

SR 23

EXTENDED VERSION OF
THE SUSTAINABILITY REPORT

bene

EXTENDED VERSION

We have reported on our sustainability efforts in condensed form in the [Short version of the Sustainability Report 2023](#) that has already been published. You can dive even deeper into the Bene world on the following pages. We have updated all data from the 2021 Sustainability Report and adapted it to the new GRI guidelines. The team from Bene's Quality-Safety-Environment department wishes you a pleasant dive!

SYSTEM BOUNDARIES

Unless otherwise stated in the text, tables and diagrams, the report is based on the following system boundaries: economic and employee figures refer to the entire Bene Group (including subsidiaries). Environmental data are based on the production site in Waidhofen an der Ybbs. As this is the only plant, 100% of production is recorded. The production of commercial goods and OEM (Original Equipment Manufacturer) goods is not covered.

REPORTING PERIOD

The last sustainability report published covers data up to and including the information from 2020. This report covers the reporting years 2021 and 2022.

We encourage all our employees, partners and customers to continue to play an active role in achieving our sustainability goals. Every single contribution makes a difference, no matter how big or small. This is how we are building a sustainable future together at Bene.

MATERIAL TOPICS

The key issues have not changed significantly for Bene since the environmental management system was launched. The regular external and internal audits and the preparation of the annual management review highlight any changes in the priorities. The material topics in the reporting period were

- Energy
- Procurement practices
- Materials
- Emissions
- Waste
- Employment
- Health and safety in the workplace

The environmental assessment of suppliers and legal compliance were identified as additional key topics and a supplier assessment and a whistleblowing system were implemented accordingly.

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1. OUR COMPANY

Bene designs inspiring office and working environments. With its concepts, products and services, Bene turns the office into a living space – a place where people enjoy working. Sustainability is not a new concept for us, but a principle that has long been deeply rooted at Bene. We have already introduced numerous key measures in the past with the aim of reducing our carbon footprint. For us, it is not just about seeking profitable paths; we also need to set our sights on ideas that are sustainable in the long term. We embrace our responsibility towards society and make sure that our business activities have a minimal impact on the environment.

Bene GmbH has its headquarters and only production site in Waidhofen an der Ybbs in Lower Austria. We generated sales of €176.4 million in 2022 (+29% compared to the previous year at €136.6 million).

1.1. OVERVIEW OF BENE GMBH

Together with its clients and partners, Bene develops office solutions that spatially represent the work processes, cultures and identities of a company. The high standards that Bene has always maintained in terms of functionality, quality and design can be felt in every single project.

Bene can look back on a long history: Founded in 1790 as a small joinery workshop in Waidhofen an der Ybbs in Lower Austria, the company is now represented in over 40 countries with a solid sales network of its own branches and authorised dealers stretching from Vienna via Berlin, London and Paris to Dubai and Sydney. Find the Bene location closest to you:

<https://bene.com/de/bene/standorte>.

1.1.1. MILESTONES

Bene's key milestones:

1790-1980	Company founded (1790); start of industrial office furniture production (1951); new production site in Waidhofen a. d. Ybbs (1975)
1981-2000	Austrian national coat of arms awarded; conversion to water-based varnishes (1996); Austria Quality Seal for wood products (1996)
2006	Certification according to the standards EN ISO 9001 and EN ISO 14001
2008	Award as Austrian Model Company; Austrian Ecolabel for products; GECA certificate for products; LGA tested in the area of products
2009	Introduction of the Bene EPD / LCA; PEFC certification; Sustainable Product Award Austria; FISP certification for Bene GmbH and Bene PLC
2010	Blue Angel certification for products; admission to respACT and the UN Global Compact
2011	Publication of the first sustainability report; ASRA – Austrian Sustainability Reporting Award
2012	Greenguard certification for products; nomination for the Trigos Austria and Lower Austria in the workplace category
2014	FSC certification
2015	Acquisition of Bene by BGO Holding GmbH
2016	Award as Austria's best training company of the year for joiners
2017	Publication of the second sustainability report
2018	Certification according to EN ISO 38200; Award as Austrian Lead Company
2020	FEMB level certification for products
2021	Launch of the accessory products bFRIENDS
2022	Increase from FEMB Level 2 to Level 3

Company information:

Owner:	BGO Beteiligungsverwaltungs GmbH (99%), grosso holding Gesellschaft mbH (0.5%), ABAHO GmbH (0.5%)
Company form:	Private Limited Company (GmbH)
Structure:	Line organisation
Bene's certifications:	ISO 9001, ISO 14001, ISO 38200, PEFC™, FSC®, FISP®, Austria Quality Seal – Austrian Model Company

1.1.2. PRODUCTION SITE IN WAIDHOFEN AN DER YBBS (AUSTRIA)

In spite of its global operations, Bene deliberately concentrates its production at one site in Austria. This has been located in Waidhofen an der Ybbs ever since the company was first founded in 1790. The modern and efficient production facility, with over 42,000 m² of floor space, is located on the company premises, which are approx. 11 ha (110,000 m²) in size.

High standards in terms of the environment and safety are guaranteed through this site in Austria. Austrian requirements related to areas such as quality standards, the legal framework and training opportunities help to ensure competitiveness and form one of the foundations for sustainable economic activity.

The Bene plant has been part of the [municipality of Waidhofen](#) for more than 230 years. Bene has therefore been an integral part of the regional economic structure for many years. We are strongly committed to the region and therefore accept its disadvantages, such as its lack of motorway or train connections. Bene is well in tune with the town of Waidhofen thanks to its many years of local business activity.

By concentrating on this production site, Bene not only enjoys advantages in logistics through the central location in Central Europe, but also provides secure jobs in the region. Regular excursions and visits by Bene customers from a wide range of countries revitalise the region – an economic factor for gastronomy, the hotel industry and tourism. **We had the pleasure of welcoming around 1,300 visitors in 2021 and 1,600 in 2022.**

1.1.3. CORPORATE STRATEGY

The company has been following this strategy consistently in the aim of expanding itself in a sustainable, growth-orientated and innovative way to make it European market leader:

- Bene continues to establish its position as a consultant, designer and outfitter of forward-looking offices and workstations based on its values in an inspiring, pioneering and results-oriented manner, thereby making a sustainable contribution to the corporate success of its customers.
- To this end, Bene pursues a qualitative and selective market growth strategy with direct as well as indirect sales and distribution specific to the market, combining B2B market access with B2C approaches.
- Bene presents itself on the market as a quality provider with a competitive full product range and innovative consulting and planning services prior to the furniture purchase process.
- Bene designs and produces products in the heart of Europe and stringently pursues the themes of sustainability and ecology. In particular, the focus is on new production techniques and materials.
- Establishing an integrated IT and process landscape with highly automated, centralised production process creates the basis for these developments.

These sustainability goals will shape our corporate activities until 2030:

1. Aligning the entire value chain with the principles of sustainability – in particular:
 - a. New recyclable product lines
 - b. Action plan to reduce all emissions (Scope 1-3)
 - c. Consistent use of sustainable and recyclable materials
2. Integrating sustainability into our corporate culture – in particular:
 - a. Raising awareness of sustainability and social responsibility
 - b. Promoting diversity and inclusion
 - c. Ensuring optimal working conditions for all employees

1.2. INTEGRATED MANAGEMENT SYSTEM POLICY

The CSR policy¹, first published in 2011, was merged with the existing IMS policy² in 2014. The requirements of the management system standards, data management processes, energy management, ecology, the chain of custody, IT security and the ICS³ have been incorporated into the latest edition.

Our IMS policy:

At Bene Group we pursue the following IMS policy, in line with our vision and our mission statement:

We align our actions with the needs of our customers and our company in order to be successful together. We develop pioneering, innovative and inspiring concepts and products, and are convinced that solutions that are based on people, optimum functionality and innovative design make the working environment a pleasurable living space. The result is spaces where people work happily and successfully. This is how we are setting new standards for work environments.

Our ongoing goal is to continuously improve the entire organisation. We agree on joint goals, document them and measure their attainment using key performance indicators. What drives us is our never-ending pursuit of improvement. We challenge the familiar and question the status quo. We see the applicable statutory regulations as a minimum requirement and are committed to being active in sustainability matters even beyond the requirements wherever possible.

1.2.1. ECONOMIC RESPONSIBILITY

The offices and work environments designed by Bene contribute towards the success of a company. Working together with customers and partners, we create customised workstations where people are able to work well and efficiently. We create holistic working environments by developing innovative, high-quality and design-oriented products. We focus on our customers' needs and maintain good and sustainable relationships. All our operations and processes are internally coordinated which is the key to our success. The more we align these, the more competitive and economically successful we become. In complying with economic aspects we use state-of-the-art technology for our processes and products. The integration of the different management systems (QSE⁴, CSR, energy, CoC⁵, ISM⁶, ICS) into an overall system enables

¹ Corporate Social Responsibility.

² Integrated Management System

³ Internal Control System.

⁴ Quality, Safety, Environment.

⁵ Chain of Custody (sustainable forest management).

⁶ Information Security Management.

economic management and coordination within the company. International norms and standards form the basis here.

1.2.2. ENVIRONMENTAL RESPONSIBILITY

We set ourselves demanding goals when it comes to conserving resources. We attach importance to improving energy efficiency, increasing recovery and recyclability, and minimising emissions and waste. We think in complete product life cycles and consider environmental criteria from the initial product idea through to its recycling. As a company that processes wood products, we are committed to sustainable forestry. More than half of the material used is wood-based. Our production site in the heart of Europe gives us the advantage of short distances to our customers and suppliers. We accept responsibility for the safety and health of our employees and for a sound environment.

1.2.3. SOCIAL RESPONSIBILITY

We are aware that a company also has social obligations in addition to its economic duties. We maintain respectful relationships, and work together in a way that fosters attentiveness to values. Cultural diversity is an important prerequisite for us to identify needs and therefore to offer holistic and innovative working environments to people and customers worldwide. We are a fair and responsible employer that offers equal opportunities and a positive and safe workplace setting in a dynamic environment. Excellent, motivated and creative employees are the key to our company's success. We support all employees with suitable training and further education measures and make sure that everyone is employed in positions appropriate to their qualifications. We respect, meet and support human rights to our utmost ability within our circle of influence. Our ethical criteria ensure that our company does not participate in human rights violations. Our company representatives, wherever they may be, must behave fairly, with integrity, and in line with Bene's ethical standards. Thus, it is a matter of course for us to follow the principles of the UN Global Compact.

The IMS policy⁷ is communicated to employees via the intranet together with other internal regulations, such as the procurement policy or our Code of Ethics. External communication is achieved via our homepage and this report.

1.3. SUSTAINABILITY AT BENE

Bene GmbH has had an integrated management system (IMS)⁸ for many years. Since production is centralised at a single location, all of the company's own production activities are completely covered by the IMS. It is certified according to EN ISO 14001 and EN ISO 9001 and covers the essential contents of ISO 45001, ISO 50001 and ISO 31000. In 2008 Bene was awarded the title of [Austrian Model Company](#) and was certified according to the Chain of Custody Standard [PEFC](#) in 2009 and according to [FSC](#) in 2014 and became ISO 38200 certified in 2018. There is a safety management system established within the company, but certification according to the ISO 45001 standard is not currently being pursued. We also achieved certification from the British Furniture Industry Sustainability Programme ([FISP](#)) at the end of 2009.

The IMS team reports directly to the Bene Group management. The IMS represents the basis for identifying sustainability aspects. In addition to the environmental aspects, the risks and opportunities associated with the IMS are also essential for this.

⁷ Key points of the procurement, human resources, environmental and product policies are part of the IMS policy.

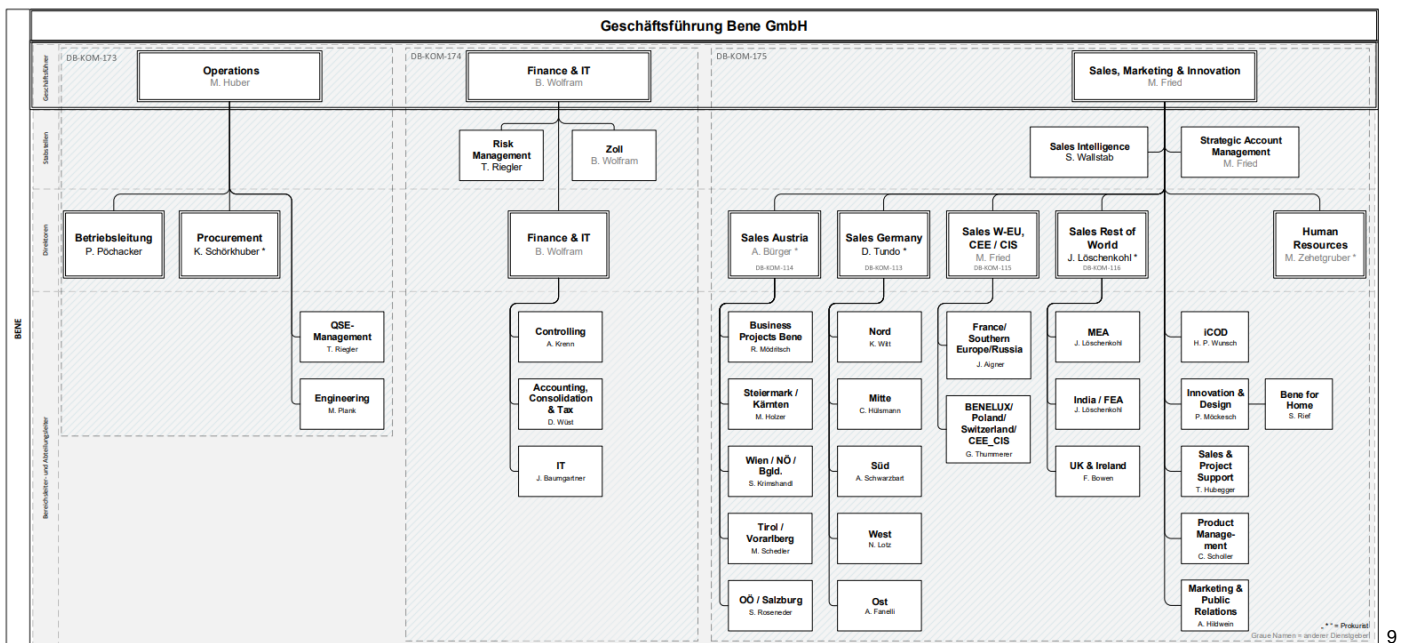
⁸ The IMS combines methods and tools for compliance with requirements from different areas (e.g., quality, environmental protection, occupational health and safety, security, risk) in a uniform structure that serves to manage and monitor the entire organisation.

1.3.1. ORGANISATION OF SUSTAINABLE DEVELOPMENT AT BENE

Sustainability is the responsibility of the Executive Board Member for Operations. Bene's long-standing commitment to product responsibility, environmental management, safety and employee health is an expression of the Executive Board's corresponding commitment and dedication. At Bene, sustainability performance is monitored at Executive Board level through regular information provided by IMS teams and Human Resources Management.

1.3.2. ORGANISATION CHART OF THE BENE GROUP

The ultimate decision-making power lies with the three executive directors of Bene GmbH. The highest controlling body is the Bene Supervisory Board with 6 members. Since 2022, the Executive Board has been divided between three executive directors from two executive directors previously. Manfred Huber is now responsible for the operational processes and technical progress of the company as the new Chief Technical Director (COO). The new Chief Financial Officer (CFO) is Benedikt Wolfram, who is responsible for both the Finance & Legal department and matters relating to digitalisation. Together with long-standing Executive Board member Michael Fried (Sales, HR, Marketing and Innovation), they form the new Bene Executive Board.



