V/S



Sustainability Report 2025

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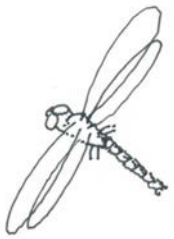

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1 ESRS2 – General Disclosures

1.1 BP-1 Basis for Drawing up the Sustainability Report

1.1.1 Sustainability Report as an Opportunity

Since 2009, we have been active participants in the UN Global Compact and subscribe to its ten principles in the fields of human rights, working standards, environmental and climate protection and combating corruption. For 18 years we have published an annual progress report, laying out how we are integrating these principles in our business strategy, corporate culture and our daily actions, thus contributing to the targets of the United Nations.

Due to the regulatory requirements of the European Union, resulting from the European Green Deal, additional sustainability reporting has become a requisite for VS. Under the Corporate Sustainability Reporting Directive (CSRD), VS would have been required to prepare its first sustainability report for the 2025 financial year.

In November 2024, during an informal meeting of the European Council, the Budapest Declaration was adopted - a comprehensive plan to strengthen European competitiveness. A key element of the Declaration is the obligation to reduce bureaucracy for companies. This target is now being implemented by means of various omnibus regulations. The result is that additional sustainability reporting has been deferred by two years and the threshold raised to 1,000 employees and turnover of 450 million. At the same time, the reporting standards (ESRS) are to be simplified.

For VS this means that

- VS is no longer required to report due to the raising of the threshold,
- as the ESRS standards have been simplified, there is no definitively adopted working basis.

Nevertheless, we have decided to draw up the Sustainability Report - for our stakeholders and for ourselves. Because we see this as the opportunity to systematically record, prioritise and communicate our asustainability activities.

We have therefore drawn up this Sustainability Report for the 2025 financial year on the basis of the draft ESRS published at the end of July. This is done in the awareness that the draft version of the standard will be adapted further.



1.1.2 The VS Group

The Sustainability Report was drawn up on a consolidated basis. The consolidation scope corresponds to the 2025 annual financial statements.

a) Domestic

VS Vereinigte Spezialmöbelfabriken GmbH & Co. KG

VS Visuelle Medien GmbH & Co. KG

VS Service GmbH & Co. KG

b) Abroad

Mobilier VS SARL, Asnières/Frankreich

VS America Inc., Charlotte/USA

As of 1 August 2025, we further expanded our international presence by founding our subsidiary VS Furniture Australia, based in Melbourne. VS furniture Australia is not yet taken into account in this Sustainability Report.

1.1.3 Value Chain

The Sustainability Report covers both our business activity in the upstream and downstream value chain. In the upstream value chain, our main focus is on our immediate suppliers and business partners that we can influence directly. In particular, we understand the downstream value chain to be the impact of our products during use, but also at the end of life, on people and the environment. For detailed information about the VS value added chain see no. 1.3.1 SBM-1.

1.1.4 About the Report

When drawing up the Sustainability Report we have largely oriented ourselves on the ESRS standards (Materiality Assessment: ESRS1 08/2024, Report: ESRS1 Draft 08/2025).

In our first Sustainability Report according to the ESRS standards, we have concentrated on sustainability activities, key figures and reporting obligations that, in our assessment, in particular support the further development of the Taubersbischofsheim site. As we are currently in the process of the gradual implementation of the new requirements, we are not yet reporting on every aspect of the standard. This can be seen in detail in the relevant chapters.

To convey an overall understanding of the key actions implemented, the report contains the main actions taken in previous years as well as supplementary background information as well as the actions taken or implemented in the year of the report.

Key financial data and information in accordance with the EU taxonomy are not part of this Sustainability Report.

The key figures stated apply to the whole group of companies if there are any deviations, they are communicated at the relevant parts of the report.



The Management and Executive Board (from the left): Jens Heller, Managing Director VS Visual Media, Alexander Ille, Director Corporate Planning, Stefan Beuschlein, Director Sales, Philipp Müller, Managing Partner, Steffen Weis, Director Business Governance, Klaus Vollhardt, Director Production

1.2 The VS Group

1.2.1 GOV-1 – The Role of the Administrative, Management and Supervisory Bodies

1.2.1.1 The VS ManagementLevel

Managing Partner: Philipp Müller

- Philipp Müller becomes CEO: On 1 January 2016, Philipp Müller took over as Chairman of the Management Board (CEO).
- Fourth generation family business: Since May 2019, Philipp Müller is sole managing director. The company is therefore family-run for the fourth generation.
- Complete responsibility: Dr Thomas Müller is also transferring representation of the Müller family at the shareholders' meeting to his son Philipp. Philipp Müller has thus been managing partner of VS since 1 January 2026.

• VS Vereinigte Spezialmöbelfabriken GmbH & Co. KG
Managing Partner: Philipp Müller
Director Business Governance: Steffen Weis
Director Production: Klaus Vollhardt
Director Corporate Planning: Alexander Ille
Director Sales: Stefan Beuschlein

• VS Visuelle Medien GmbH & Co. KG
Managing Directors: Philipp Müller, Jens Heller

• VS Service GmbH & Co. KG
Managing Directors: Philipp Müller, Alexander Ille

• VS America Inc.
Managing Directors: Philipp Müller, Claudius Reckord

• Mobilier VS SARL
Managing Directors: Philipp Müller, Steffen Weis

1.2.1.2 Sustainability Related Expertise in the Company

We ensure that we have the knowledge and skills needed for monitoring sustainability issues by establishing sustainability expertise in the entire VS group of companies. For this purpose, we have implemented the following actions at VS:

- Developing skills in the entire employees: A basic requirement for establishing the matter of sustainability in the of companies is to develop knowledge on this issue in the entire employees. We achieve this by training our entire employees in sustainability matters with annual instruction, but also by conducting ad-hoc workshops on environmental and energy matters.
- Expert knowledge: To ensure and further expand expert knowledge, officers have been appointed for the fields of sustainability, compliance, quality, environmental and energy management, health and safety and fire protection, for example.
- Corporate Structures: Sustainability is enshrined in the core team, a higher-level body comprising the Director Corporate Planning and the relevant experts from the Sustainability, Compliance, Quality, Environmental and Energy Management and Occupational Safety divisions. This is where the existing expert knowledge from the individual divisions is brought together.
- Directors/Managing Partner: The company-related VS sustainability activities are defined and realised in the field of the Director Corporate Planning.
- Sustainable Product Development: Sustainable product development is directly subordinate to the Management Board via the Head of the Services & Products Division.



1.2.1.3 Management of Impacts, Risks and Opportunities

The subject of sustainability is enshrined in our company organisation. The core team is responsible for sustainability issues.

Key impacts, risks and opportunities are monitored, targets defined and the achievement of targets evaluated by the core team. The core team is also responsible for implementing the materiality assessment and collecting key data for monitoring sustainability efforts.

The Sustainability Report has been drawn up by the sustainability officer in coordination with the Director Corporate Planning. The data are collected together with the contacts from the specialist divisions in question.

The main impacts, risks and opportunities as a result of the material assessment are known to the Managing Directors and flow into VS's strategy process.

1.2.2 GOV-2 – Integration of Sustainability-related Performance in Incentive Schemes

The entire VS Group and its levels of management are oriented to the higher-level corporate strategy and business conduct. Sustainability issues are an integral part of this strategic alignment and thus fundamentally linked to the managerial activity. At VS, there is currently no specific incentive at the level of the company management that is directly linked to the achievement of sustainability-related targets.

Our employees greatly help to identify relevant sustainability issues and advance continuous improvements in the company with their technical expertise and innovation. VS explicitly appreciates and acknowledges the dedication and commitment of all of its employees. To systematically support this ambition, VS set up the Improvement Management Division (VBM) decades ago. This is where employee suggestions are submitted and then examined as to whether and how their implementation is practical and possible. A transparent bonus system governs the nature and level of recognition - either in the form of a departmental or personal bonus. The VBM is assigned to the Management Systems strategic department and thus directly subordinate to the Director Corporate Planning.

1.2.3 GOV-3–Statement on Due Diligence

Structured sequences and processes are established in VS, including for the Sustainability Report and the materiality assessment to identify, prioritise and minimise actual and potential negative impacts of our business activities on people and the environment.

The table below provides an overview of the information provided on corporate due diligence and refers to the chapters in which the corresponding information is explained in detail.

Table 1: Information on Corporate Due Diligence

Core Elements of Due Diligence (according to ESRS2, AR 26)	Reported in Sustainability Report at No.
Enshrining due diligence in the company management, strategy and business model	see No. 1.3.1 SBM-1 and No. 1.3.3 SBM-3 GOV 1-1
Involving stakeholders	see 1.3.2 SBM-2–Stakeholders
Identifying and assessing negative impacts on people and the environment	see No. 1.3.4 IRO-1
Measures to remedy negative impacts on people and the environment	Measures are reported on specifically for each issue at the relevant section
Reviewing the effectiveness of the efforts	The effectiveness of the individual measures is reported on specifically for each issue at the relevant section. Effectiveness is assessed in the materiality assessment conducted at regular intervals (see No. 1.3.4 IRO-1).

1.2.4 GOV-4 – Risk Management and Internal Controls over Sustainability reporting

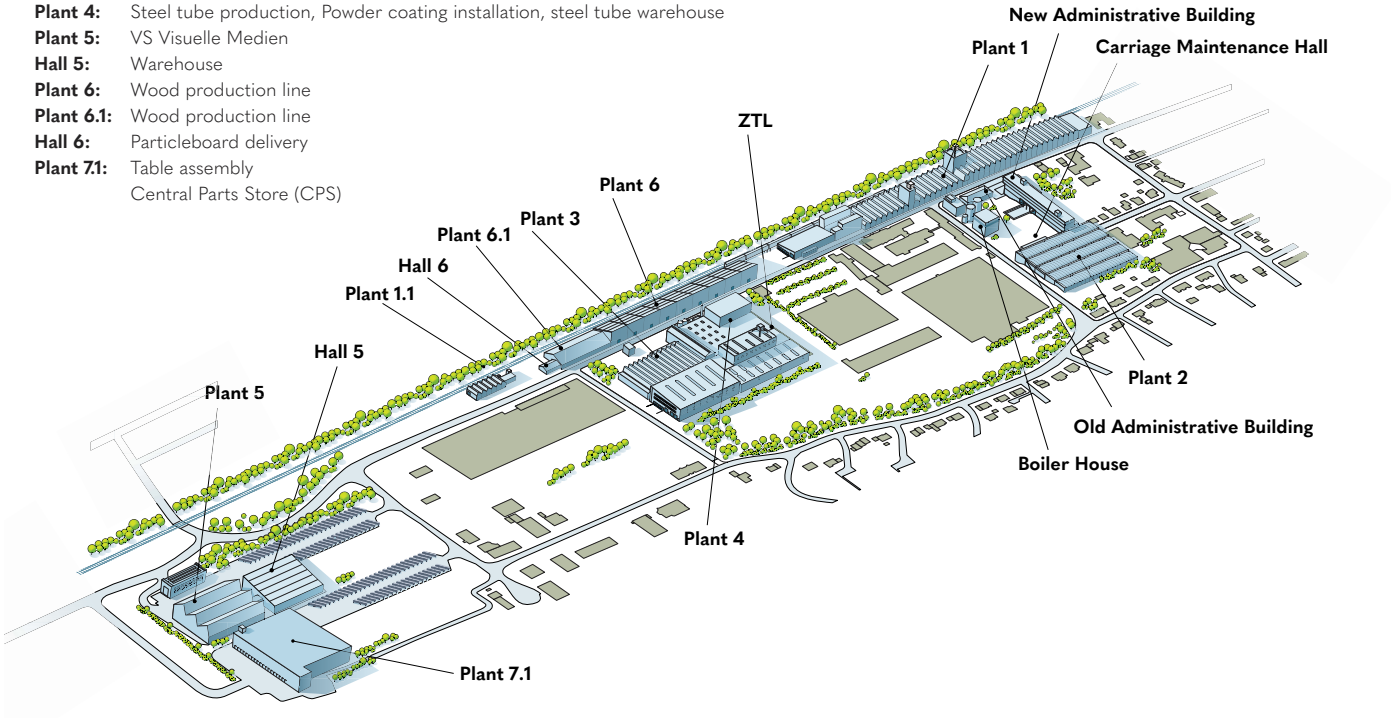
1.2.4.1 Risk Management

The processes of materiality assessment, sustainability reporting and assessment of the entrepreneurial risks are closely linked with each other. Key ESG risks resulting from the materiality assessment are incorporated in the assessment of the entrepreneurial risks. The same applies to the physical climate risks, which have been recognised during the climate risk analysis for the Tauberbischofsheim location. Corresponding processes are defined in the context of our management documentation.

1.2.4.2 Internal Controls on Sustainability Reporting

Information and content that are used as a basis for sustainability reporting is collected in collaboration with contact persons from the specialist divisions concerned. We guarantee the correctness and integrity of our Sustainability Report by cooperating with experts and finally approval by the Director Corporate Planning.

Plant 1: Assembly of storage furniture, custom manufacturing, production of LignorDur panels, paint shop
Plant 1.1: Wood Chip Treatment for LIGNOdur panels
Plant 2: Assembly of storage furniture
Plant 3: Assembly of tubular steel furniture, Powder coating installation
Plant 4: Steel tube production, Powder coating installation, steel tube warehouse
Plant 5: VS Visuelle Medien
Hall 5: Warehouse
Plant 6: Wood production line
Plant 6.1: Wood production line
Hall 6: Particleboard delivery
Plant 7.1: Table assembly
Central Parts Store (CPS)



1.3 Strategy

1.3.1 SBM-1 – Strategy, Business Model and Value Chain

VS is a company run by the fourth generation of the same family. Investments are made with an eye to the future with the target of strengthening the company's location of Taubersbischofsheim.

VS manufactures with a great deal of vertical integration. The focus is on machining wood materials and steel tubing.

As a result, there are direct ways of influencing many sustainability issues, for example the generation of the energy required, water consumption, emissions or waste reduction, as well welfare and social aspects.

1.3.1.1 Our Divisions

- Education
- Office
- Digital

1.3.1.2 Our Location

The production location and company headquarters are in Taubersbischofsheim with a total of seven plants. The VS campus covers an area of approx. 113,000 m^2. A total of approx. 1,700 employees work at VS, around 1,400 of them at the Taubersbischofsheim site.

1.3.1.3 Product Portfolio

The VS product portfolio comprises the furniture listed below:

Education:

- Desks and chairs for pupils and teachers
- Carcass furniture
- Upholstered elements
- Elements for ground-level learning
- School boards, whiteboards, projection areas and media systems for interactive learning

Office:

- Workstations, swivel and multi-purpose chairs, carcass furniture
- Room dividing elements, upholstered elements, displays, whiteboards and visual collaboration

In addition to our series products, we develop and manufacture individual solutions requested by customers using our special process.

1.3.1.4 Services

To ensure holistic customer care, VS has a nationwide network of its own specialist consultants, planning offices, project managers and key account management.

In principle, we provide the following services for the Furniture and Digital divisions:

- Furniture (Education/Office): Consultation and furnishing planning, delivery and assembly as well as services
- Digital Consultation and planning of system solutions, delivery, assembly and software installation, training and system administration



1.3.1.5 Sustainability Targets

VS corporate targets and the VS strategy have top priority. Sustainability targets, such as quality, environmental, energy targets or targets with respect to our employees and our products are part of the corpo rate strategy. The main actions that help us to achieve our targets are specified with time timescales and the resultant corporate strategy.

1.3.1.6 Key Markets

Our main sales market is Germany and Europe. But VS is also represented on other continents, for example with branches in the USA and, since 01/08/2025, also in Australia.

1.3.1.7 Key Sectors

The manufacture of school and office furniture is assigned to the "manufacturing" sector. According to the Federal Statistics Office's economic sector classification (WZ 2008), it is included in Department 31 "Manufacture of Furniture" with the sub-categories:

- Code for school furniture including board elements or interactive boards for the school sector: 31.01.2 "Manufacture of Shop Furniture and Other Office Facility Furniture"
- Code for office furniture: 31.01.1 "Manufacture of Office and Shop Furniture"

1.3.1.8 Business Model and Value Chain

VS is a company run by the fourth generation of the same family. Investments are made with an eye to the future with the target of strengthening the company's location of Tauberbischofsheim.

VS manufactures with a great deal of vertical integration. The focus is on machining wood materials and steel tubing. Consultations, project planning and processing are handled by a nationwide VS Sales Department with its own specialist consultants, based in the Berlin, Dortmund, Munich and Tauberbischofsheim branches. This and the partnership of many years' - even decades' - standing enable a direct and open exchange with our customers and comprehensive project management.

At VS we understand the circular economy as a holistic approach. This is reflected in the representation of our business model and the value chain.

Business Model and Value Chain of VS

Manufacturing site in Tauberbischofsheim
Employees (total): approx.1,700
Production area: approx. 113,000 m²
Plants: 7
A great deal of vertical integration: Focuses: Machining of wood materials and steel tubing
Production: approx. 1.2 million chairs/year
approx. 600,000 desks/year
approx. 200,000 items of carcass furniture/year

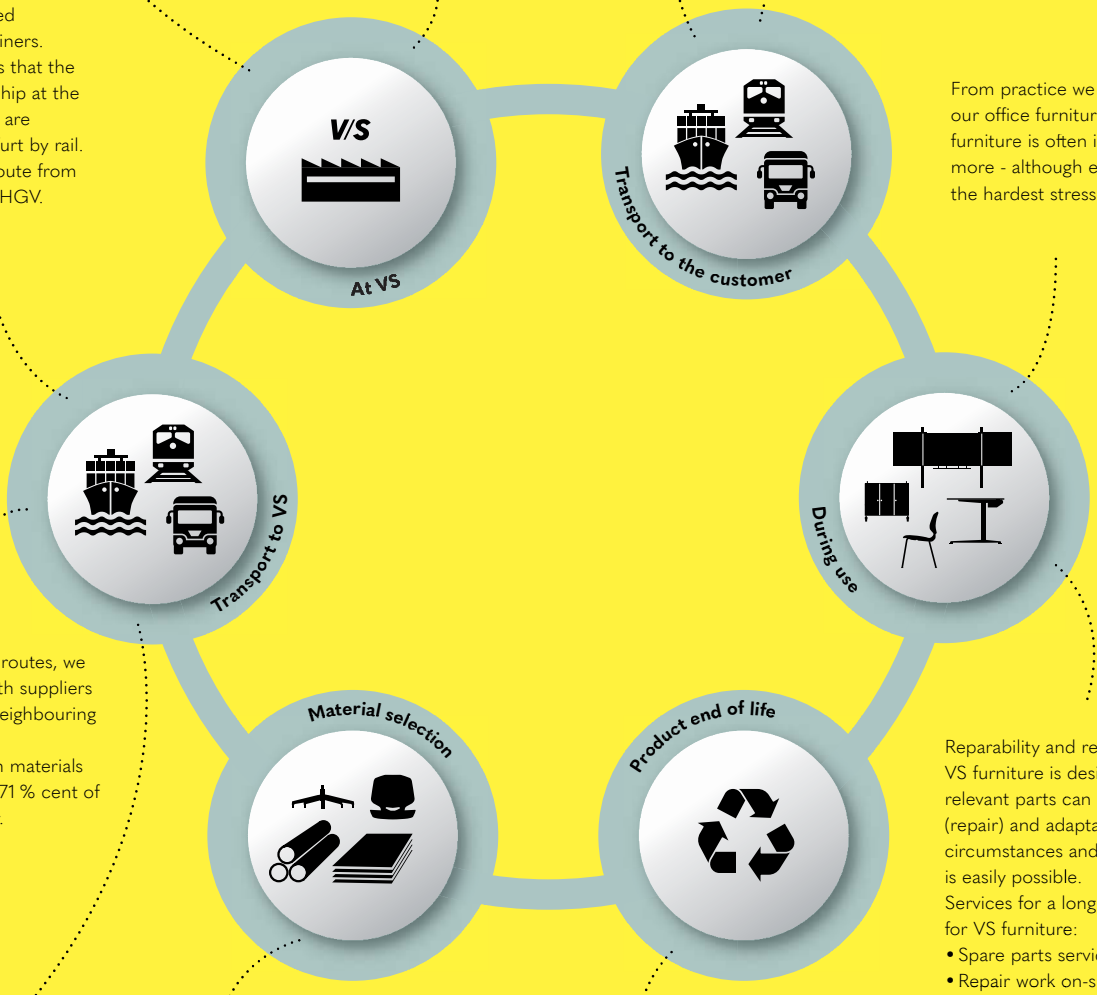
Preferential use of reusable packaging materials: Transport protection is by means of packing blankets made of recycled materials and securing straps

Our main targets:
- Reduction of CO_2 emissions at the Tauberbischofsheim site
- Manufacture of high-quality and long-lasting furniture

Delivery within Europe is taken care of by furniture removal firms. Efficient route planning ensures that unnecessary kilometres and empty runs are avoided.

