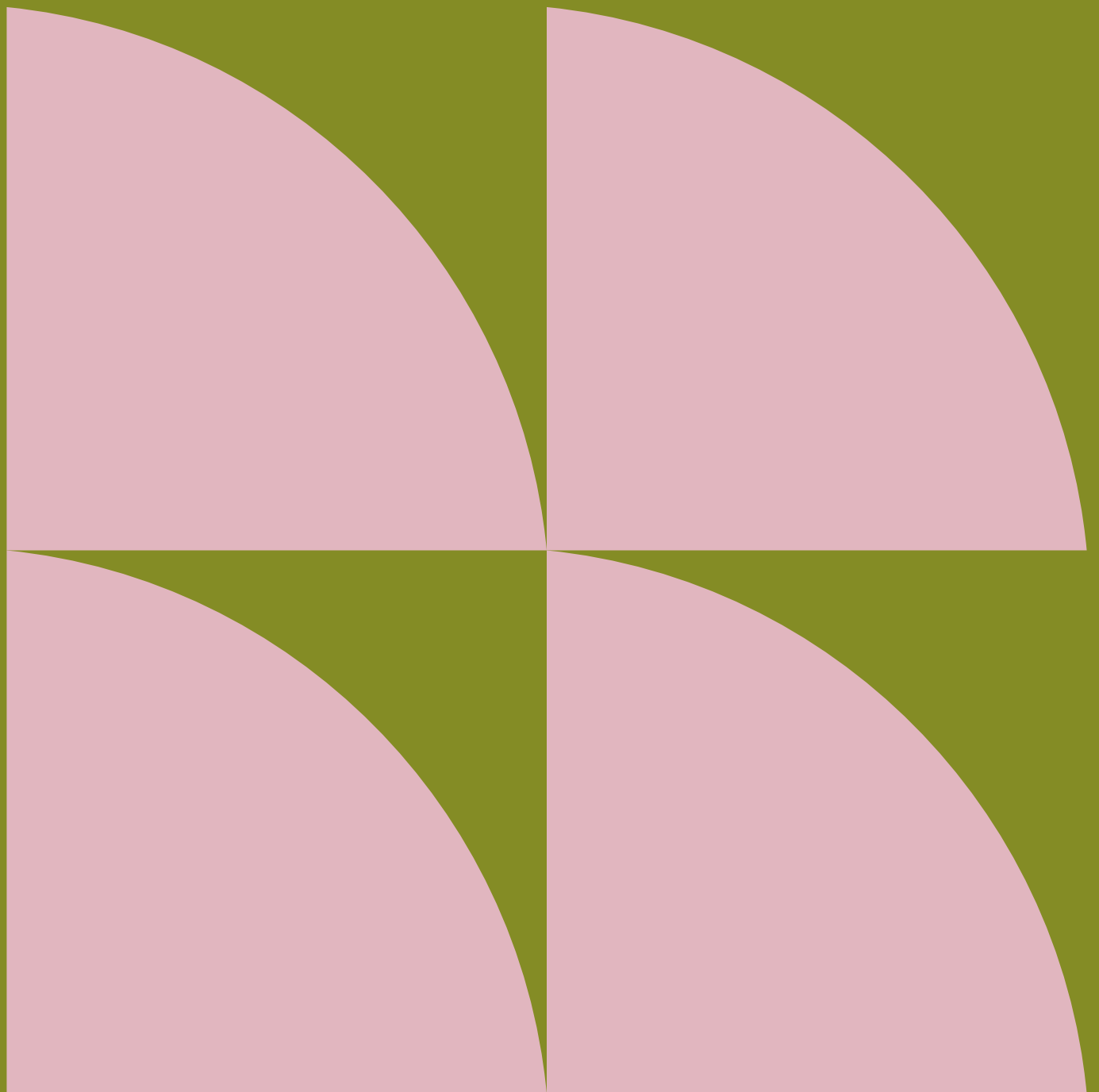


THE BENE RESPONSIBILITY 2025



bene

FOREWORD

TAKING RESPONSIBILITY

If you want to shape the future, you have to take responsibility. That's exactly what we do. This is the path we have consciously chosen as a company – with the aim of actively shaping positive change. The years 2023 and 2024 were characterised by precisely this spirit of change: We defined new goals, initiated bold measures and systematically prepared ourselves for the challenges ahead.

Our aim was not only to meet standards but also to set new benchmarks. With the introduction of an energy management system, investment in renewable energies and a clear focus on the circular economy, we are creating structures that make the future possible – today and for future generations.



Michael Fried

Thinking and acting sustainably is our aspiration – and our inspiration. As a leading designer of modern working environments, we want to make our contribution to a future worth living in. Together with our customers and partners, we develop sustainable concepts and office space solutions that are in line with our economic, environmental and social responsibility.



Manfred Huber

Sustainability begins as a frame of mind and takes effect through action. This report shows what we have achieved so far. But most importantly: what motivates us. It signals the commitment of our team to take real responsibility and have the courage to find new ways of thinking.

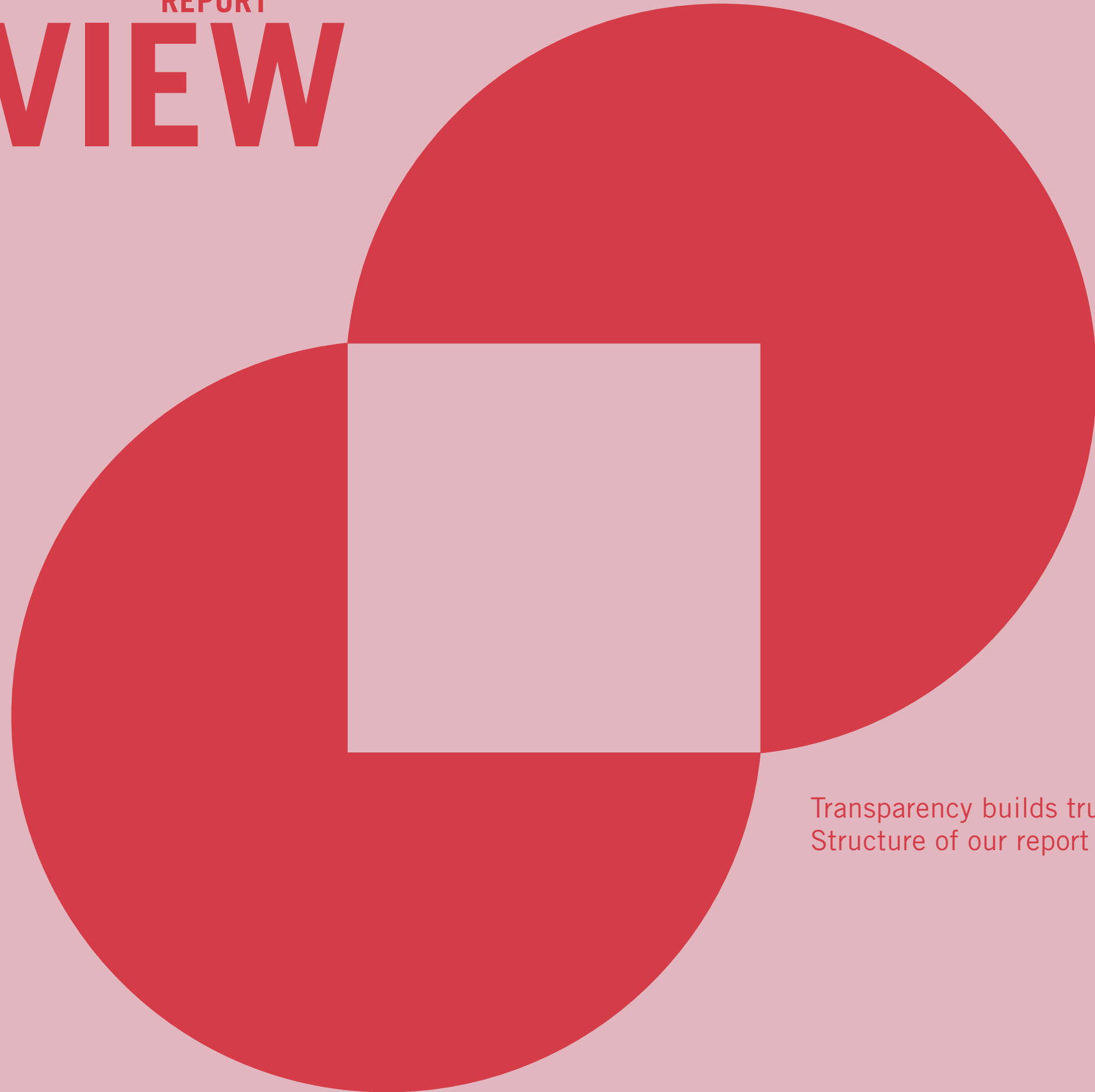
We invite everyone to join us on this journey. Because sustainable change cannot be achieved single-handedly. It comes from working together, through partnership, transparency and the shared conviction that there is a better way. This is exactly what we are working towards. Every day.

Bene GmbH Executive Board
Michael Fried and Manfred Huber

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REPORT OVERVIEW



Transparency builds trust:
Structure of our report

EXTENDED VERSION OF THE REPORT

This year's report is Bene's fifth sustainability report and covers the financial years 2023 and 2024. This summary provides a compact overview of what Bene has achieved over the past two years. If you would like to learn more about the background and details, you can find the full version of the report at bene.com. It contains all the details based on the requirements of the Global Reporting Initiative (GRI).

SYSTEM BOUNDARIES

The entire company of Bene GmbH has been mapped out with a range of key figures covering economic and personnel aspects. Environmental data is based on the production site in Waidhofen an der Ybbs.

MATERIALITY ANALYSIS

In preparation for the CSRD (Corporate Sustainability Reporting Directive), a double materiality analysis was carried out for Bene 2024 in accordance with the ESRS (European Sustainability Reporting Standards). In the process, 23 topics were identified as material for Bene, along with their risks and opportunities. The greatest opportunity lies in the circular economy, while the greatest risk is seen in the areas of forestry and climate.