1.3.3. ENVIRONMENTAL INFLUENCES

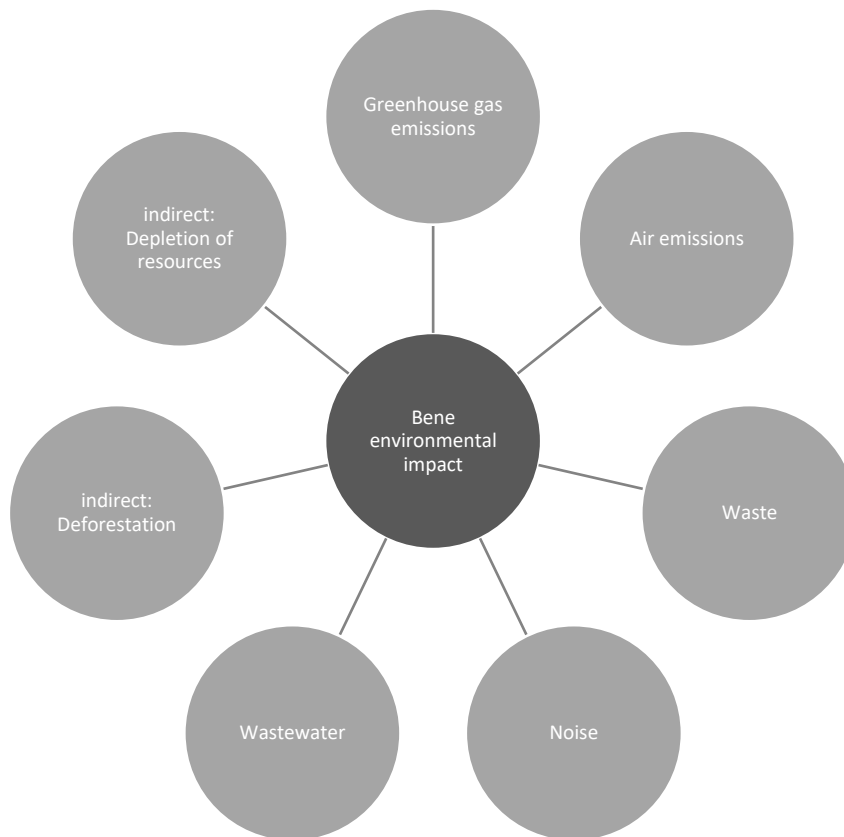
The environmental impact of Bene's business activities correlates with the economic objectives. The Bene Management System enables cost savings. We try to reduce cuts as well as waste and energy costs and save on transport and equipment.

We are aware of the dangers to humans and the environment caused by progressive climate change and also accept responsibility for future generations. But climate change doesn't just affect humans and societies; it also impacts on our economy. Knowing full well that there is no easy way to contain climate change, we are looking in great detail at the impact of these changes on our international business model. Progressive climate change could lead to higher costs for Bene e.g. through further taxation on CO₂ or fuels in the following areas:

⁹ W-EU = Western European Union, CEE = Central and Eastern European Countries, CIS = Commonwealth of Independent states, MEA = Middle East and Asia FEA = Far East Asia, iCOD = International Corporate Office Design

- Truck logistics
- Power supplies
- Wood-based raw materials¹⁰
- Energy-intensive raw materials such as aluminium

Our business activities may be affected by climate change in the future, as the supply of wood in our vicinity may change (e.g. due to extreme dry periods). The availability of water could also be a possible factor of influence for our locations.



1.3.4. SUSTAINABILITY AND ENVIRONMENTAL ASPECTS

Direct sustainability or environmental factors refer to our activities at our site, which we can influence directly. This primarily includes our production processes, and we assess the environmental impact of these. Environmentally relevant processes also exist outside Bene that are related to our actions. These processes are described as indirect factors. We are only able to influence these processes in a limited way. The relevance of the environmental aspects and the possible effects in the event of an incident are regularly evaluated via the environmental aspect assessment. Responsible and economical use of resources is an important aspect of this.

Quality of life and environmental protection are both sources of innovation for Bene. The IMS supports us in continuously increasing efficiency in our plant. Ecology, health and social aspects constantly provide new impetus for our product design. Our fair economic values are improving our relationship with stakeholders. A good working atmosphere at Bene itself is also key.

Environmentally-relevant activities within the scope of the individual value-added processes are evaluated and clearly presented according to the magnitude of their environmental relevance. This

¹⁰ Wood prices may increase in case of extreme weather and any shift in vegetation zones. On the other hand, an increase in fallen timber may result in a price reduction for chipboards.

provides a clear overview of the areas of the company with high environmental relevance and serves as a navigation tool for subsequent decision-making.

The following areas are examined:

- Controlled and uncontrolled emissions into the atmosphere
- Controlled and uncontrolled discharge of fluids into water or the sewerage system
- Solid and other waste, in particular hazardous waste
- Soil contamination
- Usage of soil, water, fuels as well as energy and other natural resources
- Release of heat, noise, odour and dust as well as vibration and visual effects
- Impact on specific part areas of the environment and ecosystems as well as people
- Explosion protection areas

During the audit we concentrate both on the effects under normal operational conditions and also take into account actual or probable effects:

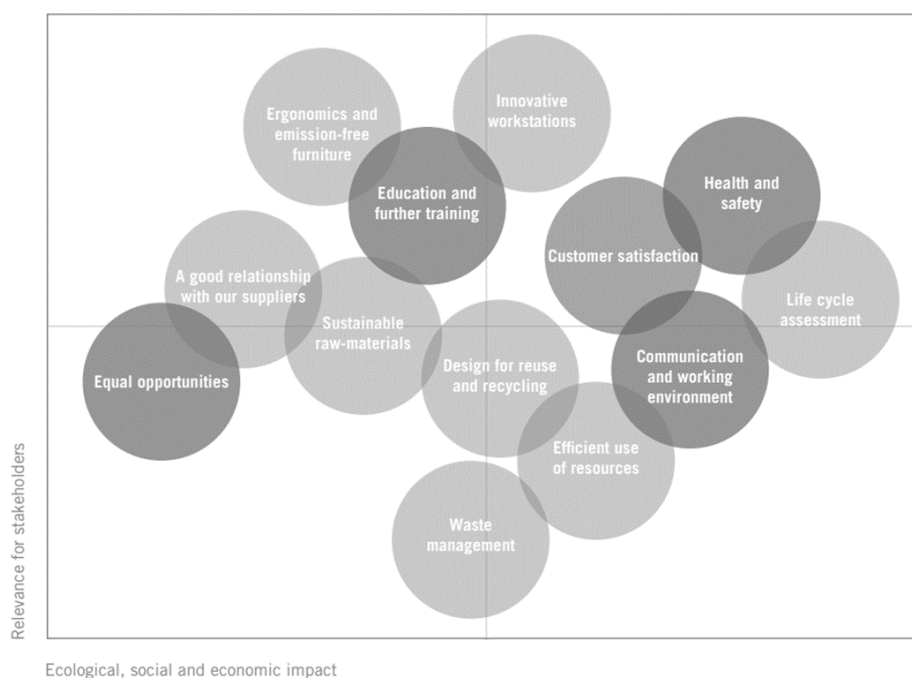
- Under abnormal operational conditions (servicing, auditing, etc.)
- Incidents, accidents and potential emergencies (fire, explosion, severe thunderstorms, etc.)
- As a result of previous ongoing and planned activities (disposal, etc.)

Individual criteria for assessment:

- Current applicable company policy (IMS policy)
- Legislation and current legal situation including the respective valid notices
- Risk to humans and the environment – taking into account the safety data sheets
- Costs and quantities
- Impact on process efficiency (frequency of incidents)

1.3.5. SUSTAINABILITY ISSUES AND PRIORITISATION

The sustainability issues relevant to Bene have been prioritised and are used as a basis for designing projects and the sustainability programme.



In terms of sustainability, products and employee issues are of utmost priority. It is evident that the market is increasingly demanding products with a low environmental impact. Ecodesign and sustainability are therefore increasingly becoming profitable features that distinguish us from our competitors. Employee issues are therefore a top priority because motivated, healthy and well-trained employees perform better and stay with the company longer. In turn, any reduction in the number of employees increases the pressure on the remaining workforce, and a high turnover also entails an economically detrimental loss of knowledge.

The waste report and waste management strategy are compiled by appointed waste representatives. The environmental and the waste representatives act as advisers in the value-added processes by providing their knowledge and experience. In order to instantly be able to recognise any potential for improvement, our compliance with environmentally-relevant standards is audited.

We monitor its implementation by means of an action plan. Furthermore, the management representatives periodically report to the Executive Board of Bene GmbH in the form of a management review.

Our activities support achievement of the [Sustainable Development Goals](#) (SDG) of the United Nations. In particular, our projects and objectives have an impact on:

- SDG No. 3: Good Health and Well-being
- SDG No. 4: Quality Education
- SDG No. 7: Affordable and Clean Energy
- SDG No. 8: Decent Work and Economic Growth
- SDG No. 9: Industry, Innovation and Infrastructure
- SDG No. 12: Responsible Consumption and Production
- SDG No. 13: Climate Action
- SDG No. 15: Life on Land
- SDG No. 16: Peace, Justice and Strong Institutions

1.4. SUSTAINABILITY GOALS AND PROGRAMME

In 2020 and 2021 we focused on the following objectives:

- I. Increase customer satisfaction
- II. Reduce the carbon footprint of our products
- III. Process raw materials and energy from sustainable sources
- IV. Continue to develop expertise and make it sustainable
- V. Promote social community and health

Of the 52 measures planned as part of the sustainability programme in the last sustainability report, 37 were implemented in the reporting period, 13 are still being worked on and 2 were not implemented in their planned form. There were other measures in the reporting period that contributed to the sustainability goals but which were not listed in the programme.

1.4.1. SUSTAINABILITY PROGRAMME

Our sustainability programme sets out specific measures with responsibilities and deadlines for implementation.

The following measures from the previous sustainability programme from the Sustainability Report 2021 were **implemented successfully**:

Measure	Deadline	Goal
Certification of selected Bene products according to the EU Ecolabel for furniture	2021	I
Publication of the Bene Sustainability Report 2021	2021	I
Use of sensor technology, booking apps and analysis for the efficient use and control of buildings or office space	2021	I
Workspace consulting – Support and analysis for companies in combination with change processes	2021	I
Offers for customised office planning with sustainable and / or certified floor coverings only	2021	I
Space reduction in planning through remote working and shared workplaces (future-oriented spatial planning)	2021	I
Home office products to support companies with the introduction of remote working	2021	I, II
Reduction of transport volumes by combining all deliveries from Bene, NOS and hali into BGO Montage und Logistik GmbH	2021	I, II
Update of the life cycle factors for the life cycle assessment to Ecoinvent version 3.7.1	2021	II
Supplementing the lifecycle factors for the environmental footprint for products (Product Environmental Footprint) for the life cycle assessment	2021	II
Emission reductions of approx. 50% by replacing the old chip boiler with four new smaller ones, including a state-of-the-art electrostatic precipitator	2021	II
3D printing as a new technology for more flexible production of end-consumer products	2021	II
Further reduction in the ecological impact of the PIXEL boxes (use of plastic levelling adjustment legs made from 100% post-consumer recycling material)	2021	II
Conversion of conventional lighting at the Paris location to new LED technology	2021	II
Energy and emission reductions through new state-of-the-art KFL 2 edge banding machine	2021	II
Energy and emission reductions by replacing old machining centres (IMA-480 and IMA-600) with a new state-of-the-art PX80 processing centre	2021	II
If the test phase for electric mobility is successfully completed, purchase of electric service vehicles	2021	II
Completion of the test phase for electric mobility (2 plug-in hybrid vehicles and 1 fully electric vehicle)	2021	II
Conversion of 10 company vehicles to mild hybrid technology (10-15% fuel savings)	2021	II
Conversion of conventional lighting in the Vienna showroom to new LED technology	2021	II
Reduction in printed advertising material (catalogues, brochures, etc.) by approx. 40%	2021	II
Return of old IT equipment to the “social computer cycle”	2021	II
Increase the share of certified materials (e.g. EU Flower) or fabrics from recycled or environmentally friendly materials	2021	II
Commissioning of a powder coating facility for greater flexibility, reduction in variants and shorter response times	2022	II
Use of certified base papers for printed advertising materials (catalogues, brochures, etc.)	2021	III
Switch to CoC-certified compact boards and laminates	2021	III
Organisation of the training and networking event “Bene Fit” (every 2 years)	2021	IV
Re-launch of the international “Healthy at Bene” programme	2021	V
Recognise long-term Bene employees	yearly	V
Organise regular joint activities (e.g. company outings, ski days)	yearly	V

Extract of **additional projects implemented in 2021-2022** with an environmental impact:

Measure	Goal
Conversion of transformer station for fewer losses.	II
Use of Lisocore panels for Pixel-Top. Weight and material savings	I, II, III
Use of reusable packaging with aluminium, electronic parts and chipboard suppliers	III
Use of aluminium material (extrusion moulding) with reduced CO ₂ emissions (<1/3 of the European market average)	II
Inclusion of ecological criteria in cooperation agreements with suppliers	II, III

Measure	Goal
Use of new fabrics made from recycled material	III
Raising awareness among employees with regard to local produce and health, e.g. with regular company breakfasts from local farmers.	V

The following measures from the previous sustainability programme are **still being implemented**:

Measure	Deadline	Goal
Establishment of "distributed production" in order to shorten delivery routes and to enable more flexible responses to customer requirements	2024	I, II
Development of a furniture rental model for the Austrian market	2022	I, II
Conversion of conventional lighting in the plant office and social rooms to new LED technology	2022	II
Reduction in energy and emissions as well as increased flexibility by replacing the old Weeke BHT 800 and BMT 450 systems with a new state-of-the-art drilling machine	2022	II
Use of company-owned roof surfaces for in-house electricity production through photovoltaics, including roof renovation and thermal insulation	2023	II
Switch from conventional plastic adhesive tapes to carton adhesive tapes	2022	II
Installation of electric charging stations at the Waidhofen a. d. Ybbs site	2022	II
Replacement of PVC-based faux leather with PVC-free alternatives	2021	III
CoC certification for selected OEM suppliers	2022	III
Sorting plant for flat melamine components to reduce physical activities and the amount of offcuts	2023	V
Purchase of "stair climbers" for assembly and logistics that transport loads up and down over stairs	2022	V
Organisation of a family day (open house day) at the Waidhofen a. d. Ybbs production site	2023	V

From 2023, the sustainability programme will be managed in a new database, which will be continuously updated and coordinated in a sustainability group. The new corporate goals and the projects from the database will be published in the next sustainability report.