Goods that are to be delivered abroad are transported intermodally in containers.

Goods that we procure from abroad are transported intermodally in containers. By default, this means that the containers arrive by ship at the Port of Hamburg and are transported to Frankfurt by rail. The last part of the route from Frankfurt is made by HGV.



From practice we know that not only our office furniture, but also our school furniture is often in use for 30 years or more - although everyday school life is the hardest stress test imaginable.

To reduce transport routes, we mainly collaborate with suppliers from Germany and neighbouring countries:
94 % of the bought-in materials comes from Europe, 71 % cent of which from Germany.

Reparability and refurbishment:
VS furniture is designed so that relevant parts can largely be replaced (repair) and adaptation to new circumstances and refurbishment is easily possible.
Services for a long service life for VS furniture:
- Spare parts service
- Repair work on-site by the VS service team
- Factory Outlet

The preferential use of reusable packaging materials also applies to VS suppliers.

Main materials:
- Wood materials
- Steel
- Aluminium
- Plastic

Our products are mainly designed so that they can be separated into their components at the end of life and, wherever possible, returned to the materials cycle.
We do this by:
- Using as few different materials as possible
- Avoiding compound materials
- Preferentially using recyclable materials

1.3.2 SBM-2 – Stakeholders

Main stakeholders:

- Owners/shareholders
- Employees and their families
- Customers
- Suppliers/service providers
- Nature/the environment

Involvement and understanding of the stakeholders: The stakeholders' concerns were taken into account by representatives who have a deep understanding of the requirements and perspectives of the stakeholders concerned due to their daily work. Thanks to their proximity to the operative processes and interfaces, they can purposefully incorporate the stakeholders' expectations and evaluate them from their perspective.

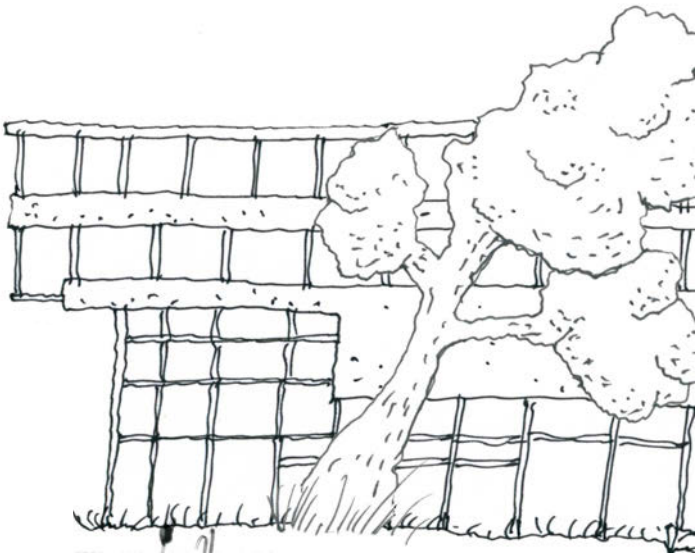
The team of representatives was made up to the core team, supplemented by the Sustainability and Compliance officers.

Informing the management level about the intentions and interests of the most important stakeholders involved: The management level is involved in the dialogue with the most important stakeholders via the Director Corporate Planning, who is involved in the materiality assessment as a member of the core team. After the end of the materiality assessment, the management level is informed in detail of the results and the key issues identified. This ensures that the perceptions and priorities of the most important stakeholders are incorporated in the strategic decision-making processes at management level.

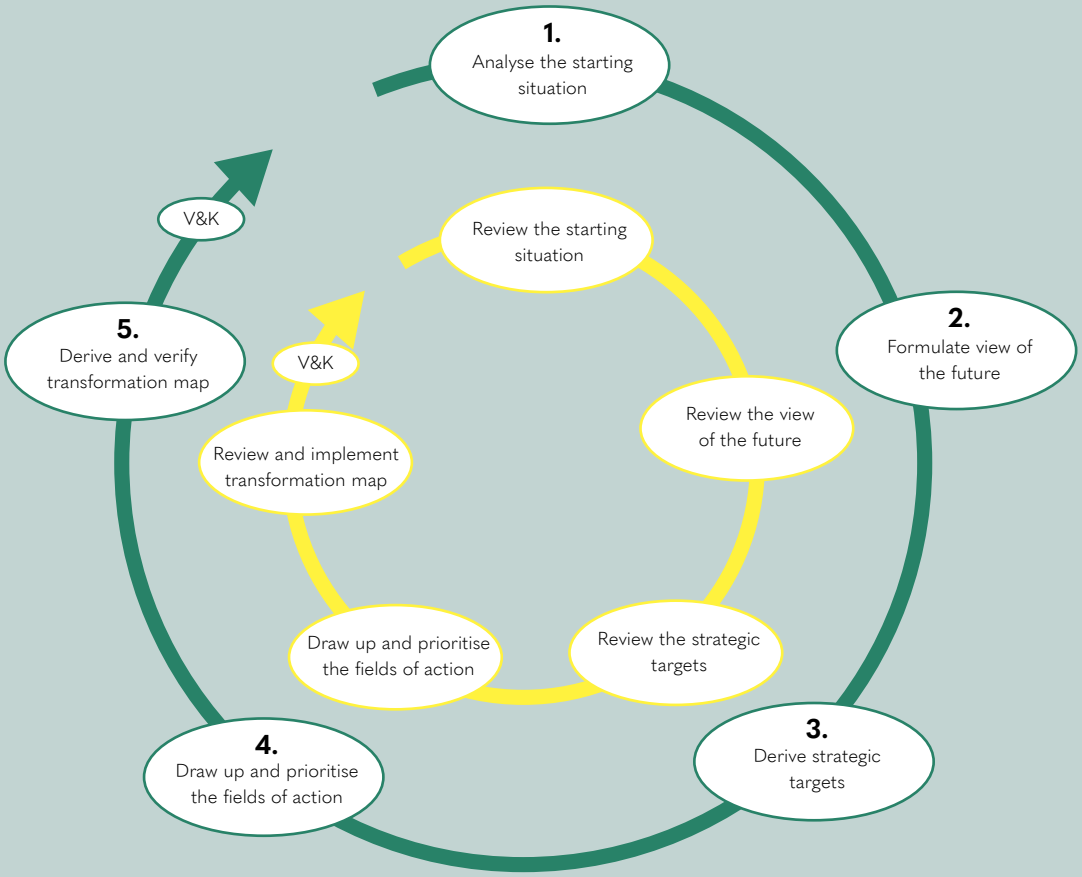
1.3.3 SBM-3 – Interaction of Material Impacts, Risks and Opportunities with Strategy and Business Model

The main impacts, risks and opportunities identified during the materiality assessment are known to the management and the Management Board and are taken into account in VS's strategic process. The corporate strategy is specified for three years by the management and Management Board in a dedicated process and is reviewed at least once a year for its effectiveness and how up to date it is.

Even while drawing up the view of the future, due importance is attached to the principle of sustainability. When drawing up and prioritising the fields for action as defined implementation projects for achieving the corporate targets, sustainability aspects are valued and weighted especially highly with the result that VS often gives a higher priority to relevant projects and therefore implements them sooner. The actions and targets derived are described in the relevant subject-specific chapters.



The VS Strategic Process





1.3.4 IRO-1 – Materiality Assessment Process

1.3.4.1 Overview of the Process

The procedure described has been specified together with the relevant responsibilities in a dedicated VS process. The materiality assessment is reviewed annually and updated as required.

VS long list: The list of subjects defined in the ESRS 1 standard with the specified topics and subtopics are the starting point of the materiality assessment. This forms the basis of drawing up or updating the company-specific VS long list. The VS long list presents an initial selection of potentially relevant issues that have points of contact to VS in its own business activities and to the upstream and downstream value chain.

Stakeholders: At the same time, the stakeholder analysis is regularly reviewed to see how up to date it is to ensure that the topics identified appropriately reflect the perspectives of the relevant stakeholders. The IROs are worded and subsequently assessed while taking account of the stakeholders' concerns (reference: also see 1.3.2 SBM-2 – Interests and Views of Stakeholders).

Formulation and assessment of the IROs: Company-specific impacts, risks and opportunities (IROs) are formulated for the issues listed in the long list. If the materiality assessment is conducted repeatedly, IROs are formulated only for issues that have changed or newly emerged in comparison to the previous year. The impacts, risks and opportunities are identified on the basis of existing documents and processes, information from the relevant specialist divisions (expert knowledge) and on the basis of specialist literature or scientific findings. The IROs are assessed according to the requirements of the standard (also see IRO-1, 1.3.4.2 Description of the Assessment Process).

Threshold and material topics: When the threshold is reached or exceeded, the impact and the risk or the opportunities are classed as material. Disclosure requirements are then part of the Sustainability Report.

ESG risks, corporate risks: The sustainability report and materiality assessment process is linked to the "Identification and Assessment of General Risks" process. Corporate risks identified are flow into the the materiality assesment and are taken into account there.

Extent of the business activities covered and the value chain: Our own business activities and the upstream and downstream value chain were considered in the materiality assessment.

• Upstream value chain

Environmental and human rights related aspects of our suppliers in the upstream value chain are reviewed both regularly and on an ad-hoc basis.

To ensure that we comply with environmental and human rights standards, we conduct supplier audits every year for all of our relevant risk suppliers. There are specified processes to identify potential risk suppliers along the value chain. All other VS suppliers are reviewed on an ad-hoc basis.



In addition, a company-wide anonymised complaints procedure has been introduced at VS that is available to all employees, business partners, suppliers and external stakeholders, making it possible to report actual or potential risks and infringements in the supply chain.

We make concrete demands of our suppliers and their supply chains with respect to human rights, working standards, environmental and energy standards, business ethics and environmental protection and safety in the form of our suppliers' policies, the Code of Conduct. Naturally, the supplier Code of Conduct also applies to VS.

The information obtained from the upstream value chain through the processes and reporting systems forms the basis of the assessment of the impacts, risks and opportunities and for updating the materiality assessment.

• Downstream value chain
Customer satisfaction is at the heart of our business activities and acts as an indicator of quality. There are various structures at VS for interacting with our customers, for example our Direct Sales or conducting customer satisfaction analyses (also see Ch. 6 S4 – Customers and End Consumers).

The resultant findings are then directly incorporated in the materiality assessment and are used to identify and prioritise material IROs.

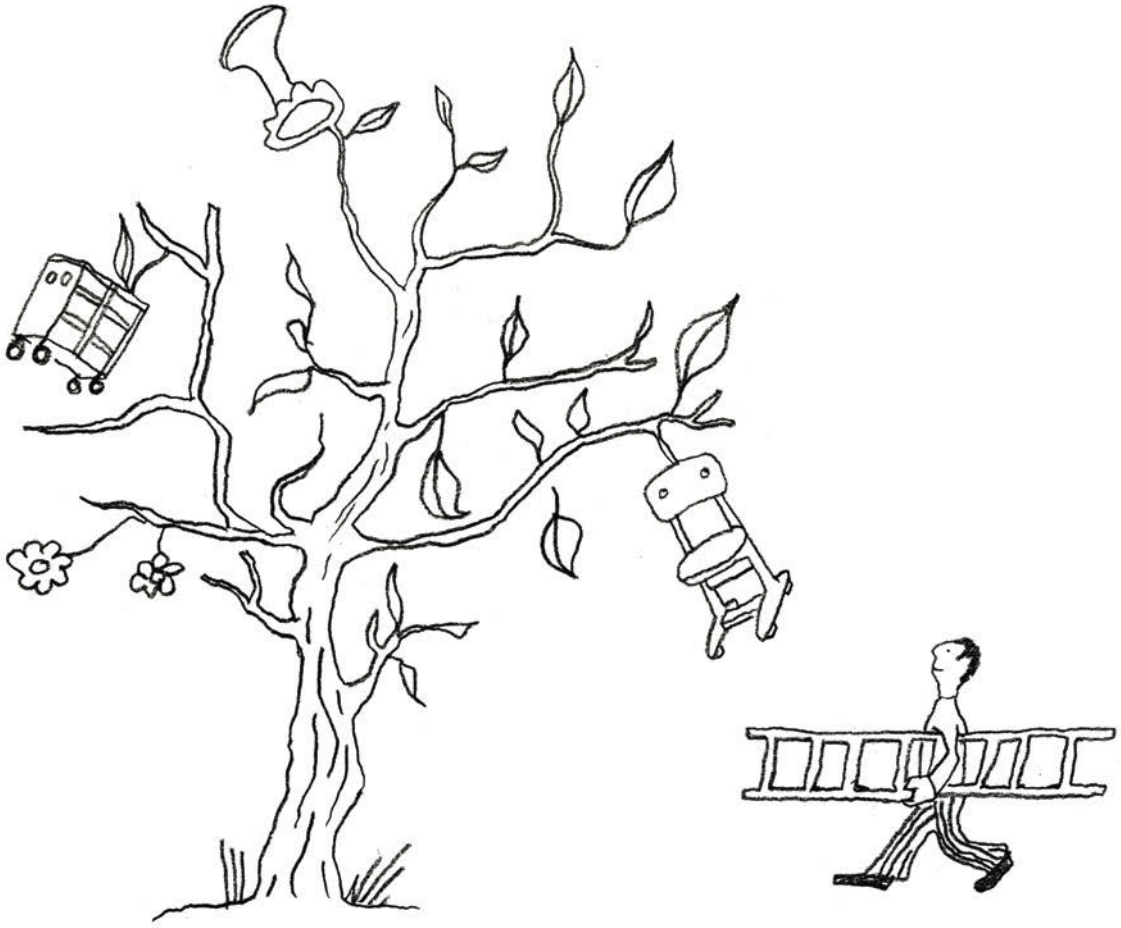
1.3.4.2 Description of the Assessment Procedure

The positive and negative impacts and the opportunities and risks are assessed according to the requirements of the ESRS standards. All assessments (impacts, risks and opportunities) are traceably documented, justified and the assumptions and considerations used as a basis are explained. This ensures transparency in the assessment process and creates a consistent decision-making basis for further materiality assessments.

Positive and negative impact: For every impact identified there is first of all a description of whether it is an actual or a potential (possible) impact. Then, the time frame in which the impact will probably occur is specified. A distinction is made between short-term (within a year), medium-term (up to five years) and long-term or permanent impacts (more than five years).

To assess the severity of an impact, the criteria scale, scope and - in the case of negative impacts - the possibility of reversibility is considered. In addition, the likelihood of occurrence is also assessed for every impact formulated.

The overall result is calculated from the severity multiplied by the likelihood of occurrence. The relevance and priority of the impact in question can be derived from the level of the result/value. Assessments that reach or exceed the defined threshold value are material and thus reportable.



Opportunities and risks: Just like the positive and negative impacts, the time frame is defined for every identified opportunity or risk in which the relevant event may occur.

The assessment is made on the basis of the standardised scheme. First of all, the potential scale of the impact from a monetary point of view is estimated. In addition, the likelihood of occurrence of the relevant risk or opportunity is assessed.

Multiplying the scale and likelihood of occurrence leads to the overall result, which is used for prioritisation and classification of the relevance in the risk and opportunity assessment.

1.3.5 IRO-2 – Main Impacts, Risks and Opportunities and Disclosure Requirements in the Sustainability Statement

The table below contains the main actual and potential impacts, risks and opportunities (IROs) as a result of the materiality assessment. For each significant IRO identified, the overview contains a brief description and an assessment of the probable time frame in which the impacts, the risk or the opportunity will probably manifest themselves. In addition, it also states the point at which in the value chain the impact concerned is located (within the company, in the upstream or downstream value chain or both).

The table with data points resulting from other EU legal regulations can be found at the Annex (see Annex A).

Table 2: Overview of the significant impacts, risks and opportunities according to the double materiality assessment Table 2: Overview of the significant impacts, risks and opportunities according to the double materiality assessment

Standard	Subject	Description of the IRO	Description of the IRO Impact positive (+), negative (-), risk, opportunity	Actual or potential	Time frame* (only if potential)	Location**
ESRS E1 Climate Change and Energy		Emission of greenhouse gases due to energy-intensive manufacturing at the TBB site because of a great deal of vertical integration and large quantities	(-)	actual	–	VS
		Greenhouse gas emissions in the upstream value-added chain caused by materials procure	(-)	actual	–	WS
		Reduction of greenhouse gas emissions by generating and using regenerative energies at the TBB site	(+)	actual and potential	short-term and medium-term	VS
		Influence on reputation and brand value through: • Reduction of greenhouse gas emissions at the TBB site or • Improvement of our products' CO_2 footprin	Opportunity		short-, medium- and long-term	–
ESRS E2 Emissions of Air Pollutants	Air pollution	Contribution to air pollution at the TBB manufacturing site while observing the statutory requirements, e.g. dust emissions by Boiler House	(-)	actual	–	VS
		VS contribution to improving air purity by building a new boiler plant for process and room heat	(+)	potential		VS
ESRS E5 Resource Use and Circular Economy	Resource outflows	Contribution to resource management by manufacturing high-quality and long-lasting furniture	(+)	actual	–	VS
		Influence on reputation and brand value through retaining the established standard as a manufacturer of long-lasting and high-quality furniture (including newly developed products)	Opportunity		short-, medium- and long-term	–
ESRS S1 Employees at VS	Diversity and Respect	Fostering a positive working environment (respectful treatment, maintaining the dignity of each individual)	(+)	actual	–	VS
	Training courses and skills development	Encouraging employees by means of targeted training courses or needs-based qualifications	(+)	actual and potential		
	Top Employer	Fostering a positive working environment	(+)	actual and potential		
	(company-specific supplement)	Influence of employees satisfaction, employees loyalty and attractiveness for the next generation and new employees	Opportunity		short-, medium- and long-term	
ESRS S4 Customers and End-users	Access to high-quality information	Providing and continually developing product-related "sustainability information"	(+)	actual and potential		VS
		Influence on reputation and brand value through providing high-quality product-related "sustainability information"	Opportunity		short-, medium- and long-term	–
ESRS G1 Business Conduct	Corporate Culture	Contribution of the VS corporate culture on dealings with each other and on dealings with customers, partners, distributors and suppliers	(+)	actual and potential	short-, medium- and long-term	VS
		Influence on the company's success	Opportunity		short-, medium- and long-term	–

* Time frame

Short-term	one year
Medium-term	up to 5 years
Long-term / permanent	more than 5 years

**Location (only for impact)

VS	Location at VS
WS	Location in the value chain
VS & WS	Location at VS and in the value chain

2 E1 – Climate Change and Energy

2.1 E1-1 – Transitional Plan for Climate Change Mitigation
As a manufacturing company with a great deal of vertical integration and large unit numbers, VS has a correspondingly high energy consumption at the Taubersbischofsheim site and therefore the associated CO2 emissions. VS's target is to continually improve its energy-related performance, reduce energy consumption and reduce its environmental impact.

To do this, VS is turning to actions that meet the current state of the art and, at the same time, comply with the specific requirements and conditions of VS and the Taubersbischofsheim site.

The actions that have already been implemented or planned, described in No. 2.4.2 and No. 2.4.3 illustrate that VS is continually realised actions that contribute towards reducing greenhouse gas emissions and thus to climate protection.

At the same time, there is an awareness that the transformation towards lower emission manufacturing is a dynamic process. Technological developments, regulatory requirements and even the infrastructure are constantly changing and require a high degree of adaptability and flexibility. However, the progress of this transformation process does not only depend on our own scope for action. In some areas there is considerable reliance on external players, in particular machine and plant manufacturers in the wood processing industry.