THE FOLLOWING TOPICS WERE IDENTIFIED AS MATERIAL:

| TOPIC | ASPECT |
|---|--|
| Water pollution | Emissions into the water |
| Climate change adaption | Energy supply, climate, availability of raw materials, weather |
| Resource outflows related to products and services | Circular economy |
| Pollution of soil | Emissions into the soil |
| Pollution of air | Emissions into the air |
| Impacts and dependencies on ecosystem services | Forest management |
| Resources inflows, including resource use | Sustainable raw materials |
| Other work-related rights / child labour | Apprenticeship training |
| Microplastics | Microplastics |
| Working conditions / secure employment | Employee loyalty, corporate culture |
| Personal safety of consumers and end-users / health and safety | Workplace design, product ergonomics |
| Corruption and bribery / prevention and detection, including training | Compliance |
| Direct impact drivers of biodiversity loss / climate change | Forest management |
| Equal treatment and equal opportunities for all / gender equality and equal pay for work of equal value | Gender pay gap |
| Waste | Waste management |
| Climate protection | State-of-the-art machinery, transport of people, raw materials and goods |
| Corporate culture | Corporate culture |
| Direct impact drivers of biodiversity loss / pollution | Pollution |
| Information-related impacts for consumers and end-users / access to (quality) information | Stakeholder dialogue, customer satisfaction |
| Communities' economic, social and cultural rights / water and sanitation facilities | Extraction of raw materials |
| Working conditions / health and safety | Employee protection, employee health |
| Direct impact drivers of biodiversity loss / land use changes, freshwater-use and sea-use change | Upholstery materials |
| Impacts on the state of species, such as population sizes and global extinction risk | Forest management |

OUR WAY FORWARD

In 2023 we set ourselves new goals. We developed a vision for the entire BGO Holding (associated companies: Bene GmbH, Hali GmbH, Neudoerfler Office Systems GmbH, BGO Montage und Logistik GmbH) and derived sustainability goals and fields of action for Bene.

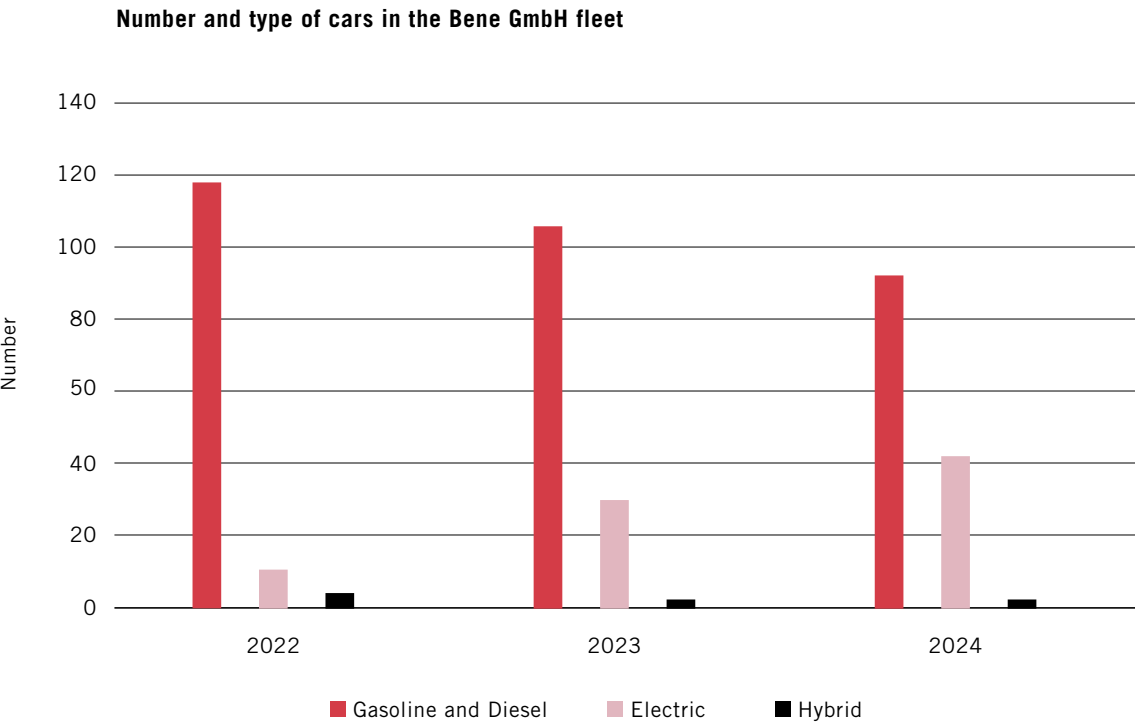
| | | | | | | |
|------------------------------|---|----------------------------|-----------------------|--|---|---------------------------|
| BGO purpose and vision | <div><div>Purpose: We create inspiring places where people meet and network with each other.</div><div>Vision: By 2030 at the latest, we will be one of the most sustainable companies in our industry!</div></div> | | | | | |
| Derived sustainability goals | In order to offer our customers sustainable products and services, we promote and practice sustainable behaviour in the areas of environmental protection, circular economy, social diversity and inclusion. | | | By no later than 2030, we will be carbon neutral (Scope 1 and 2) and our new product lines will be recyclable. | | |
| Fields of action | Raising awareness | Optimal working conditions | Social responsibility | Sustainable products | Reduction of the greenhouse gas footprint | Sustainable raw-materials |

All sustainability actions that are linked to specific corporate goals (derived from the BGO goals) are managed in a specific database and evaluated regularly. 20% of all actions relate to the procurement department, which has a major influence on improving environmental performance through its daily decisions and therefore bears a great deal of responsibility.

In 2024, 69 actions were managed, 14 of which were regularly recurring. 39 have been completed, 14 are still in progress. The remaining two were rejected following a technical review.

EXAMPLE OF ACTIONS RELATING TO THE VEHICLE FLEET

The car fleet is gradually being converted to electric vehicles. The target for 2024 was: 25% of all vehicles leased by Bene are electric vehicles. – This target was exceeded with a share of 31% on 31 December.



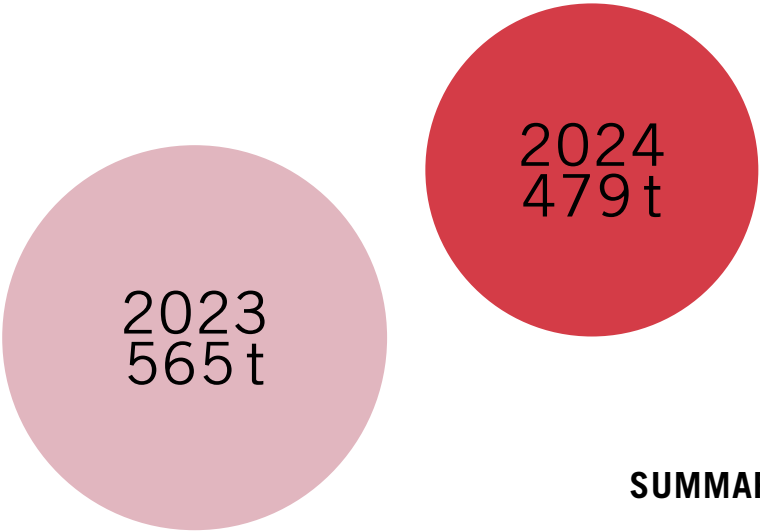
In 2024, Bene had 13% fewer cars running on fossil fuels than in the previous year (from 106 to 92). At the same time, the number of electric cars increased by 40% (from 30 to 42). As a result, fossil fuel consumption was reduced by 14%.

EXAMPLE OF DEPAVING ACTIONS

In 2023, 130 m² of paved surface at the Waidhofen site was depaved and returned to a more natural state. The result is an inviting outdoor space for both work and relaxation – now also home to our busy Bene bees, hard at work producing honey. Today, one fifth of the company grounds remains unsealed, creating a thriving landscape of meadows, trees, and shrubs.

LEGAL REQUIREMENTS

Sustainability has found its way into EU legislation. The EU’s “Green Deal” can be read as a clear roadmap for transforming the economy and moving towards a circular economy. As a company that is aware of its social responsibility and has focussed on environmentally friendly business practices for many years, we welcome this development. In 2023 and 2024, we prepared for the upcoming legislation, including mandatory reporting, which will affect us as of March 2025 for the 2027 financial year.



Reduction of CO₂ emissions
from 2023 to 2024

ENERGY MANAGEMENT SYSTEM
ACCORDING TO ISO 50001

In 2024, we had our energy management system certified in accordance with ISO 50001 to continue systematically improving our energy efficiency and achieve long-term energy savings. ISO 50001 is an internationally recognised standard that helps companies establish and continuously optimise a structured energy management system. The measures that have already been implemented and are still ongoing include the gradual switch to LED lighting, the conversion of the vehicle fleet to electric vehicles and the installation of charging infrastructure. The focus in the future will be on monitoring and analysing energy consumption data with the expectation of identifying and realising further potential savings.

SUMMARY OF KEY FIGURES

In 2023 and 2024, Bene renovated the roof of the production hall and installed solar panels with an output of 3.1 MWp. This major project was completed in 2024. Since then, the solar panels have been able to cover around a third of our electricity requirements.

The reduction in water consumption at the production site is a welcome development. Consumption rose steadily in the years 2020 to 2023 – up to a peak of 7,907 m³. This was due to an increase in consumption in the office sector. In 2024, consumption fell by 15% to 6,708 m³. Bene uses water mainly for typical office purposes (sanitary facilities, kitchen). In production, it is used for the sprinkler system and the cooling system and in small quantities as a diluent and cleaning agent.

Overall, we were able to further reduce our company's greenhouse gas footprint in the areas of Scope 1 and 2 according to the Greenhouse Gas Protocol (GHG Protocol) (-15% from 2023 to 2024). This was due mainly to decreases in heating requirements, fuel consumption and external electricity purchases.

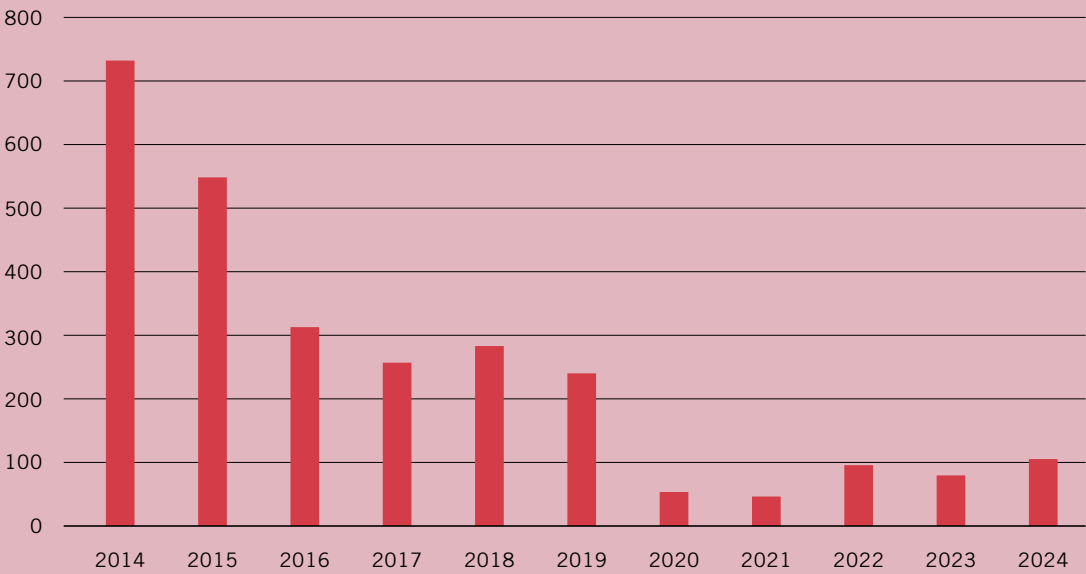
Greenhouse gas footprint – Scope 1 and 2 (tonnes of CO₂ equivalents, or CO₂e)¹

| 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|-------|------------|------------|------------|-----------|------------|
| 5,160 | 944 (-82%) | 621 (-34%) | 542 (-13%) | 565 (+4%) | 479 (-15%) |

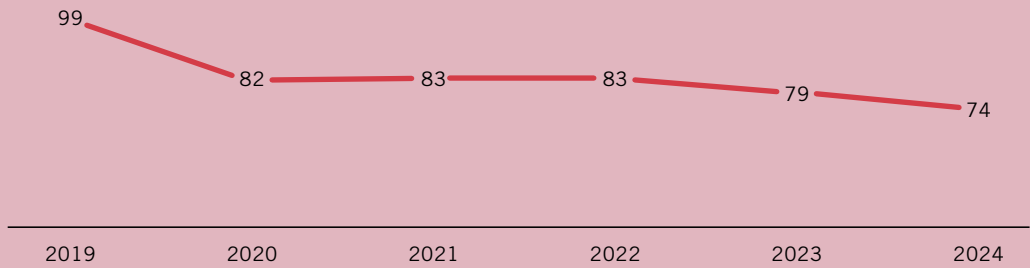
The slight increase after 2022 can be attributed to increased production activity in 2023.

