



Steel system furniture production

Viasit has an extensive range of metal furniture in stock which is commissioned by us on an order-by-order basis and shipped securely packaged as individual parts. In addition, we also offer our customers these systems partially assembled or fully assembled. The size of the assembled superstructures depends on the local conditions at the end customer.



Distribution

Our logistics department plans deliveries in a route optimised manner.



This planning ensures optimal vehicle utilisation and, as a result, low CO₂ emissions.

To avoid **packaging waste** when delivering the furniture and at the same time to protect our products, all products are, whenever possible, transported with **reusable furniture packaging covers**.



Viasit has its **own fleet** of trucks and vans in order to deliver the end products according to the customer's requirements and to carry out assembly on site, in the customer's office.

For deliveries to other European countries and overseas, we use robust and transport-safe packaging that is also environmentally conscious. Our customers can choose to receive their goods "unpacked" (with transport blankets), "KD packed" (partially assembled), or "fully assembled packed."

However, the following "rules" are always applicable: All packaging materials have a **high recycled content**.



I.E. Our dust protection bag with at least 80% recycled content and "Blue Angel" certification. Packaging in general is always used to the correct minimum and reused as often as possible.

Our parcel service shipments have the best possible CO₂ footprint.

Learn more: <https://www.dpd.com/de/en/sustainability>



IMS - Integrated Management System

Viasit's **quality management system** was originally certified to **ISO 9001** in 1996. In 2005, preparations began for the **integration of the environmental management system**, which was then certified according to **ISO 14001** for the first time in 2006. We have been **EMAS-certified** since 2017. In 2021, Viasit was awarded the FEMB (Fédération Européenne de Mobilier du Bureau) level certificate for the first time.

Environmental management is the part of our fully integrated management system that deals with the effects of our processes, activities, services and products on the environment. For example, the use of resources (energy consumption, raw materials) or the disposal of production waste. In the documentation (management manual), the most important components of the system are described and adapted if necessary. The manual provides a guideline for each employee to ensure that the requirements are met. This also describes responsibilities and competences, as well as the regulations for important production or service activities.

This also includes, for example, the ecological procurement of parts, materials and aids for production and the recycling of production residues with the aim of resource-saving production. In order to maintain, continue and further develop the IMS, the management has appointed a Head of Quality and Environment.

The head of quality and environment sets the environmental objectives together with the management, and is

also responsible, among other things, for reviewing the system, as well as for initiating corrective measures, tracking set targets, and improving environmental performance. A crucial point in this context is also the verification of compliance with environmental regulations and other binding obligations.

Compliance is given. Regular audits and environmental audits are used to check that all processes are functioning in compliance with the requirements.

Any need for action is included in the action plan and processed within the specified period.

The implementation of the measures is carried out by the respective heads of the organisational units together with the employees in their area.

The Environmental Steering Committee is the mixed employee committee for the environment and sustainability at Viasit. Together with the management, the committee develops ideas and projects that are important to our colleagues and help us make progress on environmental and sustainability issues.

To implement EMAS, we first identified the interested parties and determined the external and internal issues that have a positive or negative impact on our environmental management system.

Interested parties:

- Customers,
- The local community,
- Residents,
- Legislators, Authorities,

- Professional associations,
- Banks / Insurance Providers,
- Local Mayor,
- Staff,
- Suppliers,
- Owner / Managing Director.

Their requirements and expectations have been assessed, taking into account the environmental risks and opportunities. From this, we have derived concrete measures and obligations that we consider binding. Furthermore, we have examined the stages of the life cycle of our products from the extraction of raw materials to their return to the raw material cycle after use in more detail to determine whether they can be influenced.

Based on EMAS, an environmental statement is prepared to inform the public about all relevant activities, data, and facts as well as the targeted goals and measures. Building on our corporate strategy, targets and measures for their implementation are defined. This is intended to further increase environmental performance, achieve savings, and utilise the potential for improvement.

The last step is the verification of the management system, the legal conformity, and the environmental statement by an independent and accredited environmental verifier. The verifier's written declaration of validity confirms the information we have provided.



Environmental aspects

The component activities, products or services, which influence or may influence the environment is designated by EMAS as “an environmental aspect.”

We have conducted an evaluation of the potential effects on the environment (= each positive or negative change to the environment which, in whole or in part, leads directly to Viasit activities, products or services) described in this section. We have thereby discovered the significant direct and indirect

environmental aspects, and in doing so have considered to what extent the reduction of the potential consideration. The evaluation is kept up to date and updated at least once a year.

When recording the direct and indirect environmental aspects, we also take into consideration, among other things, the life cycle of our products by investigating the stages of the life cycle and testing to see where we can take corrective action.

It should be recognised that the influenceability of the environmental

aspects of each stage of the life cycle, which takes place under the direction of Viasit, can be controlled. However, potential points for optimisation can also be derived from the indirect environmental aspects.

It can be seen that the influenceability of the environmental aspects of the respective life cycle sections, which take place under the direction of Viasit, can be best controlled. However, optimisation potential can also be derived from the indirect environmental aspects.

Stage of the life cycle	Ability to be influenced	Note
Production of raw materials (e.g., the production of metal, wood, textile, leather, plastic)	medium	The supply of non-toxic raw materials is demanded.
Production of components (e.g., parts made of metal, plastic, wood)	medium	Preference for EMAS/ISO 14001 certified manufacturers.
Construction of tools (e.g., adhesives, lubricants)	moderate	
Trade of components/tools	moderate	Most traders are not environmentally certified.
Logistics incoming	medium	
Viasit Workspace Designers GmbH (including shipping)	large	Direct environmental aspects can easily be influenced.
Consumer / customer	moderate	Reusable packaging is used.
Recycling facilities	moderate	Specialist disposal firm certification can be demanded. Valuable materials are sorted and returned to the production of raw materials.

Direct environmental aspects

Since the activities of Viasit are not subject to the respective clauses of section 4 of the Federal Emission Control Act (BImSchV), we do not need an emission protection permit. The permit for our premises was therefore subject to regional building regulations. There are no emissions into the air, either from production or heating systems since the premises have district heating. The emissions produced by district heating, which certainly contribute to the greenhouse effect, can only be influenced by Viasit through lower consumption.

Since there are no noisy production facilities, our only noise emissions are due to the arrival and departure of vehicles. This does not occur at night and is below the noise level of the adjacent roads. In monitoring this the following applicable noise limits measured at the nearest residential

building in the Königstrasse for the daytime: 65 dBA and at night: 50 dBA are adhered to.

According to REACH in view of the chemical law requirements Viasit is a so-called “downstream user,” meaning that essentially the handling requirements of the Ordinance on Hazardous Substances must be adhered to. The latter is made known to the employees in the form of user instructions. Hazardous substances or water-endangering substances are only stored in small amounts and are not subject to any environmental permit. We observe basic obligations according to sub section 17 of the Ordinance on Handling and Storage of Hazardous Substances (AwSV) by handling chemicals above the permitted catch basins.

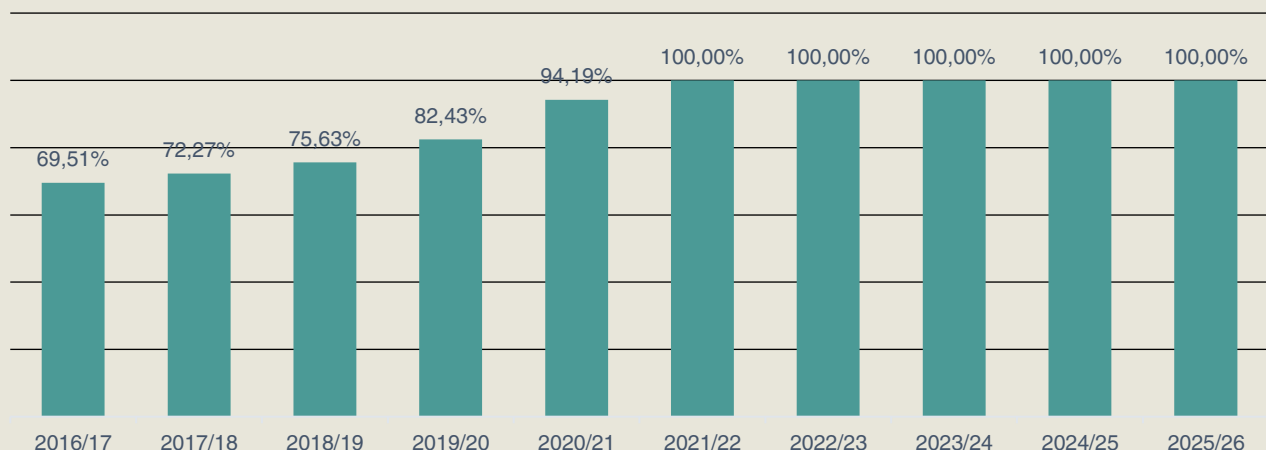
Since our products are not dangerous goods, the hazardous goods law only applies to us as recipients of small amounts thereof, which are unloaded onto firm surfaces. No land

contamination with chemicals has become known and as such the topic of chemicals and ground & water pollution control associated therewith does not constitute an essential environmental aspect for us.

The main types of **waste** are normal office waste, cardboard packaging, and other waste subject to the Commercial Waste Ordinance. We also dispose of cardboard packaging, empty recipients, and commercial waste. Dangerous waste (aerosol cans, lead-acid batteries) does not occur regularly and only in small amounts.

Although the quantity of waste currently disposed of **only amounts to less than 5%** of the amount of **purchased components**, we believe that the **issue of waste** is **significant** at this time. We consider the **minimisation of packaging waste** (see target 4) and the maintenance of the **separate collection rate** of 100% (200301) to be especially important.