Against this backdrop, VS sees the transformation process as a sequence of progressive and permanently developing actions. That is why we are currently holding back on publishing a transitional plan to 2050.

2.2 E1-2 – Climate-related Risks and E1-3 – Resilience in Relation to Climate Change
The climate-related risks for the company's Tauberbischofsheim site are assessed as part of the "Identification and Assessment of General Risks" process. The sequence of identification, assessment, monitoring and updating the risks for the company and the environment is defined via this process.

The core team and employees from the specialist divisions concerned are involved in the assessment. The risks are evaluated on the basis of the likelihood of occurrence and scale of damage. Resulting from this, actions are derived in the form of preventive and reactive actions and their effectiveness is checked.

The result of the risk assessment in combination with the plan of actions classifies the climate-related impacts on the Tauberbischofsheim manufacturing site as manageable and moderate.

VS is informed of potential risks, prepared and capable of reacting in a way that is appropriate to the situation and targeted.

2.3 E1-4 – Policies related to Climate Change
When dealing with climate change and energy, our company policies form a binding orientation framework for responsible, legal and ethical conduct.

Our policies and activities in this regard are described in more detail in Ch. 7 G1 – Business Conduct, No. 7.1.2.



Start of the construction of Boiler House 2 in August 2025



The PV System on Plant 1

2.4 E1-5 – Actions and E1-6 – Targets

Environmental protection and the responsible and efficient use of energy have been firmly embedded in the company management for many years. Conditions are created systematically by introducing and continually further developing the energy management system according to DIN EN ISO 50001 in order to control energy consumption in a targeted way and to continually improve energy-related performance.

"Climate protection and energy" are an integral part of company decision-making processes and are consistently considered, for example in the choice of manufacturing procedures and methods, in investments in new plant technology or in the further development of the company's infrastructure.

In view of the large number of activities implemented by VS, the focus below is on the significant actions that contribute to our main target.

2.4.1 Key Targets

Reduction of CO_2 emissions at the Tauberbischofsheim site is one of our main corporate targets. We have already implemented many actions in this regard in the past and further steps towards achieving this target are continually being defined and realised by the Company Planning division.

2.4.2 Implemented Actions

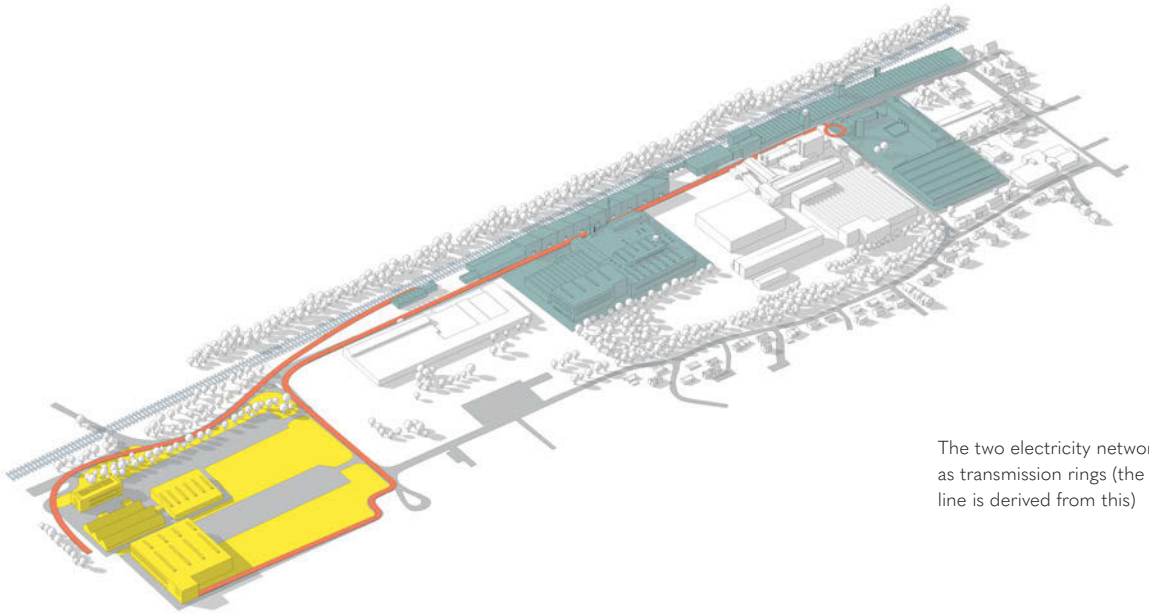
PV System Plant 1: Since 2001, PV modules have been fitted on the roof area of Plant 1 to generate solar power. The roof area for this was made available and leased by VS. After the expiry of the leasing contract, VS decided to use the roof area itself to generate solar power and to replace the PV system that had now become technically outdated.

Before the start of installation, extensive structural analyses were needed for the 1960s building. The existing system was dismantled, and the original condition of the roofs was restored. What is special about Plant 1 is that it extends for a length of approx. 350 m and comprises 44 shed roofs.

By using highly efficient photovoltaic modules and inverters with optimisers, performance with the new PV system in comparison to the previous one from 2001, was almost doubled from 560 kWp to 1,005 kWp. Approx. 1,100,000 kWh of electricity can be generated with the new system every year, approx. 93 percent of which being used directly at VS. Electricity is fed into the public electricity grid on Sundays and public holidays.

The new PV system was taken into service in the autumn of 2025.

PV System Visu/VIT Administration: In 2025, a PV system with an output of approx. 60 kWp was installed and taken into service on the new Visu/VIT administrative building.



The two electricity networks, built as transmission rings (the term ring line is derived from this)

Ring line: Thanks to the installation of the "electrical loop", the solar power generated can also be used directly at VS.

There are currently two separate, independent 20 kV medium-voltage electricity networks on the extensive VS site:

- Hochhäuser Straße electricity network with feed-in to Boiler House 1 for Plants: 1, 2, 3, 3.2, 4, 6 and 6.1
- Electricity network in the Fronbrunnen area with feed-in to Plant 5 for Plants: 5, 5.1, 7.1

The major consumers of electricity are located in the Hochhäuser Straße area (Plants 1, 4 and 6), while the main generation area will be in the Fronbrunnen area (Plant 7) in future (see No. 2.4.3 Planned Actions). The two electrical networks are connected by the "electrical loop" to transport the solar electricity to the main consumers.

The construction work for the first section was completed in 2025. For this alone, 5,700 metres of cable have been laid.



Construction work for the electrical loop

Combine heat and power plant: We produce electricity via our in-house combined heat and power plant.

In 2015 we built a combined heat and power plant on our campus. Combined heat and power plants used the principle of power and heat cogeneration (CHP), whereby electricity and heat are generated and consumed at the same time. As a result, the fuel almost all of the fuel can be used and the losses, such as those caused by exhaust heat in the cooling towers of large power plants, can be greatly reduced. Combined heat and power plants thus achieve better total efficiency. We use the heat this produces as process heat, for example for the powder coating plant and, in the heating period, as room heating. As a result, we can achieve total efficiency of approx. 87%.

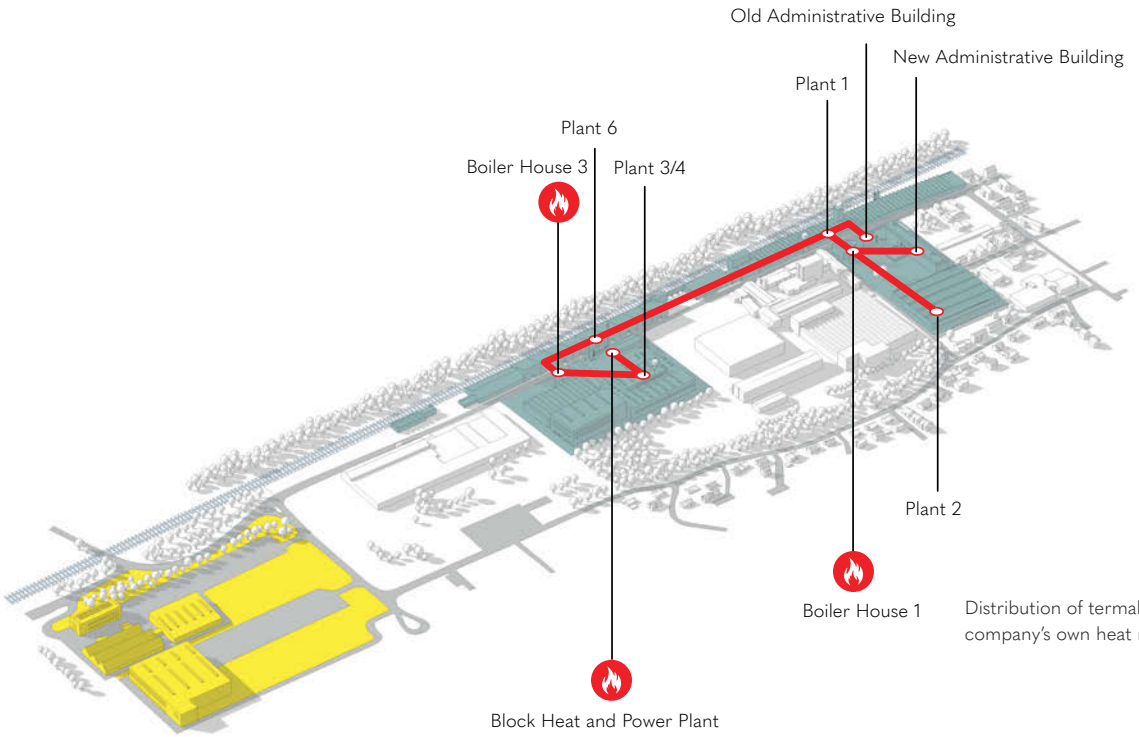
Production remains from woodbased materials: In our boiler house, we recover production remains that arise in wood manufacturing and generate energy from it. We use the resulting heat for thermal energy and as process heat in manufacturing.

As a result, in 2025 we generated and use approx. 13 million kWh of energy in the form of room and process heating. This corresponds to approx. 70% of our total nominal consumption of thermal energy.

Table 3: Total nominal heating consumption of thermal energy

Nominal heating requirement at VS in kWh	
Nominal heating requirement (total)	19 million*
Nominal heating requirement (self-generated)	13 million*
Nominal heating requirement room heating	9 million*
Nominal heating requirement process heating	10 million*

*The figures are rounded.



Distribution of termal energy via the company's own heat network

Heat Network: The thermal energy is distributed to the surrounding buildings via an in-house heat network. Thermal energy comes about, for example, during the generation of electricity in our combined heat and power plant or in the combustion of production remains from woodbased materials in the boiler house. To be able to use the thermal energy as process heat and room heat during the heating season we have an extensive in-house heat network.

Hydrogen: We are technically ready to use natural gas with an admixture of hydrogen. Currently, there is no availability of hydrogen at the Tauberbischofsheim manufacturing site. That is why VS together with other companies is participating in a feasibility study on the use and treatment of green hydrogen in Tauberbischofsheim.

"For VS, this project is part of a holistic way of viewing energy. In this way in an alliance with expert partners, we can consider future-oriented potentials that go beyond the investments in sustainable energy supply planned internally in the company and those already being implemented." (Alexander Ille, Director Corporate Planning, VS Vereinigte Spezialmöbelfabriken GmbH & Co. KG)

Certification: Since 2016, VS has set up an energy management system at the Tauberbischofsheim site. With certification according to DIN EN ISO 50 001, conditions are constantly created to consciously control energy consumption and progressively improve energy-related performance.

This is achieved by:

- Optimising energy supply and generation
- Taking account of the energy efficiency of production facilities during procurement
- Economical use of energy in all manufacturing areas
- Encouraging the use of renewable energies
- Reducing CO_2 emissions

2.4.3 Planned Actions

Increasing internally produced PV electricity: the aim is to increase the amount of PV electricity produced internally. Another PV system on Plant 7.1 is planned for 2026. It should be commissioned by the middle of the year.

Table 4: Internally produced PV electricity

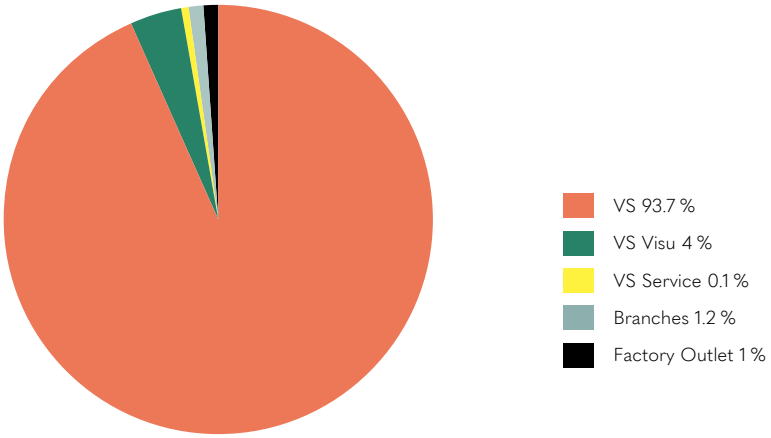
	Output in kWp	**in kWh/year***	**Year of construction**
PV System Plant 1	1005	1,100,000	2025
Visu/VIT Administration	60	60,000	2025
PV System Plant 7.1	1200	1,300,000	2026 (planned)
Total PV electricity generated	2,460,000		

*Estimated calculation

Together with the existing PV systems, in future approx. 2,460,000 kWh electricity will be generated annually on the VS roof surfaces. Of this, 85% can be used directly at VS according to the plans, thus covering approx. 14% of the total electricity needs.

We are currently examining which other roof surfaces are suitable for fitting with PV systems.

Energy consumptions in the VS Group or the companies in the VS Group at the Tauberbischofsheim site in%



Construction of a new boiler house: As described at No. 2.4.2, we use production remains from woodbased materials to generate energy in Boiler House 1.

Currently, the existing boiler house from the 1970s is replaced. Construction started in August 2025; commissioning is planned for the 2026 heating period. In addition to reducing air pollutants, we expect this measure to cut the use of fossil fuels and increase energy generation from manufacturing waste from production remains from woodbased materials. An efficiency increase from the current 70 to 90% is planned with the new Boiler House 2*.

Technical information about the implementation, plant engineering and construction progress can be found in Ch. 3 E2 - Emissions of Air Pollutants.

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2.5 E1-7 – Energy Consumption and Mix

2.5.Boundaries

Our Key Figures Report is used to record all energy consumption in the company, including consumption in the branches and the company shop.

Around 94 % of the total energy consumption is accounted for by VS Vereinigte Spezialmöbelfabriken at the Tauberbischofsheim site. For this reason, the focus in the Sustainability Report is on this. The high energy demand is in particularly due to the manufacture of large numbers of items and the high level of vertical integration.

2.5.2 Energy Consumption

Table 5: Energy Consumption at VS, TBB Site

EVS Energy Consumption at the TBB Site in MWh*	
Total energy consumption from fossil sources (natural gas, heating oil, diesel, electricity pro rata**)	28,000
Total energy consumption from nuclear sources	0
Total energy consumption from renewable sources**	21,200
Purchased or procured electricity from fossil sources	3,900
Non-renewable energy production	11,100
Renewable energy production	12,000

*The figures are rounded.
**The proportion of electricity from non-renewable energy and renewable energy is included (residual mix: 42% from non-renewable energy, 58% from renewable energy).

2.6 E1-8 –Scope 1, 2 and 3

3 2.6.1 Boundaries

Just like the presentation of energy consumption, in reporting Scope 1, 2 and 3 emissions we put the focus on VS Vereinigte Spezialmöbelfabriken at the Tauberbischofsheim site. The CO2e emissions of Scope 1, 2 and 3 are considered in absolute terms. There is no weighting according to number of units manufactured, vertical integration or lifetime of the product.

2.6.2 Data Basis

The "Scope 1, 2 and 3" emissions are collected and reported on the basis of the GHG Protocol Corporate Standard (2004). Emission factors from the Sphera MLC Database are usually used to determine CO2 emissions. These form the basis for calculating the "Scope 1" (site-based), "Scope 2" (market-based) and "Scope 3" emissions. To calculate the "Scope 2" emissions, we use the emission factor provided to us by our electricity supplier.

The Sphera MLC Database is the data basis for collecting CO2 emissions at the company level and also for determining the environmental impacts in the life-cycle assessments. Currently, this applies to the Environmental Product Information (EPI) and, in future, also to the Environmental Product Declarations (EPDs), see Ch. 6 S4 - Customers and End-users. In this way, we have a consistent use of a uniform data source.

The emission factors stored in the Sphera MLC Database correspond to the current characterisation factors for the Global Warming Potential (GWP) according to IPCC AR6. Furthermore, the renowned Sphera MLC Database (formerly GaBi Database) is characterised by a high data quality, comprehensive coverage with many data sets and close connections to German industry.

2.6.3 Scope 1

Table 6: Scope 1

Fuel	t CO_2e	Comment
Fossil fuels	5,100	Natural gas, heating oil, diesel

2.6.4 Scope 2

Table 7: Scope 2

Fuel	t CO_2e	Comment
Purchased electricity, location-based	3,700	Average emission factor of the local/ national electricity grid CO_2 e factor: Sphera_Grid mix_Deutschland
Purchased electricity, market-based	2,800	Calculation with supplier or contract-related emission factors. CO_2 e factor: Residual mix for all non-green electricity tariffs from Stadtwerke Würzburg AG

2.6.5 Scope 3

The materiality assessment according to the GHG Protocol was conducted on the basis of the following assessment criteria:

- Level: Greenhouse gas emissions that make a major contribution to the company's expected total emissions.
- Influence: Potential emission reductions that can be implemented or greatly influenced by the company.

Table 8: Significant "Scope 3" Categories VS

		t CO_2e	Comment
Category 1	Purchased goods	92,600	Very high material input due to the manufacture of large numbers of units
Category 4	Upstream transportation and distribution	1,000	Preferred cooperation with suppliers from Germany and neighbouring European countries. Corresponding transport kilometres due to demand for large quantities of materials.
Category 3	Fuel and energy-related activities	3,700	Proportionate to energy usage, reported under Scope 1 and Scope 2.
Category 7	Employee commuting	1,000	Frequent use of cars due to limited public transport offerings in the rural area.
Category 9	Downstream transportation and distribution	800	Optimisation of transport routes by delivery using furniture movers within Europe. Carrying out international transports intermodally (from Tauberbischofsheim to Frankfurt by HGV, from Frankfurt to Hamburg by rail, from Hamburg by container ship). Corresponding transport kilometres due to large quantities to be delivered.
Category 12	End of life cycle	33,100	Manufacturing long-lasting products. Preferred use of recyclable materials. Due to large numbers of units, in the 2025 year of the report, corresponding CO_2 emissions in disposing of them. For example, CO_2 emissions arise in preparing materials for recycling and in the actual recycling process.

2.6.6 Biogenic CO_2 Emissions

Table 9: Biogenic CO_2 Emissions

Fuel	t CO_2e	Comment
Production remains from woodbased materials	0.02	Biogenic CO_2 emissions from burning biomass

3 E2–Emissions of Air Pollutants

3.1 E2-1 Policies at VS

When dealing with emissions, our company policies form a binding orientation framework for responsible, legal and ethical conduct.

Our policies and activities in this regard are described in more detail in Ch. 7 G1 – Company Management, No. 7.1.2.

3.2 E2-2 Implemented Actions

The main aims of the Environmental Policy at VS are to keep the environmental impacts at the location as low as possible and to be able to offer our customers products manufactured in as environmentally friendly a way as possible. This also include preventing or reducing emissions.

In the past, a large number of actions have been implemented to achieve the targets. For example, as early as 1994, VS switched around 85% of the paints used to water-based systems. Today, the proportion of water paints is well over 95%. This means that we have been within the requirements of the Technical Instructions on Air Quality Control (TA Luft) for more than 30 years.

In 2020, for example, the emissions discharge in the steel tubing manufacturing area was further reduced thanks to investment in a modern welding fume extraction system. Here, too, the emissions fall well within the statutory requirements.

This is also the case in the field of wood manufacturing.

The dust emissions from the chipping wood processing machines are below the statutory limit of 2 g/m^3.