For passenger flights (Scope 3 according to the GHG Protocol), there was a year-on-year increase in 2024, from 79 to 104 tonnes of CO₂e (+24%). Nevertheless, this remains far below the emissions in the years before the coronavirus pandemic.

Emissions from passenger flights (t CO₂e)



The following table shows the carbon footprint
per item produced in Waidhofen (kg CO₂e / item):



¹ All emissions directly attributable to the company (heating, fuel, water supply) and those generated during the production of the purchased electricity.

SUSTAINABILITY

STARTS WITH LISTENING

What do our customers need?
Their voice guides us
toward better products.

How important is sustainability really when buying office furniture? What matters to customers when they decide in favour of a brand, a product or a concept? To better understand this, we conducted a qualitative customer voice survey with selected sales colleagues from Austria, Germany, the UK, the Middle East, India, France and Switzerland. Thanks to daily dialogue with customers, these colleagues understand their needs and decision-making processes, enabling valuable insights into what matters to those who use our products.

The results of our latest survey on “Sustainability when buying office furniture” paint a clear picture: For the majority of our customers, sustainable materials are a decisive factor in their purchasing decisions. Eight out of ten respondents confirmed that customers value products made from recyclable, durable raw materials, ideally from responsible forestry or other resource-conserving sources.

This attitude confirms our own belief: Good furniture starts with the design and the choice of materials. And responsible furniture production means thinking in terms of generations, not quarters.

Increasing attention is now also given to the end of a product’s life. For many people, the ability to separate materials by type and recycle a piece of furniture is no longer just a technical detail but an essential requirement.

Although the topic of “second-hand office furniture” has not yet reached the mainstream, this is precisely where we see future potential. Because anyone who creates long-lasting products automatically creates furniture with a second life.

It has become clear that there is a demand for information on sustainability. Customers actively inform themselves about the ecological and social background of our products. This sends us a strong message: Transparency is not an add-on. It is simply expected.

A look at the priorities of our customers is also revealing. While regional production (for example under the slogan “Made in Austria”) is rated as desirable but not decisive for a purchase, the following topics are at the top of the agenda: circular economy, customer satisfaction, supply chain management and corporate culture. In other words, customers care not only about the product but also about the attitude of the company behind it.

These results encourage us to think about sustainability not just in terms of materials and processes but in everything we do – from the design process to production and communication.

CIRCULAR ECONOMY

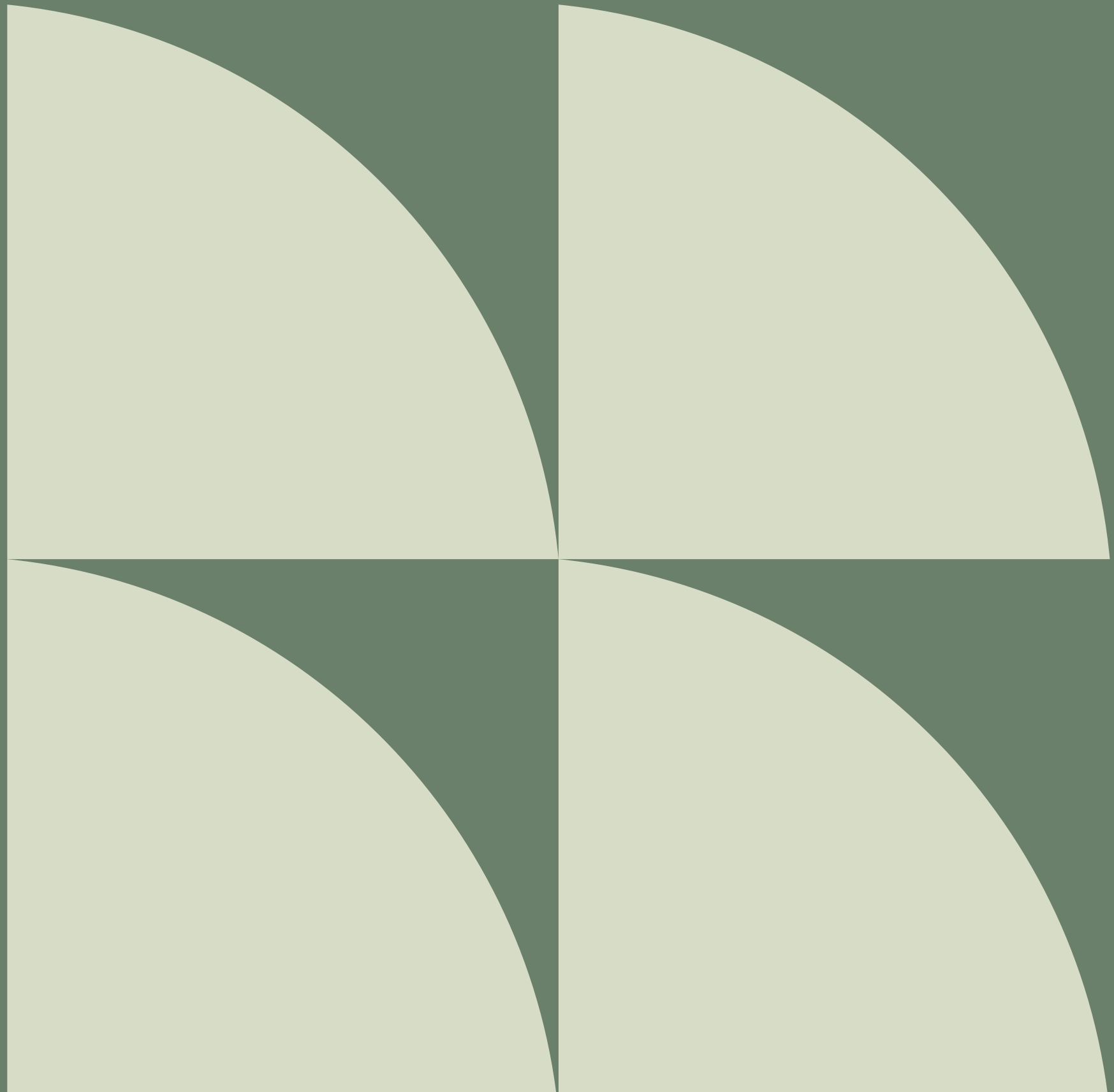
CUSTOMER SATISFACTION

SUPPLY CHAIN MANAGEMENT

CORPORATE CULTURE

PRODUCTION WITH VISION

Anyone who manufactures
sustainable furniture
must also continuously
question and improve
their own production.





Sustainability does not happen overnight. It results from continuous development efforts.

Since 2019, we have been taking targeted measures to improve our environmental footprint, conserve resources and make our production sustainable. The following chronological overview highlights key investments and projects with which we are fulfilling our responsibility as a company and gradually anchoring sustainable development in all areas, be it energy efficiency, modern production technologies or the use of renewable resources. At Bene, production is not a steady state but a continuous development process with the goal of achieving the highest possible quality for every single piece of furniture.

SIGNIFICANT PRODUCTION INVESTMENTS 2019–2025

2019

LED lighting

Reducing energy consumption by switching to energy-efficient lighting systems

Edge banding machine

More efficient use of wood-based materials, minimisation of waste and material losses

2020

Pixel robot assembly cell

Automation to improve energy and resource efficiency in production

2021

Edging profiling machine (KFL610_2)

Modern technology for precise material processing and lower energy consumption

Machining centre (BAZPx80)

Moulded part machining, including edging – high precision, fewer rejects, energy efficiency

2022

Powder coating facility in the paint shop (metal parts)

Environmentally friendly coating technology – solvent-free, low-emission

Four biomass boilers

Use of renewable energy sources for sustainable heat generation

Refurbishing of the transformer station

Stable and efficient energy supply through modernisation of the infrastructure

2023

Drilling centre (Brema)

Precise drilling technology for material- and energy-efficient production

Automatic sorting system (IMA)

Optimised internal logistics

AGV robots (automated guided vehicles)

Reduction of internal transport emissions, improvement of energy efficiency

2024

Cardboard packaging machine

Switch to sustainable packaging solutions, reduction of plastics

Roof insulation renovation and PV system

Improved building insulation and in-house production of solar power

Compressor for compressed air system

Energy savings thanks to modern, demand-controlled compressed air supply

2025

CNC centre, new apprentice workshop

Training with future-proof technologies, fostering of long-term expertise

WHAT SCHNUCKI AND THE FERRARI PROCESS HAVE TO DO WITH BENE PRODUCTION

An interview with
Chief Technical Director Manfred Huber
and Director Operations Peter Pöchacker

In the dynamic world of office furniture production, innovation is just as important as precision. But what actually happens behind the scenes in Bene production? In this interview, Peter Pöchacker, Director Operations, and Manfred Huber, Chief Technical Director, provide fascinating insights into day-to-day production, reveal details of new projects and explain why safety is Bene's top priority. They also explain why you should never walk backwards in the production hall and what the Ferrari process is all about.

Mr Huber, you are the Chief Technical Director of Bene. How many items of furniture does the company produce on average per year?

Manfred Huber (MH): Oh, there are quite a few! On average, we have produced around 250,000 items of furniture a year over the last three years. That's over 1,000 pieces of furniture per working day – everything from tables and cabinets to chairs. And as if that wasn't enough, we also build over 1,000 think tanks and several kilometres of partition walls in our production halls every year.

An impressive figure! – Bene is constantly investing in new machines and sustainability measures. What projects are planned for the near future?