Proportion of separately collected waste fractions



In addition, we continuously strive to reduce the amount of packaging we use, for example through reusable systems, or to reuse it as outgoing packaging. In this way, we make a direct contribution to the **conservation of natural resources**.

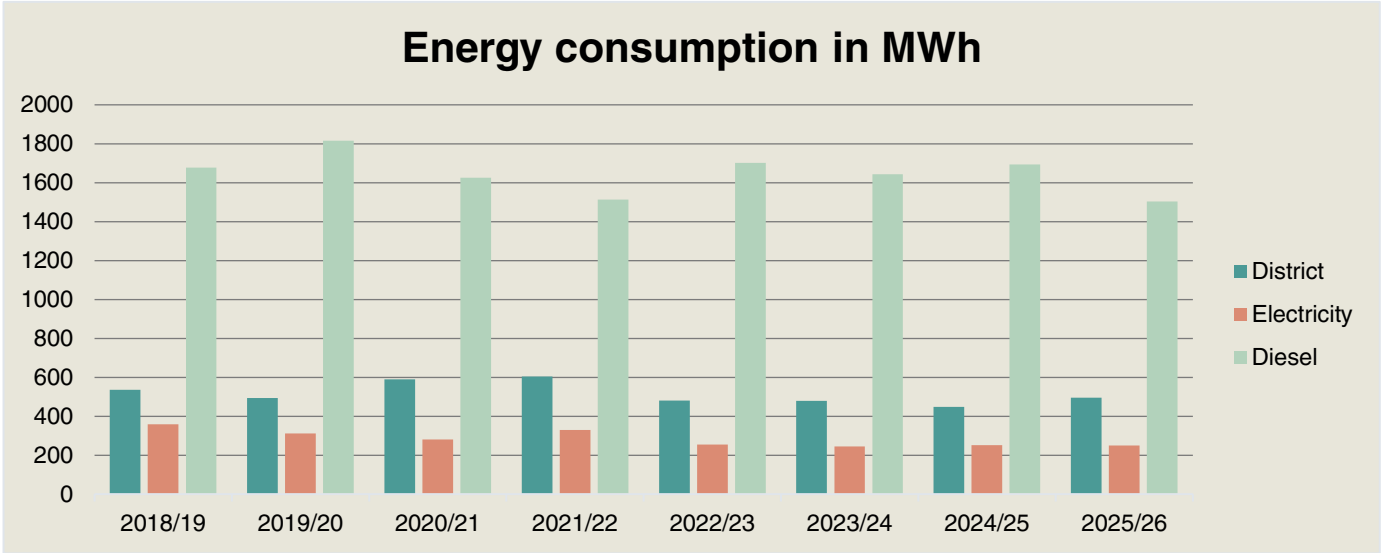
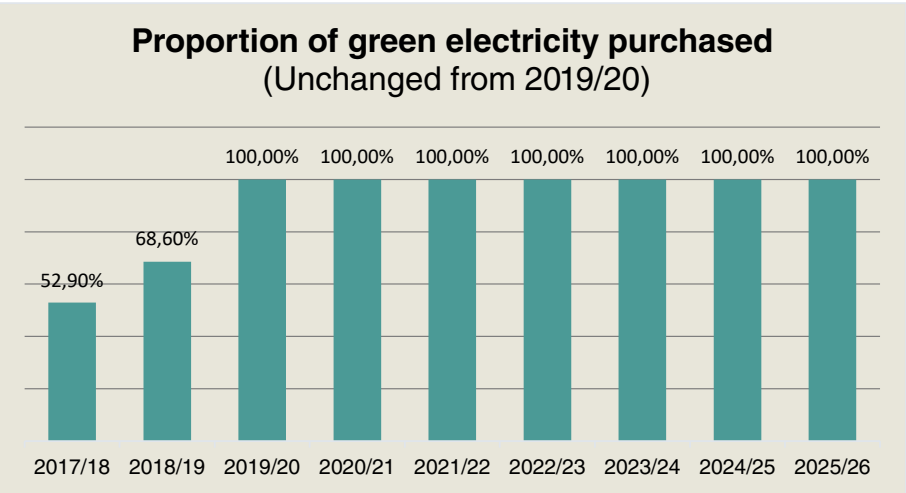
Our **water usage** consists exclusively of sanitary wastewater and rainwater. Sanitary wastewater is discharged into the municipal sewage system and rainwater into the adjacent Heinitzbach stream, which flows into the Blies (a tributary of the Saar) which is about 400 metres away. Since there is a risk that the water- endangering substances (due to e.g., leak of the vehicle tank) may reach the storm sewer and could cause water pollution, we have installed gully sealing cushions in the riskiest locations, which in an emergency should prevent liquid infiltration until the local emergency services arrives to deal with the issue.

Energy consumption is an **important environmental aspect** for us, which is why we have formulated two goals (2 and 3). As the historical data demonstrates electricity has always accounted for the smallest share of energy consumption, fuel the largest. The remaining (district) heating energy heats all our premises. The current consumption data can be found in detail in section "Environmental performance".

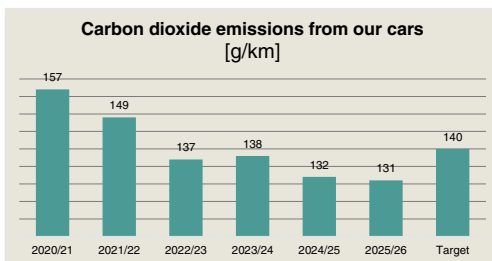
The environmental impact is not only the emissions from energy generation and the associated greenhouse

effect, but also the emissions from our vehicle fleet, which can lead to environmental and health damage along the roadways. We have been able to reduce **CO₂ emissions from electricity generation to zero since 1 January 2019** by purchasing **green electricity** from our energy supplier KEW.

We fulfil the requirements placed on us by the Building Energy Act (GEG).



Currently, all our **passenger cars** meet the Euro 6 emission standard. The average **CO₂ emissions** (measured according to WLTP) for the present financial year are 131 g/km, i.e., **1 g lower than in the previous year**. When renewing the vehicle fleet, **more attention must be paid to CO₂ emissions**, although the target (less than 140 g/km on average) was once again met.



Occupational health and safety protection is managed by an external service (occupational safety specialists and occupational doctor).

Due to the quantity of combustible raw and auxiliary materials (e.g., textiles, wood, plastics, cardboard) stored, we consider fire to be a potential **hazard**.

Since our office, production and storage areas are connected to a sprinkler system with the total of 475 m³ extinguishing water, we have a state-of-the-art fire-fighting protection system and currently see no need for action here. Our workplace areas are equipped with extinguishers according to the relevant provisions.

In the event of fire, the Neunkirchen City Fire Service will assume responsibility.

Our **emergency procedures** are managed by the Management Board.

The order of actions and steps required in an emergency including escape and rescue plans, locations signs for escape routes are available to all employees and visitors. The meeting point is designated and in such an emergency warning is given by siren which is audible in all sectors of the company site. In addition to this in sectors with high noise level the siren is supported by an additional optical signaling system. Fire protection and first-aid officers as well as two safety officers have been appointed from among the staff. Regular drills are arranged.

Furthermore, an **occupational safety committee (ASA)** was formed, which meets once every quarter and manages the subjects of environmental, fire, occupational and health protection. Risk assessment is also updated on a regular basis. Our risk assessment considers all workplace-related risks and measures for their minimisation.

Indirect environmental aspects

Through holistic thinking and approach to the entire value creation chain, Viasit strives to deliver, with ever lower resource use, products that are made to last, which will not go to landfill and can be used as raw materials for new products.

Development efforts are processed in the form of individual projects by the members of the "Product Engineering"

organisational unit. Environmental aspects are already considered at the stage of choosing raw materials, for example only secondary recycled aluminium. This was also the starting point for our #1 goal, which we have now achieved: We wanted to increase the proportion of recycled materials by a further 5 percentage points by 2024 and have done so.

Production oriented on preservation of the environment and health has shapes our work. The Product Engineering team, when creating the new product concept, factors in its entire lifecycle. Our goal is always a high-quality, long-lasting product, which can be fully recycled after the end of its lifecycle. Most of our products go to the second-hand market after use. In parallel, we offer to take back our products for recycling.

It is common practice for our products to become available on the second-hand market after use. However, we offer our customers a service to take back our products for recycling.

The experts at RAL gGmbH, who conduct the testing and awarding of the Blue Angel on behalf of the German Federal Environment Agency, put our Toleo, Drumbach, Impulse, F1, F2 and Klikit chair ranges under the microscope and awarded them the "Blue Angel for low-emission upholstered furniture" seal. Viasit products have been carrying the eco-label since it was first introduced. In the future, we will also ensure that further new developments are free of pollutants by using first-class materials and prove this by means of the strict pollutant tests conducted out by our partners TÜV Rheinland and TÜV Süd.

Since February 2021, the **FEMB** (Fédération Européenne du Mobilier de Bureau) **level certification** for sustainably produced office furniture (target 5).



To achieve this, **several product lines**, our company, and **the suppliers** where our individual parts are manufactured have been **rigorously assessed** for **sustainability criteria** in the following four areas: **energy, atmosphere, human and ecosystem health, and social responsibility**. The further objective includes continuous confirmation of certification, as we have achieved top Level 3.