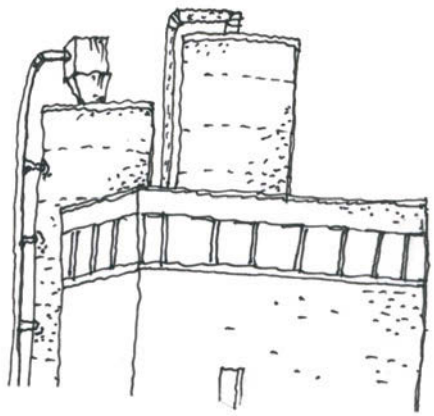
Below, the focus is on the generation and use of energy from manufacturing waste from wood manufacturing.

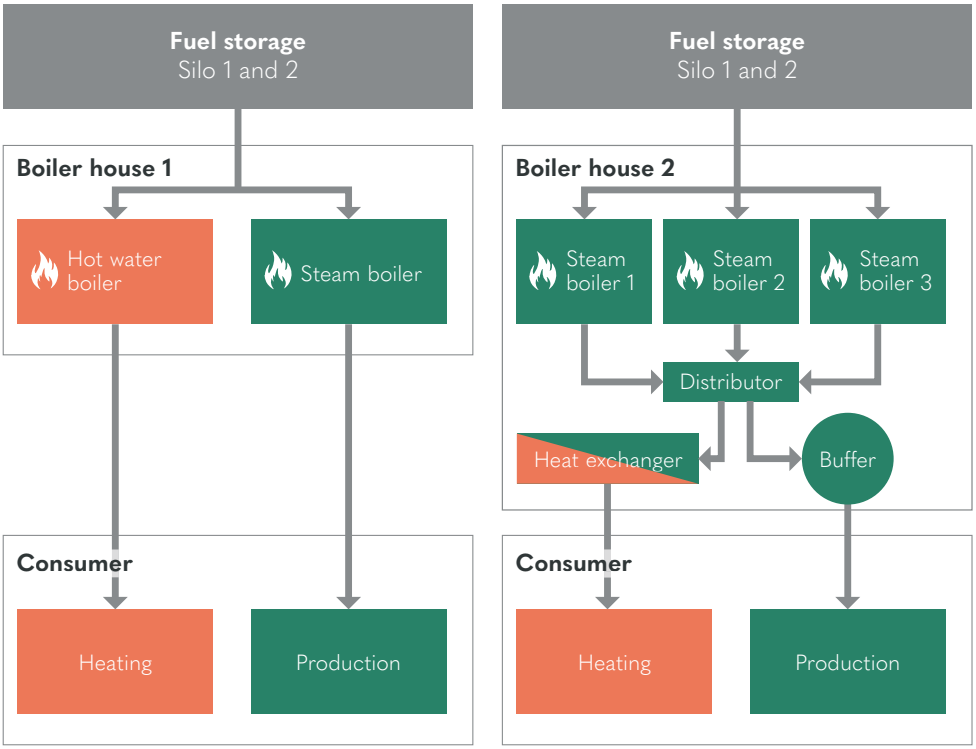
3.2.1 Generation and Use of Energy from Production Remains from Woodbased Materials

Right on the VS Campus, production remains from woodbased materials are used in the boiler house to generate energy in the form of room and process heat.

In 2025, it was used to generate energy in the amount of approx. 13 million kWh, which was used directly at VS. This corresponds to approx. 70% of the total nominal heating consumption. The thermal energy is distributed to the surrounding production halls and administrative buildings via an in-house heat network. More information on this can be found in Ch. 2 E1–Climate Change and Energy, No. 2.4.2.

The existing system (Boiler House 1) comprises two boilers, constructed in 1964 and 1970. The system is in working order and the statutory emission thresholds are met. According to the 4th BImSchV (Ordinance implementing the Federal Immission Control Act), the boiler system is a system that is subject to approval. To ensure that the statutory thresholds according to the 44th BImSchV and TA Luft are complied with, air pollutants are measured periodically by an independent party.





Schemazeichnungen der beiden Kesselhäuser

3.3 E2-3 – Planned Actions and Targets

As shown in the previous section, the existing boiler system is in full working order. However, under the current state of the art, more energy-efficient and lower emission systems can be built.

Therefore, as a sub-project of the "Strengthening the Tauberbischofsheim Site and Further Developing Infrastructure and Environmental Protection" package of actions, VS as a company is investing in the construction of a replacement system (Boiler House 2).

When the replacement system comes on stream, the use of the latest filter technologies means that air pollutants can be greatly reduced again by approx. 50% below the statutory thresholds. In comparison to the current situation, for example, this is a reduction of around 20% in dust emissions from wood burning.

All of the advantages of the new boiler house (Boiler House 2*) at a glance: In addition to the positive contribution to air purity, the replacement system will also bring about improvements in the energy-related field. All of the aspects are listed as bullet points below: Energy-relevant aspects of the boiler house are described in more detail in Ch. 2 E1 – Climate Change and Energy, No. 2.4.2 and 2.4.3:

- Reduction of air pollutants to well below the statutory thresholds
- Reduction in the use of fossil fuels and increase in the energy share generated from biomass
- Year-round demand=based heat generation by cascade use of the boiler systems -> Reduction in energy losses
- Higher degree of efficiency and heat recovery thanks to more efficient combustion technology and the use of process-related waste heat -> Increase in the degree of efficiency from 70% to 90%

Planning and Implementation: Construction work started in August 2025 when the excavation pit was dug out. The project launch was preceded by an intensive planning phase lasting two years. In particular, a key challenge was finding a combustion technology that would burn the available fuel with low emissions and energy efficiency. Commissioning of the replacement system is planned for the 2026 heating period.

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Construction progress of the new boiler house from August 2025 to July 2026

Technical data: The current existing system, Boiler House 1, comprises a hot water boiler and a steam boiler system, each with an output of 3.5 MW. In this way, hot water is provided to cover the heating demand and steam for use as process heat in manufacturing.

In future, there will be three equal steam boiler systems in Boiler House 2, each with an output of 3 MW. The individual boilers can be operated variably with an output of between 20% and 100%. Thanks to the use of three systems with a slightly lower individual output, but an overall higher total output, heat generation will be much more flexible, with the result that provision is more demand-based and efficient. The boiler systems will be supplemented by a steam buffer that acts as an additional heat store. This supports the demand-based steam supply for LIGNOdur board manufacturing, in which manufacturing-related consumption peaks can be absorbed and the boilers therefore operated more evenly.











4 Resource Utilisation and the Circular Economy

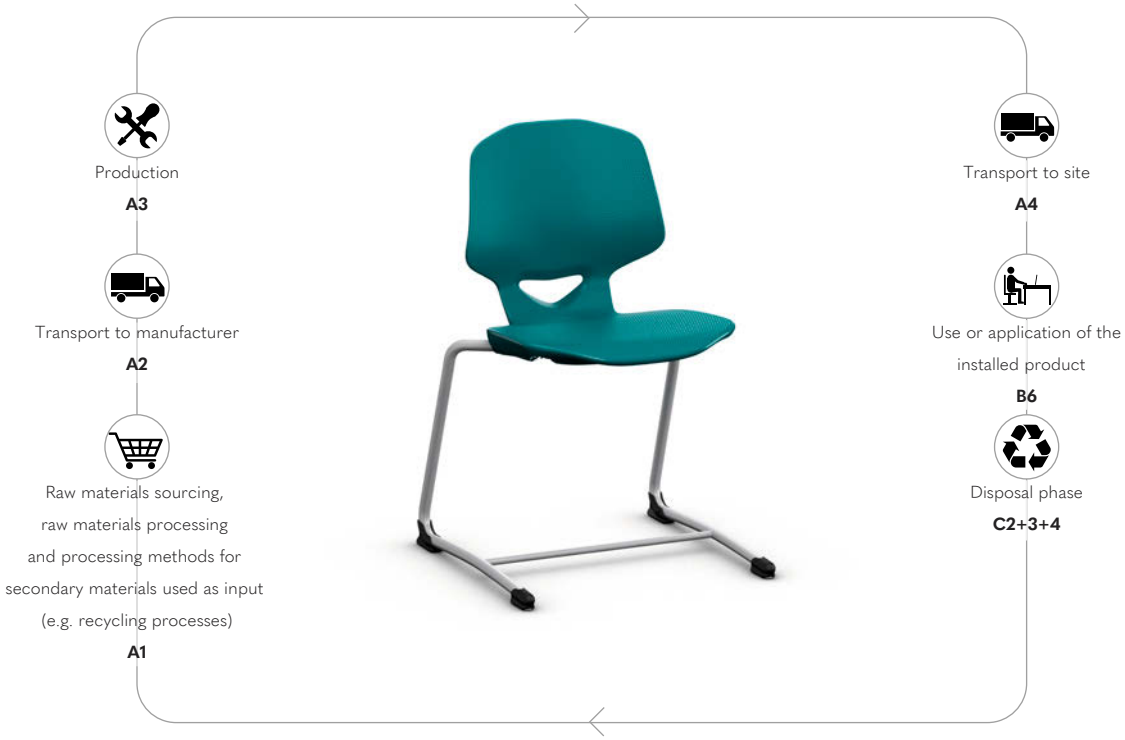
4.1 E5-1 – Policies at VS

When implementing the idea of the circular economy, our company policies form a binding orientation framework for responsible, legal and ethical conduct.

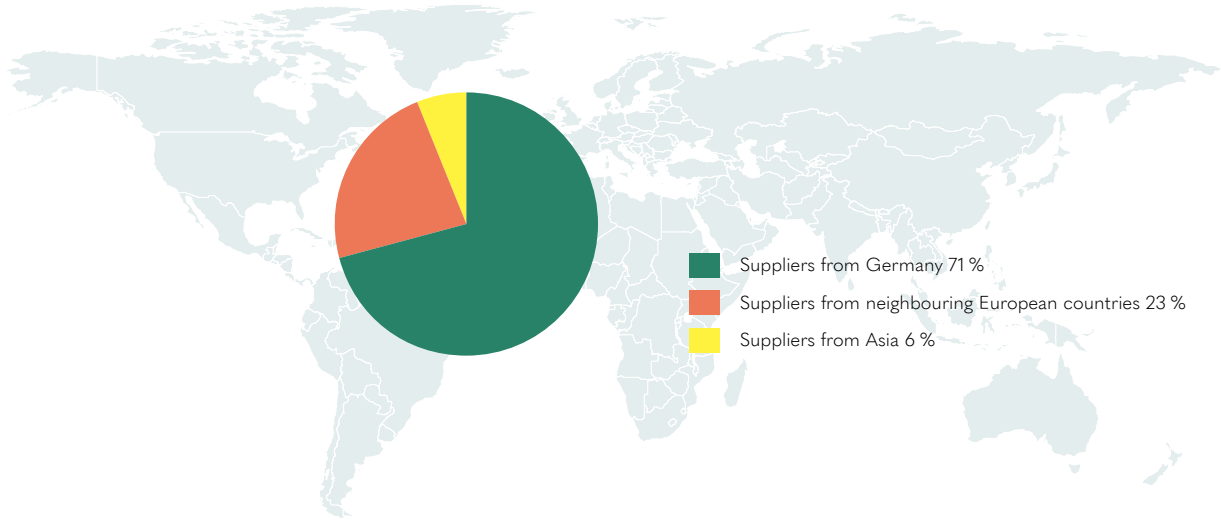
Our policies and activities in this regard are described in more detail in Ch. 7 G1 – Business Conduct, No. 7.1.2.

4.2 E5-3 – Targets

At VS we view every aspect of the materials cycle and understand the circular economy as a holistic approach. From the choice of material and manufacturing right up to disposal, we scrutinise every step of the product life. For example, the use and availability of "more sustainable materials", such as materials containing recycled materials or lower CO_2 materials, is examined in the Product Development division.



VS Supplier Distribution



For us, sustainability above all means that our furniture is designed for a long life (see No. 4.3.3 Information about Expected Durability and No. 4.3.4 Reparability) We achieve this with our demands for high quality, but also by how easy it is to repair our furniture. Our main target is to maintain this high standard into the future. We have established extensive actions within the company to achieve this.

How are negative environmental impacts prevented by using products for a long time?

- The use of resources is minimised because fewer new raw materials are needed.
- The amount of waste is reduced because the products are used for a long time.
- CO_2 emissions are avoided that would arise with new manufacturing.

4.3 E5-2 – Implemented Actions and E5-5 – Resource Outflows

In the following section we outline how we implement the subject of the circular economy at VS. To convey a comprehensive picture, we have brought together the actions implemented at VS and the disclosure requirements according to E5-5.

4.3.1 Material Procurement and Transport

VS is aware of its ecological responsibility and defines environmental and energy standards both for transport to the manufacturing site (inbound) and to the customer (outbound)

Even when choosing suppliers attention is paid to choose manufacturers in the immediate vicinity where possible to keep the transport distances in purchasing as short as possible. That is why we procure approx. 94% of our materials from Europe. Of these, approx. 71% come from Germany and approx. 23% from other European countries.

Around 6% of our suppliers are from Asia. We are connected to them by a partnership lasting many years and they are closely supported by our Quality Assurance department in matters of quality and the environment.

Goods that we procure from abroad are transported intermodally in containers. By default, this means that the containers arrive by ship at the Port of Hamburg and are transported to Frankfurt by rail. The last part of the route from Frankfurt is made by HGV. The same applies to furniture being delivery overseas.

Delivery of our products within Europe is taken care of by furniture removal firms. Unnecessary kilometres and empty runs are avoided by efficient route planning that is newly planned each week and adapted to the delivery locations. This cuts fuel consumption and thus also CO_2 emissions. In addition, the lorries are used to capacity, which reduces the environmental impact per unit transported.



Loading furniture on the loading ramp Plant

4.3.2 Efficient Use of Materials in all Manufacturing Processes
We achieve efficient and economical material use by using procedures, methods and manufacturing facilities that meet the current state of the art. Energy efficiency and resource management are binding criteria for investments.

When cutting wooden material boards and steel tubing, we use the newest technologies and cutting optimisation, including the management and use of cutoffs in order to use the material as efficiently as possible.

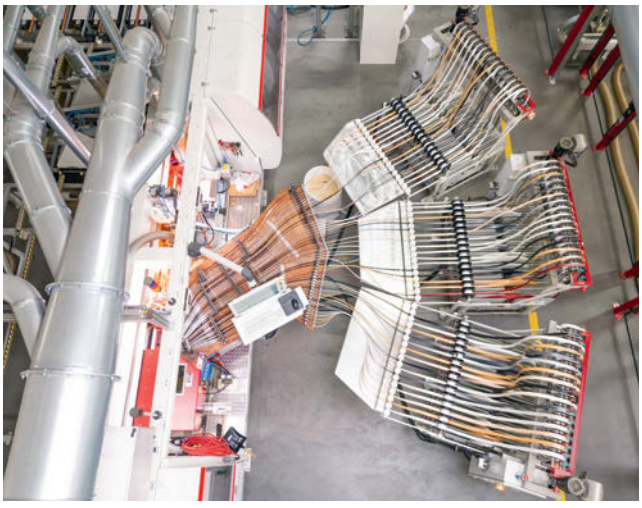
At Easter 2025, we replaced the flexible wood production line with a new facility. The plans for this entire project were initiated as far back as 2017. As part of its implementation, wood production moved from Plant 1 to Plant 6. This was tied to the complete reorganisation of the manufacturing flow and the move of chipboard delivery as well as the peak buffer and many construction and organisational actions.

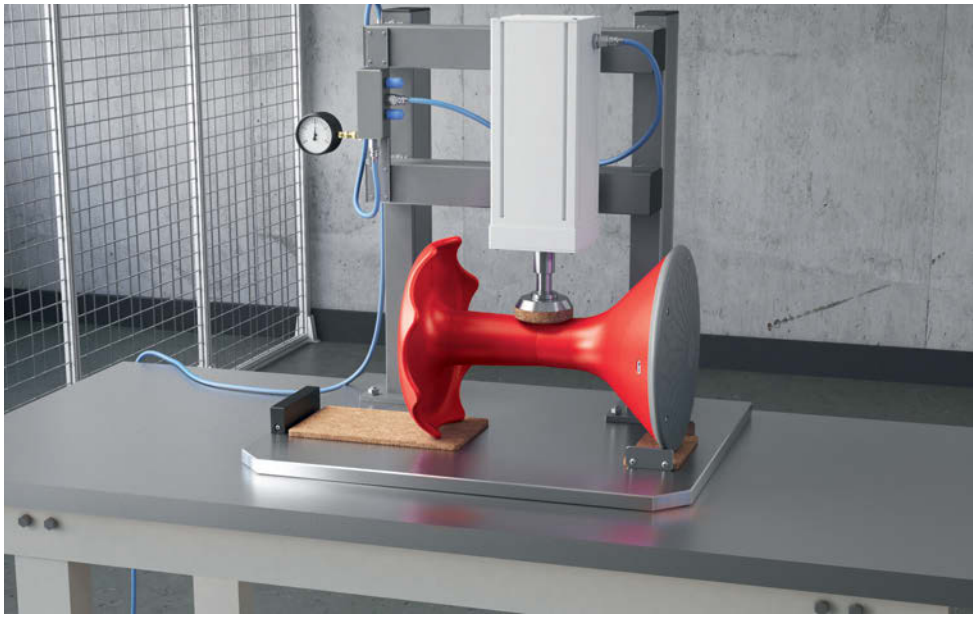
We use particles that arise as production remains from woodbased materials in order to generate energy in the form of room and process heat from them. In 2025, 13 million kWh of energy was generated in this way. This corresponds to approx. 70% of our total heat consumption (see Ch. 3 E2–Emissions of Air Pollutants).

In addition to this major project, we have invested in further facilities at the company site, for example a new processing centre in Plant 6 or a new drilling and milling centre in Plant 1.

A look at our activities shows that we are permanently seeking new ways of improving and realising them, taking account of the target of using materials efficiently and economically.







The Hokki in a strength test according to the VS requirements

4.3.3 Durability of the Furniture

The reliability of furniture forms the basis of its durability. The term reliability is understood as the number of load change cycles a piece of furniture - for example, a chair - can undergo before connections loosen or a crack appears. Actions such as repairability, refurbishment or regular maintenance also contribute to lengthening the life cycle. These aspects are expressed together with reliability under the primary term "durability".

Reliability tests are a central element at VS. The tests are conducted alongside development and manufacture in our in-house testing laboratory or by accredited testing institutes and are a basic requirement for GS certification (for further information on the GS Label see Ch. 6 S4 - Customers and End Consumers, No. 6.3.1).

Although the direct connection between the tested load change cycles and the actual length of life to be expected is currently known, it has not yet been clearly defined. For this reason, there are ongoing standardisation activities in CEN TC 207, WG 10 with the targetl of being able to make reliable statements about the expected durability and long life on the basis of the test cycles.

From practice we know that not only our office furniture, but also our school furniture is often in use for 30 years or more - although everyday school life is the hardest stress test imaginable for furniture.

4.3.4 Repair and Refurbishment

VS furniture is designed so that relevant parts can largely be replaced (repair) and adaptation to new circumstances and mending (refurbishment) is easily possible. In the case of VS products, these actions can usually be carried out directly by customers on site. This concept means that these activities not only make economic sense, but also that there is no need for travel by the service team.

In 2025, approx. 290,000 items for spare parts were created in our Spare Parts Service and sent to approx. 2,800 different customers. An item may be a new tabletop or a pivoted door for a cabinet; however, it is often larger quantities, for example replacement gliders for a whole classroom. As a result of this measure, the life cycle of a large number of pieces of furniture has been extended.

All spare parts were sent by post. This means that the building manager mainly fitted the spare parts on-site. Assuming that our customers are located on average approx. 200 kilometres away from us, this would represent a saving of approx. 560,000 kilometres travel.

All repair work, especially that on more complex and, especially, safety-relevant components, is also carried out by our VS Customer Services. In 2025, our assembly team carried out approx. 780 service commissions at our customers' premises.



Desk Uno-C comprising:
Tabletop: coated particle board with ABS edging all round
Underconstruction: steel tubing, powder-coated
Gliders: ABS



Chair JUMPER Air Active comprising: double walled seat shell: polypropylene
Clamping strips: poly-propylene
Underconstruction: steel tubing, powder-coated
Gliders: ABS

Spare parts availability: For all VS products, we guarantee to offer original parts or parts with equivalent functionality for a period of five years after purchase (Exceptions are IT products, products manufactured to individual customer specifications and merchandise purchased by us.) Relevant spare parts are usually available for ten years or longer.