MH: We are particularly excited about the new five-axis CNC centre, which we will use both for apprentice training and for regular operations. Another major project is the new Group-wide ERP system. (ERP stands for enterprise resource planning; editor's note) With the roof insulation renovation and the new PV system, we are saving more than 100 tonnes of CO2 per year. We have invested heavily in new moulds and tools for our chairs in order to further expand our range. But that's just the beginning! To keep the site competitive, we rely on ongoing optimisation, for example in the form of shop floor management and the continuous improvement process, in order to empower our employees.

Speaking of processes: What is the Ferrari process all about, Mr Pöchacker?

Peter Pöchacker (PP): The Ferrari process – that sounds fast, doesn't it? We need this because, as a batch size one manufacturer, we work 100 per cent on a customer order basis and just in time. If something goes wrong in the production process, it is essential to have a replacement component in assembly as quickly as possible. We therefore have a special substitute production process, which is called the Ferrari process due to its speed. A little racetrack atmosphere in furniture production!

Now for a slightly more personal question: What have you named your robots? And what is the story behind it?

PP: Our little robot in the drilling centre, which is responsible for placing the shelf sleeves, is affectionately known as Schnucki. This is because it is tiny compared to the much larger robots in the sorting cells. The “big boys” there lift heavy components, while our Schnucki does his delicate work. A bit like David against Goliath, only in a peaceful way.



And why should you never walk backwards in the production hall?

PP: Safety is our top priority. There are a few rules of conduct that minimise risk, especially when handling materials. Walking backwards increases the risk of overlooking obstacles. That's why we make sure our employees are always aware of their surroundings with all their senses. In-ear headphones are therefore also prohibited in production. We want to make sure that everyone goes home healthy after their work is done. So remember: never walk backwards!

FOCUS ON RENEWABLE ENERGY: BENE RELIES ON SOLAR PANELS AND ENERGY EFFICIENT SOLUTIONS

With an investment of 10 million euros in the roof insulation renovation and a large-scale solar panels, Bene is sending a clear signal in favour of sustainability and an energy-efficient future. The project, which was launched in May 2023 and successfully completed in August 2024, has reduced heating requirements by 50% thanks to a new warm roof. At the same time, the newsolar panels at the Waidhofen an der Ybbs site has reduced greenhouse gas emissions enormously, specifically by around 100 tonnes of CO₂e per year.

EFFICIENT ENERGY GENERATION DIRECTLY ON SITE

The solar panels installed in the reporting period comprises 6,930 modules on an area of 13,200 m² and covers around a third of the annual electricity demand. The remaining electricity requirements are covered without exception by hydropower. In addition to the production hall and the head office, the solar power is also used for 23 e-charging stations. With a system output of 3.1 MWp, the energy production corresponds to the needs of around 800 households. Surplus energy is fed into the public grid, albeit only within the current feed-in limit of 249 kW; however, an expansion is certainly an option if future approval is granted.

SUSTAINABILITY MEETS PROFITABILITY

The installation of the PV system increases the company's energy independence, reduces ongoing operating costs and improves the greenhouse gas emissions in the long term. The company's load profile with high electricity demand between 8 a.m. and 6 p.m. harmonises perfectly with solar power generation. This noticeably reduces external electricity consumption.

€10 MILLION
INVESTMENT

6,930
SOLAR PANELS INSTALLED

13,200
SQUARE METERS OF SOLAR PANELS

100
TONS OF CO₂ SAVED ANNUALLY

IDEAS SHAPE THE
FUTURE

The future is created where
creativity meets responsibility –
in our products and concepts.

IDEAS SHAPE THE FUTURE: PRODUCT DEVELOPMENT AND INNOVATION

Modular. Flexible. Sustainable.
Systematic approach
to circular economy

At a time when resource scarcity, climate change and increasing environmental regulations are shaping the economic landscape, the concept of a circular economy is becoming ever more attractive. This represents a move away from linear thinking based on the “take – make – waste” principle in favour of renewable systems in which materials are used for as long as possible or are frequently reused. For the office furniture industry, this means durable, modular products that can be flexibly adapted to new requirements and can be recycled in various forms at the end of their life cycle. With POINTS, EQUO and NOOVO, Bene shows what this change looks like in concrete terms.

POINTS – ROOMS THAT COLLABORATE WITH YOU

With the modular POINTS system, Bene demonstrates that sustainability and design can go hand in hand. POINTS creates structured zones for communication, retreat and collaboration and offers a level of flexibility to match the diverse world of work. The unique selling point: Individual components can be combined, exchanged or extended as required – without any intervention in the building fabric.

Thanks to the use of materials that can be separated by type and the possibility of dismantling, POINTS is almost completely recyclable. Instead of altering existing rooms with elaborate interior fittings, POINTS relies on an adaptive system that grows with your needs or can be easily reassembled in new spaces if required. This creates a working environment that adapts not only to people but to the environment as well.

EQUO – SIT SUSTAINABLY

The EQUO swivel chair pursues the idea of the circular economy down to the smallest detail. Simon Schoßböck's design is not only ergonomically and aesthetically superb, it is also radically sustainable. The modular seating solution allows users to replace heavily used components such as the mesh backrest or seat cover independently and without tools, at any time, on site and without specialist assistance.

This repair and replacement capability significantly extends the lifespan of the product. At the same time, it avoids unnecessary material consumption. The materials come from Europe and are traceable down to the last screw, including short delivery routes. EQUO is physical proof that product responsibility, user needs and environmental awareness can be combined into a sustainable concept.

NOOVO – DESIGN WITH A SECOND LIFE

With NOOVO, Bene has reinterpreted the classic coffee house chair, making it fit for the “circular age”. Manufactured from 100% recycled polypropylene, NOOVO consistently avoids the use of additives such as glass

fibres, which enables materials to be separated by type for recycling. Every seat can be exchanged. The options include upholstery, wood and traditional Viennese weave.

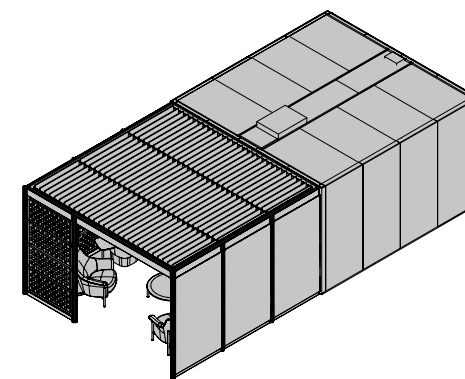
NOOVO shows what sustainable product design can be: durable and modular, yet aesthetically pleasing. The consistent choice of materials, production in Europe and the sophisticated design were honoured with the iF DESIGN AWARD in 2025. A piece of furniture with both beauty and integrity.

POINTS, EQUO and NOOVO are perfect examples of a new generation of office furniture that is built with environmental perspectives in mind, offers modular design and conserves resources in production. They show how the circular economy can work in practice, namely as a holistic design approach that sees sustainability not as a restriction but as a driver of creativity.

Bene has proven that sustainable working environments are created where environmental responsibility, flexibility and aesthetics meet.

POINTS

Example configuration: Total weight 2,186.15 kg



Environmental key figures

98.3% can be separated by type
93.5% recyclability
43.1% renewable raw material
63.8% recycled production materials

EQUO

Example configuration: Mesh backrest,
shorn wool seat cover, total weight 15.56 kg

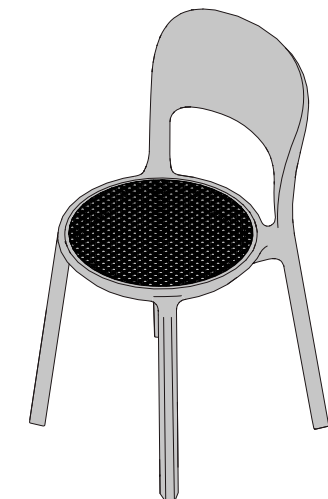


Environmental key figures

98% can be separated by type (2% composites that are difficult to separate)
95.5% recyclable
1.0% renewable raw material
26.2% recycled production materials

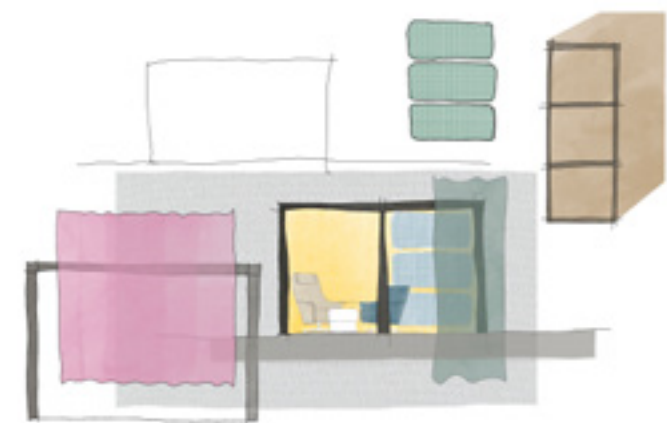
NOOVO

Example configuration:
Viennese weave seat and plastic glides



Environmental key figures

100% can be separated by type
100% recyclable
7.6% renewable raw material
91.8% recycled production materials



DESIGN WITH INTEGRITY: WHY SUSTAINABILITY IS MORE THAN JUST A TREND

Interview with Christian Horner,
Bene designer

Bene designer Christian Horner describes how the company's product design has evolved over the past ten years, which trends have characterised the change and why sustainability is more than just a nice addition today. He makes one thing clear: If you want to design sustainable products, you have to not only find new solutions but also leave old ways of thinking behind.

How has product design at Bene developed over the last ten years, and what changes or trends have had a decisive influence on this change?

How and where people work, interact and communicate have changed significantly and will continue to evolve at an accelerated pace. Accordingly, Bene's product development has focussed on new product typologies and application scenarios.

In line with increasing health awareness, practically every office workstation in Europe will soon be electrically height-adjustable. Swivel chairs have sophisticated 3D mechanisms, and we generally spend less time at our desks. Instead, we move dynamically between standing video conferences, think tanks, touch-downs, cafeterias or working from home.



The personal workplace is becoming a communal space, and the executive office is evolving from a status symbol to a place of communication. As a result, personal belongings are moving from containers under the desk to separate locker areas and we require booking systems for workspaces.



Slowly but surely, digital storage is taking over physical storage. And the classic office cupboard is giving way to multifunctional shelving with a decorative, room-structuring function. The loss of the individual workspace is compensated for by elaborately designed communal areas, and the openness and omnipresent communication in the office means that acoustics, lighting and air-conditioning technology are becoming increasingly important.

What role does sustainability play in Bene's design process today? How will its significance in product design develop in the future?

Sustainable product development has been discussed in design theory for decades. However, it took years of rethinking for the topic to reach the industry in its full significance.

For a company to act sustainably, practically everyone who makes decisions – from management to product development, purchasing, production and marketing – must be convinced of the benefits of this new way of thinking. I think Bene started early and has already come a long way compared to others.