The **environmental steering group**, consisting of interested employees from all areas, the management, and the environmental management officer, is the committee at Viasit that deals with more ideas and projects relating to issues of biodiversity at the site and sustainability in general. This is where the idea for the "Green Factory", our concept for Viasit's increasingly sustainable orientation, was born. For example, a break area with a near-natural design is being created in the west of the company premises, insect hotels have found their way onto our site, birds find feeding places in winter and all internal and external sustainability endeavours are also presented under the Green Factory banner.

Sustainable procurement processes

All **procurement processes** are managed centrally by the "Materials management" department, which evaluates our main tier A suppliers based on defined specifications.

It is checked **annually and for new partners** whether a **certified environmental management system** according to **EMAS** or **ISO 14001** is in place. Most recently, this applied to **72,71%** in terms of purchasing volume. Furthermore, these are respectable results of already successful discussions and efforts. Nevertheless, we continue to hold talks with our partners in this regard so that the **share of environmentally certified suppliers can be increased even further**.

Viasit almost exclusively sources its needs in Germany and from neighbouring European countries. Our suppliers are just as committed to

our code of conduct as we are. Most of our supplier partnerships have spanned decades.

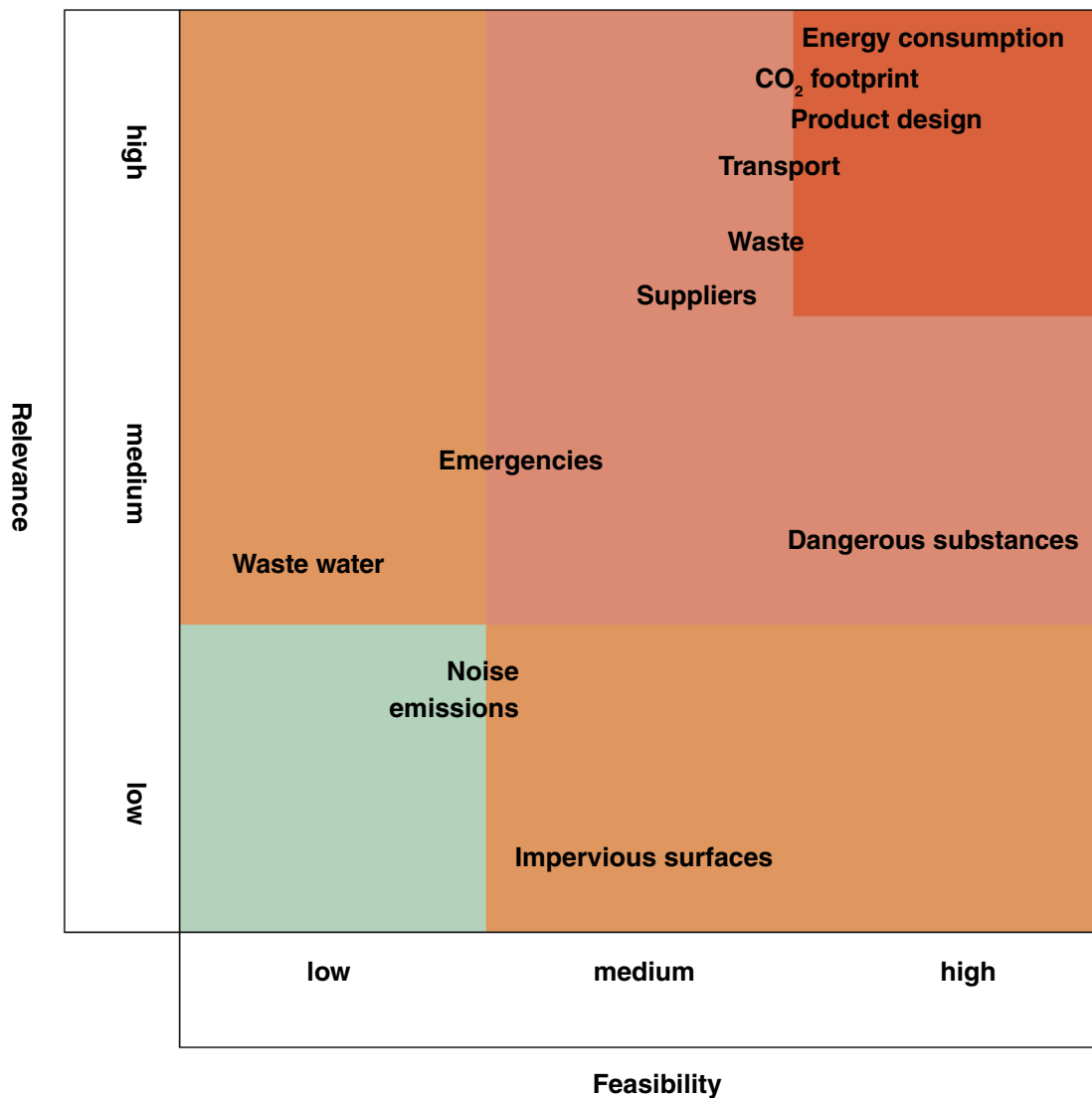


In the following presentation of the environmental aspects, we have summarised the **evaluation of**

environmental aspects described in this chapter. In the top right corner, you can find the environmental

aspects that we believe have a high priority in terms of targets.

Environmental aspects



Priority 1 for establishing environmental targets

Priority 2 for establishing environmental targets

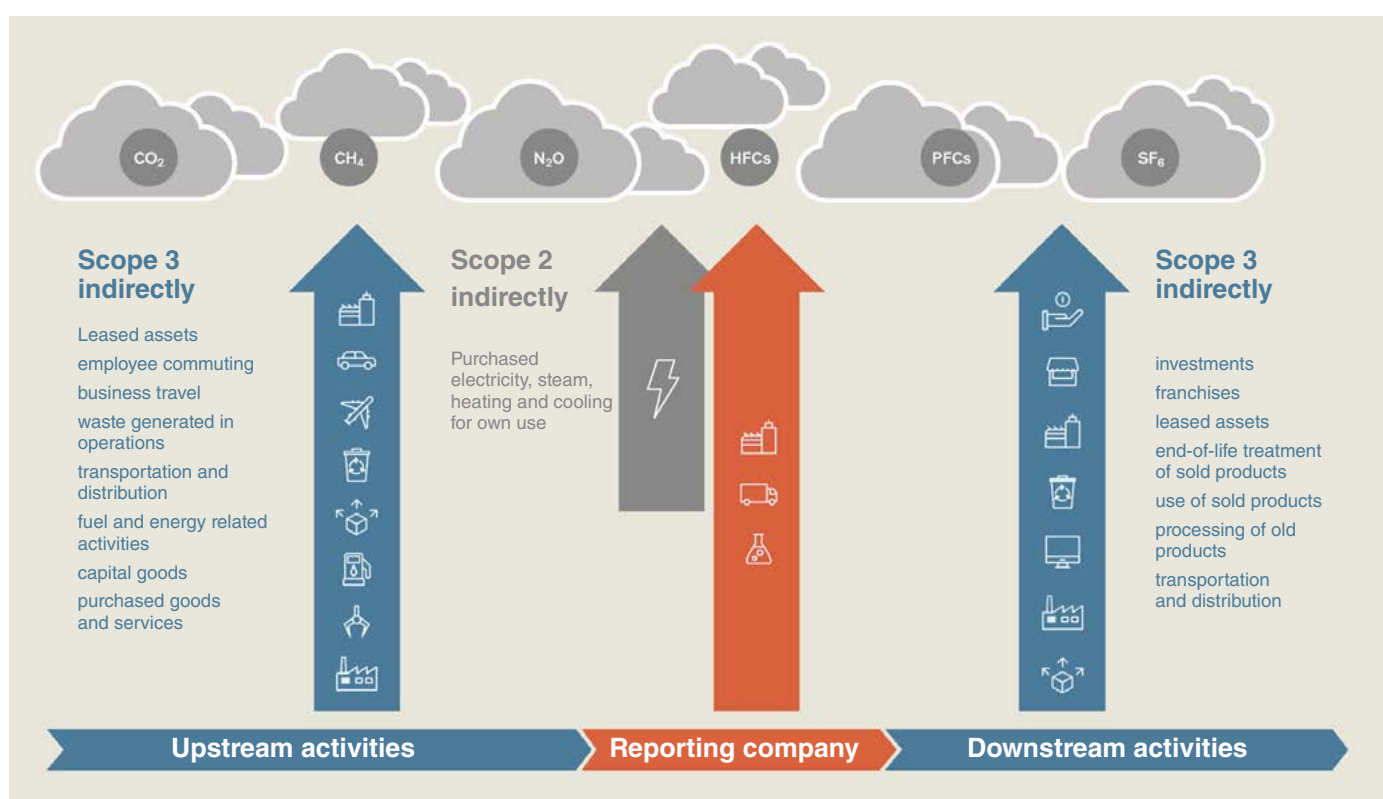
Priority 3 for establishing environmental targets

In addition to assessing environmental aspects, we have also evaluated the risks as well as opportunities associated with climate change and have concluded that, from the current perspective, these are not of major relevance to us.

CO₂ Footprint of Viasit

We consider our carbon footprint according to the Greenhouse Gas Protocol (GHG) in three scopes:

Emissions categories (Scopes) according to the Greenhouse Gas Protocol



Source: myclimate.org

On the following pages you can see the full results of the calculations of our greenhouse gas emissions, our corporate carbon footprint.

Environmental goal 15, presented in the "Environmental goals" section, details our actions and measures to reduce CO₂ in the individual scopes, specifying that Viasit aims to be "climate neutral" by 2030. To achieve this, we want to minimise avoidable emissions and offset those that are (still) unavoidable through climate protection projects.

Only the supplied product materials are excluded from this consideration.