1.4.1.1. MEASURES SUCCESSFULLY IMPLEMENTED IN RECENT YEARS

A brief outline of the significant measures implemented in recent years:

2009	PEFC certification at Bene
2010	Certification of all products manufactured in Waidhofen an der Ybbs according to the ecological product standard "Blue Angel".
2011	Publication of the first Bene sustainability report and receipt of the Austrian Sustainability Reporting Award (ASRA), expansion of the carbon footprint calculation model to include recycling shares in the input and updating of the lifecycle factors, preparation of Bene environmental product declarations (Life Cycle Data Sheets (LCDS)), decision not to use power generated by nuclear power plants
2012-2013	Certification of many product groups according to the ecological product standard Greenguard, Bene Future Tree, which involves employees in the company's sustainability activities in an innovative way
2013	Decision not to use tropical veneers at all in Bene's standard range
2014	FSC certification at Bene
2016	Sale of Zell plant, award as Austria's best training company 2016 for joinery, last gas forklift replaced with an electric forklift
2017	Publication of Bene's second sustainability report, expansion of Bene's EPD / LCA calculation method to include additional impact categories (e.g. water footprint)
2018	Certification according to the EN ISO 38200 standard, incorporation of textile fabrics made from 100% recycling material in the standard fabric range
2019	Conversion of production hall lighting to new LED technology, introduction of new LEVEL LIFT standing/seating table range with significantly lower standby power

	consumption, WY plant canteen (freshly cooked), revitalisation of factory office, PIXEL made from 100% FSC-certified material, introduction of the “Bene Course Book”, launch of “Healthy at Bene” programme
2020	FEMB level certification for products, conversion of all raw boards (e.g. raw chipboard and MDF panels) to formaldehyde (E½ quality), “Bene goes Green” programme in Germany (“Jobrad”), purchase / use of electricity from 100% renewable resources
2021	EU Ecolabel product certification, commissioning of powder coating facility
2022	Increase in level certification to the highest level of “Level 3”, construction of 4 new chip boilers, completion of first photovoltaic system

1.4.1.2. GOALS THAT HAVE NOT BEEN ACHIEVED OR MEASURES NOT IMPLEMENTED

There were three measures from our sustainability programme that we did not implement as planned:

- The legacy WLAN infrastructure was not replaced. More access points were installed, but savings were made in the server room. We now have a cold aisle containment, which saves us having to install air conditioning. A total of 20 old energy-intensive servers were dismantled.
- The original idea was to include full hybrid vehicles in the car policy. However, we decided to go all-electric following the test phase.
- PVC-based faux leather cannot currently be replaced by PVC-free alternatives.

1.5. STAKEHOLDERS

Responsible company management requires communication with the company’s stakeholders. Bene encourages constructive and critical exchange with all stakeholders who show openness and readiness to achieve a sustainable future together. Incorporating them into corporate decision-making processes is seen as part of a continuous process. Bene communicates on different levels with stakeholders and incorporates the findings from these discussions into its actions.

Openness, clarity and constant communication with the public are indispensable for maintaining stakeholders’ trust in the company. This sustainability report is an important instrument for reaching this goal. It provides information about current ecological, societal and social developments and forms the basic principle of constructive dialogue with different stakeholders in society.

A detailed list of the most important stakeholder groups and the forms of communication with these can be found in the appendix (Chapter 4.4).

1.6. LEGAL COMPLIANCE

Industrial manufacturing of Bene products complies with all environmental regulations. Continuous development of the management system also helps us to improve our environmental performance above and beyond the legal requirements. Bene has established a comprehensive system for monitoring all legal obligations and to ensure that they are upheld. The Bene legislation register regulates the implementation of and conformity to all laws relevant to Bene sites in accordance with Austrian state, federal and EU law. It is updated quarterly in collaboration with legal experts.

The following areas of law are included:

- Waste law
- Industrial plant law

- Work protection law
- Chemicals law
- Energy management law
- Hazardous goods law
- Clean air law
- Environmental management
- Water law

Our system is working: In the current reporting period, company management has received no warnings or fines for the infringement of the applicable regulations concerning environmental law, product safety, product liability, competition regulations, consumer protection laws or advertising campaigns. There are no known cases of human rights violations or of child or forced labour in the direct sphere of influence of the Bene Group (e.g. at our own production sites, among suppliers or assembly service providers).

1.6.1. PREVENTING CORRUPTION

In joining the Global Compact of the United Nations, we are sending a clear signal of our commitment to actively preventing corruption in everyday business. Even before this, fair business practices were already of utmost importance to Bene. Bene has always focused on fairness and professional business processes. No cases of corruption occurred for the reporting period. We have introduced treasury guidelines right across the Group to minimise the risk of corruption. By doing this, we have established a comprehensive “principle of dual control”. Access to accounts is only ever possible in the presence of two people. We informed all sales representatives via e-mail about the requirements of this guideline. In addition, the management has drawn up the Code of Ethics ([Compliance at Bene: Code of Ethics for Fair, Open and Integral Behaviour](#)), which all Bene employees are obliged to comply with. Employees at particular risk of exposure based on a risk assessment receive annual training.

With respect to compliance, a whistleblowing system will be in place from 2023. Information on legal violations can be submitted anonymously here, meaning that any potential abuses can be uncovered. It is available to every employee in the respective national language and can also be used by other stakeholders via the website ([bgoholding – Homepage \(integrityline.com\)](#)).

1.6.2. DATA PROTECTION

All requirements under the General Data Protection Regulation (GDPR)¹¹ are complied with in the management and storage of personal data. The Bene Group has appointed a Data Protection Officer (DPO). There are also data protection coordinators in all data-relevant departments who work together to implement and improve our data protection measures and strategies. In addition to the internal regulation (data protection guideline), a Data Protection Declaration has also been developed, which is accessible to the public via the website ([Data protection regulations – Information on the protection of your data \(bene.com\)](#)). This provides detailed information on data processing as well as on data protection mechanisms, storage periods, rights of the respective individuals and the options available for contacting Bene.

Our products are used in a wide range of companies, sectors and institutions. Trustworthiness and confidentiality are extremely important. Bene’s Chief Information Security Officer (CISO) is responsible for the technical protection of data, as it is necessary to protect customer data from loss or misuse.

¹¹ Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation). <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02016R0679-20160504>

So far, we have not received any complaints regarding violations of the GDPR or the loss of customer data. To ensure that this remains the case in the future, the CISO and the DPO are consulted in the case of data protection-relevant investments (for example, new software) or activities.

1.7. SALES: THE BENE SALES NET

A customer-oriented sales network that speaks many languages – we are an international brand with Austrian roots, and we are proud to be represented in over 40 countries. Over the past few decades we have established a dense network of our own sites and authorised dealers spanning from Vienna, London, Berlin and Paris, to Dubai and Sydney (see [bene locations | Our showrooms worldwide](#)). Thanks to our local presence, we speak the language of our various clients – not only in the literal sense, but also in terms of regional and cultural contexts.

An essential goal of any company is to satisfy its customers. Our customers not only receive outstanding support during the sale stage, but also in the pre-sale stage and afterwards. We keep in touch with our customers via different channels, such as the Bene website, the customer newsletter, as well as events and personal visits. It is also important to us that we settle complaints in a positive and rapid manner. We have managed to achieve a significant reduction in complaints in recent years. In 2022, the complaint rate was just under one per cent (0.9%). This was the target value we set internally.

	2018	2019	2020	2021	2022	Change
Complaints as a proportion of gross sales invoiced	1.11%	1.07%	1.04%	0.92%	0.90%	-2.17%

In addition to dealing with complaints, meeting promised delivery dates also has a significant influence on customer satisfaction. Only about 1.7% of all our deliveries are delayed, resulting in a delivery backlog.

2. EMPLOYEES AND SOCIAL MATTERS

As a lead company, Bene aims to be one of the most attractive employers in the region. We are creating the corresponding frameworks and infrastructures for this purpose. Human Resource Management (HR) takes account of the various challenges in this regard and sees itself as a consultant and service provider for managerial staff and employees. HR thus makes a significant contribution to the company’s success. Bene was certified as a [“great place to work”](#) in 2022.

The following are all top priorities at Bene:

Team spirit: positive working environment and corporate culture – family-friendly, supportive, full of humour

Freedom and scope: taking responsibility, creating things independently and having your say

Passion: passion, joy, thematic commitment

Pride in our brand: Identifying with the brand – “Made in Austria”, the company’s rich tradition, innovation, design awards

Variety: varied business segment, international dimension and innovation

Working conditions: flexible working hours, home office, good infrastructure links, a family-friendly attitude, a flat hierarchy

2.1. STAFF POLICY

We cultivate a corporate culture that promotes performance and competition, as well as further personal development. Our business is characterised by good and respectful interaction, creating a positive effect inside and outside the company. We are aware that a company also has social responsibilities in addition to its economic activities. We maintain fair relationships, do business in a respectful manner.

Cultural diversity is anchored in our business model and reflected in our employee structure. This is how we manage to understand and meet the needs that people and organisations have for office design. We speak out explicitly against every kind of discrimination and utilise the strengths of our own diversity. We respect, meet and support human rights to our utmost ability within our circle of influence. We consider it a matter of course to follow the principles of the UN Global Compact.

The staff policy, which has been applicable and published since 2022, contains Bene's core values, vision, goal and DNA (corporate culture). It also defines the staff-related priorities and rules for all employees.

Human Resources management regards itself as a business and service partner of the Executive Board, the management and employees. It is responsible for the operative collaboration in all areas and departments of the Bene Group. As a core element of the corporate strategy, this area reports directly to the Executive Board.

The Group has an excellent strategy for managing Human Resources. Recruitment, development and administration are state of the art compared to other international companies. We have applied the necessary strategic and organisational measures to ensure the further growth of the company and to enable a responsible and target-oriented staffing policy, even when the economy is challenging.

The Bene management team believe that competence in leadership and management is a central and strategic factor of business success. There is therefore a strong focus on the training and professional development of both the employees and their superiors.

2.2. EMPLOYMENT FIGURES

Bene provides regional employment. The company is one of the largest employers in the Ybbs valley. This goes hand in hand with a strong sense of responsibility, especially in times of economic crisis.

Development of employee numbers (including temporary workers)

	2016	2017	2018	2019	2020	2021	2022
Salaried employees (male)	272	267	280	281	264	252	248
Salaried employees (female)	212	200	224	231	198	178	186
Wage-earners (male)	224	231	244	265	232	+204	212
Wage-earners (female)	38	32	41	41	39	34	36
Total	746	730	789	818	733	668	682

There were 21 workers employed as leased staff at Bene in 2022. The remaining 661 people have a permanent position with the company. To secure Bene's future viability, including in difficult times, we do our best to retain the expertise and experience of our employees.

Bene only employs people over the age of 18. The company also offers younger people training opportunities (apprentices) as well as one- to two-month summer internships to gain experience as part of their school education.

2.2.1. STAFF TURNOVER

In 2021, the effects of the Covid-19 pandemic led to an increase in overall staff turnover in the Bene Group to 16.5% (14.7% salaried employees and 21.8% wage-earners). In the following year of 2022 it fell to the same level as in 2020: 13.2% (16.4% salaried employees, 6.6% wage-earners).

Employees who left the company (entire Bene Group):

	2016	2017	2018	2019	2020	2021	2022
Salaried employees (male)	72	43	23	38	35	35	26
Salaried employees (female)	81	45	17	48	51	28	45
Wage-earners (male)	25	16	8	11	17	44	12
Wage-earners (female)	1	4	1	6	1	5	3
Total	179	108	49	103	104	112	86

2.2.2. HUMAN RESOURCES – INTERNATIONAL

Most of Bene's staff are employed in Austria. The countries with the highest numbers of employees (aside from Austria) are Germany, the UK and France. The company is also represented in numerous countries within and outside of Europe. Bene also has offices in the United Arab Emirates, Italy, Belgium and Switzerland, as well as subsidiaries in India, Ireland and Poland.

2.2.3. PART-TIME WORK

A good work-life balance promotes the health and satisfaction of our employees. As far as possible, Bene supports employees who wish to work part-time. In 2021, 19% of employees in the Bene Group as a whole were employed on a part-time basis. This figure was 15% in 2022. Calculated in terms of full-time equivalents, 10% of the hours worked in 2022 were attributable to part-time employees.

In the case of parental leave, Bene continues to employ 100% of its employees after their return.

All eligible employees can take advantage of legally regulated, continuous semi-retirement.

Number or share of part-time employees

	2016	2017	2018	2019	2020	2021	2022
Number	96	97	121	123	125	121	96
Share (in %)	12.9	13.3	15.3	15.0	17.1	18.1	14.1

2.2.4. LEADERSHIP

Bene Group's Executive Board views management and leadership competence as a central factor in the company's success. The ratio of managerial staff to employees with no managerial responsibilities has remained about the same over the past few years.

Employees in management positions (number)

	2018		2019		2020		2021		2022	
	m	f	m	f	m	f	m	f	m	f
Top management	6	0	5	1	5	1	6	0	5	1
Management – Superiors	47	9	46	10	49	10	40	12	42	12
Employees without management responsibility	460	254	468	257	441	226	398	199	392	209

Top management = Executive Board and the first management level according to the Bene Group organisation chart. Management – Superiors = all superiors according to human resources documentation, excluding top management.

Share of management positions in the total workforce in %

	2018	2019	2020	2021	2022
Top management	0.8	0.6	0.8	0.9	0.9
Management – Superiors	7.2	7.2	8.1	7.9	8.2
Employees without management responsibility	92	92.1	91.1	91.2	90.9

2.3. HEALTH AND SAFETY

More than 75% of all employees at Bene are represented in safety committees. Safety issues are discussed together, and guidelines are adapted to current conditions and continually improved. Communication through a network guarantees an unlimited flow of information between safety representatives and facilitates the development of suitable preventative measures.

Sustainable Development Goal No. 8

Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

Bene contributes to the achievement of targets 8.2 (Technological modernisation and innovation), 8.4 (Resource efficiency), 8.5 (Full employment and humane work), 8.6 (Promote vocational training) and 8.8 (Protect labour rights) with its already implemented and planned measures.

2.3.1. WORKPLACE DESIGN

We design our own office environment in line with our convictions (in terms of lighting, acoustics, greening, furnishings, etc.). We want to provide optimum and ergonomically perfect workstations for our own employees.

Most of the workstations at the head office in Waidhofen are equipped with electrically height-adjustable desks that allow work in a sitting or standing position. We also attach great importance to ergonomic workstations in the factory. In addition to the safety officers and company doctor, employees involved in the planning process are also involved in optimising the workstations.

Company parking spaces and covered bicycle parking spaces are available for free use by all employees at the head office.

2.3.2. SAFETY AND ACCIDENT PREVENTION

Our measures aim to improve the welcoming quality of our own offices, as well as keep our employees safe and healthy, preventing accidents and long-term damage to health.

The infrastructure and working environment are reviewed regularly in terms of occupational safety legislation by internal safety officers in order to guarantee the health and safety of our employees at all times. All managerial staff must ensure that workstations comply with the regulations for the production of products and for health and safety at all times.

Safety issues at Bene are in the hands of a large interdependent team, which includes safety specialists, fire protection delegates, first-aiders, safety representatives, an occupational health physician and the in-house fire-fighters. Dealing with emergency situations represents an integrated part of the management culture. Each employee is trained directly by their line manager.

There were 3 occupational accidents that had to be reported as mandatory in 2021 with 67 days lost. The number of occupational accidents that had to be reported as mandatory rose to 12 in 2022 with a total of 136 days lost. A further 4 accidents were recorded that did not have to be reported. A total of 4 of the accidents occurred on the way to work. The figures in 2021 are significantly down on the average while they are slightly up in 2022. There continues to be a downward trend in the number of occupational accidents overall.

Sick hours per 10,000 accomplished working hours (Bene GmbH)

	2018	2019	2020	2021	2022
Hours lost due to illness	314	367	461	388	519
Hours lost due to accidents	14	11	11	9	17
Total hours lost	328	378	472	397	536

Accident prevention is a top priority at Bene. A safety management system has been implemented. This includes early preventative measures, implementing necessary precautions as well as motivating and training employees. All this should contribute towards reducing the risk of accidents, especially in production.

The company provides everyone working at Bene with all the personal protective equipment (PPE) necessary to perform their work, free of charge (for example, safety shoes, safety glasses, gloves, hearing protection). In addition, they also receive work clothes at regular intervals.