However, since there are no simple, universal, or definitive solutions to these challenges, it is essential to stay fully informed and respond accordingly.

It's important to recognise that effective solutions must be developed collaboratively within the company, while also acknowledging the ongoing dependence on material developments, recycling systems, and political decisions. As a company, you can lead by example, but it is essential to think and act within cross-industry networks and cooperative frameworks. In doing so, this topic has the potential to become one of the greatest drivers of future innovation.

To what extent does the topic of sustainability influence your personal approach to the design process, for example in the selection of materials or product development?

The thought process has indeed changed significantly. You have to supplement your own design principles with new aspects. Basically, I have always focussed on the idea of simplicity and clarity, explicit function, a clear emotional message, the use of appropriate materials and the search for a simple, contextually coherent form. Reducing the use and variety of materials has now gained considerably in importance. The subsequent production process and production facility must be considered from the outset and thus become part of the design process.

For example, when developing the CASUAL bench family, the focus was on analysing the eventual production process right from the start. The furniture was developed from the inside out, so to speak: an upholstered body made of cut foam that is as simple as possible and can be easily adapted and changed, an upholstery cover that is optimised for minimal waste with few seams and a simple steel frame that can be dismantled and is designed so that many of the same components are used throughout the product family.

USE OF MATERIALS AND COOPERATION IN THE SUPPLY CHAIN

The selection and production of materials are central to our sustainability strategy. Over the entire life cycle of our products, most greenhouse gas emissions are generated in the production of the materials used. That is why we consciously include sustainability criteria in our purchasing decisions. Our cooperation agreements with suppliers stipulate that we jointly strive for sustainable and resource-conserving products and manufacturing processes.

WHAT DOES THE FUTURE OF MATERIALS LOOK LIKE? WE INTERVIEWED KARL HOLUBOVSKY, SUPPLIER QUALITY DEVELOPER, TO FIND OUT:

What will change in terms of materials over the next few years?

Wherever possible, we are switching from existing materials to recycled materials. For example, we use plastic parts whose material has already been used in another product. This is a given for us when it comes to developing new products.

We focus on recyclability in the development process and when selecting materials. We avoid composite

materials that cannot be separated. Glued joints or fibre reinforcements are avoided wherever possible.

The wood-based materials that we procure directly come almost exclusively from certified forestry. When it comes to indirect procurement, such as off-the-shelf products or subordinate components, we strive to increasingly meet this standard as well.

What is it like to collaborate on sustainability projects throughout the supply chain?

Suppliers value our input and ESG expectations – that is, environmental, social and governance – as we frequently promote forward-thinking concepts. We are also pleased to share our expertise.

We work closely with many of our suppliers and develop pioneering solutions together. This also puts us into contact with their subcontractors.

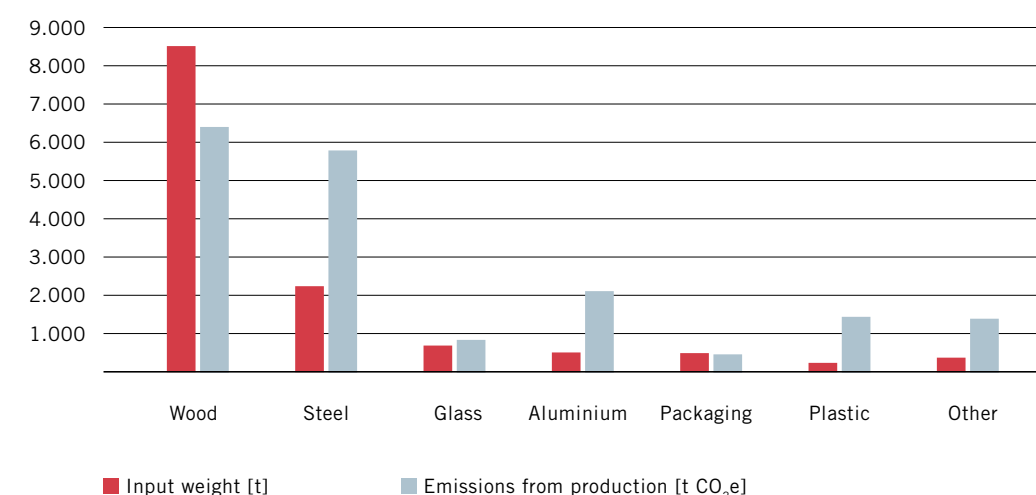
What are the biggest challenges in the upstream supply chain?

We develop many good individual solutions. Each one makes sense! However, it is difficult to capture them in their entirety. Only a small amount of data is available from many suppliers.

We are starting to collect EPDs (environmental product declarations) and carbon footprint values. However, these are currently difficult or impossible to compare with each other.

OUR MATERIALS TODAY

Our products mainly contain the following materials (in red: the weight used, in grey: the CO₂e footprint generated during the production of the material):

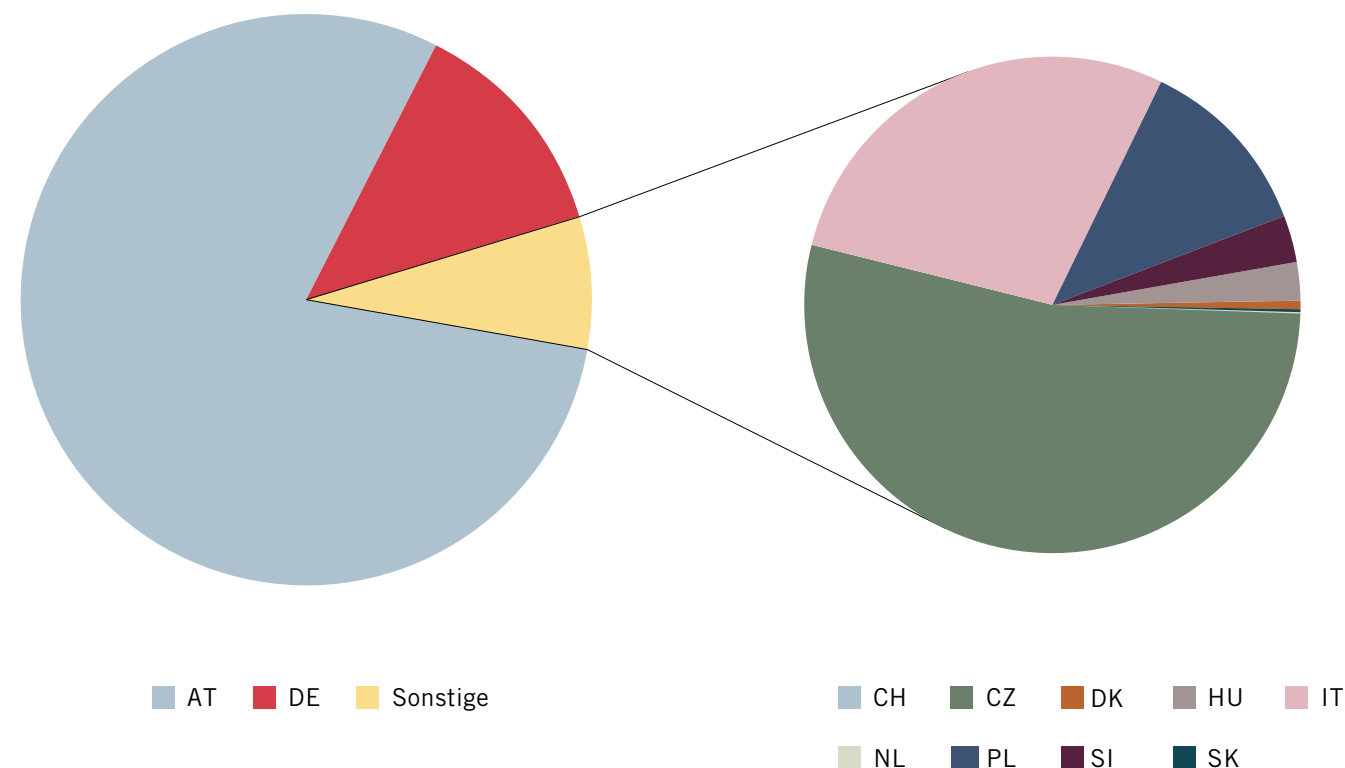


How far do materials travel before they are processed at our plant?

Measured by weight for materials purchased by Bene in 2024, Austria is clearly the number one supplier country at 79.8%. Our neighbouring country Germany is in second place at 12.8%. This adds up to 92.6%. In these cases, we are speaking of our direct suppliers. These can also be importers who import or process raw materials from other countries. The procurement team analyses and monitors the underlying supply routes with regard to the raw materials in collaboration with the suppliers.

A clear focus is placed on procuring raw materials as regionally as possible. The remaining 7.3% of deliveries can be broken down as follows:

Material purchases in kg sorted by country



WOOD-BASED MATERIALS AND SUSTAINABLE FORESTRY

Sustainable forestry is a central component of our corporate philosophy. Certifications such as PEFC (Programme for the Endorsement of Forest Certification Schemes; certified since 2009) and ISO 38200 (certified since 2018) are crucial here. They are designed to ensure that the forests from which we source our wood are managed in an ecologically, economically and socially sustainable manner. FSC certification was discontinued at the end of 2023; since then, the main focus has been on PEFC and ISO 38200.