Since our product lines are mostly on sale for several decades and the spare parts availability refers to the time after discontinuation of the product line, a much longer availability of spare parts is to be expected. Most spare parts can be shipped and replaced without an installation team. For all repair work, especially for more complex and, above all, safety-related components, our customer service team will be happy to visit you.

Refurbishment: Our furniture has a modular structure. This means that by changing or adding components our products can be flexibly adapted to changed requirements or even refurbished. For example, front panels can be changed on storage furniture or the interior can be expanded or modified with extra shelves or drawers. Our chairs can be adapted to different floor coverings by changing the castors or gliders.

4.3.5 Recyclability

4.3.5.1 Furniture Recyclability

Our products are designed so that they can be dismantled into their individual components at the end of their useful lives and - where technically possible - returned to the materials cycle. As early as the development phase we lay the foundation for high levels of recyclability by specifically incorporating ecological and circular economy aspects in the design process.

In particular, we pursue the following principles:

- Few materials: By using as few different materials as possible we make separation and sorting of the individual components easier.
- Monomaterials: We avoid compound materials and prefer to use monomaterials to ensure that it is easy to dismantle and recover the products.
- Recyclable materials: When choosing materials our focus is on using recyclable materials that can be returned to the materials cycle.

Information about the recyclability of our products can be found in our EPI (environmental product information). We have drawn up environmental product information representative of a model series for almost all of our series products manufactured at the Tauberbischofsheim site. Thanks to the actions described, we achieve recyclability of 100% for almost all of our products.



Securing furniture with reusable securing straps and packing blankets.





We use single-use packaging as sparingly as possible

4.3.5.2 Packaging Recyclability

To reduce packaging waste, we largely do without single-use packaging for transport. In 2025, 84% of all of the products manufactured by us were loaded with reusable furniture packing blankets made of recycled waste fabric and securing straps for protection during transport; within Europe this was almost 100%.

With our packing blankets and securing straps, we are specifically turning to reusable packaging. This procedure corresponds to the packaging hierarchy stipulated by the European Union, which puts reduction in top position.

Below is an overview of the recyclability of the packaging materials we use:

Table 10: Recyclability of Packaging Materials

	Name	Material	Recyclability	
Textiles	Packing blankets	Textile	100 %	→ Reusable
	Securing straps	Textile	100 %	→ Reusable
Wood	Pallets	Wood	100 %	→ Reusable
Cardboard	Corrugated board	Cardboard	100 %	
Plastics	Protection mesh	PE	100 %	
	Foam cubes	PE	100 %	
	Expanded polystyrene (polystyrene)	EPS	100 %	
	Bubble wrap	PE	100 %	
	Edge protectors	LDPE	100 %	
	Roller guards	PP or PE Depending on roll size	100 %	



Particles made of offcuts from sawing production, the raw material for the LIGNOdur board

4.3.6 Use of Recycled Materials

In our company, we are continuously examining the use and availability of recycled materials. Here are a few examples of how recycled materials are currently used:

- We use recycle for key aluminium die-cast parts. For example, 100% of the aluminium in cruciform bases is recycled.
- Our chipboards are made of up to 70% cent recycled material. We need a certain amount of new material for reliable machining. As a result, we also ensure important mechanical properties, such as pull-out resistance for screws or deflection.
- Wherever possible, we use recycled materials for small plastic parts.

The LIGNOdur board, manufactured using a patented method from the 1950s, is a special case. For its manufacture, we use beech particles, which is deemed to be a by-product of the sawmill industry according to the German Circular Economy Act. Nevertheless, the LIGNOdur board is an impressive example of how offcuts from sawing production can be used to make high-quality components and the idea of the circular economy is put into practice.

Below is a table of the proportions of recyclates in selected products. The items of furniture examined cover the product categories chairs, desks, cupboards and board. Thanks to our environmental product information (see Ch. 6 S4 - Customers and End Consumers, No. 6.3.4), there is information on the proportion of recyclates in a representative mode for almost all of our series products manufactured at the Tauberbischofsheim site. On the basis of the data available to us, we can calculate the proportion of recyclates for every model variant.

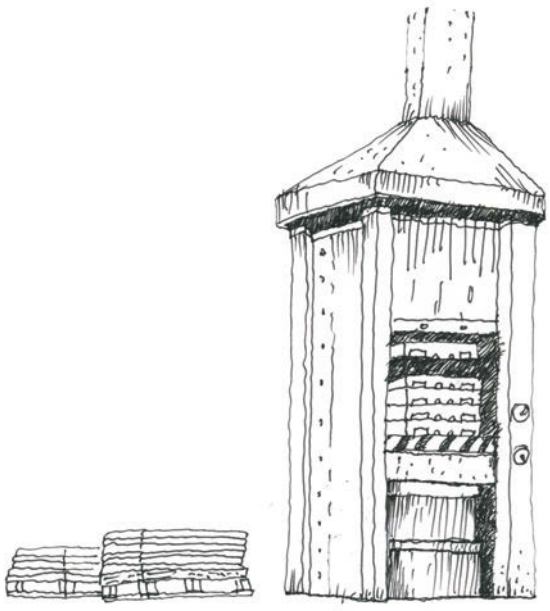


Table 11: Proportion of Recyclates in selected VS Products

Model	Model No.	Proportion of Recyclates	Illustration
JUMPER Air Active	33400	Total: 21 % (post-consumer: 21 %)	
JUMPER Air Move	33506	Total: 40 % (post-consumer: 40 %)	
Uno-M (LIGNOdur)	02408	Total: 14 % (post-consumer: 14 %) Offcuts from sawing production* in LIGNOdur board: 60 %	
Uno-C (coated chipboard with PUR edge)	22430	Total 42 % (pre-consumer 5 %, post-consumer 37 %)	
Serie 800	44020	Total: 52 % (pre-consumer: 10 %, post-consumer: 44 %)	
MediaPilon-GF 1.0	71501	MediaPilon-GF Total: 49 % (pre-consumer: 3 %, post-consumer: 46 %)	

* According to the German Circular Economy Act, by-product of the sawmill industry



Chairs, returned from sampling, in the VS company shop

4.3.7 Company Shop

Our company shop is located in Werbach, less than five kilometres away from our manufacturing site. Until 2019 it was housed directly on our company site. The outlet was moved to the neighbouring village so that we could offer our customers an expanded range in a larger showroom.

Customers can buy used furniture there - including returns, ex-display items and trade fair items. In addition, furniture components, such as tabletops or shelves, as well as various accessories, such as plastic boxes and board elements, are available.

In 2025, around 15,000 items found a second life in this way, including around 3,000 pieces of furniture.

4.3.8 Ideas Become Innovations

We don't just make furniture, we create design history. For more than 100 years, we have been inviting pioneers and creatives to develop new furniture together with us. The most advanced architects and designers of their times are behind the products that impress in terms of functionality and aesthetics, thus laying the foundations for long use. Because our furniture pieces are design classics that will last a long time.

Thinking Ahead Since 1898

When he developed the 'Rettig bench', renowned all over Germany, Wilhelm Rettig became our first design partner.

Karl Nothelfer started working for us in 1950. He was the architect of several of our administration and manufacturing buildings, but also was involved as a pioneering design partner in the development of furniture and, with VS, created a new world in school furnishings. The wooden skid chair, the best-selling pupils' chair worldwide, was created in 1950 and was developed further by VS and Nothelfer over the years.

We developed our first office furniture project with Günter Behnisch. This cooperation continues today with his son Stefan Behnisch.

The Danish architects Verner Panton created another iconic chair family for VS: the Panto range of chairs. They can be found all over the world today in countless classrooms, as well as workplaces.

Another range of chairs for schools and offices, the JUMPER, stemmed from the pen of the French Pritzker Prize winner Jean Nouvel.

We have also cooperated with Hubertus Eilers, David A Stubbs II, Nicolai Fuhrmann, Egon Eilers and Martin Ballendat.























5 S1 – Employees at VS

5.1 We Are a Top Employer

VS is a top employer with satisfied - and ideally thrilled - employees and is very attractive to next generation of staff and new employees. We pursue this target by living out our corporate values every day and continuously optimising our personnel development and planning as well as our working environment.

With respect to our own employees, the following issues are key to us:

- We are a Top Employer.
- Diversity and Respect
- Training and Skills Development

The subjects of "Diversity and Respect" and "Training and Skills Development" have been derived from the list of topics according to ESRS 1. Based on the materiality assessment, VS additionally included "We are a Top Employer" as a company-specific topic.

There are overlaps in terms of content between these topics in that "Diversity and Respect" and "Training and Skills Development" are content that are required to reach the targets of "Top Employer". That is why we are reporting it under the higher-level heading of "We are a top employer.". Information on the other two topics is included in a dedicated section, No. 5.7 or No. 5.8 respectively.

At the outset it must be stated that the focus of the report is on the employees of VS Vereinigte Spezialmöbelfabriken GmbH & Co. KG at the Tauberbischofsheim site (called VS throughout the chapter). The reason for this is that company accounts for a large proportion of the employees, approx. 80%, see key figures Employees VS Vereinigte Spezialmöbelfabriken - composition of the employees at No. 5.6.

5.2 S1-1 Policies

5.2.1 Policies at VS

When dealing with our employees our company policies form a binding orientation framework for responsible, legal and ethical conduct and also contain statements on the issues of human trafficking, forced labour and child labour. VS is actively committed to compliance with laws, conduct standards and human rights in order to prevent, end as far as possible and minimise negative impacts on human rights within our business activities. In this regard also see No. 5.3.1 Human Rights at VS.

Our policies and activities in this regard are described in more detail in Ch. 7 G1 – Business Conduct, No. 7.1.2.

5.2.2 Publishing Policies

The policies are made available to VS employees via the following communication channels:

- Intranet
- Annual training
- Notices
- Flyers, brochures and manuals
- Works meeting
- Website
- Sustainability Report

5.2.3 Structures to Protect Health and Safety at VS
Specific actions to protect health and safety at work for the VS employees are defined and implemented by the Occupational Health and Safety department, which is directly under the Director Corporate Planning in organisational terms.

These include:
1. Regularly conducting risk assessments and documenting the results
2. Regularly conducting audits or inspections with respect to health and safety at work
3. Annual training in health and safety at work for employees
4. Regularly conducting health and safety at work meetings (ASA meetings)
5. Occupational health examinations by the company doctor
6. Introducing key performance figures to monitor the relevant safety issues, for example accident figures
7. Wearing protective equipment where necessary according to the risk assessment
8. Inspections with the state supervisory authority
9. Inspections and consultations with the accident insurance provider (BGHM)
10. Regular inspections with the property insurance provider
11. Maintaining a hazardous substance register with continuous updating
12. Recurring inspections of building services and the machine fleet with regard to occupational health and safety
13. Re-integration system after accidents at work

In addition to this, various actions to promote health have been established at VS, described at No. 5.5.

Complying with statutory requirements: In the company policy and the supplier Code of Conduct it is stipulated that complying with and, to a great extent, exceeding all statutory requirements is a matter of course for VS. Moreover, VS sets particular store by good working conditions and orients itself to the international working standards of the International Labour Organisation.

Certification according to DIN EN ISO 9001: In principle, this standard does not demand any specific aspects of health and safety at work. However, working conditions provide information about how an organisation functions. They are therefore indirectly a component of this DIN EN ISO 9001 audit and confirmed by the certificate.

Member of the UN Global Compact: As a participating organisation (since 2008), we voluntarily undertake to advance developments in the fields of "human rights and working standards". The demand to respect employee rights is a central element of the work of the UN Global Compact. Respecting employee rights and complying with working standards are the foundation for decent work.

5.3 S1-2 – Communication Channels and Structures for the Active Involvement of the Company's Own Employees and Their Representatives

5.3.1 Human Rights at VS
The protection and fostering of human rights within our sphere of influence are part of the general company philosophy and are binding for all employees and managers at VS.

As a participant in the UN Global Compact (UNGC), we have voluntarily undertaken to align our business activities to the principles of the UNGC. The responsibility comprises both our own business activities and the business relationships along the value chain.

In the process, we are actively committed to compliance with laws, conduct standards and human rights. VS orients itself to the Basic Law for the Federal Republic of Germany and, in particular, the following human rights standards and policies:

- The United Nations General Declaration of Human Rights
- The policies children's rights and on corporate conduct
- The United Nations Guiding Principles on Business and Human Rights
- The international working standards of the International Labour Organisation
- The Global Compact of the United Nations

5.3.2 Insights into the Employees' Perspectives

An active exchange with our own employees, either directly or through elected representatives, is a fixed part of the corporate culture at VS. An "open door" culture with lean hierarchies is lived out and encouraged.

The following structures are established and are used to gain insights into employees' perspectives, encourage an open dialogue and derive appropriate actions from the findings:

- Works council
- Youth and apprentice representation
- Disabled employee representation
- Employer's inclusion commissioner
- Information and complaints offices within the meaning of the German General Act on Equal Treatment (AGG (2024))
- Company, disabled employee and departmental meetings

5.3.3 Communication Channels and Formal Structures

Various communication channels and formal structures for reporting incidents or human rights violations are available to all employees at VS.

The structures described below are based on defined internal processes and policies in which responsibilities and processes are clearly defined and described. It is also stipulated that incoming reports are treated in the utmost confidence as is the form in which remedies are provided.

The effectiveness of the whistleblowing and complaints channels is regularly reviewed during internal and external audits. These audits are conducted within the context of certification according to DIN EN ISO 9001, among others. Notifiable incidents are documented in the Management Commissioner's report.

External complaints procedure: VS's employees, business partners, suppliers and all other external interest groups have the option of using the complaints procedure to report risks and violations of the German Supply Chain Due Diligence Act (LkSG). All incoming reports are be treated in strict confidence.

Internal complaints procedure: Employees can contact the internal compliance points to report grievances according to Article 2 of the German Whistleblower Protection Act (HinSchG). The Compliance Officer is responsible for the internal contact point. The reports can be made in text form, verbally or in person. The contct point must protect the identity of the whistleblower.

Complaints procedure within the meaning of the AGG: Using a defined process, the complaints procedure according to the German General Act on Equal Treatment (AGG) is stipulated with the following steps:

- Making a complaint
- Treatment of the complaint by the grievance office that has been set up, including the issuing of recommended action to remedy the situation
- Documenting a complaint and the closed complaints procedure

In 2025, information points were set up as part of the "Cooperation" company agreement with the aim of answering questions re-





Employees' children at the "Woodworms" childcare offering in on the VS site in the summer holidays

lating to the AGG, educating about rights and scope for action and, if desired, accompanying employees to the grievance office or another body. In addition, the staffing in the grievance office has also been increased. As well as education about existing rights and scope for action, complaints are officially received here, matters investigated independently and suitable actions recommended to the employer. All contact is dealt with in confidence.

Submitting concerns to public fora: In addition to the existing formal participation structures, all employees have the opportunity to submit their concerns and issues to open fora, for example during company and departmental meetings or at meetings of the Disabled Employee Representation.. Concerns can also be passed on via the works council or the disabled employee representation. In this context, both bodies also act as a mouthpiece for the employees. It is also possible to address the management director or directors directly.

5.4 S1-3 – Implemented Actions "We Are a Top Employer"

VS pursues the objective of creating a favourable working environment for all employees. For this reason, further improvement options are constantly defined and realised, see No. 5.5 Planned Actions and Targets.

Actions that have already been implemented at VS are described in the section below.

5.4.1 Working Hours and Recovery Times

Various company agreements on working hours and mobile working apply to our employees. The aim of these regulations is to provide the best possible support to the work-life balance.

Holiday: On the basis of a 5-day week, all VS employees are entitled to 30 days holiday, plus paid leave on 24.12 and 31.12.

Special holiday leave: VS grants further special holiday leave for special personal events, such as a company anniversary (25 and 40 years), an employee's marriage or an employee's wife giving birth, as well as additional holiday days according to the company agreement "Additional Holiday for Company Loyalty" reported at No. 5.4.3.

Annual holiday planning in Manufacturing: When planning annual holidays, we aim to base shutdown on the school holiday period as far as possible. Due to the seasonal nature of business, not all employees can be guaranteed holiday during the school summer holidays. For support, we therefore offer childcare in the summer holidays on the VS Campus. It is usually offered over a period of two weeks and is run by specialist educational staff. VS covers most of the costs for this.

Flexible working hours: Employees in Administration have the option to work flexible hours within a flexible time frame.

Mobile working: As an expression of our culture of trust and working hours becoming more flexible, under certain conditions VS employees have the option of working up to 40% of their individual working hours on a mobile basis.

Part-time employment models: Various part-time models are available to all employees to take the best possible account of individual situations.



In 2025 – as every year – many employees were honoured for their 40th anniversary at the company

5.4.2 Employee Representatives

There has constantly been a works council at VS since the 1950s. Its work is based on the statutory foundations of the German Works Constitution Act and the Social Insurance Act. The VS works council works independently and confidentially and sees itself as a reliable partner for the employer and for all of the VS employees.

In accordance with the company size, the body is made up of 15 members, of which three employees are exempted from work. The works council is supported by a works council assistant. The works council is supplemented by the disabled employee representation and the youth and apprentice representation.

Central activities, drawn up together with the employer, in 2025:

- Drawing up and implementing the company agreement "BV Co-operation", see No. 5.7.2
- Launching the company agreement "BV Additional Holiday for Company Loyalty", see No. 5.4.3
- Implementing the benefit in kind card as an additional employee benefit, described at No. 5.4.10

5.4.3 Company Loyalty of VS Employees

VS has a large number of employees who have been with the company for many years and who have contributed to the positive economic development of VS to a special degree during their many years of work.

Against this background, in 2023 VS decided to grant these employees voluntary "Additional Holiday for Company Loyalty" above and beyond the statutory and contractual holiday entitlement and laid it down in a company agreement.

Every VS employee receives an additional day of holiday for every decade they have worked for the company. For example, after working for the company for 30 years this would mean 3 extra days of holiday per year.

The average length of time people has worked for VS is 13.79 years.

5.4.4 Improvement Management (VBM)

The employees' expertise and innovation represent a major contribution to the long-term future of the company. VS explicitly appreciates and acknowledges the dedication and commitment of its employees. It is extremely important to the company to further consolidate and systematically expand the continuous improvement process with the active involvement of the employees using appropriate actions.

To systematically support this ambition, VS set up the Improvement Management Division (VBM). This is where employee suggestions are submitted and then examined as to whether and how their implementation is practical and possible. A transparent bonus system governs the nature and level of recognition, either in the form of a departmental or personal bonus. The VBM is assigned to the Management Systems strategic department and thus directly subordinate to the Director Corporate Planning.

Improvement management was restructured in July 2024. In the long term, the aim is to further expand capacity in improvement management.

Table 12: Submitted and implemented improvement suggestions

2025	
New VS fix*	88
Implemented VS fix*	73

* VS fix: System for recording improvement suggestions



Manufacturing employees on the daily exercise break Ergo Balance Gym during their working hours

5.4.5 Health Management to Promote Health

VS sees it as its job to create good working conditions for all of its employees. All workplaces are designed taking account of safety and ergonomic aspects, also see No. 5.2.3 Structures to Protect Health and Safety at VS.

VS ensures basic company doctor provision with a company doctor. There is a weekly surgery on the company premises. The company doctor is also available to employees for individual health consultations. In addition, employees can receive an annual flu immunisation from the company doctor.

VS also offers its employees an extensive offering to promote health. This is continuously expanded and further developed.

EBG (Ergo Balance Gym): Ergo Balance Gym is a roughly ten-minute exercise programme to be carried out every day that helps to prevent muscular contractions and encourage employees' physical well-being. The EBG programme is carried out during working hours.

The programme was introduced by the Human Ressources department in cooperation with the AOK health insurance fund. Depending on the job, the exercises are individually put together by the relevant department. In training courses, multipliers within the company are trained who then lead the exercises in the individual departments. To ensure that the exercises are carried out correctly in the long term, AOK employees provide help in the individual departments every year.