An occupational safety committee meeting is held twice a year in order to give safety and health issues the corresponding high priority. In addition to the preventive staff¹², the management, the Works Councils, the Human Resources Department and technical managers are also invited to attend. The Bene safety officer takes part in the safety specialist circle in the Mostviertel region and therefore interacts regularly with safety specialists from other companies.

All work equipment, such as forklifts, lift tables and gates, are regularly inspected by internal or external specialists in accordance with legal requirements.

2.3.3. CORPORATE HEALTH PROMOTION

The Bene company doctor is an important contact point for the physical well-being of our employees. Aside from her statutory responsibilities, which consist of working with the safety officers to evaluate the workplace¹³ and providing medical advice and support to executive management, the company doctor also advises and assists all employees with matters specific to the workplace and on general medical issues.

These services include sight and hearing tests, vaccinations, health check-ups (examinations) and psychological advice. Every year, the company doctor carries out around 100 vaccinations (e.g. against hepatitis A and B, influenza, ticks) and 90 blood tests (including subsequent discussion of the results). Additional vaccinations (in accordance with WHO recommendations) are offered for employees who travel a lot as part of their work. An evaluation of mental stress in the workplace is also carried out at regular intervals.

In order to live up to the claim of being a socially responsible company, a blood donation campaign organised by the works council is held every year at the headquarters, with employees taking part in this during their working hours.

In addition, Bene provides various offers for all employees within the framework of the company health management system, for the purposes of prevention and well-being. The vision of the company health management, which is internally known as “Gesund bei Bene” or “Healthy at Bene”, is as follows: “Healthy at Bene, healthy at work. After all, if the individual employee is doing well, then Bene is also doing well as a company!”

“Healthy at Bene” is based on four pillars: Exercise, nutrition, relaxation and the company doctor. For all four pillars, certain employees, so-called health ambassadors, develop offers for the employees of the respective location, whereby each Bene location has a health ambassador. The health ambassador plans and develops offers and implements them individually for the needs on site. All health ambassadors are part of a network and exchange information regularly.

2.3.4. WORK-FAMILY BALANCE

Bene supports its employees in creating a balanced relationship between activities in the company and family responsibilities. As quickly as, for example, an employee’s child can unexpectedly fall ill, the company takes decisions in such situations in the interest of the employees concerned.

The work organisation should be designed in such a way that the agreed working time is sufficient for the estimated tasks and activities. In special cases (atypical working hours), employees can build up hours and later reduce them again within the framework of flexitime. In exceptional cases, such as additional working hours required for operational reasons, there are individual solutions

¹² These are the safety officer, the occupational physician, safety representatives, fire safety officers and the company fire brigade.

¹³ The workplace evaluation assesses aspects of workplace ergonomics and maternity protection in addition to physical hazards within the scope of the job.

or, within the framework of a company agreement with the employee representatives, compensation in terms of time.

Employees who have a total of 25 years of creditable service receive an additional week of leave each year.

Trust-based working time with flexitime agreement, appropriate contract design and market-oriented remuneration enables the company's salaried employees to autonomously organise their working time, taking into account operational requirements. In this way, legal requirements can be met and balanced with employees' needs for flexible working hours.

2.3.5. EMERGENCY AND RISK MANAGEMENT

Occupational safety and environmental protection are closely related. High safety standards in the factory reduce environmental hazards. This is why emergency planning and hazard prevention are also taken into consideration as part of quality, environmental and safety management. The risk of fire is not underestimated at Bene. Preventative fire protection contributes both towards safety in the workplace and environmental protection. In addition to the automatic fire detection and extinguisher systems installed on the site, our in-house fire fighters also play a key role in helping to contain and prevent large fires. Smoking is absolutely forbidden in all production and office areas.

Water-endangering fluids are only stored in the appropriate storage rooms¹⁴ (VbF, Austrian regulation for inflammable liquids). This avoids the risk that these materials will enter the sewage system or the groundwater. The Austrian regulations on potentially explosive atmospheres [VEXAT](#): Federal Law Gazette II No. 309/2004) have been in place at Bene since they were introduced in 2006 and 2007.

Training courses on occupational health and safety risks are held annually or on an ad hoc basis for all relevant employees by the safety specialist or the managers.

All employees are trained by their supervisor on how to deal with emergency situations. In the same way, all employees receive appropriate safety instructions from the safety officer. (The trainings are repeated at regular intervals.)

The safety specialist, fire safety officer, first aiders, safety officers, company doctor and the company fire brigade form a well-coordinated team.

The entire production area, including the integrated offices, and the office building, have emergency generators if needed. This enables the IT infrastructure to continue functioning for a short time in the event that the external power supply is interrupted. We have introduced a strategy of "system redundancy" in the production area. This means that other systems can be used for processing in the event of an unplanned system downtime, so that we can still meet delivery deadlines.

Information processing also plays a key role at Bene. All essential strategic and operative functions and tasks are well-supported through Information Technology (IT). We have established an IT security organisation to help avoid system failures and, if failure does occur, to be able to immediately compensate for it (IT "disaster recovery plan"). The protection of information against unauthorised access and unauthorised modification is also of vital importance.

¹⁴ VbF: Regulation for Inflammable Liquids (Verordnung über brennbare Flüssigkeiten) – Federal Law Gazette No. 240/1991; <https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=10007156>

COMPANY FIRE BRIGADE – Protection for the plant and the region

Preventive fire protection measures make a significant contribution to occupational safety. And the Bene firefighters put their know-how to good use. The members, all of whom are volunteers, are available for disaster relief within the region 365 days of the year. In the event of danger, these in-house firefighters also help other companies and residents in the surrounding area.

Hours in action

	2016	2017	2018	2019	2020	2021	2022
Hours in action	716	933	1,068	1,002	269	471	586

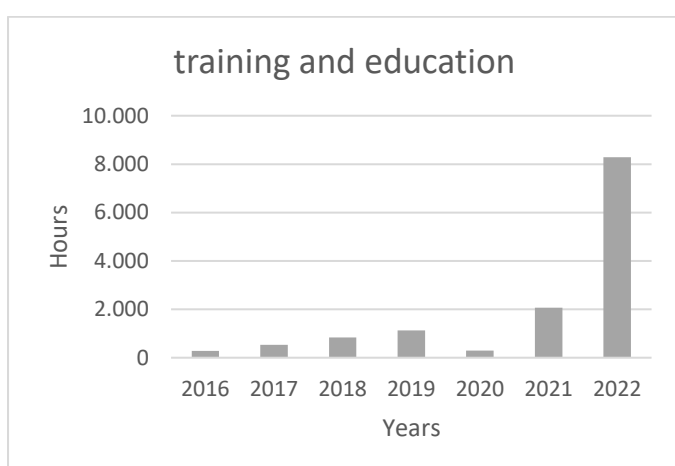
The Bene in-house fire brigade currently comprises 31 active members, all of whom are Bene employees. They are prepared for all kinds of emergencies through regular exercises. Those who work as volunteer firefighters are authorised to leave their workplace at any time to help in an emergency. In the event of damage, they are immediately on the scene in cooperation with external helpers and can prevent environmental impacts (for example, the penetration of chemicals into the soil or the sewage network, by such actions as sealing leaks of hazardous substances).

Call-outs are considered Bene working time for all in-house firefighters. Most of the operations are related to fire watch activities after hot work (for example welding) or to the absorption of spilled fuels or lubricants on haulage vehicles.

2.4. TRAINING AND EDUCATION

With the constantly-changing market requirements, individual further training for our employees is growing in importance. No matter whether new employees take the “Start-up Training” or learn about new products, innovative developments and strategies within the framework of “Bene Fit” events – we always focus on community spirit, creativity and continuous improvement.

The BGO Talent Programme and the BGO Academy were launched in 2022. The large number of new employees also underwent an extensive induction programme. These measures are reflected in the high number of training and education hours of 8,280 in 2022.



2.4.1. EMPLOYEE DEVELOPMENT AND TRAINING

Learning and development is the responsibility of each employee and their respective supervisor. At the annual staff appraisal, superiors and staff agree on and document development goals and

further training topics. In addition, individual agreements for further development can be made at any time. Human resource development supports the employees in this. In a supplementary repayment agreement, the subjects concerned are clearly stated in the case of mutually agreed educational measures. The usual starting point for initiatives is the annual appraisal interview.

New Bene employees undergo a “Start-up Training” lasting several days. This takes place at the headquarters in Waidhofen. The aim is to create an emotional connection for all new colleagues and to inspire them about our company and our products. Participants also get to know the most important contact persons and all the important connections. Approximately 218 internal employees of Bene authorised dealers completed the “Start-up Training” over the past two years.

In addition, a standardised onboarding process (familiarisation phase) takes place, entitled “Welcome to Bene”. This process is currently underway for all employees from the sales department and related areas such as sales support, product management and marketing. “Welcome to Bene” includes a professional induction plan with clearly defined learning objectives. Employees can complete the majority of the learning objectives independently in the Bene course book via the internal SharePoint. The onboarding process also includes an orientation plan for the first few days and weeks, including regular feedback meetings. Every new employee is assigned a mentor.

Professional and cross-departmental learning takes place close to the workplace. Human resources development methodically supports superiors in advancing employees in their own responsibility for their further development and in promoting informal learning at the site.

Further training initiatives are looked at on a highly individual basis and are provided based on the specific market. It is possible to learn with digital media through implementation of a wide range of tools and this enjoys wide use and acceptance, including the Bene course book. This addresses many different learning objectives, developed by the individual departments, and serves as material for employees to acquire the relevant knowledge or competences, mostly independently and individually. A few areas, for example occupational safety, require a personal training appointment. Furthermore, there are always additional trainings that take place as needed, for example on product innovations or marketing campaigns, or even language courses.

The Bene course book lists almost 80 learning objectives – in German and in English – for all our employees. “Newcomers” in particular will find a lot of important information here.

The expertise and know-how developed and practised by Bene employees over decades not only reflects positively in production-related processes, but also in all other processes. Bene’s numerous patents and registered designs prove this.¹⁵

Sustainable Development Goal No. 4

Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all. With its already implemented and planned measures, Bene contributes to the achievement of targets 4.3 (Equal access to vocational training for all women and men) and 4.4 (Increase the number of young people with technical and vocational qualifications).

2.4.2. KNOWLEDGE MANAGEMENT

At Bene, knowledge management means generating, evaluating, consolidating, sharing and communicating knowledge in such a way that as many people as possible can easily access and use it. All expertise is continually documented and archived in a structured fashion as part of

¹⁵ A registered design is a commercial protection right which confers to its owner the exclusive authority to use a certain aesthetic design, colour or form.

internal knowledge management. It can be accessed within the Bene Group via the information platform by employees, trade partners and assembly companies. Knowledge is shared at Bene in documents, videos, graphics and images. In parallel, knowledge is personalised and shared using the latest tools such as Microsoft Teams.

An intranet based on SharePoint was introduced in early 2015. Currently, about one terabyte of documented knowledge is available on the intranet at any time. Aside from sections such as Company, Products, Customers and Knowledge, this system also contains various workflow applications as well as virtual team spaces for working on projects on a cross-departmental basis. The intranet is also used for internal communication via the “Newsblog”. Any employee can write contributions, as long as they are relevant for the entire company.

Bene organises internal knowledge events called “Bene Fit” at regular intervals to showcase product innovations live and to network employees as well as partners. In the reporting period, BeneFit took place in November 2021.

According to the motto “The experts are among us”, Bene offers internal professional trainings on various topics, such as product certifications. There are countless experts on a wide range of topics in the company, and the idea is that this expertise should be shared as effectively as possible with interested parties, thereby creating a direct added value both for the individual as well as the company. Furthermore, the management regularly provides information about the company’s current situation.

2.4.3. APPRENTICESHIP TRAINING

Training prevents shortages of expert staff.

Apprenticeship training pursuant to the Vocational Training Act ([Berufsausbildungsgesetz](#) or BAG; Federal Law Gazette No. 142/1969) and the Child and Youth Employment Act of 1987 ([Kinder- und Jugendlichen-Beschäftigungsgesetz](#) or KJBG; Federal Law Gazette No. 599/1987) is a central strategic success factor for medium and long-term human resources planning. Ten carpentry apprentices¹⁶ graduated in 2021 and 2022. After finishing their apprenticeship, the vast majority of these apprentices are employed on a permanent basis. Bene employed 12 apprentices as of 31 December 2022 (3 in the office and 9 in production).

Bene offers apprenticeships in the following professions:

COMMERCIAL PROFESSIONS

Industrial Business Manager
Office Clerk
Logistics Clerk
Finance and Accounting Assistant
Wholesale and Foreign Trade Clerk

TECHNICAL PROFESSIONS

Technical Designer
IT Technician

COMBINED PROFESSIONS

Industrial Business Manager

¹⁶ Apprentices are persons who have completed compulsory schooling (ninth school year, age at least 15 years) and are technically trained on the basis of an apprenticeship contract to learn an occupation in a training company and are employed within the scope of this training. Apprentices are employees in the sense of employment contract law; therefore, regulations such as the law on leave, the law on employee liability and, if applicable, the law on maternity protection, etc. apply.

Technical Designer

INDUSTRIAL PROFESSIONS

Joiner

Carpentry Technician

Bene provides training in commercial, technical and industrial apprenticeships as well as in the combined apprenticeships of industrial clerk and technical designer. Bene supports trainee recruitment by taking part in initiatives such as the Amstetten-Scheibbs "Bildungsmeile" educational programme ("Karriere mit Lehre" – Career with teaching) and the "Schule and Beruf" (School and Career) fair (business fair for further and advanced training in Wieselburg, Lower Austria), and "Karriere-Clubbing" (business fair for professions in Ybbstal).

The internal training programme for apprentices has been firmly established since 2009, and apprentices are also trained on topics such as communication, presentation and project management. Moreover, we offer two apprenticeship projects per year to support the independent, networked and trans-sectoral working approach of our apprentices. The trainees provide an introduction to the company on parents' evening and social interaction is encouraged with the annual trainee excursion. In addition to international awards, Bene trainees always perform very well at the Lower Austrian and Austrian trainee competitions for joiners and carpentry technicians.

Number of apprentices and share of apprentices in the total workforce (Bene Group)

	2016	2017	2018	2019	2020	2021	2022
Number	15	14	13	19	22	18	12
Share (in %)	2.0	1.9	1.6	2.3	3.0	2.7	1.8

2022

Manuel Wagner (fourth year apprentice), first place in the State Apprentice Competition and first place in the National Apprentice Competition

Daniel Weidenauer (first year apprentice), first place in the State Apprentice Competition

There were no competitions in 2021 due to the pandemic.

2.4.4. INTERNSHIPS AT BENE

Bene has partners in higher education. Aside from internships, the company also offers various informational events to students.

The HR department supports local educational institutes such as schools from Waidhofen and the surrounding area with lectures and guided tours, and also enables interested young people to work on their diploma theses with a practical topic at Bene.

2.5. EQUAL OPPORTUNITIES

At Bene, every single person is treated fairly and equally on principle, regardless of gender, race, nationality, disability, sexual orientation, membership in a trade union, marital status, religion or political views. Decisions regarding hiring, dismissals, promotions, training, salary and severance pay are all based on objective criteria, such as personal work performance. Any violation of our principle of equal opportunity leads to disciplinary proceedings or has consequences under employment legislation.

As we are internationally active and aim to cater for various target groups, cultural diversity is an important part of our business model. This requires respect for other cultures. Bene remains neutral on the subject of political views of its employees and customers. Freedom of expression within the company is a given. However, political activities at work are not accepted.