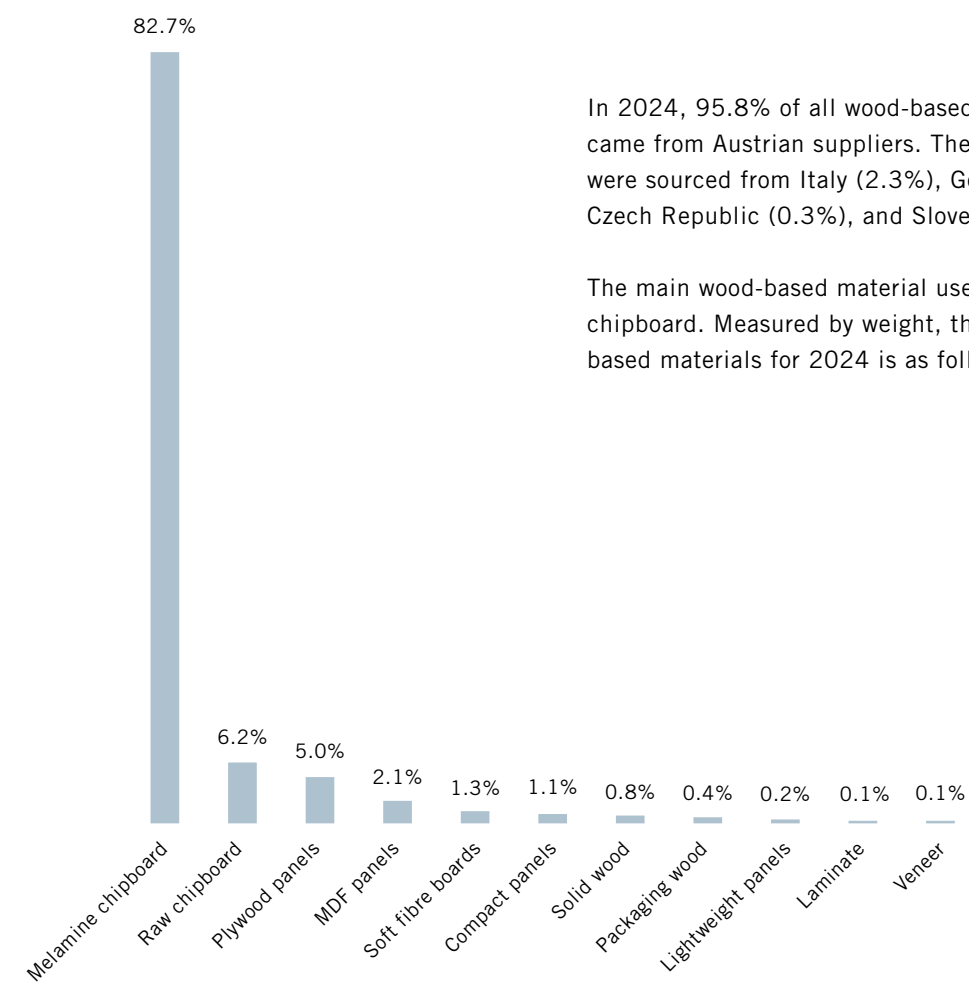
PEFC-certified forests are managed with respect for natural forest ecosystems. This means moving away from monocultures and promoting biodiversity. PEFC ensures that the rights of local communities and employees are respected. Sustainable management ensures the long-term economic utility of the forests.

ISO 38200 specifies requirements for the complete traceability of wood and wood-based products along the entire supply chain and for ensuring that wood comes from legal and sustainable sources.

WHY DO WE AS A COMPANY NEED TO PROTECT BIODIVERSITY?

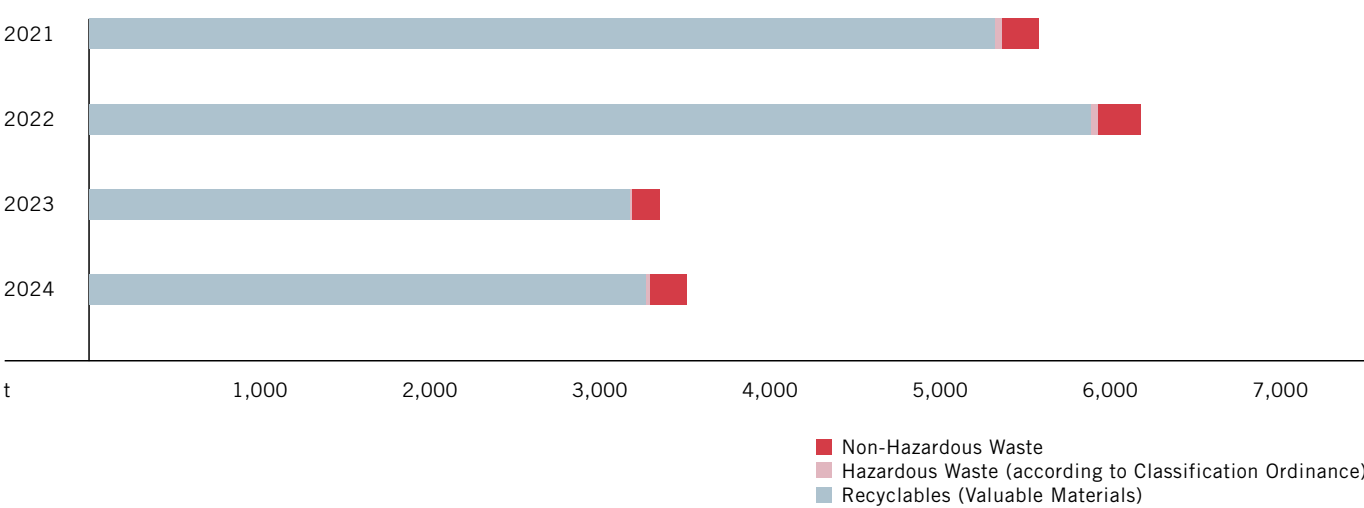
Biodiversity, i.e. the variety of life forms on our planet, is invaluable. It plays a central role in the stability and health of our ecosystems. Protecting biodiversity is therefore not only a moral obligation but a necessity for the survival and well-being of humanity. Biodiversity goes hand in hand with many essential ecosystem services, such as clean air and water, fertile soils and pollination of plants. In addition, diverse ecosystems help to regulate the climate.

Primeval forests are particularly exciting in terms of biodiversity. That's why 14 employees from the Waidhofen an der Ybbs site went on a team outing to the Dürrenstein wilderness area, which is home to one of the last real primeval forests in Europe, the Rothwald primeval forest. They were offered fascinating insights into natural forest development and were able to expand and deepen their knowledge of ecological relationships and the necessary balance between forest management and biodiversity.



In 2024, 95.8% of all wood-based material deliveries came from Austrian suppliers. The remaining deliveries were sourced from Italy (2.3%), Germany (1.4%), the Czech Republic (0.3%), and Slovenia (0.2%).

The main wood-based material used is melamine chipboard. Measured by weight, the breakdown of wood-based materials for 2024 is as follows:



| Summary (in tons) | 2021 | 2022 | 2023 | 2024 |
|---------------------------------------|-------|-------|-------|-------|
| Non-hazardous waste – non-recyclables | 234 | 292 | 218 | 247 |
| Non-hazardous waste – Wertstoffe | 5,283 | 5,799 | 3,213 | 3,330 |
| Hazardous waste | 13 | 3 | 0.9 | 2.4 |

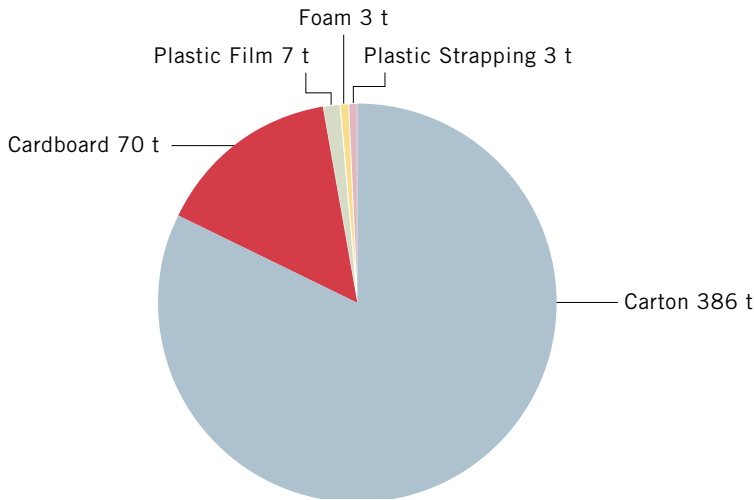
The increase in hazardous waste in 2024 is due to roof renovations and the associated disposal.

The waste generated per item produced has developed over the years as follows:

| | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|---|-------|-------|-------|-------|-------|-------|-------|
| Waste from value added per piece produced (in kg) | 27,11 | 22,11 | 22,80 | 22,37 | 21,79 | 13,19 | 14,39 |

PACKAGING AND WASTE

For packaging, Bene mainly uses cardboard that is made from 100% recycled materials.



Bene utilises 40% of its wood chip offcuts to fuel our heating system, which operates with four biomass boilers, while the remaining 60% is returned to the chipboard manufacturer for use in producing new boards. Our waste management concept, supported by dedicated waste officers, ensures efficient handling and full compliance with all legal regulations.

CERTIFICATES

OUR PATH TO SUSTAINABLE EXCELLENCE

External audits confirm:
Our commitment to sustainability is systematic and consistent.



MILESTONES



Products with the GS mark comply with the requirements of the German Product Safety Act (ProdSG).



Furniture Industry Sustainability Programme. It is an independently certified sustainability programme that ranks highly, particularly in the UK.



The Programme for the Endorsement of Forest Certification is the leading global alliance for promoting, ensuring and marketing active, sustainable and climate-smart forest management.



ISO 9001 – Quality management sets criteria for quality management systems.

ISO 14001 – Environmental management sets criteria for environmental management systems.

Certification according to the standards EN ISO 9001 and EN ISO 14001

Introduction of product life cycle assessments; PEFC certification; FISP certification



The EU Ecolabel serves as a uniform label for environmentally friendly products and services.

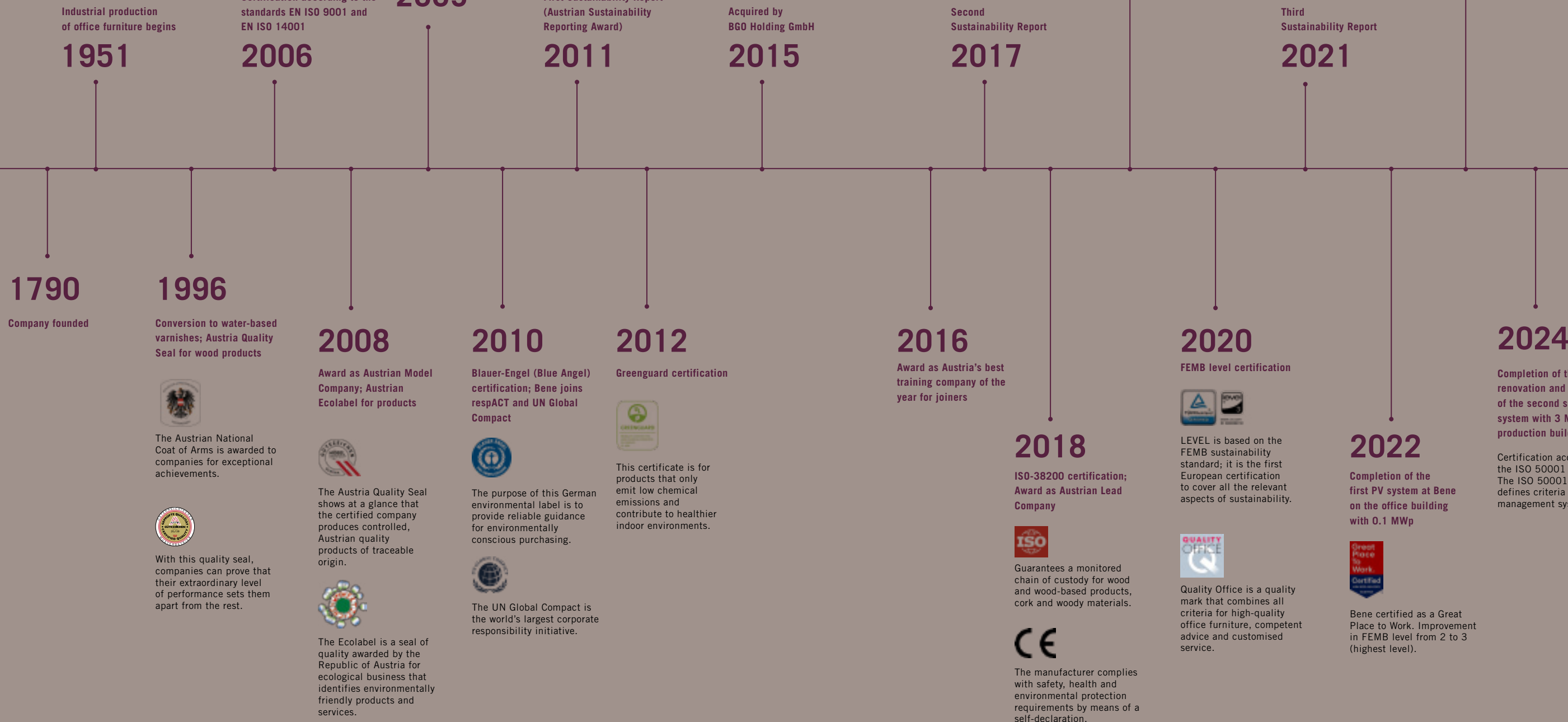
Launch of the international “Gesund bei Bene” (Healthy at Bene) programme



Ecovadis Gold rating with 71 out of 100 points. Ecovadis is an independent rating company that specialises in assessing the sustainability performance of companies.