Description of the balance sheet area

All scopes are analysed in accordance with the Greenhouse Gas Protocol (GHG) and all applicable emissions are calculated.

As a company with less vertical integration, we primarily consider the influences that we can actively manage at our site in Scope 3, i.e., transport-related emissions, packaging, disposal issues and some others. We assess the products and their material components separately in addition to this report. They are not allocated to the scope.

The detailed data basis of the report allows us to dispense with flat-rate calculation surcharges. Instead, we maintain the conservative approach of the calculations by partially basing them on increased emission factors from the relevant recognised databases (GEMIS and others). Among other things, this report provides a basis for our reduction targets.

SCOPE 1	CO₂e [kg]
Transport with own vehicles	359,346.29
Business trips with own vehicles	113,654.21
Total	473,000.50

SCOPE 2	CO₂e [kg]
District heating	137,144.00
Electricity	0.00
Total	137,144.00

SCOPE 3	CO₂e [kg]
Water consumption at the site	253.73
Commercial waste	54,352.70
Household-type waste	7,293.41
Product packaging made from recycled plastics	2,653.22
Product packaging made from polyethylene LDPE	3,667.93
Product packaging made of cardboard / paper	48,988.90
Air freight transport	92,181.39
Container ship transport	37,492.19
Transport lorry forwarding	60,846.77
Commute Employees Car Diesel	17,001.60
Commute Employees Car Petrol	28,234.80
Commute Employees Bus	1,419.00
Business flights	2,900.00
Total	357,285.64

Overview Scopes	Scope 1	Scope 2	Scope 3	Total
	473.00	137.14	357.29	967.43
	t CO ₂ e	t CO ₂ e	t CO ₂ e	t CO ₂ e

Emissions as indicated above, Scope 3 excluding product materials.

Environmental performance

Environmental performance is assessed **at least once a year**. Using the basis of input/output data, we form specific **core indicators** standardised to a **reference value**, against which we assess the performance. Using the number of chairs produced as a reference enables transparent, “tangible” statements that can be directly related to the individual product manufactured:

Key data

Fiscal year (01.04.-31.03.)			2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
Output (no. B)	Number of units production	Unit	140,241	134,265	127,726	147,177	142,450
District heat		MWh	603.70	480.60	478.80	448.90	495.60
Current		MWh	329.81	254.95	245.80	251.09	250.27
Diesel fuel		MWh	1,513.20	1,702.56	1,644.01	1,694.32	1,503.48
Total energy consumption		MWh	2,446.71	2,438.10	2,368.61	2,394.31	2,243.54
Sustainable energy share		%	13.48	10.46	10.38	10.49	11.15
Sustainable energy share (= electricity consumption)		MWh	329.81	254.95	245.80	251.09	250.27
Total input material		t	2,881.54	2,569.32	2,466.59	2,529.12	2,351.57
Metal		t	936.93	823.90	824.83	830.30	790.43
Wood		t	251.42	186.48	205.56	189.18	166.62
Textiles		t	69.42	70.43	70.95	71.60	66.53
Leather		t	1.60	1.68	2.15	1.62	1.31
Plastics		t	1,154.76	1,072.98	995.78	1,062.57	997.09
Packaging		t	186.11	141.05	116.55	108.84	83.17
Light metal		t	106.09	102.10	88.43	95.89	87.43
Adhesives		t	2.51	2.51	2.50	3.51	5.02
Glass		t	2.71	3.92	1.69	1.55	1.75
Foam parts		t	170.00	164.29	158.15	164.06	152.23
Water consumption		cbm	728.00	731.00	1,093.00*	1,105.00	1,108.00
200301 Mixed municipal waste		t	2.77	2.77	2.77	2.77	2.77
150101 Paper and cardboard packaging		t	84.64	70.16	67.28	67.64	72.82
200138 Wood		t	33.34	19.20	25.77	27.43	36.18
200140 Metal		t	6.89	7.61	3.36	3.82	7.90
200111 Textiles		t	13.93	14.28	13.71	14.77	14.98
200199 Toner cartridges		t	0.03	0.04	0.05	0.03	0.00
150102 Plastics		t	12.91	9.10	9.58	19.83	16.22
150102 Plastic foil		t	8.36	6.64	8.11	15.24	5.54
Waste / Non-hazardous waste		t	160.10	127.03	127.86	148.76	148.10
160213* Devices with hazardous components		kg	80.00	0.00	0.00	510.00	0.00
150110* Aerosol cans		kg	120.00	149.00	40.00	0.00	0.00
Waste / Hazardous waste		kg	200.00	149.00	40.00	510.00	0.00
Total waste		t	160.30	127.18	127.90	149.27	148.10
Total area consumption		sqm	25,126.00	25,126.00	25,126.00	25,126.00	25,126.00
Sealed surface		sqm	14,442.68	14,442.68	14,442.68	14,442.68	14,442.68
near-natural area location		sqm	10,683.32	10,683.32	10,683.32	10,683.32	10,683.32
Total greenhouse gases as CO₂ equivalent*		t CO₂e	1,119.88	1,077.30	1,064.69	1,043.44	967.44
*Calculation from 2021/22 according to GHG							
Greenhouse Gas Scope 1		t CO ₂ e	478.82	538.04	556.62	533.04	473.00
Greenhouse Gas Scope 2		t CO ₂ e	169.04	134.57	134.06	125.69	137.14
Greenhouse Gas Scope 3*		t CO ₂ e	472.03	404.70	374.01	384.70	357.30
*except: product materials							
Total emissions (SO ₂ , NO _x , PM)		t	1.42	1.60	1.69	1.73	1.56

Overview of the core indicators

	Unit	2021/2022	2022/23	2023/24	2024/25	2025/26
District heat	MWh / 1,000 units	4.305	3.579	3.749	3.050	3.479
Current	MWh / 1,000 units	2.352	1.899	1.924	1.706	1.757
Diesel fuel	MWh / 1,000 units	10.790	12.681	12.871	11.512	10.554
Total energy consumption	MWh / 1,000 units	17.446	18.159	18.544	16.268	15.750
Renewable energy share	MWh / 1,000 units	2.352	1.899	1.924	1.706	1.757
Total input material	t / 1,000 units	20.547	19.136	19.312	17.184	16.508
Metal	t / 1,000 units	6.681	6.136	6.458	5.642	5.549
Wood	t / 1,000 units	1.793	1.389	1.609	1.285	1.170
Textiles	t / 1,000 units	0.495	0.525	0.556	0.486	0.467
Leather	t / 1,000 units	0.011	0.012	0.017	0.011	0.009
Plastics	t / 1,000 units	8.234	7.991	7.796	7.220	7.000
Packaging	kg / unit	1.33	1.05	0.91	0.74	0.58
Water consumption	cbm / 1,000 units	5.191	5.444	8.557	7.508	7.778
Output						
200301 Mixed municipal waste	t / 1,000 units	0.020	0.021	0.022	0.019	0.019
150101 Paper and cardboard packaging	t / 1,000 units	0.604	0.523	0.527	0.460	0.511
200138 Wood	t / 1,000 units	0.238	0.143	0.202	0.186	0.254
200140 Iron metal	t / 1,000 units	0.049	0.057	0.026	0.026	0.055
200111 Textiles	t / 1,000 units	0.099	0.106	0.107	0.100	0.105
150102 Plastics	t / 1,000 units	0.092	0.068	0.075	0.135	0.114
150102 Plastic foil	t / 1,000 units	0.060	0.049	0.063	0.104	0.039
Non-hazardous waste for recovery	t / 1,000 units	1.142	0.946	1.001	1.011	1.040
Hazardous waste for recovery	kg / 1,000 units	1.426	1.110	0.313	3.465	0.000
Total waste	t / 1,000 units	1.143	0.947	1.001	1.014	1.040
Total area consumption	qm / unit	0.18	0.19	0.20	0.17	0.18
Sealed surface	qm / unit	0.10	0.11	0.11	0.10	0.10
near-natural area location	qm / unit	0.08	0.08	0.08	0.07	0.07
Total greenhouse gases as CO₂ equivalent*	t CO₂e / 1,000 units	7,985	8,024	8,336	7,090	6,791
*Calculation from 2021/22 according to GHG						
Greenhouse Gas Scope 1	t CO ₂ e / 1,000 units	3,414	4,007	4,358	3,622	3,320
Greenhouse Gas Scope 2	t CO ₂ e / 1,000 units	1,205	1,002	1,050	0,854	0,963
Greenhouse Gas Scope 3*	t CO ₂ e / 1,000 units	3,366	3,014	2,928	2,614	2,508
*except: product materials						
Total emissions (SO ₂ , NO _x , PM)	t / 1,000 units	0,010	0,012	0,013	0,012	0,011

Environmental objectives

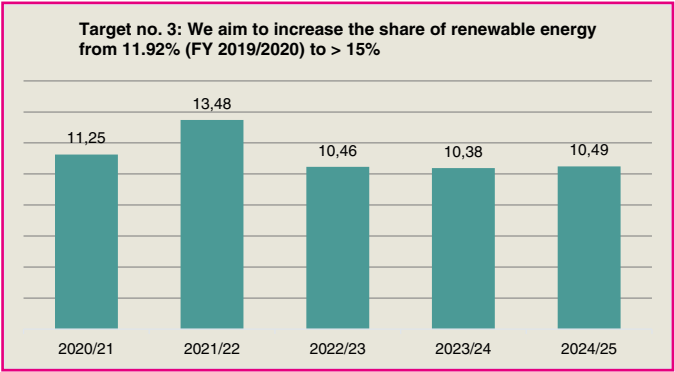
Here we present an overview of our current **environmental goals**, which we continuously **update, supplement, and adapt**. These goals were formulated on the basis of key indicators. Measures completed and targets achieved are marked in green. We have refrained from presenting targets without environmental relevance here.