Furthermore, Bene does not tolerate working conditions in the company that conflict with international laws and practices. Our actions have led to success: in the reporting period, no cases of discrimination have been reported.

The Whistleblower Directive was implemented during the reporting period and an anonymous [whistleblowing system](#) was developed that can be used if a person discovers violations of laws and internal principles. The whistleblowing system is available to every employee in their respective national language.

2.5.1. EQUALITY BETWEEN WOMEN AND MEN

At the end of 2022, 222 women and 460 men were working for the Bene Group. The proportion of women has been about the same for a good ten years and is mostly around one third of the workforce. Twenty two per cent of management positions are held by women (2020: 17%)

Share of women in %

	2018	2019	2020	2021	2022
Wage-earners and salaried employees	33.9	34.2	33.0	32.8	33.7
Apprentices	30.8	26.3	13.6	11.1	16.7
Total	33.6	33.3	32.3	32.2	33.6

Number of employees according to their age 2022

	Salaried employees		Wage-earners		Total
	Male	Female	Male	Female	
Under 30 years	22	52	32	6	112
30 to 39 years	55	48	42	11	156
40 to 49 years	76	57	38	8	179
50 years and older	95	29	79	11	+214

2.5.2. PEOPLE WITH DISABILITIES

Currently, 15 people with disabilities work at Bene.¹⁷ The administrative areas at Bene headquarters, with the exception of the plant office, are designed to be barrier-free and therefore accessible by wheelchair. In the case of new buildings and renovations or relocations to new sites, attention is paid to accessibility. Not all Bene sales locations are already freely accessible.

The Bene disabled workers' representative is the contact and representative for these employees. This was first launched in 2014 as the result of a vote.

2.5.3. SERVICE WITH BENE AND RETIREMENT PROVISION

Experience and know-how transfer are of utmost importance to Bene. The following question of appreciation is important to us: Bene supports employees who are planning their retirement and offers advice and training regarding pre-retirement planning and the interim period.

All our employees are legally covered by a country-specific severance payment system and are thus protected by statutory pension schemes. The Bene Group has no further severance payment obligations beyond this.

¹⁷ According to the Disabled Persons Employment Act in Austria, for every 25 employees, companies must employ one registered disabled person each (employment obligation). If this does not happen, a compensation tax of EUR 404 per month must be paid per missing person.

Employees in Austria receive anniversary bonuses after 25 years of service on the basis of collective agreements.

Number of employees by length of service at the end of 2022

Length of service	Salaried employees		Wage-earners		Total
	Male	Female	Male	Female	
Less than 10 years	103	117	57	13	290
10 to 19 years	67	39	61	15	182
20 to 29 years	57	23	46	5	131
30 years or more	21	7	27	3	58

The average length of service is currently 13 years.

2.5.4. REMUNERATION

In Austria, a graduated remuneration model applies to all workers, according to which wages are structured. The salaries and wages of the salaried employees and wage-earners of the Bene Group are based on or exceed the collective agreement regulations for the woodworking industry. Because Bene manufactures exclusively in Austria, one collective agreement applies for all wage-earners. In total, collective agreements exist for more than 80% of the Bene Group staff.

The international remuneration policy is agreed between Bene and its subsidiaries for locations outside Austria. External consultants are in charge of the payment.

Variable components of remuneration are clearly regulated in the company and set out in an internal document. Any deviations from this must be approved by the executive directors in all cases. Each employee has a variable component that depends on the company's success (EBIT share). For employees in the industrial and commercial sectors, the share is reflected in the wage and salary structure. For sales-oriented employees, the variable component depends on their own performance, the performance of the team or location and the success of the company.

2.6. COMMUNICATION AND WORKING ATMOSPHERE

Open communication and constructive dialog are integral components of the Bene corporate culture. We focus on networking, teamwork and working together in partnership.

2.6.1. STAFF APPRAISALS

At Bene, staff appraisals are conducted to promote individual development and to pursue specific target agreements. These regular structured discussions between employees and managers contribute significantly to satisfaction and orientation.

Employee satisfaction surveys are conducted at longer intervals. The most recent survey took place in 2022 as part of a "great place to work".

2.6.2. FREEDOM OF ASSEMBLY

At all subsidiaries of the Bene Group, employees come together and share opinions and experiences as a matter of course. The extremely high quality of encounters and conversations is a great asset within the Group and is also promoted by spatial measures.

2.6.3. EMPLOYEE REPRESENTATION

At Bene, all wage-earners and salaried employees in Austria are represented by an elected Works Council (there are three committees in place). No other country branch offices have elected Works Councils yet.

The main tasks of the Works Council include:

- Advice and support on employee matters
- Negotiating employee agreements
- Proposals aimed at improving working conditions and safety
- Participation in personnel and economic matters
- Statement on dismissals and redundancies
- Representation of employee interests on the Supervisory Board

Young employees are also represented by the Youth Trust Council, which, like a Works Council, was installed by the under 21-year-olds following a democratic vote, and deals with issues that are of particular interest and importance to this age group.

In addition to the Works Councils for salaried employees and wage-earners and the Youth Council, there is also a disabled persons' representative.

In September 2020, a Group Works Council was also established at BGO Holding, with representatives from Bene as well as from the sister companies Neudoerfler Office Systems GmbH, hali GmbH and BGO Montage und Logistik GmbH.

There are several people to contact if there is an appearance of discrimination or harassment: the direct supervisor, the Executive Board, the Human Resources department and, of course, the employee representatives or the Works Council. Corresponding reports are bundled by the HR department and carefully discussed with the Executive Board with the appropriate confidentiality. If necessary, measures are taken. Due to different legal systems, the process is narrower or broader in some countries. A whistleblowing system enables employees to report their suspicions completely anonymously in all national languages of the subsidiaries. The report is submitted online via a dedicated platform.

2.6.4. BENE COMMUNITY

Both Bene as a company, as well as the Bene Works Council, actively promote the community through various events and incentives. Examples include Christmas parties, barbecues, ski days, excursions and general sports activities.

Employees can benefit from various discounts: at the company level as well as at the holding level, the owner offers employees, for example, employee conditions or discounts on the purchase of the company's products. In our own on-site sales warehouse in Waidhofen, employees can obtain selected furniture at favourable conditions.

There are further country-specific benefits, for example in Austria, group discounts on legal and accident insurance, or on the purchase of vehicles from Bene's pool vehicle partners. The Works Council agreed on special purchasing benefits for Bene employees with many companies in the region and in Austria.

2.7. DONATIONS AND SPONSORING

As a traditional company, Bene strongly emphasises its regional responsibility as a commercial company, an employer and also as part of wider society.

Knowledge transfer, sustainability and the aim to improve cultural actions within the office as a living space are the basis of the sponsorship and donation strategy in the area of “social responsibility”. Bene supports associations like the fire brigade and charitable organisations by offering discounted pieces of furniture or donations in kind. Public institutions, with the exception of schools, and political parties do not receive monetary donations. The focus of donations and sponsorship is on education and training.

Since waste is not necessarily rubbish and we want to show responsibility by sparing our existing resources, we decided several years ago not simply to dispose of recyclables, but rather to put them to further use wherever it makes sense. In recent years, for example, we have given away fabric and leather remnants in the form of rolls or sample hangers. Recipients were not only kindergartens, schools and organisations that assist disabled people, but also various leisure clubs. Leftover compact discs are also regularly given away free of charge for further use.

Bene also supports the traditional football club KSV Ankerbrot Monte Laa with monetary donations.

3. PRODUCTS

Sustainability is an extensive thought-process at Bene. This is why selling high-quality products that feature an outstanding life cycle assessment is particularly important, as our products support people for many years in their everyday working lives.

3.1. SUSTAINABLE PRODUCTS

The challenges are many: environmental protection begins with the design, continues through the selection of raw materials and production, and also includes the life cycle. Optimised ergonomics and safe design principles make sustainable use of our products possible. Bene's certificates and awards attest to the results.

Chapter 3 is primarily dedicated to the life cycle of our products with all the different aspects regarding environmental impact, from raw material extraction to the "end of life".

3.1.1. SUSTAINABLE RAW MATERIALS

A responsible industrial enterprise has to know the origin of each raw material that it uses. We emphasise the use of environmentally friendly material right from the product development stage. Thanks to our close collaboration with suppliers, we guarantee environmental protection even in upstream and outsourced production stages. Through procurement guidelines as well as with test reports and certificates, our suppliers provide proof that the purchased materials meet the legal or self-imposed conditions. We analyse our products and the materials we use on an ongoing basis.

At Bene, the following materials are used as a matter of course:

- Chipboards low in formaldehyde
- Glues low in formaldehyde
- Water-based varnish systems
- Recyclable materials
- Materials with a high recycling share
- PVC-free plastics¹⁸ (The majority of plastics are PVC-free. However, 58 kg of PVC plastics were used in 2021 and 135 kg in 2022 for logo attachment purposes and for screw-on feet)

Bene guarantees products free from:

- CMR substances¹⁹
- Halogenated²⁰ solvents in synthetics
- Chlorinated hydrocarbons²¹
- Heavy metal pigments²²
- Materials with azo pigments²³

¹⁸ Polyvinylchloride (PVC) has not been used since 1995 because of environmental concerns. Instead, Bene mainly uses acrylonitrile butadiene styrene (ABS). This synthetic material is similar to PVC but more environmentally friendly with regards to production and disposal. In some areas, polypropylene (PP) is also used, a plastic that is environmentally friendly and easily recyclable.

¹⁹ CMR substances are carcinogenic, mutagenic and toxic to reproduction (the abbreviation stands for Carcinogenic, Mutagenic or toxic to Reproduction).

²⁰ Halogenation means the conversion of an element or compound into a halide, a compound with a halogen molecule. There are four types of halogenation: fluorination, chlorination, bromination and iodination.

²¹ Chlorinated hydrocarbons (CHCs) are amongst the most harmful poisons for the environment. They are very persistent and are related to the ozone problem (e.g. PCP, lindane, PCB).

²² The most important potentially hazardous heavy metals are mercury (Hg), cadmium (Cd), lead (Pb) and chromium (Cr) in its hexavalent form, Cr (VI).

²³ Azo dyes are synthetic dyes that are classified as toxic or very carcinogenic.

- Coatings with biocidal²⁴ effects (such as wood preservatives²⁵, pesticides²⁶)

Bene has defined comprehensive material requirements for raw materials and semi-finished parts. Our suppliers must comply with our demands and document this.

3.1.1.1. WOOD-BASED RAW MATERIALS

Wood is an extraordinary material. It renews itself naturally. It is beautiful, light and strong at the same time, as well as warm and cosy. It also provides an easy way of reducing the main cause of climate change, i.e. carbon emissions, through:

- The carbon sink effect of forests²⁷
- The carbon-storage effect of wood products²⁸
- Replacing materials with high emissions in production

Active forestry practices harvest old trees before they start to rot and release CO₂ again. This creates space and light for new trees, which grow faster under these conditions and actively extract more CO₂ from the air. New carbon stores are created, while the previous storage capacity continues in the harvested and used wood. The longer wood remains in use, the longer CO₂ remains bound (<https://www.holzistgenial.at/blog/bester-beitrag-fuers-klima-1/>).

The European Timber Regulation (EUTR²⁹) has been in force since March 2013 based on EU Timber Regulation no. 995/2010. The regulation is aimed at ensuring only wood from trustworthy sources enter the EU market. Marketing of wood from illegal harvesting is prohibited. Compliance with this regulation is ensured by our suppliers since Bene does not import any wood-based materials into the EU.

Wood accounts for 60% of the raw materials that Bene uses and as such, it is the most important raw material in Bene's production process. Therefore, the use of wood from sustainable forestry is a given.

Amount of raw and melamine chipboard used in kg

	2018	2019	2020	2021	2022
Raw chipboard	351,466	351,428	407,043	571,729	537,946
Melamine chipboard	9,198,699	9,790,466	7,353,019	8,861,051	9,224,003

Melamine and raw chipboard panels account for the largest share of wood-based materials processed at Bene, followed by plywood and MDF panels. The use of lightweight panels has

²⁴ A biocide is a chemical substance, an agent or a micro-organism used in pest control in non-agricultural contexts against harmful organisms (e.g. rats, insects, fungi or microbes).

²⁵ Wood preservatives are agents or preparations containing active substances which prevent or control the infection of wood or wood-based material by wood-destroying or wood-colouring organisms.

²⁶ Pesticides are plant protection agents (e.g. fungicides, insecticides).

²⁷ Carbon sinks (also known as carbon dioxide sinks or CO₂ sinks) is the name given by geoscientists to a reservoir that absorbs and stores carbon on an intermittent or continuous basis. Carbon sinks are significant in the face of global warming because they absorb the greenhouse gas CO₂ from the atmosphere and thus counteract global warming.

²⁸ For example, 1 m³ of spruce wood binds 825 kg CO₂, 1 m³ of chipboard 745 kg CO₂ and 1 m³ of MDF panel binds 505 kg CO₂ (according to Fritz Egger GmbH & Co. OG).

²⁹ The EU Timber Regulation (EUTR (EU) No. 995/2010/2010) is a regulation of the European Union from 2010 aimed at prohibiting trade in illegally harvested timber and products derived from such timber. According to this regulation it is thus forbidden to sell illegally harvested timber and products derived from such timber within the Single European Market. The regulation also defines the duties of market participants. The regulation came into force in all EU Member States on 3 March 2013.

increased in 2021 and 2022, as a new lightweight material is being used as Pixel Top for the Pixel product group.

Amount of other wood-based materials used in kg

	2018	2019	2020	2021	2022
Veneers	14,004	11,676	14,979	19,652	19,625
Solid wood	42,442	39,490	26,060	37,365	38,570
MDF	220,823	242,083	212,449	216,971	206,295
Soft fibres	111,517	123,790	71,329	98,075	99,031
Plywood	344,904	468,405	555,527	503,272	545,592
Hard fibres	2,980	0	0	0	0
Packaging wood	156,023	170,050	76,122	30,990	41,820
Lightweight panels	120	684	1,110	62,901	76,163
Compact boards	135,555	166,352	113,167	138,636	120,649

Bene neither purchases wood-based materials with flame retardant additives nor are such additives added to wood-based materials during production in Waidhofen. (If flame-retardant panel materials are required as part of major projects, these would be ordered, stored and processed separately.)

The raw chipboard used by Bene consists of 84 to 86% wood pulp³⁰ 4 to 7% water, 8 to 10% UF glue³¹, <1% of PMDI glue³² and less than 1% paraffin wax emulsion as a hydrophobising agent (to improve moisture resistance).³³

Bene uses solid wood primarily for table and chair legs, chair arms, as well as door handles and mouldings for wall systems. Solid woods are also sometimes used as struts in packaging (e.g. spruce battens or slats).

Medium-density MDF panels are used as smooth, profiled and/or curved components in colourfully varnished or over-veneered furniture surfaces.

Proof of legality is not the only criterion for sustainable timber procurement. However, verified proof that the purchased wood product comes from legally managed forests is a basic requirement. Especially in complex supply chains, it is a challenge for purchasing to create the necessary transparency. This is where forest certification schemes play an important role. They ensure that certified forests are managed legally and sustainably in accordance with good forestry practice, especially in high-risk regions.

PEFC™

Bene has had the right to label its furniture that contains components made from wood or wood-based materials as PEFC certified since September 2009. The abbreviation stands for “Programme for the Endorsement of Forest Certification Schemes”. PEFC is the largest non-governmental organisation for forest certification in the world. PEFC certification focuses on the product chain, from the forest resource to the end product.