Initially launched in individual departments, the EBG programme was extended to the entire VS employees in 2024.

Back Courses: VS offers its employees back courses on the company premises to make starting sporting activities easier and to encourage back health in the long term. Each back course comprises eight units and is offered twice a year on VS premises. The costs are fully covered by VS.

Health lectures: Since 2024, lectures on health-related issues have been offered regularly, for example on shift working, sleep, coping with stress or back health. Two to three of these events are held per year. They are conducted during working hours.

Prevention check (PREV Check): VS offers its employees a preventive check for the early detection of health risks, in particular with the focus on the risk of heart attacks and strokes. The majority of the costs for the examination are paid by the company.

Back check: Every two years, employees have the option to have a back check. The back musculature is analysed and based on this, an individual exercise programme is developed with targeted training actions. The company pays the cost of this.

Mobee Fit: The Mobee Fit programme is used to identify muscular imbalances and asymmetries. An individual exercise programme with targeted training actions is drawn up on the basis on the analysis. It is conducted every two years.

ZFP (Centre for Personnel Health) EAP (Employee Assistance Programme): To offer support to employees with acute mental stress quickly and unbureaucratically, VS has been cooperating with the Centre for Personnel Health (ZFP) in Bad Mergentheim since 2022. This cooperation allows those affected to access an anonymous contact point. Up to five counselling sessions can be accessed as part of the Employee Assistance Programme (EAP). VS covers the costs for this. If more support is needed, the person is placed with registered doctors or specialised facilities.







The VS vegetable garden: The old and the new gardener. Beds and greenhouse. Market stall for VS employees

Company agreement on addiction: The agreement between VS and the works council specifies how to act in the event of a possible addiction. Among other things, the aim of the company agreement is to offer assistance to the affected person in time to maintain the health of the employee and allow them to keep their job.

Company Agreement on Company Integration Management (BV BEM): Required by law and long established in the company, for two years now this procedure has been implemented by a structured process. Employees' participation is voluntary with the aim of identifying possible negative impacts at work at an early stage, to take appropriate action and thus promote staying healthy or restoring fitness to work. The effectiveness of the actions is regularly recorded and evaluated on the basis of an evaluation sheet.

Menstruation products: Since 2025, the company has made menstruation products available free of charge. All of the women's toilets have been equipped with the relevant dispensers for this purpose.

In-ear hearing protection systems: In line with the statutory requirements, cost-neutral basic hearing protection systems are made available as part of the PPE (Personal Protective Equipment). To protect employees' hearing, VS also offers individually adapted in-ear hearing protection systems and pays part of the cost of them.

5.4.6 Fruit and Vegetable Garden on the VS Campus

Since 2012, a 2,000 m^2 area on the VS Campus has been used as a fruit and vegetable garden. The garden is cultivated by a dedicated VS gardener using organic principles.

The fruit and vegetables grown there are used directly in our company restaurant. From summer to autumn, fresh products that we have grown are sold to employees on a market stall once a week.

There was a change of the generations in 2025. Our long-time gardener retired and a suitable successor was found.

5.4.7 Company Restaurant on the VS Campus

The company restaurant is located in the VS main building on our company site.

There, employees can purchase a breakfast or lunch subsidised by VS. The employees can choose between two freshly prepared menus for lunch every day. Fruit and vegetables that we have grown ourselves are used in preparing the dishes. The company restaurant is also popular among external visitors or former employees. In addition, breakfast is available to our employees in the Plant 3/4 canteen.





VS teams at regional sports events in 2025



5.4.8 VS Community

The aim is for every employee to see him or herself as part of the VS community. We want to strengthen the community feeling by encouraging social cohesion with share activities and also encourage networking across divisions.

Team events: The company provides every department with a fixed annual budget that can be used for shared activities, Christmas celebrations or summer parties.

Sporting VS: Company teams receive support when taking part in selected sporting events. In 2025, VS employees participated in various running and cycling competitions as well as football tournaments.

Bikers' trip: VS employees who are motor bike fans can take part in an annual bikers' trip. In 2025, the route followed the River Rhön to Bad Brückenau.

Factory fire brigade: The factory fire brigade on the VS site makes a special contribution to protecting the company. The VS fire brigade is made up of employees who are or have been members of the voluntary fire brigades of their home communities.

Church service: Every year, VS employees organise and celebrate an ecumenical church service "Faith and Work" together in the main building; this year the theme was "VS - a colourful bouquet".

VS music band: The VS music band plays at special celebrations. It is made up of VS employees who rehearse together for these occasions and contribute to the supporting programme.

VS pensioners' meeting: With a regular meeting for VS pensioners and a collective Christmas party, VS encourages and supports cohesion even after the employees' period of working for VS.



The start of the annual bikers' trip



At the annual ecumenical VS church service "Faith and Work"

5.4.9 Internal Communications
Employees are regularly informed of current developments and news at VS via various formats.

Management Director/Directors Newsletter: The management uses this Newsletter to provide information about the company's current developments and activities. To reach every employee, the newsletter is provided digitally and in print.

vs-intern: vs-intern is published once a year; it is a magazine by VS employees for VS employees with in-depth information on individual projects, reports from the various divisions or stories from everyday working life at VS. The magazine is available at central locations in the company and is also available digitally.

Break stimuli: During break stimuli, employees can obtain information on selected strategic areas of action directly from experts, for example in the current infrastructure projects on the VS campus.

News overview: Up-to-date relevant information is transmitted to the employees via the new overview in the intranet. There, employees can find tips about new products, current information from the management, the works council or the menu in the VS company restaurant.

5.4.10 Additional Services and Benefits for VS Employees
Commuting allowance: A commuting allowance taxed at a flat rate by VS is transferred together with the monthly salary. The flat-rate commuting expense is determined by the distance to the employee's home.

Benefit in kind card: In April 2024, our employees received a benefit in kind card based on a company agreement. Every month, a tax-free amount of EUR 25 is loaded onto it, pro rata for part-time employees. The credit can be used at various acceptance points. The "benefit in kind card" offer was supposed to end in January 2026. This additional benefit has now been extended until 31.12.2026.

Shopping benefits: Thanks to an initiative by the works council, we have been able to persuade many companies in the region to grant VS employees special conditions for shopping.

JobRad (Job bike): Since 2017, VS and the works council have offered a bike leasing opportunity to pursue the targets of offering innovative mobility concepts to support employees' health and contribute to environmental protection.

Staff discount in the company shop and on newly manufactured goods: VS employees are granted special conditions in the VS company shop in Werbach, see Ch. 4 Resource Utilisation and the Circular Economy, No. 4.3.7, and on newly manufactured goods.

Capital-forming benefits and company pension: As a voluntary additional benefit, VS encourages employees to build up capital in the long term by offering capital-forming benefits (VL) in various contracts within the context of the company pension.

Support in case of death: If active VS employees die, the company pays a death in service benefit to dependants. The level of support is based on the deceased's length of service.

Appreciative benefits: For example, VS employees receive an appreciative benefit for company anniversaries, milestone birthdays or weddings.

5.4.11 Effectiveness of the Actions
The effectiveness of the overall package of actions is confirmed by the length of service of VS employees. The average length of service is 13.69 years.

5.5 S1-4 – Planned Actions and Targets
VS is a top employer with satisfied and ideally thrilled - employees and is very attractive to next generation of staff and new employees. We pursue this target by living out our corporate values every day and continuously optimising our personnel development and planning as well as our working environment.

Training and skills development:
- Personnel development: We specifically encourage and support our employees in their professional and personal development. To do this, we continuously optimise our training programmes and provide a needs-based, target-oriented offering of training and further training opportunities.
- Development programme "Managing at VS: Growing together – Shaping the Future": The development programme launched in 2025 is a training concept that support our managers in their daily work and specifically prepared future managers for this task. There are plans to continue the programme.
- Needs oriented personnel planning: Personnel planning and staff development are anticipatory. To do this, we continuously analyse future requirements and identify the skills required or "new" jobs.

Health management: Another target is to expand and further develop the already extensive offering to promote employee health, described at No. 5.4.5.

Working environment: We want to create a working environment that supports our employees in their daily work in the best way possible. To do this, we continuously implement actions and we are planning the following activities in the next stage:
- New social spaces for the staff in Plant 5: Now that the administration employees have moved to the new VISU/VIT administrative building the plan is to covert the former office space that is now available. New recreation rooms, changing rooms, sanitary facilities and shower areas will be created here for production staff. The renovations should be complete by the end of 2026.
- Redesigning the office spaces: In 2024, work started on renovating and redesigning the administrative employees' offices. The aim is to create a working atmosphere with flexible working areas, for example with zones for concentrated working or collaborative areas.

5.6 S1-5 – VS Employees, Composition of the Employees

As described earlier, the focus of the report lies on VS employees at the Tauberbischofsheim site. The reason for this is that this is where the majority of the employees work. The table below shows the individual companies of the VS Group with the corresponding number of employees.

Table 13: Breakdown of employees according to country

Country	VS Group company		Head count
Germany	VS (VS Vereinigte Spezialmöbelfabriken)	VS (TBB)	1371
		VS (South/ North/Berlin branches)	60
	VS Visual Media		112
	VS Service		88
USA	VS America Inc.		75
France	Mobilier VS		7

Table 14: Head count of employees according to gender, VS (TBB)

	Employees in Administration	Employees in Production
Male	277	862
Female	124	108
Other	0	0
Total	**401**	**970**

Table 15: Head count of the management and executive level, VS according to gender*

	Management	in %	Management	in %
Male	1	100	4	100
Female	0	0	0	0
Total	**1**	**100**	**4**	**100**

*Disclosure in accordance with ESRS2 – General Requirements

5.7 – S1-8 Diversity and Respect

"Diversity and Respect" is one of our five VS company values. The VS company values represent our fundamental beliefs. They are the guiding principle for our joint actions; they shape our corporate culture and influence our entrepreneurial decisions. Our values help us to strengthen our team spirit and develop trust from clients and partners.

We consider diversity to be a strength and appreciate every employee who shares our corporate values. Together, we provide a working environment in which respectful conduct and the dignity of every individual is ensured.



Our Corporate Values

5.7.1 Key Diversity Figures

Our company value "Diversity and Respect" is reflected in the composition of our employees. Diversity and inclusion are our strength. The aim is for every employee to see themselves as part of the VS community.

Table 16: Diversity at VS

Number of countries	36
Age spread (average)	43,94
Number of people with a disability	109

Number of countries: The large number of different countries is a cultural enrichment for VS.

Age spread: In Germany, the proportion of 55- to 64-year-old employees was 24% in 2024. At VS, this proportion was just under 28%. In particular, employees over the age of 50 are an important group in our company. Our HR department has its eye on this development and is deriving targeted actions, e.g. in the form of flexible working hours models, even after retirement age and with the early transfer of knowledge.

Number of employees with a disability: Equal participation is one of VS's social targets. For many years, the proportion of employees with disabilities in the total employees at VS has been above the statutory required share of 5% and above the German average of 4.4% among private-sector employers. In 2025, the proportion of employees with a disability was 7.62%.

Breakdown of employees by gender: See Key figures, No. 5.6 S1-5 - VS Employees, Composition of the Employees.

• Industrial employees: As shown in the table "Breakdown of employees according to gender", the proportion of women in the industrial area is much lower than that in the administrative area. In particular, this is due to the physically demanding work in manufacturing in general and frequent shift working.

• Administrative employees: An analysis according to fields of work reveals a differentiated picture. In the technical area, the proportion of women at around 15% is lower than in the commercial area. Apprenticeships and courses of study that are of a technical nature continue to be male-dominated. The proportion of women in STEM is approx. 18% across Germany. When jobs in these fields are advertised, in our experience we receive fewer applications from female specialists. In the commercial areas, the proportion of women is around 45%. The composition of employees therefore depends on the nature of the job and, at the same time, reflects the general spread in comparable professions in Germany.

5.7.2 Cooperation

In 2024, the company management and works council jointly drew up the "Company Agreement Cooperation at VS by Establishing Information Points and Complaints Offices within the meaning of the German General Act on Equal Treatment AGG (2024)". It is designed to encourage respectful conduct and provide a policy for VS employees in daily interactions.

5.7.3 Fair Pay

All employees receive appropriate, fair and discrimination-free pay that is above the statutory minimum wage. At VS, pay is made on the basis of the internal wage or salary table, which is oriented on the collective bargaining agreement for the wood and plastics processing trade in Baden-Württemberg. Pay adjustments are often implemented in line with collective bargaining developments. Sometimes, VS also exceeds the collective bargaining developments. For example, the collective bargaining increase of 3% in 2025 was implemented three months before the increase agreed in the collective bargaining agreement.

In addition, all employees who have been working for the company since at least 01.07. of a year receive a company special payment. All employees receive an additional holiday bonus.

5.8 S1-12 – Training and Skills Development at VS

VS actively encourages continuous further development, qualification and personal development of employees and for a long time has implemented various actions in the company, for example leave of absence for technician and master courses, employing placement students or supporting masters' courses of study and special courses.

The aim is to keep specialist knowledge, skills and professional abilities

• at a high level,
• systematically expand them,
• develop individual potentials.

This is how we secure the long-term performance of the company.

[1] Source: https://www.destatis.de/DE/Presse/Pressemitteilungen/2026/02/PD26_N009_13.html
[2] Source: Inklusionsbarometer Arbeit 2025 [Employment Inclusion Barometer 2025], Editor: Aktion Mensch e.V.
[3] Source: Beschäftigte in MINT-Berufen [Employees in STEM professions:]: Nur rund 18% Frauen – Innovative Frauen im Fokus [Only around 18% women - the focus on women]



New students and apprentices 2025

Bottom left: In the Wood and Metal Teaching Workshops
Bottom right: VS apprentices at the IHK 2024 and 2025 awards for the best

5.8.1 Training and Studies

Training to develop our own qualified next generation of employees a central element of our long-term personnel strategy. In 2025, 44 apprentices or students were employed at VS.

Apprenticeship

The apprenticeship offers training is a total of eight recognised skilled occupations.

The practical content of the apprenticeships is taught in two in-house teaching workshops:

- Wood Teaching Workshop
- Metal Teaching Workshop

The high standard in apprenticeship is confirmed with Dualis certification from Heilbronn IHK (Chamber of Trade and Industry). Our apprentices' successes demonstrate the high quality of the apprenticeship programmes. VS graduates often win prizes for their outstanding achievements.

In 2024, Lina Spengler, Clemens Köhler and Noah Klingert received awards from among more than 6,600 apprentices in the area of IHK Heilbronn-Franken. In 2025, Paul Jahn and Tim Steiler were among the best of around 5,000 apprentices. Paul Jahn also because the best in the state and Germany.











Dual students at VS

Dual studies with VS

In cooperation with the Duale Hochschule (university) Baden-Württemberg (DHBW), VS offers various courses of study. VS encourages the commitment and quality of the DHBW courses offered as part of a gold partnership.

During the course, the students are supported by an expert with VS experience in the relevant course of studies as a central contact for all of the student's concerns as a mentor and they go through all of the various departments in the company according to a set plan. In this way, they gain a comprehensive insight into company procedures and interconnections and can directly apply and deepen the knowledge acquired in their studies in an operational environment.

Currently, VS offers dual courses in six subject areas:
- B.Eng. Wood Engineering
- B.Eng. Mechanical Engineering
- B.Eng. Industrial Engineering
- B.A. International Business
- B.A. Haulage, Transport and Logistics
- B.Sc. Applied IT

5.8.2 Training Courses and Skills Development

At VS, there is targeted and needs-based employee training to adjust to new requirements. As a result, we encourage the further training of our own specialist staff into experts in order to strengthen and expand internal knowledge in the long term.

To achieve this target, further training courses are regularly offered that are tailored to the target groups in question, for example courses in Excel, the pCon.planner program for planning and visualising furniture and room concepts, procurement law or welding techniques. For example, this also includes support in obtaining an HGV driving licence.

The most important current projects and innovations include:
- Executive development programme: In 2025, the executive development programme "Managing at VS: Growing together – Shaping the Future" launched – an extensive training concept with the aim of supporting our managers in their daily work and specifically preparing future managers for this important task.
- Training concept for apprenticeships and studies: Since the autumn of 2023, supplementary training courses have been conducted regularly for our apprentices and students, for example in the form or product training courses, Microsoft Office courses or team training. Both VS employees and external trainers support us as advisors. In 2025, the existing training programme was expanded again.
- Guided tours of the showroom and the VS School Museum: Guided tours of the showroom and the VS School Museum have been offered as part of the onboarding programme for new employees, since 2025. This offer is available to all VS employees. Participation is counted as working time both for the first time an employee participates and for a repeat every three years.

- To optimise internal processes and, at the same time, make applications easier, in 2024 an application management system was introduced. In addition, a new jobs page with the subject of "VS as an Employer" was set up in the website relaunch in the autumn of 2024. Since then, regular workplace photoshoots take place to make it possible for those who are interested to gain authentic insights with photographic and video material. Insights into the company can also be gained via an Instagram account focused on the field of Careers.
- All employees take part in annual training with self-study followed by a test. Among other things, it contains the following subjects:
  - General rules at VS
  - Health and safety at work
  - What to do in an emergency
  - Quality
  - Environmental protection and saving energy
  - Rules for VS company vehicles
  - Data protection
  - Training in personal protective equipment (PPE)

5.8.3 Key Figures

Table 17: Participation in regular performance and career development assessments

Number of employees reviewed	1,347
Number of employees	1,371
Calculation: Number of employees reviewed/Number of employees) x 100	98.25 %*

*People not considered have not been in the company due to extended absences (temporary old age pension, long-term sickness, etc.)

Table 18: Average number of training hours per employee

Number of training hours*:	7,246
Number of employees:	1,371
Calculation: Number of training hours/Number of employees	5.29

*Note: Only external training courses and annual training are considered here. Other training directly at the workplace or within the company, e.g. in the form of webinars, has not been considered

6 S4 – Customers and End-users

6.1 S4-1 – Policies at VS

When dealing with our customers or end consumers, our company policies form a binding orientation framework for responsible, legal and ethical conduct.

Our policies and activities in this regard are described in more detail in Ch. 7 G1 – Business Conduct, No. 7.1.2.

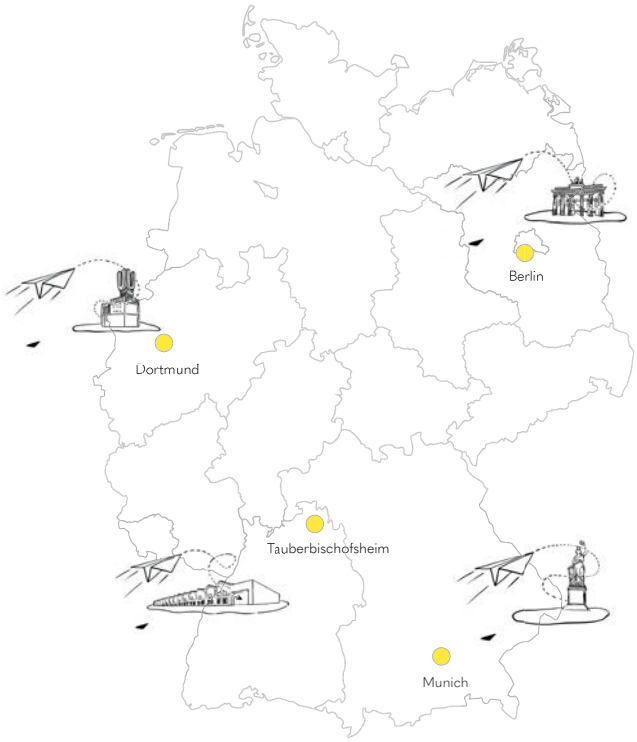
6.2 S4-2 – Inclusion of Customers and End Consumers

6.2.1 Customer Interaction

Our customers' satisfaction is at the heart of our action and is a key indicator of success. Our feedback culture allows for the continuous improvement of our products and services.

There are the following structures at VS for the exchange and interaction with our customers.

Direct Sales: Consultations, project planning and processing are handled by a nationwide VS Sales Department with its own specialist consultants, based in the Berlin, Dortmund, Munich and Tauberbischofsheim branches. This and the partnership of many years' - even decades' - standing enable a direct and open exchange with our customers and comprehensive project management.