Target no. 2 We want to save 200 MWh by 2026/27 through energy efficiency measures.	Target date: 31.03.2027
Switching off lighting in production during breaks (saving: approx. 3.6 MWh)	
Replacement of halogen outdoor spotlights with LED (saving approx. 5 MWh)	
Automatic control of door WE via light barriers (saving approx. 25 MWh)	
Introduction of compressor exhaust air into upholstery shop (saving 10 MWh)	
Automatic gate closer ("laser") at the van loading exit (savings: 5 - 10 MWh)	
Reduction in diesel consumption through more energy-efficient vehicles (savings of 2500 litres, 24 MWh)	
Reduction in diesel consumption through modified outbound logistics (savings of 10,000 litres, 96 MWh)	

When compared with 2022/23 (2,438.10 MWh), a saving of 194.56 MWh has been achieved to date. We are still 5.44 MWh short of our goal and aim to achieve these savings during the 2026/2027 financial year and therefore are extending the deadline.

Target no. 3: We aim to increase the share of renewable energy from 11.92% (FY 2019/2020) to >15%.	Target date: 31.03.2027
Green energy	
Reduction in diesel consumption	

Our power requirements are already met 100 per cent by renewable energy sources. It is clear that fuel consumption, which is also a component of total energy consumption, makes this project challenging. In 2020/21 and 2022/23, unexpectedly high fuel consumption – despite sourcing 100 per cent green electricity – led to the reduction shown in the percentage share of renewable energy; in 2022/23, this was further exacerbated by significant savings in (green) electricity consumption. In 2023/24, the significant fuel savings achieved in passenger cars were offset by another sharp rise in consumption in the logistics sector. The slight improvement in 2024/25 was due to savings of over 7 per cent in district heating. The significant reduction in diesel consumption within the company's own logistics operations led to the result for 2025/26.



Our total energy consumption: 100% green electricity; district heating from waste incineration; fuel consumption

Target no.15: Viasit is to become climate neutral. *	Target date: 01.01.2030
Optimisation of route planning / utilisation of all own trucks and transporters	
Medium- and long-term strategy on climate issues with clearly defined milestones	
No liquid gas/diesel powered forklifts at Viasit	
E-car policy for company cars	
Optimise air conditioning systems	
Reduce indirect emissions from purchased electricity to 0	
Reduction of indirect emissions from purchased district heating to 0, if necessary, compensation	
Confirmation of emissions from purchased district heating by energy supplier	
Reduction of emissions from upstream and downstream value chain	
Calculations CO ₂ incl. indispensable compensation / external verification of calculation	
Determine and define / start compensation measures	
Confirmation Viasit climate neutral	

* Balance sheet framework:

Consideration of Scope 1 and 2 in full; Scope 3 without consideration of 3.1 (product components) and 3.12. (end-of-life-treatment of sold products).

Target no.17: Introduction of the certified Environmental Product Declaration (EPD) for Viasit products	Target date: 01.04.2027
This is a new target. The Environmental Product Declaration is transparent, and shows the environmental impacts a product has throughout its entire life cycle – from raw material extraction to disposal.	

Conclusion:

As can be seen above, the development of environmental performance (core indicators) was positive.

In terms of electricity and district heating consumption, we have reached a certain minimum threshold necessary for operations.

A greater improvement here is now only possible through the appropriate replacement of district heating as an energy source.

Our diesel consumption (logistics) has fallen noticeably, but we continue to strive to reduce it further. Overall, significant energy savings were achieved over a three-year period whilst maintaining comparable output.

Additional positives:

- The CO₂ emissions of passenger cars are well below the limit value.
- The products have significantly increased recycled content and the lowest possible packaging content.
- We are constantly improving our closed material cycles.
- Highest sustainability certifications achieved and confirmed.

We were once again very successful in our sustainability endeavours last year. We will continue to work on existing and new targets and are confident that we will improve again in the current financial year.

Our greatest challenge clearly remains the issue of climate neutrality (Target 15). We have made progress in this area too but will not achieve the 2027 deadline. We, therefore, have taken two fundamental decisions on this matter. Firstly: we are extending our self-imposed deadline to 2030. Secondly: in order to meet this deadline, all our cars and vans will be electric.

In addition to all of the above, we are currently looking into the sourcing of our heating and electricity needs from our own new biogas-fuelled combined heat and power plant.

Drumback Creation

Our most climate-friendly work chair

At Viasit, the avoidance of climate damaging emissions is our top priority. We are already regularly active in this field.

As things stand today, it is not yet possible to be truly climate-neutral, i.e., to generate no climate-damaging effects when viewed holistically and honestly. In addition to our existing CO₂ reduction measures, we wanted to, once again emphasise how important this issue is to us.

This vision brought about Drumback Creation. Starting with the standard Drumback, a product that had already received the Green Product Award when it was launched, we reduced

the already low footprint by selecting the most climate-friendly components possible.

We offset the smallest percentage, but still existing footprint by investing in several different climate protection projects for every Drumback Creation sold.

To ensure that all of this is honest, holistic and effective, we manufacture Drumback Creation in cooperation with Green Aureus (formerly: Climate Partner). We also do this for another variant of the Drumback for one of our renowned corporate clients, who buys them in large quantities for their sites and is convinced of this commitment.

As we see the primary reduction of climate-damaging effects as our main task and clearly distinguish and distance ourselves from unjustified positive calculations and reporting. At Viasit we are convinced that this signal is important and that our contribution to climate protection is also right in this way.

Learn more:

<https://app.hellogreenfriends.com/public/viasit>



Biodiverse factory premises: working together to increase biodiversity.

Every day, as many as 150 plant and animal species disappear from the earth - species extinction is 100 times faster than it would be without human influence. Our ecosystems, which provide us with clean water, soil fertility, food security, medical care and building materials, are becoming unbalanced.

The preservation of biodiversity is a fundamental prerequisite for success in climate protection and adaptation to the consequences of climate change. This is because healthy ecosystems store enormous quantities of greenhouse gases and mitigate the consequences of extreme weather events. They help to ensure that important ecosystem services such as clean water and fresh air will continue to be available to everyone in the future.

The diverse "functions" of biodiversity, which we use every day as a matter of course, can be summarised under the term "ecosystem services".

We will not be able to save the world with our efforts on our factory premises alone, but accept our responsibility and will play our part to strengthen biodiversity through the targeted design of ecologically sensible elements on the way across our 10,000 sqm near-natural section of the company premises.

At the same time, more and more oases of calm are being created that invite you to relax during breaks. Walkers are also frequently seen on our premises.

Our environmental steering committee plays a key role in finding and

implementing ideas. This mixed committee of committed colleagues is the driving force behind this area of our activities.

The environmental steering group is supported by the other "Viasitlers" and NABU Neunkirchen.

Some stops on the way across our site:

The pond



Water is life. This is also true of our pond, where fish and frogs thrive alongside many birds and insects. The pond with its colourful and rich flora is both beautiful and important for the grounds.

The insect home



This neat little house right next to the pond was the first thing the environmental steering group installed. Initially much ridiculed, it has since been accepted by a wide variety of residents.

Our Oak tree



With a trunk diameter of around 60cm, its age can be estimated at 150 years. This tree has continued to thrive through the dirt and soot of the ironworks on whose site we now live. It's nice that it provides us with shade during warm lunch breaks, while the squirrels play in the branches.

Under the Maple tree



Colleagues have set up their own little spot here. And there are separate feeding areas for squirrels and birds.

The insect hotel



Members of the environmental steering group built the shell shown above. The local hedgehog community was also taken into consideration, as there is a self-contained living unit for the prickly mammals on the ground floor.

Little by little, the gaps are now being filled with perforated bricks, brushwood, wood - in other words, with all the materials that the various residents need to feel at home.

All colleagues help to ensure that it eventually looks like the photo below with their leftover materials:



The flowering area for mullein and the plant spiral

The flowering area for mullein, coneflower and cornflower can now be found next to the large insect hotel. Mullein is one of the most productive sources of pollen and is visited by numerous bees, bumblebees, beetles and other insects during the summer months. Capsule fruits containing many seeds form from the flowers in late summer.

With around 300 species, mullein (*Verbascum*) is a genus within the brownroot family (*Scrophulariaceae*). The natural range of this majestic-looking flowering perennial extends from Central and Southern Europe to the Middle East and North Africa. Some species are used as a medicinal plant to relieve sore throats and dry coughs due to the mucilage they contain.

The planting spiral for various other valuable herbs and flowers is now located in the immediate neighbourhood.

Wet meadow



A naturally formed biotope in the west of the site, which we would like to preserve.

Woodland vines

Its flowers are favoured by honey bees, wild bees and countless other insects. They flower from July to September. We have planted them using old pallets as climbing supports.

A surrounding stone structure provides shelter for toads and lizards, with the lizards also sunbathing from time to time.

Deadwood habitat



Many people don't realise it and it sounds paradoxical, but deadwood is one of the most vibrant habitats in our natural world. Many insects, which are also found in our gardens, benefit from it, whether as food, hiding places or building material. Species such as the common hole bee, the blue-black wood bee, the common golden wasp, the golden rose chafer, or the common ram beetle are dependent on deadwood or can survive without it with difficulty.

Bird and insect trees and shrubs

Wherever possible, we combine our ideas with useful woody plants for birds and other welcome guests.

As an example, with the still young copper rock pear trees at one of the Green Factory lounges at the rear.