Ecovadis Gold Rating with 71 out of 100 points

Fourth Sustainability Report



The Austrian National Coat of Arms is awarded to companies for exceptional achievements.



With this quality seal, companies can prove that their extraordinary level of performance sets them apart from the rest.



The Austria Quality Seal shows at a glance that the certified company produces controlled, Austrian quality products of traceable origin.



The Ecolabel is a seal of quality awarded by the Republic of Austria for ecological business that identifies environmentally friendly products and services.



The purpose of this German environmental label is to provide reliable guidance for environmentally conscious purchasing.



The UN Global Compact is the world's largest corporate responsibility initiative.



This certificate is for products that only emit low chemical emissions and contribute to healthier indoor environments.



Guarantees a monitored chain of custody for wood and wood-based products, cork and woody materials.



The manufacturer complies with safety, health and environmental protection requirements by means of a self-declaration.



LEVEL is based on the FEMB sustainability standard; it is the first European certification to cover all the relevant aspects of sustainability.



Quality Office is a quality mark that combines all criteria for high-quality office furniture, competent advice and customised service.



Bene certified as a Great Place to Work. Improvement in FEMB level from 2 to 3 (highest level).

External certifications motivate us to continually improve. The perspective of an independent auditor often reveals new insights. These are just two of the many reasons why Bene set its sights on the Austria Quality Seal for wood products back in 1996. A decade later, we implemented both a quality management system (ISO 9001) and an environmental management system (ISO 14001), laying the groundwork for structured processes and an organisational framework that enabled the introduction of numerous product certifications.

CERTIFICATIONS MAKE A DIFFERENCE

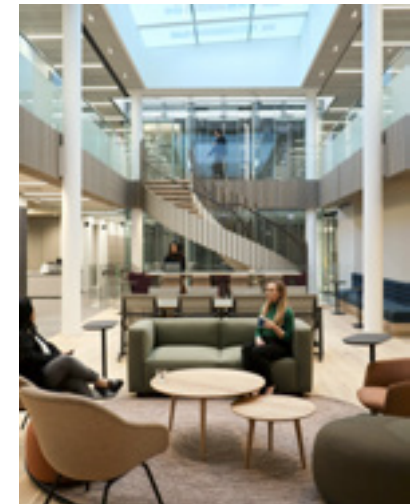
Buildings have a major impact on people and the environment.



Photo credit: ©Fiona Smallshaw

We are therefore delighted when our customers prove their commitment with a building certification, and we are happy to provide all the relevant information about our products:

- Use of harmless materials
- Use of wood from sustainable forestry
- Emission tests (volatile organic compounds, VOCs for short, formaldehyde)
- Dismantlability and recyclability
- Use of recycled materials



A customer in London was able to secure the “BREEAM outstanding” certificate by using Bene furniture.



Bene office furniture enables buildings to achieve sustainability targets and fulfil BREEAM and LEED requirements. Not only is this environmentally friendly, it also fosters healthy and productive working environments.



EMPLOYEES

AT BENE

A strong team mindset grows through trust, continuous development, and a shared purpose.

646

At the end of 2024, Bene employed 646 people, including eight leased employees, with 500 based in Austria. One in ten members of the workforce has been with Bene for over 30 years, half have been with the company for between 10 and 30 years, and four in ten have joined within the past decade. After a slightly elevated staff turnover rate of just under 17% in 2021, departures stabilised at just over 10% in the subsequent years.

The company's own "Healthy at Bene" programme offers exercise, relaxation and healthy eating activities.

| Bene Group (as at 31 December 2024) | |
|-------------------------------------|----|
| Semi-retirement | 11 |
| Part-time parental leave | 19 |
| Registered disabled persons | 19 |
| Apprentices | 12 |
| Members of works councils | 16 |
| Youth representative | 2 |

The works councils advise and support employees, negotiate company agreements, make suggestions for improving working conditions and safety and represent employee interests on the Supervisory Board.

MOBILITY: LOWER GREEN-HOUSE GAS EMISSIONS, HIGHER AWARENESS

In 2024, we conducted a comprehensive analysis of how our employees in Austria commute to work for the first time. The results showed that commuting generates around 1.4 tonnes of CO₂e per person annually. The predominant mode of transport remains private cars without additional passengers (64%), making this the largest source of commuting-related emissions. To encourage more sustainable travel, we launched the PAVE mobility app in mid-2024. The app aims to raise awareness and offer incentives for greener commuting habits. "Sustainable journeys" tracked via the app are rewarded with points, which can be redeemed for prize draws and Bene-branded giveaways.

In just the first half of the year, employees recorded 48,000 kilometres of eco-friendly travel—roughly equivalent to circling the globe 1.2 times. Of these, 29% were by bike, 2% on foot, 36% via public transport, and 33% through carpooling. As a result, 10 tonnes of CO₂e emissions were avoided.

This isn't the only digital innovation benefiting our team. Through the Talentry app, employees can now easily recommend job openings and receive rewards for successful referrals.

OUR VALUES: STRONG TOGETHER AT BENE

Working at Bene is characterised by a friendly and supportive corporate culture.

| THE FOLLOWING BASIC PRINCIPLES ARE IMPORTANT TO US: |
|---|
| Team spirit: Positive working atmosphere and corporate culture – familiar and friendly, supportive, humorous |
| Freedom and space: Personal responsibility, independent creation, and participation in decision-making |
| Passion: Enthusiasm, joy, thematic commitment |
| Brand pride: Identification with the "Made in Austria" brand, long company tradition, innovation, design awards |
| Diversity: Varied business areas, internationality, and innovation |
| Working conditions: Flexible working hours, home office, good infrastructure connections, family-friendly access, communication at eye level |

PASSION FOR CRAFTSMANSHIP

how Andreas Riedler shares
his enthusiasm with apprentices

When curiosity turns into passion, and passion develops into a future-ready profession, that's when real training begins. Few understand this journey better than Andreas Riedler. From apprentice to world championship participant, from master joiner to Head of Training at Bene – for nearly three decades, he has devoted himself wholeheartedly to the craft, both living it and shaping it. In this interview, he reflects on his career, the significance of apprenticeship training, and the enduring value of enthusiasm and precision. He also shares why, for him, there is nothing more rewarding than guiding young people as they take their first steps into working life.

Please introduce yourself briefly: What has your career path been like, how long have you been at Bene and what are your career highlights?

My name is Andreas Riedler, and I started my joinery apprenticeship at Bene on 2 September 1996. My path at Bene was characterised by exciting challenges and successes right from the start. Even during my apprenticeship, I was able to celebrate victories in state and national competitions, which was a great source of motivation and recognition for me. In 2001, I had the honour of taking part in the WorldSkills competition in Seoul, an unforgettable experience that further strengthened my enthusiasm for the craft. In 2003, I passed my master craftsman's examination and was able to work in numerous departments at Bene, including special production and the development workshop. I have been in charge of apprentice training since 2013, which is a particular highlight of my career.



What basic skills and knowledge should apprentices have when they start their training as joiners?

Above all, it is important that the apprentices are motivated and have a positive attitude. Enjoying working with wood-based materials is a basic requirement. A passion for the material and craftsmanship is essential because without enthusiasm you quickly lose the drive to keep developing. Apprentices should also be curious and willing to continuously learn new things. The technical precision and craftsmanship then come in the course of the training.

How do you organise the training plan for the apprentices and what do you focus on?

The training programme is structured in such a way that the apprentices receive a balanced mix of theory and practice. A significant part of the training takes place in our training workshop. We attach great importance to made-to-order production in order to promote craftsmanship. The apprentices work on various workpieces and learn the craft step by step. The next step is to learn how to use all the woodworking machines because mastering modern technology is just as important. In addition, the apprentices regularly work in production, where they go through various specialisations according to the training plan. Of course, this also includes vocational school, which is attended for ten weeks a year.

What career opportunities and further training paths do you see for joiners who successfully complete their apprenticeship?

Many doors are open to our apprentices at Bene. During the apprenticeship, we offer additional opportunities such as “Apprenticeship with Matura” or team-building seminars that go beyond pure craftsmanship. After the apprenticeship, there are many opportunities for further development, for example through our internal BGO Academy or the master craftsman training programme. Our apprentices are in high demand in all departments as they not only have the technical skills but also a passion for the craft. If you are motivated and successfully complete the programme, you can develop your career at Bene or beyond.

What do you particularly enjoy about your work?

What I enjoy most is working with young people. It is incredibly fulfilling to accompany them on their first steps into working life, to observe their progress and to contribute to their personal and professional development. It makes me proud to see how self-confidence and expertise emerge from initial insecurities. This direct involvement in the future of young people is the best thing about my work.



FROM REFUSE TO RECOVER

THE PATH TO SUSTAINABLE OFFICE FURNITURE

When we develop new products, we think in cycles. In doing so, we adhere to the “10 Rs” of the Austrian circular economy strategy:

1. REFUSE

Definition: Do not buy or use in the first place. Question the necessity.
We have decided to reject or at least reduce certain raw materials, products or processes if they are not sustainable. We design products and processes from the outset in such a way that the use of non-sustainable materials is reduced as much as possible.

4. REUSE

Definition: Continue to use functional products.
All new developments at Bene are aimed at enabling customers to replace components themselves on site.

2. RETHINK

Definition: “Think outside the box”. Are there other, more sustainable ways than the existing ones?
Circular product design is at the centre of all new developments. We scrutinise conventional patterns and rethink products from the ground up. The product development revolves around extending durability, enabling repairs, allowing components to be exchanged and using sustainable materials.