Sales branches in Germany

Support and services: Support and services are directly available at VS. Customers can find a clear list of all relevant contact addresses on our company website. Moreover, dedicated email addresses have been set up for specific specialist areas - for example, the Sustainability and Compliance divisions - to ensure target communication.

Market and trend analyses: Market and trend analyses help us to identify future developments at an early stage and, on this basis, constantly further develop our products and our product range.

Sales events: Sales events are held regularly at the VS company headquarters in Tauberbichofsheim, for example, specialist conferences on various subject areas. These formats facilitate a direct exchange with our customers and foster a dialogue about current developments and new requirements.

Customer satisfaction analysis: To gain an understanding of our customers' perspectives, we conduct customer satisfaction analyses on a quarterly basis. The findings provide information on current customer satisfaction and are used as a basis for identifying the need for improvement.

Reporting risks and violations under the German Supply Chain Due Diligence Act: All employees, business partners, suppliers and all other external interest groups have the option of using the complaints procedure to report risks and violations of the German Supply Chain Due Diligence Act (LkSG). All incoming reports are be treated in strict confidence. A reporting form for this is available on our website.

6.2.2 Influence of Customer Perspectives on Decisions and Actions

The main target is achieving maximum customer satisfaction. We pursue this by aiming our value proposition and our approach at clients and by establishing a sustainable relationship with them. It is a basic requirement for this that we interact with our customers and consider their wishes and concerns. Findings that we identify through the above-mentioned structures are used to derive appropriate actions and implement them in the relevant divisions.

6.3 S4-3 – Implemented Actions

Many actions have already been implemented at VS to ensure the manufacture of high-quality and safe furniture, to communicate the environmental impact of our products transparently and credibly demonstrate our sustainability activities.

Thanks to the actions implemented in the past, the company is already in a very good position now and has a sound basis that can be proved by the relevant certification.

6.3.1 Certificates on Product and User Safety

A large number of core processes and statutory minimum requirements are incorporated as basis components in the certification. They also include aspects of sustainability, such as the requirements concerning emissions and pollutants or the safety and long life of a product.

GS Tested Safety: With the GS symbol, we guarantee the safety or our furniture. In a GS inspection, an independent accredited body tests our furniture according to safety relevant requirements, stability, strength or durability. It also includes ergonomic requirements. Almost all VS series products are GS certified.

TÜV Rheinland – emissions-tested, pollutant-tested: This certification programme lays down requirements for emissions and pollutants that go far beyond the statutory requirements. After the first test has been successfully conducted, further monitoring is carried out annually. To ensure the health and well-being of our customers, we test and monitor a large number of our standard products in accordance with this certification programme. This ensures that there are no harmful emissions from the furniture and that the product cycle is not adversely affected by environmentally harmful substances.

Greenguard: Greenguard is an emissions label at UL (Underwriters Laboratories), a leading testing institute in the USA. Here, there are stringent requirements for emissions of volatile organic compounds (VOCs), toxic substances and other chemicals. A large number of our products bear the Greenguard Label. Most achieve the highest level of Gold. Currently, approx. 100 of our model series are listed with Greenguard via our American subsidiary VS America Inc.

Fire protection: In close cooperation with recognised, independent testing labs, VS upholstered furniture and chairs are tested according to or in line with DIN 66084, the fire protection standard, "Classification of the Fire Behaviour of Upholstery Compounds" with classes P-a, P-b and P-c. Classification is on the basis of three different tests (paper cushion test according to DIN 66084, cigarette test according to DIN EN 1021 Part 1, match test according to DIN EN 1021 Part 2).

Even in the standard version, the VS upholstered furniture and chair models meet the classification standard P-c and P-b. Classification standard P-a is met if the furniture is also treated with a barrier material. VS offers this version as an option.

European Level – high level and neutrally documented performance



DIN EN ISO/IEC 17065
Certification is carried out by third parties accredited according to DIN EN ISO/IEC 17065.



Audits in the company
A central core element of the FEMB certification is the conducting of regular audits on site to ensure implementation of the standard requirements in the company.



DIN EN ISO 14024, Type 1 Environmental Label
European Level certification is classed as a Type 1 environmental certificate according to DIN EN ISO 14024. This confirms the credibility of the certificate.

All of the advantages at a glance:

- Level is the only accredited standard for the green economy
- Level is the most comprehensive sustainability standard for furniture
- Level is a Type I environmental label according to ISO 14024
- The contents of other labels are covered by Level
- Systems based on a legal foundation or that have been accredited are recognised
- Benchmarks and threshold values of other labels have been integrated
- Level meets the market requirements of the circular economy
- Level benefits from strong credibility and international recognition

6.3.2 Certificates on Sustainability

Higher sustainability standards consider our products holistic, from the choice of the material and the manufacturing process right up to delivery of the furniture. In the process, sustainability efforts are evaluated at company and product level, as is our social commitment.

European Level (FEMB): European Level is a standard for office and object use with comprehensive product- and company-related criteria for sustainability and the circular economy. It was developed by experts from the industry specifically to define relevant requirements for furniture. The standard is published by the European Office Furniture Association FEMB, the legal owner is IBA (Industrieverband Büro und Arbeitswelt e. V.). There is currently a plethora of sustainability certification schemes. With VS products, we focus on European Level because of its holistic approach and the independent review by accredited institutes.

A large number of our VS products is certified to European Level today. They have all reached the highest level 3.

TÜVRheinland® ZERTIFIZIERT level® 3 www.tuv.com ID 0000064741

BIFMA level: BIFMA is the US equivalent of European Level certification. Here, too, criteria from various subject areas have been specifically defined for furniture, for example impacts on the environment, health and well-being as well as social aspects. A large number of our series products have been certified according to BIFMA level. These products have reached the highest Level 3.

level 3

DIN ISO 38200: VS procures wood and wood products only from legal and responsibly managed sources. The legality of the origin and compliance with applicable environmental and social standards are confirmed by certification according to DIN ISO 38200. Certification according to the Forest Stewardship Council (FSC®) or the Programme for the Endorsement of Forest Certification (PEFC™) are thus mandatory for our suppliers.

All VS products containing any wood are supplied with this test certificate. This is how we prove that our wood comes only from sustainable forestry.

DIN ISO 38200 DIN Geprüft

6.3.3 Certificates on Management Systems

With our management certification we prove at company level that we have implemented structured processes, specific actions and objectives in each of the divisions.

DIN EN ISO 9001: DIN EN ISO 9001 defines requirements for the quality management system. A key element is documenting information, reviewing the suitability of processes and continuously improving the organisational structure.

DIN EN ISO 50001: With DIN EN ISO 50001 we have specified a systematic framework for energy management. The aim of the standard is to continually improve energy-related performance, cut energy consumption and reduce the environmental impact.

DIN EN ISO 14001: With environmental certification according to DIN EN ISO 14001, we create structured framework conditions to control environmental aspects systematically, meet statutory requirements and achieve sustainable environmental targets.

TÜVRheinland®
ZERTIFIZIERT

Management System
ISO 9001: 2015
ISO 14001: 2015
ISO 50001: 2018

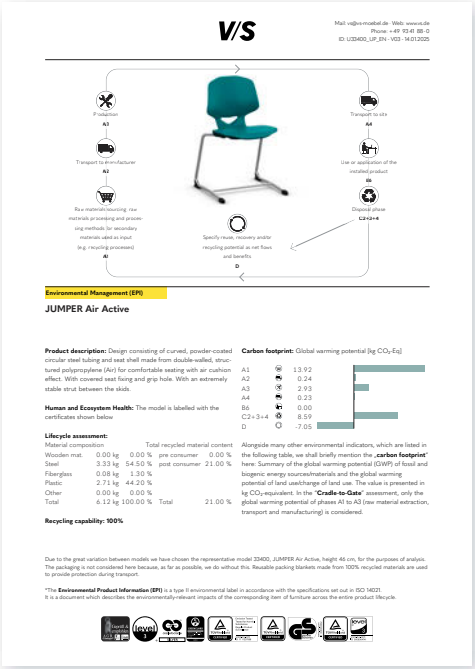
www.tuv.com

6.3.4 Product Documents

In addition to our products, we provide our customers with comprehensive, high-quality product documents. These documents contain important information to ensure safe use of our furniture. With additional information - for example, on cleaning or spare parts order forms - we lay the foundation for a long service life of the VS products.

List of the existing product documents (where necessary):

- Product information/technical descriptions
- Operating instructions
- Assembly instructions
- Cleaning information
- Order forms for spare parts
- Environmental Product Information (EPI): In the EPI the CO_2 footprint and other indicators of the product in question during its life cycle are calculated in an environmental impact assessment. Moreover, which certification the product in question has, how high the proportion of recycled materials or recyclability are clear in the EPI. We have drawn up environmental product information representative of a model series for almost all of our series products manufactured at the Tauberbischofsheim site. In total, there are approx. 100 EPI (also see No. 6.4).



V/S

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ID: U33400_UP_EN - V03 - 14.01.2025

Environmental Management (EPI)

JUMPER Air Active

Product description: Design consisting of curved, powder-coated circular steel tubing and seat shell made from double-walled, structured polypropylene (Air) for comfortable seating with air cushion effect. With covered seat fixing and grip hole. With an extremely stable strut between the skids.

Human and Ecosystem Health: The model is labelled with the certificates shown below

Lifecycle assessment:

Material composition			Total recycled material content	
Wooden mat	0.00 kg	0.00 %	pre consumer	0.00 %
Steel	3.33 kg	54.50 %	post consumer	21.00 %
Fiberglass	0.08 kg	1.30 %		
Plastic	2.71 kg	44.20 %		
Other	0.00 kg	0.00 %		
Total	6.12 kg	100.00 %	Total	21.00 %

Recycling capability: 100%

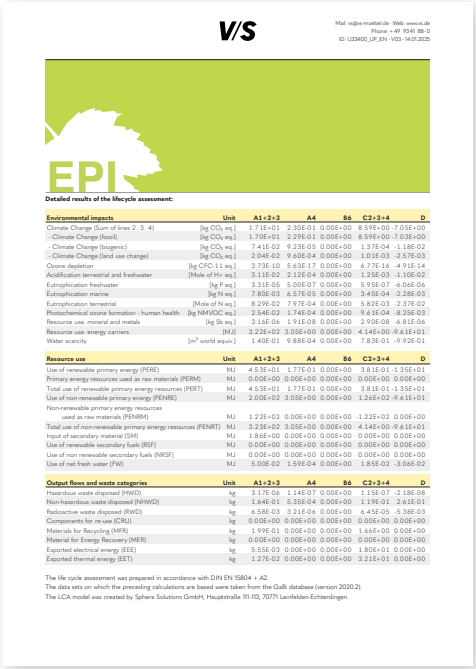
Carbon footprint: Global warming potential [kg CO_2-Eq]

A1	13.92
A2	0.24
A3	2.93
A4	0.23
B6	0.00
C2+3+4	8.59
D	-7.05

Alongside many other environmental indicators, which are listed in the following table, we shall briefly mention the „**carbon footprint**" here. Summary of the global warming potential (GWP) of fossil and biogenic energy sources/materials and the global warming potential of land use/change of land use. The value is presented in kg CO_2-equivalent. In the "**Cradle-to-Gate**" assessment, only the global warming potential of phases A1 to A3 (raw material extraction, transport and manufacturing) is considered.

Due to the great variation between models we have chosen the representative model 33400, „JUMPER Air Active, height 46 cm, for the purposes of analysis. The packaging is not considered here because, as far as possible, we do without this. Reusable packing blankets made from 100% recycled materials are used to provide protection during transport.

*The **Environmental Product Information (EPI)** is a type II environmental label in accordance with the specifications set out in ISO 14021. It is a document which describes the environmentally-relevant impacts of the corresponding item of furniture across the entire product lifecycle.



V/S

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ID: U33400_UP_EN - V03 - 14.01.2025

EPI

Detailed results of the lifecycle assessment:

Environmental impacts	Unit	A1+2+3	A4	B6	C2+3+4	D
Climate Change (Sum of lines 2 3 4)	[kg CO_2 eq.]	1.71E+01	2.30E-01	0.00E+00	8.59E+00	-7.05E+00
- Climate Change (fossil)	[kg CO_2 eq.]	1.70E+01	2.29E-01	0.00E+00	8.59E+00	-7.03E+00
- Climate Change (biogenic)	[kg CO_2 eq.]	7.41E-02	9.23E-05	0.00E+00	1.37E-04	-1.18E-02
- Climate Change (land use change)	[kg CO_2 eq.]	2.04E-02	9.60E-04	0.00E+00	1.01E-03	-2.57E-03
Ozone depletion	[kg CFC-11 eq.]	3.73E-10	5.63E-17	0.00E+00	6.77E-16	-4.91E-14
Acidification terrestrial and freshwater	[Mole of H+ eq.]	3.11E-02	2.12E-04	0.00E+00	1.25E-03	-1.10E-02
Eutrophication freshwater	[kg P eq.]	3.31E-05	5.00E-07	0.00E+00	5.95E-07	-6.06E-06
Eutrophication marine	[kg N eq.]	7.80E-03	6.57E-05	0.00E+00	3.45E-04	-2.28E-03
Eutrophication terrestrial	[Mole of N eq.]	8.29E-02	7.97E-04	0.00E+00	5.82E-03	-2.37E-02
Photochemical ozone formation - human health	[kg NMVOC eq.]	2.54E-02	1.74E-04	0.00E+00	9.61E-04	-8.25E-03
Resource use, mineral and metals	[kg Sb eq.]	3.16E-06	1.91E-08	0.00E+00	2.90E-08	-6.81E-06
Resource use, energy carriers	[MJ]	3.23E+02	3.05E+00	0.00E+00	4.14E+00	-9.61E+01
Water scarcity	[m^3 world equiv.]	1.40E-01	9.88E-04	0.00E+00	7.83E-01	-9.92E-01

Resource use	Unit	A1+2+3	A4	B6	C2+3+4	D
Use of renewable primary energy (PERE)	MJ	4.53E+01	1.77E-01	0.00E+00	3.81E-01	-1.35E+01
Primary energy resources used as raw materials (PERM)	MJ	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00
Total use of renewable primary energy resources (PERT)	MJ	4.53E+01	1.77E-01	0.00E+00	3.81E-01	-1.35E+01
Use of non-renewable primary energy (PENRE)	MJ	2.00E+02	3.05E+00	0.00E+00	1.26E+02	-9.61E+01
Non-renewable primary energy resources used as raw materials (PENRM)	MJ	1.22E+02	0.00E+00	0.00E+00	-1.22E+02	0.00E+00
Total use of non-renewable primary energy resources (PENRT)	MJ	3.23E+02	3.05E+00	0.00E+00	4.14E+00	-9.61E+01
Input of secondary material (SM)	MJ	1.86E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00
Use of renewable secondary fuels (RSF)	MJ	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00
Use of non renewable secondary fuels (NRSF)	MJ	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00
Use of net fresh water (FW)	MJ	5.00E-02	1.59E-04	0.00E+00	1.85E-02	-3.06E-02

Output flows and waste categories	Unit	A1+2+3	A4	B6	C2+3+4	D
Hazardous waste disposed (HWD)	kg	3.17E-06	1.14E-07	0.00E+00	1.15E-07	-2.18E-08
Non-hazardous waste disposed (NHWD)	kg	1.64E-01	5.35E-04	0.00E+00	1.19E-01	2.61E-01
Radioactive waste disposed (RWD)	kg	6.58E-03	3.21E-06	0.00E+00	6.45E-05	-5.38E-03
Components for re-use (CRU)	kg	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00
Materials for Recycling (MFR)	kg	1.99E-01	0.00E+00	0.00E+00	1.66E+00	0.00E+00
Material for Energy Recovery (MER)	kg	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00
Exported electrical energy (EEE)	kg	5.55E-03	0.00E+00	0.00E+00	1.80E+01	0.00E+00
Exported thermal energy (EET)	kg	1.27E-02	0.00E+00	0.00E+00	3.21E+01	0.00E+00

The life cycle assessment was prepared in accordance with DIN EN 15804 + A2.
The data sets on which the preceding calculations are based were taken from the GaBi database (version 2020.2).
The LCA model was created by Sphera Solutions GmbH, Hauptstraße 111-113, 70771 Leinfelden-Echterdingen.

Example of environmental product information (EPI) that we draw up for our products.

6.4 S4-4 – Planned Actions and Targets

The aim is to provide our customers with transparent and reliable data on the environmental impacts of our furniture. The calculation tool that is used in the background to identify these environmental impacts, also plays a key role for us. For example, we use it to calculate material-dependent environmental impacts even during product development. It is therefore our aim to further develop our product-related sustainability information and thus also the calculation tool we use as a basis.

EPI 2014: As early as 2014 we started to record the environmental impacts of our products in the form of environmental product information.

EPI 2021: In 2021, we further developed the existing EPI. The environmental impacts were now prepared on the basis of DIN EN 15804 + A2. With this step, we can now provide standardised and comparable product-related environmental impacts.

EPD 2026: To further enhance the quality and credibility of the environmental impact assessments, there are plans to draw up EPDs (Environmental Product Declarations) on the basis of the existing EPI. In the process, the existing EPI are reviewed by an independent third party and the correctness of our figures is confirmed in this way. The project launched in the summer of 2025, the first EPDs will be published in 2026.

With the existing EPI we have created a sound starting basis for the EPD certification process. Nevertheless, we are facing a complex process:

- Our partner Sphera is reviewing and updated our existing calculation tool. The calculating tool depicts the circumstances at VS, for example the proportion of renewable energies, the individual manufacturing stages or the materials used. Datasets from the established Sphera MLC Database are used in the calculating tool.
- In the next stage, the calculating tool is verified by an independent, approved body.
- Only then can environmental impact assessments be drawn up using the calculating tool, which are certified by EPD International, our future EPD program operator.

7 G1 – Company Management

7.1 G1-1 –VS Corporate Values, Policies and Strategy

VS a company run by the fourth generation of the same family and has a history of more than 125 years. This continuity is the basis for a forward-looking attitude and actions. Decisions and investments are made with a look to the future with the clear target of strengthening and further developing the company location of Tauberbischofsheim.

7.1.1 Corporate Values

Our values characterise the VS Group, our collective actions and the human approach – in the VS family just as much as with our customers, partners, dealers and suppliers. Our values give a direction to our daily thinking, planning and actions. And they help us to be successful with each other in the long term.



Integrity
We stand by what we say. This is our basis for a trusting co-operation with our customers, partners and suppliers.



Willingness to Improve
We want to continuously improve. We support each other in this by respectfully giving and accepting criticism.



Independence
We work on our tasks independently. We accept mistakes and show appreciation for results.



Diversity & Respect
We see diversity as a strength of VS and value every employee who shares our corporate values. Together, we ensure a working environment in which respectful behaviour and the dignity of each individual are upheld.



Sustainability
We want to have a positive impact on our environment and our social environment. We harmonise this with the economic success of VS.



7.1.2 Policies at VS

Our company policies act as a binding orientation framework for our responsible, legal and ethical conduct. We have established the following policies at VS:

Business Conduct: The principles of our business conduct are specified and documented by the management director, who is responsible for them. They are documented and communicated internally and externally. They have been integrated with all other company principles and targets. The key elements are the Quality, Environmental and Energy Policy.

https://vs.de/en/Unternehmenspolitik

Supplier Code of Conduct: The supplier code of conduct contain requirements of our suppliers and their supply chains with respect to human rights, working standards, environmental and energy standards, business ethics as well as environmental protection and safety. Of course, the supplier code of conduct also apply to VS.

https://vs.de/en/Lieferantenrichtlinie

7.1.3 Company Strategy – Our Strategic Targets

Our company strategy and our strategic targets show that we not only affirm our commitment to relevant issues in guidelines and values but also pursue them in our strategic targets. Aspects of sustainability are given special consideration and weight when drawing up implementation projects to achieve the company targets. This means that VS often gives higher priority to projects of this kind and therefore implements them sooner. For more information on the strategy process, see Ch. 1 ESRS2 – General Information, No. 1.3.

Our Strategic Targets:

- We have satisfied clients.
- We are a family company.
- We are a Top Employer.
- We are a strong brand.