Nesting boxes

We bought and installed nesting boxes from NABU for our flying friends.



Lounge areas

We have installed Green Factory Lounge areas using oiled and sanded pallets as places to relax during breaks.

Seat cushions were made in our upholstery workshop that all colleagues can take with them for their breaks. They can be found at the respective exits in cushion boxes constructed from old System4 parts.



Validity statement

The undersigned, Peter Fischer, EMAS environmental verifier with registration number DE-V-0060, accredited or authorised for sector 31 (NACE code), confirms that he has verified the entire organisation, as specified in the environmental statement of:

Viasit Workspace Designers GmbH

Boxbergweg 4
66538 Neunkirchen

meets all the requirements of Regulation (EC) No 1221/2009 of the European Parliament and of the Council of 25 November 2009 on the voluntary participation of organisations in a Community eco-management and audit scheme (EMAS), as amended with effect from 9 January 2019.

By signing this declaration, it is confirmed that:

- The assessment and validation were carried out in full compliance with the requirements of Regulation (EC) No 1221/2009,
- The outcome of the assessment and validation confirms that there is no evidence of non-compliance with the applicable environmental legislation, and that
- the data and information contained in the organisations' environmental statement provide a reliable, credible and truthful picture of all the organisations' activities within the scope specified in the environmental statement.

This statement cannot be equated with EMAS registration. EMAS registration may only be carried out by a competent body in accordance with Regulation (EC) No 1221/2009. This statement must not be used as a standalone basis for informing the public.

Schwanstetten, 28 May 2026



Peter Fischer
DE-V-0060
Environmental Verifier

Recycling content and recyclability of products

Recycled content

In addition to the general reduction of material use ("lightweight construction"), efficient material use (less material waste during production), which can be achieved, for example, through intelligent manufacturing methods (computer-aided cutting optimisation, elimination of machining, etc.), resource conservation clearly requires the preferential use of recycled materials.

The use of recycled materials can sometimes pose problems, for example when it comes to certain safety-relevant components or aesthetical requirements. Nevertheless, we have in some cases specified the exclusive use of recycled materials (e.g., secondary aluminium), as well as collaborating with our partners to increase the recycled content in our components and materials. We continue to do this with the aim to maximise the content of recycled material in our products.

Although the share in the total weight of the product is very low, the use of upholstery materials made of 100% recycled polyester is an obvious sign in this respect and is also supported by a German global corporation as our customer through a framework supply agreement.

Recyclability

Viasit always strives to produce high-quality and durable products which, at the end of the first life cycle, can be used in the second-hand market or, through recycled components, can serve as a 100% raw material for the manufacture of new products.

For this reason, we pay attention to easy separability of parts and material labelling as well as to the reusability of the materials themselves already in the development stage.

Recycling and upcycling in practice

Our trained employees take back the products at the end of their life cycle, bring them to the second-hand market via partner companies and our own sales campaigns or dismantle them professionally, separate the materials, almost 100% of which go to our suppliers and to specialised recycling or upcycling companies for re-use.

For example, our plastic components

are shredded and used as granules to form new parts, the gas springs of our chairs go back to the manufacturer for local recycling, leather offcuts are given to a special company where they are turned into key rings and similar products, and our wood and wood-based materials go as raw material to a waste disposal company, to, for example the production of chipboard.

Material origins

Approx. 60% from Germany, 25% from Europe, 15% globally.

The specific data for the respective products is contained in our environmental product information, which is published on viasit.com on the relevant product page, together with operating instructions, certificates, and a wealth of other useful information, photos, and videos.

Main product components

What are our products made of?
What is the recycled content of the material? Can components be recycled and if so, what percentage?

1. Plastics

Average recycled content: 54%
Recyclability: 100%.
We mainly use polyamide and polypropylene.

2. Metals

Average recycled content: 75%
Recyclability: 100%.
We mainly use low-alloy steel.

3. Light metals

We use aluminium alloys exclusively from secondary aluminium.
Average recycled content: 100%
Recyclability: 100%.

4. Wood

Average recycled content: 2%
Recyclability: 100%.
We mainly use moulded chipboard which, unfortunately cannot contain any recycled materials due to explicit requirements in the manufacturing process. These, as well as all other woods used, originate from FSC or PEFC certified timber industries and meet the highest emission regulations.
The existing recycled content comes from wood-based panels, which do not represent a sizable proportion of our output.

5. Foam

Average recycled content: 0%
Recyclability: 100%
We use high-quality polyurethane predominantly moulded foam, and a small proportions of cut foam.
There is not yet a reliable method to achieve a recycling content while maintaining the high-quality

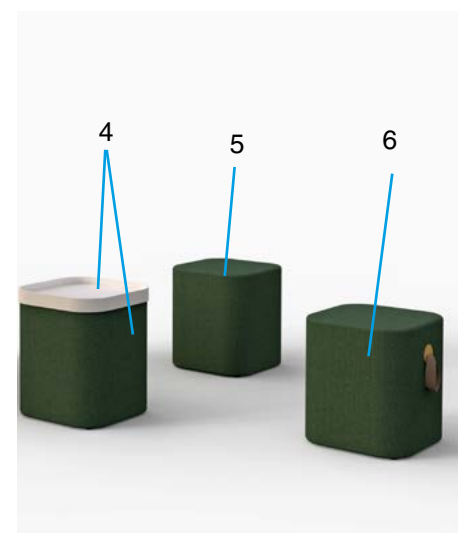
requirements. Reclaimed foams and generally those that we had to dispose of in the past have been processed into insulating materials since March 2023.

6. Textiles and cover materials

Average recycled content: 42%
Recyclability: 100%.
We use leather and classic textile fabrics with animal and plant fibres, but considerably more cover materials made of polyester in a wide variety of appearances.

7. Packaging

Average recycling content: 90%
Recyclability: 100%



Our 17 Sustainable Development Goals (SDGs)

At Viasit, we are convinced that the 17 global Sustainable Development Goals (SDGs) adopted by the 193 member states of the United Nations in September 2015 will promote collective action and accelerate progress in global sustainability. The realisation of these global goals can only succeed if everyone contributes within the scope of their possibilities. That's why we in turn, as an internationally active company support the SDGs. Details of our contribution to the goals are detailed on the following pages.





We combat poverty in all its forms. Our contribution to this is economically responsible planning, action, secure jobs, and fair wages. We regularly invest in social projects in our region. We pay fair purchase prices and do not tolerate unfair conditions and poverty from our supply chain.



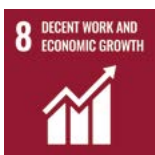
Occupational safety and health promotion, working time accounts, occupational health care, ergonomic working conditions are just a few of the mandatory key words at Viasit, and its national and international partners. Without exception, our products are also developed, manufactured, and monitored for outstanding ergonomics, freedom from harmful substances and comfort.



At Viasit and our partners, genders are equally represented at all levels of the company.



At Viasit, we are aware of the limited resource of water. We therefore do not use any water in our manufacturing processes and have replaced almost all water-intensive processes previously used by our suppliers. Overall, we use water sparingly and have taken precautions to prevent water pollution from accidents.



At our company headquarters and throughout our supply chain, we apply labour relations that comply with legal requirements. Deviations are not tolerated. Healthy organic growth characterises Viasit and its partners, some of whom we have been partners for forty years.



We make our site available to the public, which is very popular with walkers. Further biodiverse and ecologically sustainable components are constantly being created here in the city centre.



Our entire production, logistics, energy utilisation and product design are created to conserve resources and increase efficiency. Our suppliers and service providers do the same. Our products offer high quality, long-lasting comfort and benefits. Our products are easy to repair, refurbish or upgrade. Spare parts are available for a minimum of 10 years, and we provide service and repair from our own technicians. At the end of a products life, we can take them back, 100% recycle them or offer them on the re-use market.



Our climate strategy is to reduce all actively manageable emissions of all three GHG scopes as far as possible by 2027. We will then offset the unavoidable emissions in certified climate protection projects. We are reducing the CO2 footprint of our products in parallel with this by independent analysis. In addition, we are already offsetting the footprint of Drumbach Creation. More on the topics in the CCF company report, on the respective product website and featured in the appendix.



Avoidance of noise emissions, avoidance of waste, 100% waste separation, closed material cycles through recycling and upcycling through intelligent utilisation, near-natural areas, biodiverse components. These are points with which we also contribute to this goal.



We distance ourselves from all worldwide political agendas that do not protect peace and justice. In this respect, we also withdraw from trade relations, etc. We want to be free from corruption in our supply chain and respect national and international law, which we also demand from our partners in our Code of Conduct. More details can be found in the annex.

Plastic bags made from 80% PCR material



To protect our products from dust during transport by truck, we wrap them in plastic bags. This is very practical, as PE covers are light, stable, and take up hardly any space when empty.

We look after our bags, take them back after each delivery and reuse them as often as possible. At the end of their life cycle, bags normally end up in landfill or at the waste incineration plant. In view of Viasit's ambitious climate targets this needed to change!

Our purchasing and environmental management departments work with a supplier who offers bags with a PCR content of over 80%. This means that the bags consist of at least 80% post-consumer recycled plastic, i.e., plastic waste collected and disposed of by consumers. This recycled content is much higher than usual, resulting in official certification for Blue Angel, the official environmental label of the German government.

The advantages of the new material are easy to calculate: If the production of 1,000 bags used to generate 216.50 kg of CO₂, we can reduce this figure significantly by 60% to 86.57 kg by using the new material.

The bags help to reduce the consumption of new plastic, which is made from petroleum, and thus reduce the environmental impact. In addition, by using PCR plastic, we are helping to reduce waste and conserve natural resources.