³⁰ Fresh wood from thinning operations and sawmill offcuts (e.g. disposable pallets, solid wood, chipboard offcuts) are used to produce chipboard, predominantly spruce and pine. Up to 30% of raw materials are covered by wood for recycling, which is recycled materially.

³¹ UF glue consists of urea formaldehyde resin. The amino plastic adhesive hardens completely in the press process through polycondensation.

³² PMDI = polymeric diphenylmethane diisocyanate. MDI (diphenylmethane diisocyanate) is used, which is a polyurea precursor that is converted into PUR (polyurethane) and polyurea during panel production. These serve to bind the wood fibres.

³³ Environmental product declaration EUROSPAN® for raw chipboard from Fritz Egger GmbH & Co. OG, EPDEGG20200249IBC1DE.

Sustainable Development Goal No. 15

Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss. Bene contributes to the achievement of targets 15.1 (sustainable use of forests) and 15.2 (promote sustainable management, end deforestation) with its already implemented and planned measures.

FSC®

Bene has also been certified in accordance with the FSC (Forest Stewardship Council) chain of custody standard since 2014. As full FSC certification for all purchased wood material parts is not currently possible or even reasonable due to the delivery distances³⁴, FSC certification is only offered for projects and only upon request and subject to availability.

ISO 38200

In December 2018, Bene became the first Austrian company to be certified according to [ISO 38200](#). This new, globally recognised international standard sets strict requirements for a monitored chain of custody (CoC) for wood and wood-based products, cork and lignified materials, and their products, ensuring the traceability and legality of the wood used and end-to-end monitoring of the upstream supply chain.

Even if the forests are certified accordingly, we rely on additional verification of legality requirements with ISO 38200 and the corresponding due diligence regulations.

Our wood suppliers are also FSC and/or PEFC certified. Small suppliers who are not certified have all confirmed to Bene their legal compliance with these standards in writing, in the form of self-declaration; this enables us to review this on-site. All of this is also evident in the certification of Bene products: Thanks to the available quantities, 100 % of Bene in-house products are certified PEFC. It is the client's decision whether or not to declare this on products.

Because of Bene's high quality standard, only 1-5% of the veneers on the marketplace can be considered for processing. Our creed: Only the best raw material guarantees the best quality for the finished product. This is why we accept no compromises when our experienced experts are purchasing veneers. Our years of experience and our purchasing volumes allow Bene to acquire top quality products, thereby benefiting our customers.

Thanks to careful selection of our standard veneers, their share in the total amount of veneers used has been steadily rising over the past few years. At present, more than 90% of the veneers used at Bene are standard veneers. These veneers are predominantly also derived from sustainable forestry. Around 40,000 m² of veneer went into products in 2022. Sliced³⁵ veneers are used mainly on our furniture and peeled³⁶ veneers on our chairs.

³⁴ Only a small proportion of the forest area is certified in accordance with the FSC standard in Austria and the surrounding environment, as PEFC certification dominates here. FSC wood is widely available in Russia, Poland, the UK and Romania.

³⁵ The log is fed in the vertical direction against a static cutter, whereby the cutter and pressure bar move forward by the required veneer thickness after every movement. The pressure bar generally prevents tearing of the wood when separating off veneer. Differently marked veneers result depending on cut type. This natural grain effect is the benefit of spliced veneers.

³⁶ The most efficient method is peeling. A clamped log is rotated and is fed against the cutter. The pressure bar should prevent tearing. Peeling creates a continuous strip of veneer. This is rolled up behind the peeling machine or cut into smaller pieces with veneer cutters. Since the cut runs along the annual rings during round peeling, this method produces an irregular, rugged grain.

Amount of veneers used in m² without offcuts

	Maple	Bamboo	Beech	Oak	Alder	Chestnut	Cherry	Walnut
2018	3,669	814	3,752	21,778		5,132		20,092
2019	611	390	895	12,289		4,738		17,560
2020	5,287	692	242	20,974		12,517	4,522	21,243
2021	202	0	4,016	20,272	108	1,652	71	13,306
2022	1,708	500	1,942	50,869		1,903	185	8,509

Bene's standard product range currently has seven different types of veneer. Tropical veneers or veneers from wood on the Red List³⁷ of threatened species from the IUCN³⁸ have not been used at all for some years. Beech, Canadian maple, oak, American walnut, chestnut and bamboo³⁹ are used as veneers for standard products.

3.1.1.2. UPHOLSTERY

When selecting upholstery coverings, Bene ensures that they are not just visually appealing and of high quality (abrasion and light resistant, etc.), but that they are also sustainable. We procure our fabrics primarily from well-known manufacturers that develop and produce innovative ecological fabrics. Our suppliers are as follows:

- Kvadrat A/S <http://kvadrat.de/>
- Camira Group Holdings Ltd. <https://www.camirafabrics.com/de>
- Vescom GmbH <http://muellerzell.com/index.php>
- Gabriel A/S <https://www.gabriel.dk/en/>
- Rohi <https://www.rohi.com/>
- Agora <https://agorafabrics.com/de/sucher/>
- Sonnhaus <https://www.sonnhaus.eu/>
- JAB <https://www.jab.de/at/de>

Depending on the fabric group, the upholstery fabrics are made of high-quality pure new wool and cotton, durable synthetic fibres such as nylon, viscose and polyester fibres, or a mixture of natural and synthetic fibres. In the case of synthetic fibres, materials with the highest possible post-consumer recycling share are increasingly coming into play.

The [Oeko-Tex® Standard 100](#) plays an important role for Bene. This is a uniform global test and certification system for textile raw, semi-finished and end products at all stages of processing.⁴⁰ The Europost, Rondo und Step fabrics from Bene's standard range are certified in accordance with this standard.

[EU Flower](#) is a European ecolabel that has been awarded in all Member States of the European Community since 1992. The criteria for awarding this include e.g. energy consumption, water and air pollution, waste, sustainable forestry, as well as noise and soil pollution. Many upholstery coverings from Bene's standard range are certified in accordance with the EU Flower standard (for example, Europost, Hallingdal 65, Remix, Steelcut, Step, Urban Plus and Xtreme Plus).

³⁷ The Red List of Threatened Species, or Red List for short, in the original Red Data Book, is a list published globally and at intermittent intervals by the IUCN, the International Union for the Conservation of Nature and Natural Resources (see the next footnote). The list contains species of animals and plants that are at risk of extinction.

³⁸ The IUCN (International Union for Conservation of Nature and Natural Resources), also known as the World Conservation Union, is an international non-governmental organisation.

³⁹ Strictly speaking, bamboo is not wood; it is one of the twelve sub-families of the grass family.

⁴⁰ The tests for harmful substances cover substances prohibited and regulated by statute, chemicals known to have potential negative effects for health, and parameters for health provision.

Whenever fabrics must be flame retardant, we use [Trevira CS](#), a synthetic fibre that has been on the market for many years. Bene uses textile fabrics made of synthetic fibre in order to achieve the fire retardant levels required in many projects. Trevira CS – the abbreviation stands for comfort and safety – also complies with the Oeko-Tex Standard 100 The Inn, Step and Step Melange fabrics are woven from a Trevira CS fibre.

Recycling materials are becoming increasingly important. Some upholstery fabrics in Bene's standard range (Urban Plus, Xtreme Plus) are made from 100% recycled polyester (from PET bottles, for example), so that less waste ends up in landfills and raw materials are saved. Fourteen per cent of all textile fabrics used are made from 100% PET recycling material.⁴¹

3.1.1.3. METALLIC COMPONENTS

Bene primarily processes aluminium and steel components on site. Aluminium materials⁴² are used at Bene for anodised extruded profiles as well as individually processed parts, and are used in a wide variety of installation situations, including room partitioning systems and executive lines. Bene also uses aluminium in the form of diecast components such as on the cantilever leg of various table systems.

Steel⁴³ is mainly used to produce table frames and base frames for room partitioning systems. Many fixings such as screws, pins and nuts are also made of steel. Zinc die-casting is usually used for locks as well as visible and concealed hinges.

Many metal components (for example, profiles and sheet metal) are powder-coated because it is necessary to obtain different colours and surface effects. Bene has been using its own powder coating facility since 2022. This makes it possible to react flexibly to customer requests at short notice. However, the majority of the components are purchased in finished form. These coatings meet the requirements of the standards in force at our company. This is proven by the safety data sheets of the different powders as well as by tests of the finished products for harmful substances.

3.1.1.4. GLASS COMPONENTS

Bene uses TSG⁴⁴ and LSG⁴⁵ glass for room dividing systems, tabletops and furniture doors. Float glass is used at times in the form of mirrors and Satinato glass.

3.1.1.5. PLASTIC COMPONENTS

Modern product design can hardly do without the use of plastics. Bene works with plastics which are as pure and resistant as possible and which are used, among other things, as plastic profiles in many areas, for example for edges; running, sealing and handle profiles; roller shutters; or plastic injection-moulded parts as covering caps or in the form of perspex.

Bene primarily uses acrylonitrile butadiene styrene (ABS) as a substitute for polyvinyl chloride. Other synthetic materials are also used, such as polypropylene (PP), polystyrene (PS), polyamide

⁴¹ These fabrics are made by transforming polyethylene terephthalate (PET) from shreds of recycled plastic bottles, which have the same chemical compounds as polyester.

⁴² Aluminium is an important material at Bene on account of its light weight, surface properties, diverse usage options and recyclability.

⁴³ Because of its durability and strength, steel is the most important design material in virtually all areas of engineering. All metal components can be separated by type and are completely recyclable.

⁴⁴ Toughened safety glass (TSG).

⁴⁵ Laminated safety glass (LSG) is a special form of laminated glass. It is comprised of at least two glass panes and an intermediate layer, usually made of a tear-resistant polyvinylbutyral foil.

(PA), polyethylene (PE), polymethylmethacrylate (PMMA), polycarbonate (PC) and rubber (ethylene propylene diene monomer rubber, or EPDM).

In order to enable clear identification of the plastic parts by a recycling company and thus facilitate sorted recycling, Bene labels all plastic parts used in its products with a mass of more than 50 g according to EN ISO 11469 and EN ISO 1043 (see parts 1 to 4). The lettering in question is at least 2.5 mm high. This marking is usually done on non-visible surfaces and _ if technically possible _ also on lighter parts. The plastics used comply with the AfPS GS 2014:01 standard with regard to chemical, physical and microbiological requirements.

PUR foam padding with different densities are also used as cut foam for upholstered furniture or acoustic elements.

3.1.1.6. COMPACT BOARDS

In accordance with EN 438-1, compact boards⁴⁶ are traded in their rough form or with a melamine resin top coat as decoration. They are comprised mainly of paper sheets saturated with hardened synthetic resins. Paper content makes up more than 60 weight per cent. The remaining 30-40 weight per cent is made up of phenol/formaldehyde resin for the core and melamine/formaldehyde resin for the decorative top layer. Both resins are thermosetting materials. They are irreversibly linked chemically and form a stable material.

Compact boards are used at Bene predominantly as work surfaces for tables. In the executive lines, sanded compact boards are coated and varnished with real wood veneers.

3.1.2. RECYCLING SHARE

Bene strives to continuously increase the recycling share of the materials used and to improve the data quality on these proportions in the raw material.

Percentage of recycled material:

Raw and melamine chipboard	50-100%
MDF panels	0-80%
Soft fibre boards	50-100%
Plywood boards	0%
Aluminium components	50-100%
Steel components	0-50%
Plastic components	0-100%
Glass components	40-85%
Upholstery fabrics	0-100%

The percentage of recycled material in the raw materials used varies considerably in some cases in accordance with the calculation method, components and the different manufacturers/suppliers⁴⁷. Most of Bene's products can be separated by type, dismantled into their original materials and fully recycled or thermally exploited.

Over 90% of all by-products accumulated in the Bene plant are recycled. The example of the LEVEL LIFT TWIN⁴⁸ work table illustrates the composition of Bene products:

⁴⁶ High pressure laminate (HPL) boards.

⁴⁷ Data according to manufacturer's or supplier's declarations.

⁴⁸ Product example: LEVEL LIFT TWIN work table, rectangular, T-leg 3-section, 2,000 x 1,705 mm, central swivelling cable tray, chipboard 19 mm.

LEVEL LIFT TWIN work table recycling share

New material	83.5 kg	57.2%
Post-consumer recycled material	43.1 kg	29.5%
Pre-consumer recycled material	19.5 kg	13.3%

LEVEL LIFT TWIN work table percentage of materials/composition

Steel (steel plates, steel profiles)	99.4 kg	219.1 lb	68.1%
Plastic (PA, PP, ABS, EPDM)	1.5 kg	3.3 lb	1.0%
Wood (melamine chipboard)	43.2 kg	95.3 lb	29.6%
Electrical components (motor, controller)	1.9 kg	4.2 lb	1.3%

Recyclability was taken into account already at the design stage: the table can be dismantled into its original materials. The product can be dismantled into individual parts which can then be reused.

3.1.3. ENERGY CONSUMPTION OF BENE PRODUCTS

The various height adjustable desks, known as lift desks, consume electricity during use. The Bene Lift Desk is both a working surface and desk which can be raised and lowered as required. This enables ergonomic work in the office, with the employees able to carry out their work either seated or standing up.

A small electronic motor is required to raise and lower the writing and work surface. The stand-by power consumption is around 0.88 kWh/year.

With a 20 kg load (monitor, computer, etc.), lifting and lowering the surface once consumes between 1.0 and 1.4 watt-hours. Assuming that the desk is lifted and lowered on average once a day, the annual energy consumption of the T-LEVEL-LIFT table at 220 working days is around 1.2 kWh per annum. About 74% of this energy is used in standby mode.⁴⁹

The various manual switches for the tables cause the following power consumption in standby mode:

Product	Manual switches available for the LEVEL LIFT tables		
	Light	Basic (Bluetooth, memory)	Pro (Bluetooth, memory, display)
Standby in kWh / year	0	3.1	3.5

Merchandise also includes power-consuming products, such as multimedia components. Here, ecological criteria are already taken into account when selecting partners, including electricity consumption.

3.1.4. ERGONOMIC PRODUCTS

Ergonomics is the science that deals with the performance possibilities and limits of the working human being, as well as with the ideal mutual physical adaptations of human beings and their working conditions. The core aim of ergonomics is the creation of suitable conditions for people to work and the use of technical facilities and tools. It is a well-known fact that regular standing is good for an individual's health and that movement promotes creativity.

⁴⁹ For comparison: An economical washing machine consumes, with an annual total of 220 washing cycles, between 120 and 150 kWh per year (<https://www.stromverbrauchinfo.de/stromverbrauch-waschmaschinen.php>).

Products from Bene are ergonomically designed. They make daily work easier, take into account the individual needs of employees and their physical dimensions, and offer optimal latitude for movement.

Sustainable Development Goal No. 3

Ensure healthy lives and promote well-being for all at all ages.

With the measures it has already implemented and those that are planned, Bene contributes to the achievement of target 3.8 (universal health care).

3.1.5. PRODUCT EMISSIONS

The emissions of Bene furniture have a sizeable impact on the interior air quality and consequently the health of its users. Bene is constantly improving its production processes to further decrease product emissions. For surface finishing, for example, we now use exclusively water-based varnishes and stains. Thanks to our close collaboration with suppliers, we have achieved a reduction of the VOC solvent content⁵⁰ of this water-based varnish to 3.5%.

Low quantities of varnishes containing solvents are used in the form of spray varnishes, correctors or special varnishes for maintenance. They have an average VOC content of over 50%.