THE TEN PRINCIPLES OF THE GLOBAL COMPACT

1. Businesses should support and respect the protection of internationally proclaimed human rights.
2. Businesses should make sure that they are not complicit in human rights abuses.
3. Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.
4. Businesses should uphold the elimination of all forms of forced and compulsory labour.
5. Businesses should uphold the effective abolition of child labour.
6. Businesses should uphold the elimination of discrimination in respect of employment and occupation.
7. Businesses should support a precautionary approach to environmental challenges.
8. Businesses should undertake initiatives to promote greater environmental responsibility.
9. Businesses should encourage the development and diffusion of environmentally friendly technologies.
10. Businesses should work against corruption in all its forms, including extortion and bribery.

7.1.4 Participants in the UN Global Compact (UNGC)
Since 2009, we have actively participated in the UN Global Compact and subscribed to its ten principles in the areas of human rights, labour, environment and anti-corruption. For 18 years we have published an annual communication on progress, laying out how we are integrating these principles in our business strategy, corporate culture and our daily actions, supporting the global targets.

7.2 G1-2 – Implemented Actions
Actions are described below with which VS implements its conduct principles of integrity, compliance and ethical business practices in everyday life. These include actions to prevent violations, as well as structures that are present in the company to record incidents where applicable and provide help. This does not include actions associated with our own employees. These are described in Ch. 5 S1 – Employees at VS.

7.2.1 Compliance
With the Compliance Officer, VS ensures that it is well prepared for new legislation, thus guaranteeing implementation of conduct within the company that conforms with the law and regulations. The Compliance Officer deals with new legislation and amendments, among other things. The areas of IT compliance, financial and tax compliance, data protection and personnel compliance and product compliance are monitored by named officers or experts from the relevant specialist departments.

7.2.2 Supplier Relationship
Supplier relationships are controlled within the context of established procurement and supplier management processes. Potentially risky suppliers are identified using defined criteria and subjected to regular assessment. In addition to economic aspects, social and ecological criteria are considered, in particular with respect to human rights, working standards, environmental protection and integrity and compliance requirements. These requirements are embedded in the suppliers' policies. They form the basis for all supplier and business relationships.

7.2.3 Corruption and Bribery
There are binding policies and behaviour principles on anti-corruption as preventive actions. They are supported by regular training and awareness-raising actions. Potential violations are uncovered via internal control mechanisms as well as established whistleblower systems that enable employees and external third parties to report suspicious cases in confidence.

Reported or identified incidents are investigated within the context of structured processes, with the competent specialist divisions involved. The investigations take place while maintaining confidentiality and respecting valid statutory requirements.

In the event of confirmed violations, appropriate actions are taken to remedy the deficits identified and prevent future violations. In particular, these include disciplinary actions, adapting and strengthening internal controls and revising existing processes and policies. The approach is checked regularly and, if necessary, further developed to ensure effective prevention and anti-corruption and bribery.

VS conducts regular training courses on responsible business practices and on the prevention of corruption and bribery. The courses are aimed at every employee and are conducted at least once a year in the form of mandatory instruction. In particular, the content of the courses covers the valid code of conducts, compliance requirements and awareness-raising of potential corruption and bribery risks in the business environment.

There is no separate identification of functions and roles with a particularly high risk of corruption and bribery. Accordingly, no spe-



Furniture donation to Asylkreis Bad Mergentheim (asylum charity) for their education rooms



The VS music band

cific percentage of these especially at risk functions is listed. However, the company-wide training approach ensure that all relevant functions are addressed.

The procurement team also takes part in these training courses as part of the annual training.

7.2.4 Whistleblowing System

According to the statutory provisions, at VS we have a defined process for dealing with internal complaints according to the German Whistleblower Protection Act (HinSchG).

The Whistleblower Protection Act supplements national regulations to protect whistleblowers in companies and authorities. It implements the requirements of the EU directive with the aim of creating safe reporting options, confidentiality and protection against repercussions. The process sequence contains: specified processes to investigate the reports, timely feedback to the whistleblower, documentation and transparency about the status of processing.

7.2.5 Grievance Procedure within the Meaning of the AGG

In 2025, the company management and the works council drew up the company agreement "Cooperation in the Company". See Ch. 5 S1 – Employees at VS, No. 5.7.2. It is designed to encourage respectful conduct and provide a guideline for us in our daily interactions. On the one hand, the company agreement is based on our corporate values, in particular the value "Diversity and Respect". On the other, the General Equal Treatment Act and the rights and obligations of the Basic Law for the Federal Republic of Germany for the legal framework of the company agreement.

7.2.6 Reporting Risks and Violations under the German Supply Chain Due Diligence Act (LkSG)

At VS, we have established our own process to comply with due diligence according to the LkSG. The aim of the LkSG is to protect human rights in global supply chains and respect human rights and environmentally related due diligence appropriately in order to end, minimise or prevent potential risks. All employees, business partners, suppliers and all other external interest groups have the option of using the complaints procedure to report risks and violations of the LkSG. All incoming reports are be treated in strict confidence. A reporting form for this is available on our website.






A look inside the VS School Museum

7.2.7 Welfare and Social Responsibility

VS actively engages in society and participates in various projects. For example, we promote regional cultural events, such as the Tauberbischofsheim Schlosskonzerte (castle concerts), the annual International VS Fencing Cup as well as regional charitable and social initiatives. We support educational institutions, such as the Duale Hochschule Baden-Württemberg (DHBW - Dual University Baden-Württemberg) within the context of a gold partnership. We support international aid projects with donations of school furniture and logistics services.

We are particularly proud of our own School Museum at the company site in Tauberbischofsheim. That's why we want to present it in its own section.

VS School Museum: Our School Museum in Tauberbischofsheim is an addition to the regional museum landscape. The School Museum was established in 1998 for the 100th anniversary of VS.

From the artisanal school bench in the time of the Kaisers to the Leaf series of models from the concept of ground-level learning, we show how education has changed over the last century. We have brought together school furniture from more than 100 years, as well as architectural models, historical photos, learning material and educational manifestos.

7.2.8 G1-3 – Planned Actions and Targets

7.2.8.1 Corporate Strategy 2028

Our environment has changed greatly in recent years. There have been may events that were hard to foresee that posed VS with major challenges. It is therefore all the more pleasing that VS has been able to make great progress as part of Strategy 2025: We have a sound economic foundation, safeguard jobs and successfully implement our strategic actions.

We want to continue this journey with Strategy 2028. The next few years will also contain various challenges for us and the strategy should give us clear orientation during all of this.

7.2.8.2 Sustainability Report according to ESRS/CSRD

As described under No. 7.1.4, since 2009 we have participated in the UN Global Compact and, for 18 years, have presented an annual report on how were integrate these principles in our business strategy, corporate culture and our everyday action and contribute to the targets of the United Nations.

As a supplement to this, we have decided to write a Sustainability Report oriented to the ESRS standards for the 2025 financial year for the first time. The aim is to communicate the key sustainability activities transparently with the voluntary report based on CSRD/ESRS.



7.2.8.3 VS Policies

For 2026, we are planning to supplement the existing policies "Company Policy" and "Supplier Code of Conduct'" with "Company Code of Conduct". The aim of this policy is to embed integrity, transparency and sustainability in the company and to strengthen the trust of employees, customers, business partners, suppliers, authorities and the public. Furthermore, the policy should support compliance with statutory requirements and foster a values-oriented corporate culture.

7.2.8.4 Planned Actions and Targets, Overview

The table below contains all of the planned key actions or targets for the relevant parts of the report.

Table 19: Planned key actions and targets from reporting

Report Part	Planned Measures and Goals	To be Found at
E1, Climate Change and Energy	Increasing internally produced PV electricity	Page 19, No. 2.4 and 2.4.1, Page 21, No. 2.4.3
	Reduction in the use of fossil fuels, increasing energy generation from production remains from woodbased materials and increasing efficiency by building a new boiler plant	Page 19, No. 2.4 and 2.4.1, Page 21, No. 2.4.3
E2, Emissions of Air Pollutants	Reduction of air pollutants by building a new boiler plant	Page 25, No. 3.3
E5, Resource Use and the Circular Economy	The circular economy as a holistic approach with a focus on durable products	Page 28, No. 4.2
	Continuous checking of the use and availability of sustainable materials	
S1, Employees at VS	Living out the company values, continuous optimisation of personnel development and planning and the working environment	Page 46. No. 5.5
S4, Customers and End Consumers	Drawing up EPDs (Environmental Product Declarations) on the basis of existing EPI (environmental product information)	Page 57, No. 6.4
G1, Business Conduct	Company Strategy 2028	Page 62, No. 7.2.8.1
	Sustainability Report oriented to ESRS/CSRD	Page 62, No. 7.2.8.2
	VS Code of Conduct	Page 63, No. 7.2.8.3

Annex A

Table 20: List of ESRS Disclosure Requirements and EU Legislation

Disclosure Requirement and related datapoint in [Draft] Amended ESRS	SFDR10 reference	Pillar 311 reference	Benchmark Regulation12 reference	EU Climate Law13 reference	Included in the Report yes/no	Explanation (general information/ significant/ not significant)	VS Sustainability Report, Chapter
ESRS 2 GOV-1 Delegated Regulation (EU) 2020/1816, Annex II Percentage of board members who are independent			Delegated Regulation (EU) 2020/1816, Annex II		no	General information, no board members	
ESRS 2 GOV-3 Statement on due diligence	Indicator number 10 Table #3 of Annex 1		Delegated Regulation (EU) 2022/1288, Annex I		yes	General information	ESRS - 2, GOV 3
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities	Indicators number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/245314Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Delegated Regulation (EU) 2020/1816, Annex II		no	No participation in activities in the field of fossil fuels	
ESRS 2 SBM-1 Involvement in activities related to chemical production	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		no	No participation in activities associated with chemical manufacture	
ESRS 2 SBM-1 Involvement in activities related to controversial weapons	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/181815, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		no	No participation in activities associated with controversial weapons	
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		no	No participation in activities associated with the cultivation and production of tobacco	
ESRS E1-1 Transition plan for climate change mitigation				Regulation (EU) 2021/1119, Article 2(1)	no	General information, no transitional plan	For an explanation, see Chapter E1, section E1-1

Disclosure Requirement and related datapoint in [Draft] Amended ESRS	SFDR10 reference	Pillar 311 reference	Benchmark Regulation12 reference	EU Climate Law13 reference	Included in the Report yes/no	Explanation (general information/ significant/ not significant)	VS Sustainability Report, Chapter
ESRS E1-6 GHG emission reduction targets	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		yes	Significant	E1, E1-6
ESRS E1-7 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors)	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1				yes	Significant	E1, E1-7
ESRS E1-7 Energy consumption and mix	Indicator number 5 Table #1 of Annex 1				yes	Significant	E1, E1-7
ESRS E1-8 Gross Scope 1, 2, 3 GHG emissions	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)		yes	Significant	E1, E1-8
ESRS E1-9 GHG removals and carbon credits				Regulation (EU) 2021/1119, Article 2(1)	no	Not significant	
ESRS E1-11 Exposure of the benchmark portfolio to climate-related physical risks			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		no	Not significant	
ESRS E1-11 Location of significant assets at material physical risk		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk.			no	Not significant	
ESRS E1-11 Breakdown of the carrying value of its real estate assets by energy-efficiency classes		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34;Template 2:Banking book -Climate change transition risk: Loans collateralised by immovable property - Energy efficiency of the collateral			no	Not significant	

Disclosure Requirement and related datapoint in [Draft] Amended ESRS	SFDR10 reference	Pillar 311 reference	Benchmark Regulation12 reference	EU Climate Law13 reference	Included in the Report yes/no	Explanation (general information/ significant/ not significant)	VS Sustainability Report, Chapter
ESRS E1-11 Degree of exposure of the portfolio to climate- related opportunities			Delegated Regulation (EU) 2020/1818, Annex II		no	Not significant	
ESRS E2-4 Amount of material pollutants emitted to air, water and soil	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1				no	Significant Information on compliance with statutory emission limits	
ESRS E3-1 Water-related policies	Indicator number 7 Table #2 of Annex 1				no	Not significant	
ESRS E3-1 Policy covering areas at water risk, including areas of high-water stress	Indicator number 8 Table 2 of Annex 1				no	Not significant	
ESRS E3-4 Total water recycled and reused	Indicator number 6.2 Table #2 of Annex 1				no	Not significant	
ESRS E4-5 Activities negatively affecting biodiversity-sensitive areas	Indicator number 7 Table #1 of Annex 1				no	Not significant	
ESRS E4-2 Policy covering sites in or near biodiversity-sensitive areas	Indicator number 14.2 Table #2 of Annex 1				no	Not significant	
ESRS E5-5 Non-recycled waste	Indicator number 13 Table #2 of Annex 1		Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives		no	Not significant	
ESRS E5-5 Hazardous waste and radioactive waste	Indicator number 9 Table #1 of Annex 1		According to Council Directive 2011/70/Euratom of 19 July 2011 establishing a community framework for the responsible and safe management of spent fuel and radioactive waste.		no	Not significant	
ESRS 2- IRO-2 Risk of incidents of forced labour	Indicator number 13 Table #3 of Annex I				no	Not significant	
ESRS 2- IRO-2 Risk of incidents of child labour	Indicator number 12 Table #3 of Annex I				no	Not significant	
ESRS 2 GDR-P Human rights policy commitments	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		yes	General information	S1, S1-1 G1, Pkt. 1.2

Disclosure Requirement and related datapoint in [Draft] Amended ESRS	SFDR10 reference	Pillar 311 reference	Benchmark Regulation12 reference	EU Climate Law13 reference	Included in the Report yes/no	Explanation (general information/ significant/ not significant)	VS Sustainability Report, Chapter
ESRS S1-1 Processes and measures for preventing trafficking in human beings	Indicator number 11 Table #3 of Annex I				no	Not significant, as it is regulated by law in Germany and the EU	
ESRS S1-1 Occupational risk prevention policy or management system	Indicator number 1 Table #3 of Annex I				yes	General information	S1, Pkt. 2.3
ESRS S1-2 Grievance mechanism, including employee-related matters	Indicator number 5 Table #3 of Annex I and Indicator number 11 Table #1 of Annex I				yes	General information	S1, S1-2
ESRS S1-13 Rate of work-related accidents	Indicator number 2 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		no	Not significant	
ESRS S1-13 Number of days lost to injuries, accidents, illness	Indicator number 3 Table #3 of Annex I				no	Not significant	
ESRS S1-15 Unadjusted gender pay gap	Indicator number 12 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		no	Not significant	
ESRS S1-15 Annual total remuneration ratio	Indicator number 8 Table #3 of Annex I				no	Not significant	
ESRS S1-16 Incidents of discrimination	Indicator number 7 Table #3 of Annex I				no	Not significant	
ESRS S1-16 Human rights incidents	Indicator number 10 Table #1 and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		no	Not significant	
ESRS S2-1 Processes and measures for preventing trafficking in human beings	Indicator number 11 Table #3 of Annex I				no	Not significant	
ESRS S2-1 Code of conduct	Indicator number 4 Table #3 of Annex 1				no	Not significant	
ESRS S3-2 Grievance mechanism	Indicator number 11 Table #1 of Annex I				no	Not significant	
ESRS S2-3 Human rights incidents	Indicator number 10 Table #1 of Annex I and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		no	Not significant	
ESRS S3-3 Human rights incidents	Indicator number 14 Table #3 of Annex I and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		no	Not significant	
ESRS S4-2 Grievance mechanism	Indicator number 11 Table #1 of Annex I				no	Not significant	
ESRS S4-3 Human rights incidents	Indicator number 14 Table #3 of Annex I and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		no	Not significant	

Disclosure Requirement and related datapoint in [Draft] Amended ESRS	SFDR10 reference	Pillar 311 reference	Benchmark Regulation12 reference	EU Climate Law13 reference	Included in the Report yes/no	Explanation (general information/ significant/ not significant)	VS Sustainability Report, Chapter
ESRS G1-1 Policies consistent with United Nations Convention against Corruption	Indicator number 15 Table #3 of Annex 1		Delegated Regulation (EU) 2022/1288		yes	significant	
ESRS G1-1 Protection of whistle- blowers	Indicator number 6 Table #3 of Annex 1		Delegated Regulation (EU) 2022/1288		yes	Not significant	G 1-2
ESRS G1-4 Convictions and Fines for violation of anti-corruption and anti-bribery laws	Indicator number 17 Table #3 of Annex 1		Delegated Regulation (EU) 2022/1288		no	Not significant	
ESRS G1-4 Actions to address breaches of Standards of anti- corruption and anti- bribery	Indicator number 16 Table #3 of Annex 1		Delegated Regulation (EU) 2022/1288		no	Not significant	

Table 21: Methodological Specifications in AR Corresponding to EU legislation

Disclosure Requirement and related datapoint in [Draft] Amended ESRS	SFDR10 reference	Pillar 311 reference	Benchmark Regulation12 reference	EU Climate Law13 reference	Included in the Report yes/no	Explanation (general information/ significant/not significant)	VS Sustainability Report, Chapter
ESRS 2 GOV-1 Board's gender diversity	Indicator number 13 of Table #1 of Annex 1		Delegated Regulation (EU) 2022/1288		yes	General information	S1-5
ESRS E4-5 Land degradation, desertification, soil sealing	Indicator number 10 Table #2 of Annex 1				no	Not significant	
ESRS E4-5 Operations that affect threatened species	Indicator number 14.1 Table #2 of Annex 1				no	Not significant	
ESRS E4-2 Sustainable land / agriculture practices or policies	Indicator number 11 Table #2 of Annex 1				no	Not significant	
ESRS E4-2 Sustainable oceans / seas practices or policies	Indicator number 11 Table #2 of Annex 1				no	Not significant	
ESRS E4-2 Policies to address deforestation	Indicator number 12 Table #2 of Annex 1				no	Not significant	
ESRS E4-2 Policies to address deforestation	Indicator number 15 Table #2 of Annex 1				no	Not significant	

List of Abbreviations/Definitions

AGG	General Equal Treatment Act
AR	Application Requirement
BImSchV	Ordinance to implement the Federal Immission Control Act
BP	Basis of Preparation
CSRD	Corporate Sustainability Reporting Directive
DHBW	Duale Hochschule Baden-Württemberg
EPD	Environmental Product Declaration
EPS	Polystyrene
ESG	Environmental, Social and Governance
ESRS	European Sustainability Reporting Standards
ESRS E1	Chapter: Report Part on Climate Protection and Energy
ESRS E2	Chapter: Emissions of Air Pollutants
ESRS E5	Chapter: Resource Utilisation and the Circular Economy
ESRS S1	Chapter: Employees at VS
ESRS S4	Chapter: Customers and End Consumers
ESRS G1	Chapter: Company Policy
Femb	European Office Furniture Federation
GHG	Green House Gas Protocol
GOV	Governance
GWP	Global Warming Potential
HinSchG	Act for the Better Protection of Whistleblowers
Stakeholders	Stakeholders are people, groups or organisations that can influence the activities of a company or are or can be affected by the activity or its impact.
IPCC AR 6	Intergovernmental Panel on Climate Change, Sixth Assessment Report, AR6
IROs	Impacts, Risks and Opportunities
Core Team	Hager-level body, comprising the Director Corporate Planning and the relevant experts from the Sustainability, Compliance, Quality, Environmental and Energy Management Divisions.
kWh	Kilowatt hour
LDPE	Low-density polyethylene
LkSG	Supply Chain Due Diligence Act
MW	Megawatt
PE	Polyethylene
PV-Anlage	Photovoltaic system
SBM	Strategy and Business Model
Sphera MLC Database	The Sphera MLC Database is the data basis for collecting CO2 emissions at the company level and also for determining the environmental impacts in the life-cycle assessments. The emission factors stored in the Sphera MLC Database correspond to the current characterisation factors for the Global Warming Potential (GWP) according to IPCC AR6
TA Luft	Technical Instructions on Air Quality Control
UNGC	UN Global Compact
UPI	Environmental Product Information
VBM	Improvement management
VIT	Sales IT Solutions
VOC	Volatile Organic Compounds
VS	VS Vereinigte Spezialmöbelfabriken GmbH&Co.KG
VS Service	VS Service GmbH&Co.KG
VS Visu	VS Visuelle Medien GmbH&Co.KG



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