Viasit recycles discarded PU foam



Polyurethane or PU foam is an important raw material in our production. Polyurethane foam is created when the two substances isocyanate and polyol react with each other. Water is added in the process to influence the softness of the product.

PU foam is used as upholstery in our seats, backs, and headrests to ensure comfortable sitting. The quantities involved are considerable and on average, we use about two kilos of PU per chair.

Previously, when a chair reached the end of its life cycle and was recycled, the PU foam had to be thermally

utilized (incinerated). Unlike, steel and aluminium, it could not be recycled. And this is not sustainable. Our Green Factory philosophy does not accept this as Viasit has set itself the goal of being CO₂-neutral by 2027 and closing recycling loops wherever possible.

Solution: Viasit sends old foam to be shredded and crushed together with recycled materials from other sources. They are then pressed into insulation boards for sound-insulating door panels. The logistics process also fulfils sustainability criteria as the old foam is collected in lattice boxes from our factory in Neunkirchen, which were previously

used as transport containers for delivered components. The supplier's lorry, which already delivers to the Viasit plant almost every day, takes the filled boxes back and recycles them on its return journey.

Our first completely CO₂-compensated chair "Drumback Creation"



As an expression of its sustainable corporate strategy, Viasit presents its first fully climate-compensated workplace chair.

With this, Viasit gives every individual customer and every company the opportunity to make a small contribution towards curbing climate change with an ergonomic office chair, and at the same time to do something directly for health in the workplace.

"Creation" is derived from the successful Drumback work chair, which has already won many awards for its design, quality, and first-class ergonomic features.

Creation has been put together using the most ecologically favorable components and specification options. As a result, the product's CO₂ footprint has already been significantly reduced when compared to a standard work chair. Viasit offsets the remaining greenhouse gas emissions by supporting certified climate protection projects.

Creation is particularly well suited to this task due to its sustainable design principle, which combines the advantages of mesh and upholstered back chairs, thus saving resources. The specification list includes a 100% recycled aluminium base and

upholstery and mesh fabrics made of 100% post-consumer recycled polyester. Delivery is usually via DPD or other parcel services, also 100% climate neutral.

A long service life is also an essential aspect of sustainability for a product. That is why the chair is robust and durable, and Viasit guarantees the availability of spare parts for up to ten years after the end of production.

Viasit sends parcels climate neutrally with DPD



The current trend towards the home office offers new market opportunities that Viasit is consistently exploiting: Above all, through special home office products that are well received by the market, and which reach customers via new strategic logistics concepts.

Viasit has chosen the DPD Group as its partner for the delivery of disassembled packaged products to the customer's door. This company not only stands out for its reliability and cost-effectiveness, but also scored points with its clear sustainability concept. With 45,000

tons of CO₂ saved per year, it is the number 1 in the CEP sector and delivers all parcels 100% climate-neutral, without any additional costs for the customer.

"The climate-neutral parcel transport by DPD fits perfectly into our sustainability concept, which we have been pursuing for years and which guides us to continuously analyse and optimise our ecological footprint," explains Managing Director Thomas Schmeer. Sustainability has long been a corporate goal for Viasit, which is pursued with intelligent solutions along the entire

value chain, starting with ecological product design and ending with the return of chairs at the end of their life. "Logistics in particular can make an important contribution here, be it through the purchase of increasingly low-emission trucks, or the use of environmentally friendly transport packaging concepts, or even the selection of particularly environmentally conscious logistics partners such as DPD," adds logistics manager Florian Karcher.

Investment in sustainability: Viasit is now certified to LEVEL 3

Since February 2021, Viasit has been certified according to the LEVEL standard of the Federation of the European Office Furniture Industry (FEMB). LEVEL is an independent, comprehensive standard that takes a holistic approach to sustainability assessment.

Not only individual products or the behaviour of the company are examined, but all aspects, from products to production and the organisational framework conditions

in the company to the complete supply chain are scrutinised.

The catalogue of requirements specifically examines the environmental impacts that the company has in the four aspects of materials, energy, atmosphere and on the health of people and the ecosystem, and evaluates them according to a standardised, three-level point system.

For customers and market partners

the LEVEL label means more transparency in a confusing variety of sustainability seals and standards which are awarded on the basis of different criteria, sometimes in competition with each other.



Viasit achieves Bronze medal for sustainability



Sustainability and transparency are becoming increasingly important in business and Viasit is recognized as a pioneer of the cause. This cause is proven by our regular successful EMAS audits and our Level 3 certification.

Ecovadis assesses the four core areas of environment, labour, human rights, ethics, and sustainable procurement. The results lead to a scorecard with an overall rating from 0 to 100 points and detailed insights into individual areas. This scorecard shows the maturity level of sustainability management and indicates risks and potential for improvement.

The achievement of and compliance with these international standards attest to the success of our efforts to date, they are also a constant incentive to continue to improve our compliance with ethical, social, and ecological standards in the future. Ecovadis, a global provider of sustainability assessments, has developed a standardised procedure that reviews and evaluates the sustainability performance of companies based on certain parameters. The assessment is conducted digitally as a desktop audit using a methodology that covers 200 industries in 176 countries.

The best companies are awarded medals on a bronze, silver and gold basis with Viasit achieving a Bronze standard, placing us in the top 35% of companies assessed in the past twelve months. All assessment results are published on the Ecovadis platform and are therefore available to all market participants.

SOCIAL REPORT

Our responsibilities

Viasit has great social responsibility, we are aware of this and act accordingly.

Viasit upholds its commitment to its Neunkirchen location and consistently provides local employment, the preservation of which has been secured in economically challenging times in the past and will continue to be one of our main goals in the future.

We respect and protect workers' rights locally, nationally, and globally. We do not tolerate involuntary adult and child labour and especially in our supply chain. We have included this in our own Code of Conduct, compliance with which we also demand in writing from our suppliers, both nationally and internationally. Approx. 0.5% of turnover is invested in social commitment.

Viasit is committed to its own employees, and supports and promotes them, for example, by:

- Free mineral water
- Onboarding programmes
- Regular health at work days
- Reintegration programme following absence
- Further training opportunities
- Individual promotion and support programmes and opportunities

Locally and regionally, Viasit is committed to social, cultural, economic, and ecological issues, for example by

- Promoting and supporting several youth teams in the sports clubs SV Elversberg, 1. FC Saarbrücken, FV Bischmisheim, Borussia Neunkirchen
- Membership of the Saar Pfalz Moselle Economic Club
- Membership of the "Arbeitskreis Wirtschaft" (AKW)
- Environmental Pact Saarland
- Supporting membership in the Neunkirchen Tourist Office to promote the development of the town

- Participation in the annual Rotary Club internship programme for the benefit of foreign students
- Sponsorship of the Graduation night at the University of Applied Sciences in Saarbrücken

Occupational Health and Safety

Healthy and motivated employees are of fundamental importance for sustainable corporate success. Therefore, we at Viasit attach the highest importance to occupational health and safety.

Viasit has commissioned an external engineering office for occupational safety to perform and organise all occupational safety tasks. The occupational safety specialist provided by the engineering firm is supported by several safety officers at Viasit. Numerous first aiders and fire protection assistants complement the concept.



At least four times a year, the occupational safety committee, consisting of the safety specialist, safety officer, environmental management officer and management, meets under the direction of our company doctor to deal with all occupational safety and health protection issues.

Health promotion

A shortage of skilled workers and changing age structures are just two important criteria that make it clear how important it is to have a modern human resources policy that focuses on keeping employees healthy.

At Viasit, employees participate in the planning and design of the working environment from the very beginning. For example, workplaces should be designed ergonomically so that they offer employees optimal conditions.

Should optimisation potential become apparent at a later stage, all department heads are direct contacts for this. Numerous measures have already been implemented, for example

- Height-adjustable desks
- Height-adjustable workstations
- Healthy lighting solutions
- Noise reduction measures
- Modern computer monitors
- Machine guidance supported by balancers
- Reduction of loads to be lifted by roller conveyors etc.
- and much more ...

Regular health days are held in the company in cooperation with health insurance companies to sensitise our employees in all areas to take

care of their health. The offer ranges from back training to nutritional advice to stress-reducing relaxation techniques.

Viasit has installed a company reintegration management system for employees who are unable to work for a longer period. Our company doctor offers special consultation hours for this and all other health topics.

Training and further education

Since 1980, the year Viasit was founded, we have made considerable progress. The garage-based company of yesteryear has grown respectably and can boast many a success.

In order to continue on this path, we also need qualified and motivated colleagues in the future, whether in production, construction, logistics or elsewhere. That is why we train people.

We devote our attention to the quality of our training, for example by using training programmes. The training aptitude test is just as much a prerequisite for our trainers as sound experience and an elevated level of motivation to help guide our trainee colleagues to success.

We assign projects to our trainees at an early stage, which they work on independently. In this way, we encourage them to take on responsibility and show the confidence we have in their performance. We also hold regular

face to face feedback discussions, so that no one is left alone with questions or difficulties.

However, we do not only pay attention to good training for our young colleagues. Our employees and managers who already have professional experience are also promoted. This is the only way to maintain a qualified team and achieve sustainable success for the company.

The spectrum here ranges from training in specific work by experienced colleagues to externally conducted further training, for example to become an "internal auditor", technician and comparable.

Suggestion scheme

Our suggestion scheme enables all employees to contribute their ideas effectively and profitably for all concerned. Suggestions for product improvements, simplification of production processes, potential savings in packaging. The range is almost unlimited, and many ideas are implemented, which have a positive impact in many areas, including from environmental and sustainability point of view.