Aside from VOC emissions from surface finishing, we are also focusing on reducing formaldehyde in the production process for wood-based materials (for example chipboard).⁵¹ As part of the board manufacturer's production process, 8 – 10 % UF glue (consisting of urea formaldehyde resin) is mixed in as an adhesive. The proportion of formaldehyde in these UF glues has been reduced as far as technically possible. Alternative technically sophisticated formaldehyde-free glues, such as polymeric diphenylmethane diisocyanate (PMDI), which has limited availability, require much effort in terms of occupational safety, as these contain isocyanates⁵², and as such the problem is shifted to the board manufacturer's production facilities and the employees there. No formaldehyde emissions are released in the finished product when this glue is used.

Bene only processes wood-based materials of emission class E1 or better. The classification E1 means that these boards are assigned to the E1 class for formaldehyde emission according to EN 13986 ("Wood-based panels for use in construction – Characteristics, evaluation of conformity and marking"). Currently, the conversion from E1 to E0.5 is underway across Europe, starting in Germany. Bene has already converted all raw panels in its own range to E0.5 quality.

3.1.6. REACH (REGISTRATION, EVALUATION, AUTHORISATION OF CHEMICALS)

The EU Regulation [EC 1907/2006 \(REACH Regulation\)](#) has been in force since June 2007. REACH stands for "Registration, Evaluation, Authorisation of Chemicals" and regulates the handling of all chemicals, whether or not they have dangerous properties. REACH lists specific requirements for all companies which are part of the substance supply chain.

According to REACH, Bene GmbH is not a manufacturer, importer or distributor of chemical products, but rather a downstream user. As such, we must keep the security data sheets provided by our suppliers for at least ten years, and we must also implement all of the recommended security measures. The chemical substances (e.g. water-based varnishes) supplied to Bene

⁵⁰ VOC stands for Volatile Organic Compounds. This is the collective term for organic substances containing carbon which easily evaporate (are volatile) or exist as gas at low temperatures (e.g. room temperature).

⁵¹ Formaldehyde also occurs naturally in wood with an equilibrium concentration of under 0.01 ppm (parts per million).

⁵² Isocyanates are toxic and harm the cell membranes in human cells through a reaction with NH₂ and OH groups. Inhaling vapours containing isocyanates causes irritation to the skin and mucous membrane (e.g. dermatitis). This can result in damage to the cornea of the eye.

GmbH are registered by the relevant manufacturing companies within the pre-supply chain. This means our customers do not need to implement any additional measures.

3.1.7. PRODUCT INNOVATION AND DESIGN

From the specifications stage through to series production, ecological requirements are always an important factor in the development process. This includes selecting environmentally compatible materials, such as CoC-certified timbers from sustainably managed forests, using recycled materials and increasing the use of renewable raw materials. In order to guarantee a high recyclability standard for our products, we avoid composites as much as possible and develop furniture that allows for disassembly.

Labelling of materials, their ability to be repaired, and a long service life for the components used, are other important requirements for product design. But the ability to disassemble and recycle the products at the end of their lives are also important criteria.

Innovative strength is an indication of a company's future viability and is a key performance indicator in product management. It indicates the share of sales achieved with products that have been on the market for less than five years. A continuous increase in share through successful new product launches underlines our claim to be an innovation leader in the industry. The innovative strength was 31% in 2022.

3.1.7.1. RESEARCH

Continuous development and optimisation are part of the company culture at Bene. The development of expertise is a key driver of our business. Know-how creates the conditions for organic growth and at the same time is the basis for market success. At Bene, we ask and analyse questions regarding trends and developments in the working environment throughout all areas of the company, and these discussions flow into our daily work.

Above all, those responsible for innovation and design, marketing, product management, technology and sales continuously monitor market developments. In addition to changes in the way we work and the adaptation of processes in the company, this also includes the further development of office architecture, concepts and furnishings as well as the digitalisation of buildings and working environments, the change in corporate culture and all other environmental conditions that influence the transformation of the working world.

In this context we are particularly keen to pass on the knowledge we have gained, not only to our customers and partners, but also very specifically to all our employees.

THE FUTURE OF WORK

The first Bene report on "[The Future of Work](#)", published in 2018, took an in-depth look at the important topics of leadership, digitalisation, meaning and purpose of work, as well as collaboration, which are intensively discussed in the business world. What do these buzzwords really mean for the working environment of the future? How do we respond to the challenges of digitalisation, and how will it change our management culture? And what will work be like in five, ten, twenty or thirty years? We conducted about 25 interviews on this subject with experts from commerce and academia, and three round table discussions, in Berlin, London and Vienna, with experts from every corner of the world.

The second part, "[Challenge the Future of Work](#)", supplemented the first edition in 2020. This time it was not a qualitative but rather a quantitative survey with over 1,200 participants from Europe to the United Arab Emirates and Asia to Australia. In the second part, we again looked at the topics of digitalisation, leadership culture, the meaning and purpose of work, as well as collaboration, and examined not only the future, but also the current status of these indicators in companies. The

report was complemented by “Talks to the Future of Work”. To this end, we invited young people to discuss the future of work with us in Vienna, Dubai and London.

SMART OFFICE by Bene – The digitalisation of the office

Agility defines the working environment today. Employees are organising their work in an increasingly flexible manner in terms of location and time, depending on the tasks they have to do. Digitalisation is one of the key factors for the revitalisation of the economy. The new office concepts will need to be more efficient and meet the requirements of this new working environment.

Employees can reserve and book parking spots, work spaces and meeting rooms flexibly and easily via app or web. In addition, the solution offers many more options that can be individually configured according to customer requirements. The resulting optimised user experience leads to increased productivity and an improved economic efficiency of the office space. One essential factor here is, among other things, the recording of workplace utilisation.

3.1.7.2. PRODUCT INNOVATIONS

Close cooperation with external experts is particularly important to us, for example with the Royal College of Art, Hagenberg University of Applied Sciences, the University of Tokyo (Christian Lettner’s “Innovation Playground” project), national and international innovation networks and various design offices. This external perspective augments the pool of ideas that secures the future of Bene as an innovative company and increases competitiveness.

Bene for Home

Bene entered the B2C (Business to Consumer) market for the first time in 2021 with BENE FOR HOME, which means it is now offering its trend-setting workstation solutions for the home directly to end customers. By making this move, the Austrian expert for modern working environments is responding to the increased demand for innovative solutions for home offices and presenting a diverse product portfolio for the private consumer area.

bFRIENDS

We launched the bFRIENDS accessories collection in 2021. The series is produced using a 3D printing process with the help of a start-up based in London and Amsterdam. All bFRIENDS products are made from the petroleum-free bioplastic PLA, which avoids the use of fossil raw materials in all phases of production. The plastic itself is both recycled and recyclable, so that each accessory can be incorporated into new products when it reaches the end of its life.

CASUAL by Bene

The CASUAL by Bene collection, featuring the CASUAL Bench, Lounge Chair and Table, creates spaces for interacting and connecting within the office environment. Bene made sure that sustainability was a priority in the CASUAL range right from the product development stage: The entire design is based on the resource-saving use of materials.

PORTS and STUDIO by Bene Chairs

The new PORTS Chair complements the PORTS design line developed in 2019 and not only brings elegance to the office, but also gives it a cosy atmosphere. The new STUDIO Chair on the other hand presents the perfect balance between comfort, functionality and aesthetic appeal. It expands the STUDIO design line, which has been in place since 2017.

3.2. SUPPLY CHAIN (SUPPLIERS) – PURCHASING POLICY

Our [Purchasing policy](#) applies to the entire supply chain. We expect our suppliers to adhere to this policy, and to require their own suppliers to adhere to this policy, in their procurement chain.

Bene's suppliers⁵³ are integral components of Bene's success. Every day, they take decisions that influence the degree to which Bene can deliver high-quality products, at competitive prices, in a timely fashion, to its customers.

We require our suppliers to comply with the relevant statutory provisions and regulations in the relevant country of origin and the International Charter of Human Rights. The following codes also serve as a basis for this policy:

- The "Ten Principles" of the UN Global Compact⁵⁴
- Labour standards of the International Labour Organization (ILO)⁵⁵
- ILO Code of Conduct on Health and Safety

3.2.1. REGIONAL CONTENT

The location of the production site in Austria places Bene in the heart of Europe. Bene is therefore linked to numerous European suppliers. Many suppliers are located close to the production site.

This is an important regional economic impetus. In terms of purchasing volume in euros, around 95% of all suppliers are located within a 500 km radius.

It also helps Bene cut transport costs.

3.2.2. ECO-SOCIAL MINIMUM REQUIREMENTS⁵⁶

Almost all Bene products are from Europe, where respect for human rights is strictly regulated by law. We therefore assume that, thanks to strict state controls in this jurisdiction, we do not have to consider any risk of child or forced labour. Basic labour laws are guaranteed. Additionally, suppliers are evaluated according to whether or not they use quality and environmental management systems. We prefer to use suppliers with a certified environmental management system.

Different suppliers are checked each time in our ongoing supplier audits. These audits showed potential for improvements, which led to a concrete plan of measures. We work with our suppliers on this.

3.2.3. OEM SUPPLIERS

Many products in the Bene PARCS, Docklands and PORTS family, and the majority of our chairs, are not produced at Waidhofen, but come from OEM (Original Equipment Manufacturer) suppliers. These are located in Austria, Germany, Slovenia and Poland. To ensure that the quality of these products matches the high standards of those from Waidhofen, these suppliers are checked/audited on a regular basis.

3.2.4. MATERIAL INPUT TOTALS

The following tables and graphics show the material input totals at our Waidhofen site. Raw materials for our OEM and merchandise products are not included in this analysis.

⁵³ Suppliers are vendors, service providers, or contractors of any kind.

⁵⁴ <http://www.unglobalcompact.at> or <http://www.unglobalcompact.com>

⁵⁵ <http://www.ilo.org/global/lang-en/index.htm>

⁵⁶ Bene Terms and Conditions of Purchase <https://bene.com/en/bene/about-bene/purchasing>

Material input structure (main material) in tonnes

	2018	2019	2020	2021	2022
WOOD	10,500	11,200	8,700	10,400	10,800
IRON / STEEL	2,200	2,400	2,200	2,400	3,100
GLASS	300	500	400	600	700
PACKAGING	500	600	500	600	700
ALUMINIUM	700	700	300	400	500
SYNTHETICS	400	400	400	400	400
OTHER	600	600	500	300	300

Material input structure of remaining materials (summarised in the table above under OTHER) in tonnes

	2018	2019	2020	2021	2022
ADDITIVES	283	271	227	147	128
COMPACT	136	166	113	139	121
ELECTRONICS	55	83	84	69	115
ZINC	27	35	25	30	41
TEXTILE FABRICS	36	36	29	32	39
ADHESIVES	28	26	24	30	29
VARNISHES	23	20	21	18	28
STAINING	4	3	3	2	6
CONCRETE ⁵⁷	4	4	1	6	1
LEATHER	0.7	0.6	0.4	0.5	0.2
IRON CASTING	0.4	0.4	0.3	0.2	0.2

3.3. PRODUCTION

Bene's production building is immediately adjacent to the office block in Waidhofen an der Ybbs. We produce a large proportion of our product range here and then ship it around the world.

With our integrated order processing system, combining end-to-end data flow from order to machine with just-in-time and just-in-sequence production, Bene has one of the most modern and efficient production plants in the European office furniture industry. One- and two-shift operating modes and a highly automated machine manufacturing process allow the Bene manufactory to turn out furniture crafted to the highest quality. As a result, the department is able to equip a complete office in accordance with the customer's individual specifications.

To minimise processing time and methods, the production flow in the Waidhofen facility is structured so that each workpiece moves steadily towards the loading bay. The individual work areas and machines operate autonomously and flexibly. All component parts and furniture items for a specific customer order are assigned an exact completion deadline and are manufactured so that they converge from the various production lines in the loading bay simultaneously. It goes without saying that by that point they are already labelled according to the final plan or assembly position – an invaluable advantage, both during project planning, and later, when they are being installed at the customer's premises.

Bene's lean production process enables it to keep its lead times comparatively short. For melamine parts, for instance, we need an average of three to four days, or seven days for veneered surfaces. All told, Bene produces approximately 250 to 300 desks, 200 cabinets or 100 pedestals every day.

⁵⁷ Concrete parts are used as counterweights for containers and cabinets.

In recent years the production department was able to continuously improve its productivity in tune with the SEK² motto (fast, simple, customer-focused and cost-conscious). By splitting our production into mainstream and workshop, today Bene can give the best possible service to large projects as well as to customers with individual requirements.

In production, continuous development and optimisation of production processes and company performance has been taking place since 2004 on the basis of the continuous improvement process (CIP). The team developed internal suggestions for improvement and then implemented them independently after approval. Suggestions for improvement that are submitted, approved and effectively implemented are rewarded by the company in the form of vouchers or bonuses.

At our only production site in Waidhofen, we carry out the following production steps:

Receipt of material	Delivery of raw and purchased material (e.g. chipboards, solid wood, profiles and frame parts).
Cutting	Cutting of solid wood, melamine chipboards and raw chipboards, as well as metal and synthetic profiles. Most metal parts are already mechanically treated and coated when purchased. Aluminium and steel profiles are finished by machine.
Veneering	The veneer sheets are selected, put together and glued with the raw chipboard.
Processing the edges	The boards have wooden or synthetic edges.
Sanding	Veneered boards are sanded before being varnished.
Boring / milling	This is where the panels are given their final shape and size (e.g. curves, cut-outs). In addition, holes are drilled for joints and fittings.
Varnishing	Final finishing of surfaces through stains and varnishes. For the final finishing process Bene uses almost exclusively water-based varnishes and stains (over 98 %).
Coating	Coating of pinnable and acoustically effective materials with different fabrics.
Provisioning of parts	Arrangement of different furniture components in factory trolleys for further production steps.
Assembling	Assembling, final quality check and packaging of the furniture.
Packaging / loading	Composition of furniture from different segments according to the order. Loading of the components according to the delivery sequence. Depending on the requirement, Bene delivers by ship, a freight forwarder, or with our own vehicle fleet.

As a manufacturing company in the furniture industry, we take responsibility for our impact on the environment. Energy consumption and emissions are fundamental issues here, as well as the following additional factors:

- Cutting
- Varnishing
- Product packaging

3.3.1. ENERGY CONSUMPTION

After the environmental impact of purchased materials, energy consumption is an essential factor in Bene's operational life cycle assessment. Bene used 20.2 GWh of energy in 2021 and 15.6 GWh in 2022.

Energy consumption in GWh

	2018	2019	2020	2021	2022
Electricity	5.9	5.8	5.1	5.5	5.8
Heating energy (including sales locations in Austria)	15.2	13.3	13.7	13.5	8.6
Fuels	2.6	2.6	2.2	1.2	1.3

3.3.1.1. ELECTRICITY

The amount of electricity consumed and its composition have an impact on the company's life cycle assessment. Consumption was still around 7 GWh (= 7 million kWh) in 2016 and has levelled off at around 5.5 GWh in recent years. While the electricity mix in 2016 consisted of around 50% renewable energies (including 35% hydropower) and 50% fossil fuels (natural gas), we have only purchased electricity from renewable sources (100% European hydropower) since 2020. The first photovoltaic modules on the roof of the company building will be put into operation in 2023, generating electricity from renewable energy directly on site.

Power consumption compared to emissions

	2018	2019	2020	2021	2022
Power consumption in GWh	5.9	5.8	5.1	5.5	5.8
Emissions in tonnes of CO ₂ e ⁵⁸	4,105	4,075	23	25	26

In addition to the approx. 5 GWh at the Waidhofen site, electricity is also consumed in the Austrian and German branches (sales offices) and the service centres. This consumption has remained constant at around the same level for several years. 0.5 GWh.