5. REPAIR

Definition: Repair and reuse products.
All new products are developed in such a way that they can be repaired by the users themselves or by specialised personnel on site.

3. REDUCE

Definition: Reduce resource consumption. Consume more consciously and less.
The efficient and reduced use of materials is encouraged. Planning with customers is based on their actual needs, their maximum benefit and our expertise for an optimal workplace.

6. REFURBISH

Definition: Bringing outdated products up to date and making them usable again.
Thanks to the availability of individual components, customers can easily carry out replacements themselves and update their Bene products to reflect contemporary design preferences. For instance, they might change the backrest of an office chair or switch to a fabric in a different material or colour.

7. REMANUFACTURE

Definition: Utilise parts of old products to (re)manufacture new products with the same function. Bene operates worldwide, with Austria being its main market. Concepts for market-oriented op-tions for remanufacturing furniture are currently being developed.

10. RECOVER

Definition: If recycling is no longer possible, incinerate the materials and utilise the resulting energy..

The heating energy for the production plant in Waidhofen an der Ybbs is generated through the thermal utilisation of material waste (saw waste is inevitably produced during panel cutting).

8. REPURPOSE

Definition: Reuse old products in a way that fulfils a different function (reusing material in its original state but for a different purpose).

This option is available to the customer, who can use the products for a different purpose.

CIRCULAR ECONOMY IN ACTION: HOW BENE UK PROMOTES SUSTAINABILITY

The circular economy is becoming increasingly important in the office furniture industry. In view of the dramatic nature of some environmental problems, more and more companies are focussing on sustainable practices. The circular economy is defined as avoiding or at least minimising waste and keeping materials in the product cycle for as long as possible.

The British Bene team took a significant step in this regard in collaboration with the ethical waste disposal company Waste2Wonder. Together, they ensured that discarded Bene furniture did not end up in the bin but was donated to local schools and charitable organisations.

“Right from the design stage, we place great importance on making our products durable, repaira-ble, and recyclable. A modular design allows for easy replacement of defective parts, which further extends the product's lifespan. This forms the foundation for second-life concepts and sharing models.”

– Patricia Möckesch,
Director of Innovation & Design

This unusual pro-ject was implemented in partnership with long-standing customer Orbis and resulted in saving an total of around 40 tonnes of CO₂e.

Initiatives like this show that by implementing circular economy practices, Bene can help reduce waste and emissions while making a positive social impact as well. They also demonstrate that the office furniture industry has the potential to play a pioneering role in terms of sustainability through innovative solutions and partnerships.

9. RECYCLE

Definition: Recycle materials, keep them in the cycle as secondary raw materials and integrate them into a new product.

Care is taken to use materials that can be easily separated by type and recycled. Above all, they should be materials that can be kept in an actual cycle without rapid downcycling.

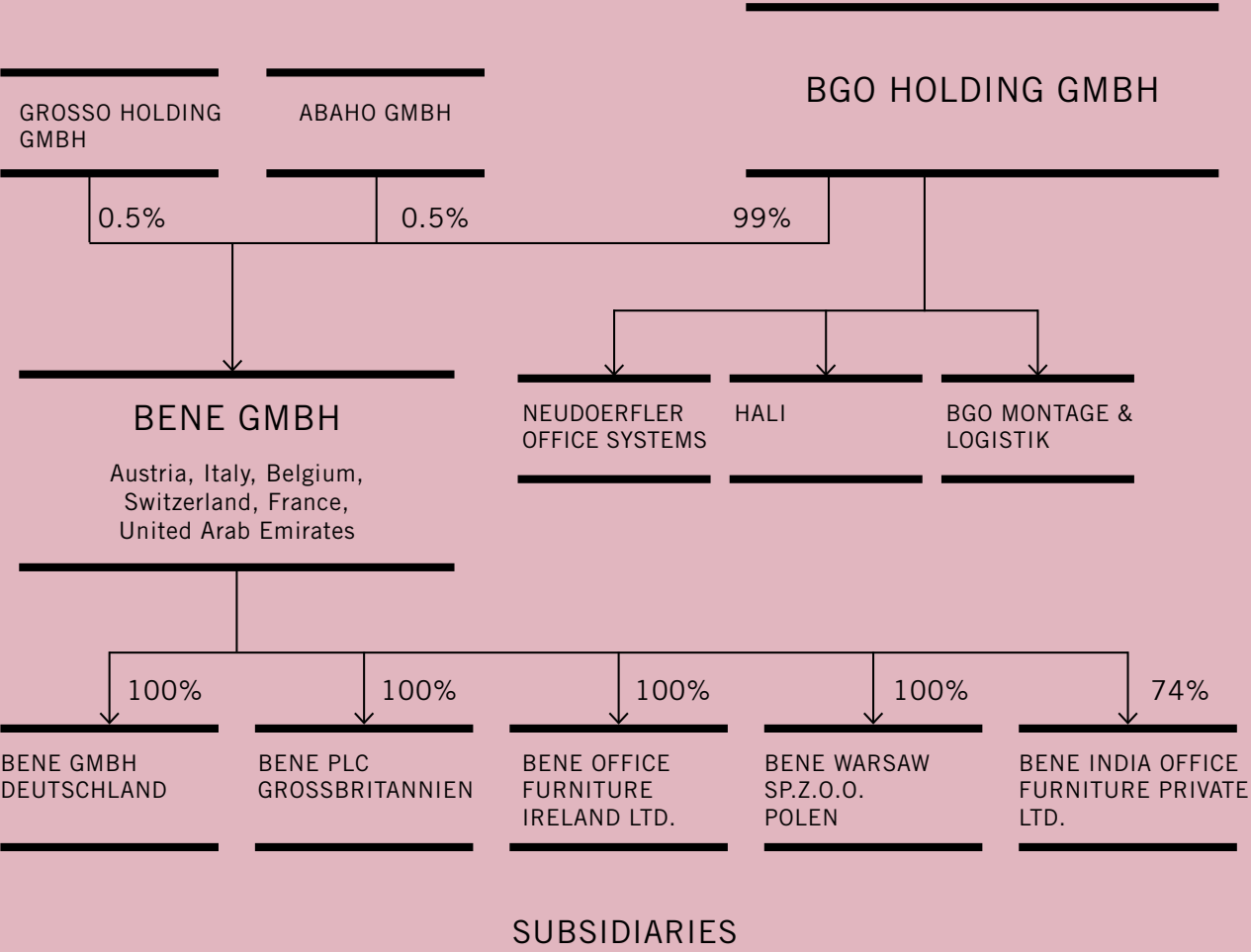
SALES MARKETS AND TRANSPORT

Circular economy is more than a principle – it's our mindset throughout the product lifecycle.

The products manufactured on the company's 11-hectare site with its 4.2-hectare (42,000 m2) pro-duction hall are

sold by Bene GmbH as well as by its sales subsidiaries in other countries.

Ownership Structure of Bene GmbH



We produced the following quantities of furniture for our customers in the reporting period:

| PRODUCT CATEGORY | 2023 | 2024 |
|---|--------|--------|
| Tables | 65,000 | 63,000 |
| Storage solutions | 74,000 | 76,000 |
| Seating products | 24,000 | 20,000 |
| Third working levels and dividing walls | 26,000 | 27,000 |
| Collaborative furniture | 2,000 | 1,000 |
| Pieces for meetings and workshops | 66,000 | 52,000 |
| Pieces of executive furni-ture | 6,000 | 8,000 |
| Room systems | 16,000 | 18,000 |
| bFRIENDS accessories | 10,000 | 6,000 |

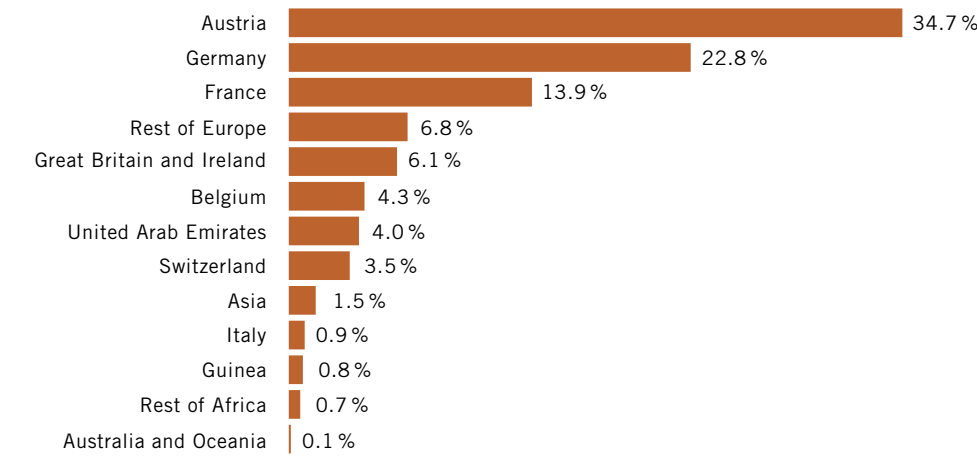
When it comes to sustainability, it is essential to keep the upstream value chain in view. But many intriguing opportunities for sustainability can also be found in the sales market. Europe is Bene's largest sales market – accounting for 93% of sales in 2024. Every working day, over 20 fully loaded lorries leave the factory in Waidhofen an der Ybbs and make their way to their destination.

Our sister company BGO Montage & Logistik organises the shipments from the factory together with 17 forwarding service providers (including parcel service providers).

Regular transport is carried out by road using lorries that comply with the applicable emission standards. Where possible, the for-warding companies also rely on rail transport. Further reductions of greenhouse gas emissions in the transport sector can be achieved through efficiency measures (optimised route planning) and purchasing decisions (type of drive system, choice of transport partner).

OUR SALES MARKETS

In 2024, Bene products were delivered to the following regions and countries (countries with sales of less than EUR 1 million are summarised in regions):



OUR COMMITMENT DOESN'T STOP HERE

Sustainability is a top priority at all levels at Bene: both in small teams and in high-level corporate decisions. Our aim for the future is as follows:

We want to be one of the most sustainable companies in our industry by 2030 at the latest. By then, Scope 1 and 2 emissions should be close to zero and unavoidable emissions should be offset with carbon-binding projects and technologies. An action plan is being developed to reduce Scope 3 emissions. By 2030, all of our new product lines will be recyclable. As part of our efforts to always offer our customers sustainable products and services, we promote and practice sustainable action. For us, this means environmental protection, a circular economy, social diversity and inclusion. We also ensure optimal working conditions for all employees. Sustainability is anchored in the corpo-rate culture, in particular through awareness-raising and active commitment to social responsibility.

We are committed to going even further. This report offers a brief insight into our sustainability efforts—but for us, action matters more than words. We strive to meet both our own high stand-ards and those of our stakeholders, because our goal is clear: to help shape a sustainable, circular future.

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