Flexible working time models

The employees at Viasit who are not directly involved in production can work to the flextime model, which improves the compatibility of family and career.

In addition, Viasit has had its own working time account system for a very long time. This makes it possible to react flexibly and in favour of the security of all jobs to seasonal fluctuations or those caused by the general economic situation in the increasingly dynamic national and global markets. Stable wages and a firm commitment to the Neunkirchen site in the future can also be seen as the result of such solutions.

Employee involvement and equality

Viasit universally involves its employees. They help determine company goals and policies as equal partners. The elected works council ensures that employee interests are safeguarded in a dialogue based on partnership between the parties involved. Achieving sustainable corporate success is not possible without healthy and motivated employees.

Proportion of employees of foreign origin

Our international colleagues are an important part of our corporate culture. At Viasit, a member of the "Diversity Charter," there is no place for discrimination.

The proportion of employees of foreign origin at Viasit is 14.4%.

Proportion of female employees

Qualified, committed, motivated and healthy employees are a main focus at Viasit. It is not a question of male or female. We have female colleagues employed in every position in the company, including management positions, who are of course equal to their male colleagues. The proportion of female colleagues at Viasit is 25.8%.

People with physical or mental disabilities

Not all people are lucky enough to be able to live without a handicap. The percentage of colleagues at Viasit who are not so fortunate is 4.4%.

Our commitment and awareness of this issue is also expressed in our cooperation with DPS Saarwork GmbH. Saarwork is an institution of the Diakonie and supports people in the development of their personality who, due to the nature or severity of their disability, cannot, not yet, or not yet again be employed on the general labour markets.

Saarwork GmbH has been working for Viasit for many years, sometimes on large-volume orders planned over an extended periods (separating batches, repackaging and re-packaging, producing film packaging, re-labelling, and re-labelling, packaging, pre-assembly of parts...).

Design of rest areas for employees

Here, the company used its own products to create functional, modern, and cosy spaces.



Our Code of Conduct

1. Avoidance of child labour

We reject child labour. Our suppliers must also avoid any kind of child labour in their companies. The definition of child labour is based on the core labour standards of the International Labour Organisation (ILO) and the principles of the UNGC. If a local law prescribes a higher legal minimum age for workers or a longer compulsory schooling period, the higher age applies.

2. Free choice of employment

We do not tolerate slavery, servitude, forced labour, human trafficking, or involuntary prison labour. Practices such as withholding personal property, passports, wages, training certificates, employment or other documents for unreasonable reasons are not acceptable.

3. Working hours, wages, and other benefits

We and our suppliers must comply with the applicable legal regulations and the regulations on working hours specified by ILO standards. Salaries must be paid to employees regularly, on time and in full in accordance with applicable laws and must be following applicable national laws. Remuneration and other benefits shall provide employees and their families with an adequate standard of living. Suppliers are also expected to provide fair and competitive remuneration and other benefits to their employees and to promote equal pay for work of equal value. It is recommended that suppliers

provide adequate training and development opportunities for their employees.

4. Inclusion and diversity

Equal treatment of all employees is a key management principle. Viasit and suppliers must ensure that their employees are not discriminated against or harassed in any way based on age, disability, ethnic origin, marital status, gender, gender expression and identity, genetic information, national origin, physical characteristics, political affiliation, pregnancy, religion, social origin, sexual orientation, trade union membership or any other unlawful criterion.

5. Health and safety

Physically demanding activities and conditions in the workplace, as well as risks arising from the use of the infrastructure available in the workplace, must be managed in such a way that employees are protected from hazards. We and our supply partners must provide adequate controls, safe work practices, appropriate maintenance, and the necessary protective measures to reduce health and safety risks in the workplace and to prevent accidents and occupational diseases.

Safety information on identified workplace risks or hazardous substances - including components in intermediate products - must be made available to employees for training and protection. Minimum requirements for a safe and healthy working environment include the provision of drinking water, adequate lighting, appropriate

room temperature, good ventilation, sanitary facilities and, where appropriate, safe, and healthy company accommodation.

6. Compliance with the sustainability principles in the supply chain

Our suppliers must also implement the sustainability principles set out in this Code of Conduct in their upstream supply chain.

7. Integrity in business transactions

We and our suppliers must prohibit and not practice or tolerate corruption, extortion, embezzlement, misappropriation, and money laundering in any form. No bribes or other unlawful inducements (e.g., kickbacks) may be offered or accepted in business dealings with business partners or public officials. Suppliers may not offer Viasit employee's gifts or other benefits for personal gain that could be considered a bribe. As a matter of principle, gifts or hospitality must not be used to unfairly influence a business relationship and must not violate applicable laws or ethical standards.

Safeguarding our customers' interests

We supply our customers with products that fully meet their wishes and expectations that are intended to remain usable for a long time. Immediately after development, our products are submitted to a neutral, specialised testing institute for verification of conformity in

accordance with the leading current national and international standards. In addition, we have our products continuously monitored on this basis for as long as we offer them. An example of our activities in this regard is as follows:



Testing and continuous monitoring of our products regarding the relevant safety and durability requirements based on current standards, as well as to the conformity with product safety legislation.



Compliance with legal regulations and the extended requirements of the TÜV regarding harmful substances.



Fulfilment of the highest ergonomic demands of the product.



This label identifies environmentally friendly products, promotes ecological product innovations, and reduces environmental pollution. The Blue Angel has stood for independent, transparent, and ambitious labelling for over 40 years. It is the environmental label of the German government.



Certification of Viasit, the company and products, according to the FEMB sustainability standard.



Use of wood from sustainable forestry.

Local organisations, citizens, residents, and Viasit

Through a direct connection with the tourist office, a wide range of activities arise which, from a local perspective, can be attributed to social commitment. For more than thirty years, the work of the

Neunkirchen Tourist Office, in which Viasit regularly participates both directly and indirectly, has enabled the organisation of Christmas concerts, monthly flea markets, the Neunkirchen Wine Lounge, the Neunkirchen Fair, the Neunkirchen Oktoberfest, exhibitions on local history and local artists. Situational individual commitments, such as equipping the local

vaccination centre during the Corona pandemic, may also be mentioned here.

The Viasit premises with its recreational areas for employees and elements for the promotion of biodiversity, such as the pond or the wild meadow, are open to walkers via the circular path and are often used for recreation in the middle of the city.

ECONOMIC REPORT

Basic information

Sustainability must also be considered in terms of economic stability.

"We operate in a sustainable manner and want to leave our children and grandchildren an intact ecological, economic and social environment."

This statement has been written in our environmental statement since 2017.

Equally consistent is the commitment of the company management to the Neunkirchen site as the headquarters of Viasit, which is still managed by the founding families today. This means that we will continue to secure jobs at the site in the future. Through healthy, organic growth, turnover is expected to rise to €45 million per year by 2030.

Shaping our finances

Viasit is also securely positioned in finances. The detailed business plan helps to secure long-term profitability.

The economic equity ratio was recently 36%. Our liquidity planning is accurate to the day. Our long-standing partnerships with regional and international financial institutions guarantee stable fixed interest long-term financing. We have sufficient liquid funds to cushion even major fluctuations and simultaneously additional liquidity would be available due to unused overdraft facilities.

Investment activities

At Viasit we consistently reinvest in our business. In recent years, this has primarily been in production, logistics and IT infrastructure. Large sums are also constantly invested in the development of new products and the continuous adaptation of existing product lines with, in the last 5 years, approximately €4,000,000 has been put back into the business. The same levels of investment will be made in the future.

Investment decisions are always based on a sustainable approach. Thus, an investment decision is made even if the socially and ecologically positive sustainable effects are offset by a less attractive economic return. (Such as a long-term return) e.g., the return on investment would be rather longer-term.

Every year, Viasit invests approximately 0.5% of its turnover in programmes and measures that voluntarily benefit the common good and the well-being of its employees, thus fulfilling its social responsibility.

Consideration of risks, opportunities and important impacts

We are already adaptable and resilient due to flexible capacity tools, working time models, constructive works council activities, a motivated team, stable financial and liquidity concepts.

Notwithstanding this, the commercial management reports daily to the executive board on defined points with the purpose of early recognition of the need for action in the event of unplanned negative developments, thus ensuring, among other things, the control of economic risk.

Such risks can also develop in parts supply, for example due to economic difficulties of a supplier or due to a supply situation in the world market in general. This is controlled by our purchasing department using several strategies, such as long-standing close relationships with partners, secondary suppliers, daily demand, and situation analysis. Here, too, daily reports are made to the management.

Compliance with safety, quality and environmental requirements is essential to avoid failure and any resulting claims, which can also be an economic risk. These issues are the responsibility of the Quality and Environment Department, which reports to the management weekly.

Corruption

According to data from the European Commission in 2014, corruption damages the economy in the European Union by €120 billion euros per year. While the IMF estimates the global annual damage caused by corruption at around \$2000 billion dollars, the OECD even comes to the amount of \$4000 billion dollars. Internationally, corruption undermines the rule of law and faith in democracy.

In the area of public administration and the judiciary, corruption leads on the one hand to high material damages and on the other hand to immaterial effects such as loss of trust of citizens in the state and its departments. For example, contracts may be awarded to companies even though they provide more expensive or inferior services than those companies that would be selected in an objective and transparent tendering process. The taxpayer ultimately bears the financial burden. Corruption and the fight against corruption are central issues today in both industrialised and developing countries. There is no place for corruption at Viasit. We are committed to fair competition and report any suspicions to the relevant authorities.

Membership, involvement in associations and focus groups



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