In order to save electricity in lighting, we converted our facilities to new LED technology along the entire production process. The daylight sensor of the fully automatic lighting control system records the current light values and controls the lighting in the production hall centrally. As a result, the lighting in the hall is dimmed depending on the amount of daylight available. In addition to the resulting electricity savings of more than 50% and the associated savings of approx. 200 tonnes of CO₂-e, a significant improvement in lighting quality was also achieved.

A key part of our electricity consumption is producing compressed air. In 2022, three compressors at the site produced a total of 5.3 million m³ of compressed air for use in pneumatic machinery, lifting platforms, screwdrivers and tackers. This comprised around 9.7% of our total electricity consumption. The focus of maintenance and production measures for some years now has been on preventing compressed air losses due to leakage and incorrect use in connection with cleaning.

Further energy-saving projects will be implemented in the coming years.

Sustainable Development Goal No. 7

Ensure access to affordable, reliable, sustainable and modern energy for all.

Bene contributes to the achievement of targets 7.2 (use of renewable energy) and 7.3 (doubling energy efficiency) with the measures that it has already implemented and those that it has planned.

⁵⁸ carbon equivalents.

3.3.1.2. HEATING

Bene needs heat for offices and for the production site. The amount of energy we use for heating is almost entirely dependent on external temperatures. Hot summers and more particularly, long, cold winters increase the amount of energy we use for heating. This means the climatic conditions are clearly reflected in our consumption levels.

The Waidhofen site was supplied with heat from one biomass boiler and one heating oil boiler until 2022. The biomass boiler was able to provide around 90% of the required heat at full load. The biomass boiler was replaced in 2022 with four new biomass boilers which are also fed with wood waste (wood chips, sawdust and small offcuts). These boilers are state of the art, and include electrostatic precipitators. These offer more efficient combustion, which boosts efficiency and reduces emissions. The heating oil boiler will remain in place for the time being and will be used as an emergency boiler if further heat energy is required, even when the four new boilers are operating at full load.

Particular attention is paid to controlling the emission values when operating the heating systems. Regular checking ensures that they always operate within the permitted limits. The entire air-conditioning system in the new office building uses a recently-installed absorption cooler, which makes even more efficient use of leftover chipboard. This cooler converts the heat produced by burning wood chips into cooling energy that is used to cool the office spaces.

Heating for the Bene premises at Waidhofen in 2022 used around 8.2 GWh of energy. The chart below shows the resulting CO₂ emissions.

Heat energy requirements in GWh

	2018	2019	2020	2021	2022
Amount of heat from wood chips	14.5	12.6	13.1	12.6	8.1
Amount of heat from heating oil	0.4	0.32	0.33	0.39	0.06

Emissions in tonnes of CO₂e

	2018	2019	2020	2021	2022
Burning of wood chips	79.2	68.8	71.4	68.8	44.2
Burning of heating oil	107.9	86.6	81.6	94.1	14.4

3.3.1.3. ENERGY EFFICIENCY

In 2019, the second energy audit in accordance with the Energy Efficiency Act was carried out; the first was in 2015. To provide an external perspective and, if possible, identify any new potential for savings, this audit was not conducted internally, but was carried out by KELAG Energie & Wärme GmbH at the request of our parent company (BGO Holding GmbH).

3.3.2. CUTTING (PROCESSING WOOD AND METAL)

3.3.2.1. WOOD PANEL CUTTING

To preserve resources and ensure optimal use of residual boards, cuts from whole boards (e.g. raw chipboard, melamine chipboard, plywood, MDF or compact board) are optimised with computer-aided processes (cut optimisation). Despite this optimisation of cutting plans, the number of offcuts produced still varies according to the finish and shape of the board panel elements required, as well as the batch volume. Single-coloured board, for example, (such as

white melamine) produces less waste than boards with wood patterning (such as melamine in a maple finish), and for larger batch sizes in the same finish there is less waste than for single items.

Special shapes such as round or boat-shaped tabletops produce more waste board than rectangular versions. The proportion of waste ranges from 20% to 40% depending on the type of board and is therefore something we monitor constantly. Around 50% of offcuts are returned to the chipboard manufacturer and fed back into their production process. Bene uses the remaining 50% as fuel for generating heat (see Chapter 3.3.1.2).

3.3.2.2. METALWORK

Most metal parts are already mechanically treated and coated when purchased. Aluminium and steel profiles are machined at the Bene plant (e.g. cutting, drilling, milling) and, if necessary, coated in the powder coating facility. Cut optimisation takes place here too: Production planning includes defining in advance what the ideal length is for metal profile materials, to ensure minimum wastage during production. Precise separation of the shavings and offcuts allows external recycling of scrap metal.

3.3.3. VARNISHING (SURFACE FINISHING)

We use predominantly wood for the manufacturing of our products. this means that for veneered components varnish must be applied as a surface finish during the production process. Bene only uses UV-hardening water-based varnishes⁵⁹, water-soluble acrylic coloured varnishes and water-based stains. We switched to this new method in 1998, saving around 95% (about 15 tonnes) of solvent per year.

Low-atomised spray pistols and the optimum preparation of varnish ensure an even surface coverage and prevent varnish dust. After coating, the varnish is put in a vertical drier and hardened using UV equipment.

The spray gun is equipped with a varnish recovery unit. Any excess varnish that falls beyond the edges onto the conveyor belt is removed using a ring blade and prepared for re-use at the cleaning and filter stations. This means Bene achieves a recovered utilisation rate of more than 95%.

Emissions from the varnishing systems are checked every three years by a state-accredited monitoring institute. A solvent management plan is drawn up annually for our production facilities in accordance with the VOC Solvents Emissions Directive (Federal Law Gazette II no. 301/2002 (EU Directive 1999/13/EC) and submitted to the local authorities in Waidhofen.

Solvent balance

	2018	2019	2020	2021	2022
Solvent input for coatings in kg	1,059	794	845	712	1,126
Solvent content in coatings as %	3.9	3.6	3.6	3.6	3.4
Solvent input for thinners / cleaning agents in kg	1,911	1,285	1,119	1,247	1,386
Solvent content in thinners / cleaning agents as %	72.2	38.8	36.9	42.2	42.7

⁵⁹ Water-based varnishes also contain a small amount of solvents.

3.3.4. ADHESIVES

Bene uses many different adhesives. The following are used in significant quantities:

Glues

These are used to bond the veneer sheets to the desired backing material (e.g. chipboard). Bene uses exclusively Class E1 urea-based glues which are low in formaldehyde.

Hot-melt adhesive

Bene uses hot-melt adhesives to glue synthetic borders to backing material.

Adhesive tapes

Because of their quick and simple application, Bene uses mainly double-sided adhesive tapes for a wide range of wall systems (e.g. for bonding glass with aluminium) and for the third level (e.g. bonding chipboard with soft fibre). Single-sided adhesive tapes are used for product packaging and labelling.

In some cases, Bene also uses other adhesives (e.g. two-component adhesives, super adhesives).

3.3.5. OTHER EMISSIONS

Apart from the emissions stated above, resulting from the production process (heating and finishing plants) and the emissions from the upstream chains of purchased materials, Bene's emissions include dust, noise and waste heat.

3.3.5.1. WOOD DUST

Bene relies exclusively on energy-saving extraction and filter systems. Both the long-standing, patented SEPAS⁶⁰ extraction system and the Rippert system, installed in 2008, form the basis of our extraction methods. Both large-scale systems regulate extractor performance independently, according to production load, and adjust air volume automatically to real-time requirements. In total, both systems have a filter surface area of approximately 4,500 m² and a flow volume capacity of over 500,000 m³ per hour. The legally required clean gas dust content of less than 0.1 mg/m³ is met at all times. Bene guarantees to conform to guidelines for wood dust and the reduction of fluidic pressure losses. After dust and chippings have been removed by filtering (to less than 0.02 mg/m³ residual dust content) the air is re-introduced to the room. This also prevents heat loss and low pressure in the production hall.

3.3.5.2. NOISE

The production facility in Waidhofen lies in a mixed-used zone directly neighbouring a housing development area. Bene has subsequently invested considerably in noise protection. All openings to the housing area have been proofed with noise control measures.

The prescribed exposure threshold of 40dB is conformed with at night. Material deliveries are coordinated such that noise pollution for residents is kept down to a minimum. During the construction of the new extraction system, noise testing was conducted by an engineering firm in December 2008. The results showed that noise did not exceed 35dB at any point.

⁶⁰ The SEPAS system comprises two individual components: SEPAS 1 (built in 1998) and SEPAS 2 (built in 2002).

The production site is divided into different noise zones. In areas with a noise level exceeding 85dB where no⁶¹ measure for noise reduction is available, workers are offered personal protective equipment (ear protection).

3.3.5.3. WASTE HEAT

At Bene, waste heat is produced primarily by the air compressors, the varnishing system, the powder coating facility, the cooling units and the climate control systems. In the paint shop, waste heat is used to heat the drying system. Hot water is provided throughout the year with a heat recovery system. The exhaust air temperature in the varnishing systems is between 17° and 77°C.

3.3.6. WATER

Bene only uses water from the local water network. A total amount of 7,500 m³ of water was used at the Waidhofen site in 2022. Total water consumption at the Waidhofen site was around 5,000 m³ each year between 2014 – 2020. This figure rose to 6,100 m³ in 2021, with 7,500 m³ of water used in 2022. Water consumption in 2022 is at 16.2 m³ per employee. Water consumption in the office has risen the most (+36%) compared to the previous year. The reasons for the increase are investigated, with measures implemented to reduce this again where possible.

Bene uses water as follows:

- In the veneer workshop (mixing glues) diluting agent
- In the veneer workshop (air humidification) Humidifying agents
- In the paint shop (mixing varnishes and stains) diluting agent
- In the varnishing workshop (for cleaning purposes) Cleaning agents
- In fire-protection equipment Extinguishing agent
- In the thermal storage system storage medium
- In the absorption cooling unit cooling medium
- In the screw compressor cooling medium
- In sanitary facilities detergents and cleaning agents
- In cafeterias and kitchenettes Drinks
- In all areas (cleaning staff) Cleaning agents
- In the fountain operating material

Water consumption in m³

	2018	2019	2020	2021	2022
Water consumption in Waidhofen in m ³	5,078	5,465	5,301	6,065	7,513

All wastewater is transported via the public sewerage system to the large wastewater treatment plant run by the municipality of Waidhofen. Operational wastewater also accumulates in the in-house diesel filling station. This wastewater is channelled through mineral oil separators, which are emptied and cleaned regularly. Annual checks ensure adherence to strict limits.

3.3.7. GROUND / CONTAMINATION

The Bene production facility was constructed in the 1970s and has been extended since then. There was no known existing contamination on the site and as there had been no previous building development there, this can be ruled out. This is also confirmed by the fact that it is not listed in the register of hazardous sites (Atlantenatlas) published by the Austrian Federal Environment Agency (<https://www.umweltbundesamt.at/altlasten>).

⁶¹ The Austrian employee protection act (AschG) and the law for the protection of employees from noise and vibrations – VOLV (Austrian Federal Law Gazette II No. 22/2006).

Ground contamination since the factory was built on this site can also be ruled out due to the clean working practices (e.g. use of collecting trays or in special premises, e.g. with oil separators). In spite of this, land parcel 842/1, on which the Bene production hall stands, has been included by the Lower Austrian state government in their register of potentially hazardous sites, under the terms of the Act on the Remediation of Contaminated Sites (*Altlastensanierungsgesetz – ALSAG – Federal Law Gazette No. 299/1989 as amended*) (<https://www.umweltbundesamt.at/vfka>). The Federal Environment Agency has been carrying out checks by taking soil samples since 2020. A final result was not yet available at the time this report went to press.

3.3.8. PRODUCT PACKAGING

Bene’s production system allows a wide variety of product versions, with customised packaging sized to match the products. Machines adapt packaging to the size of products. This minimises empty space and increases transport volumes per container.

Bene uses a variety of packaging materials for different purposes:

- Hard cardboard boxes, general cardboard General protection for furniture
- Boxes, crates General protection for furniture
- Card honeycombs To prevent individual furniture components from damaging each other
- Wrapping film Protection of surfaces and fixing of outer packaging
- Bubble wrap As protection against impact
- Plastic envelopes Packaging of small parts, e.g. screws and fittings
- Fleece To protect veneered surfaces such as tabletops and work surfaces
- Plastic straps For attaching packaging on pallets
- Wood, pallets, boxes Packing frames for high-quality furniture
- Adhesive tape To secure accompanying documents and for sealing packaging
- Labels Labelling of packaging units
- Air cushions To fill gaps and hold packages in position
- Polystyrene To prevent individual glass components from damaging each other

Materials used for packaging **in tonnes** (excluding packaging wood)

	2018	2019	2020	2021	2022
Cardboard box	366	412	369	438	512
Paperboard	143	142	118	144	160
Plastic film	12	13	10	26	27
Synthetic straps	0.7	0.5	0.6	0.2	2.9
Foam padding	3	3	3	4	4

The packaging of Bene products has been and continues to be carefully scrutinised and reviewed to ensure the necessary protection is provided during shipping, using the minimum of packaging materials. Robust returnable cardboard or synthetic packaging is used for repeat consignments from regular suppliers. The company has its own cardboard packaging machine, which produces cardboard boxes customised to the products.

The packaging used by Bene is selected not only on the basis of criteria such as protection and stability, but also on ecological grounds. Our packaging process also ensures that any volatile substances still present are removed. We also attach great importance to separable and recyclable packaging. In order to protect indigenous forest from exposure to wood pests, many countries have quarantine regulations that apply to wooden packaging.

The International Plant Protection Convention (IPPC)⁶² has issued ISPM 15 (International Standards for Phytosanitary Measures)⁶³, which regulates the international shipping of packaging made of solid wood. To avoid introducing pests, Bene buys only wood-based packaging that has been heat-treated by oven drying (core temperature 56°C, for 30 minutes). For verification, Bene is registered with the official plant protection service in Austria under the registration number AT-N3022. This registration applies to the export of timber and timber products and packaging wood from the European Union.

Sustainable Development Goal No. 13

Take urgent action to combat climate change and its impacts.

Bene contributes to the achievement of Target 13.2 (climate protection measures) with a range of implemented and planned measures.

3.3.9. SOCIALLY RESPONSIBLE PRODUCTION

Bene supports the welfare organisation GESA (gemeinnützige Sanierungs- und Beschäftigungs-GmbH) by outsourcing activities to them. Based in St. Pölten, GESA offers a wide range of jobs for people who have already been seeking work for a long time, or whose ability to work is limited for health reasons, or who have a disability that prevents them finding work. Bene has been awarding contracts to GESA on a regular basis since 2015. In 2021-2022 for example, approximately 19,400 giveaway samples of board types (veneered, melamine chipboard and plywood boards) were ordered, with a total value of more than EUR 30,000. Bene provided the input materials for these boards, which were then processed by GESA to produce samples for customers.

3.4. LABELS AND CERTIFICATES

As well as complying with the obligatory legal requirements, Bene ensures that its products also meet additional voluntary safety and ecological standards which in some cases go beyond the statutory requirements. Toxic emissions form part of the assessment criteria for the Austrian Eco-Label, the Blue Angel award, and for FEMB LEVEL certification.⁶⁴ Bene does not use on-product labelling, except in a few exceptional cases. This means that the certification of a product is not visible on the product itself or its packaging, but only on the product documentation or on the Bene website.

Since there is an almost incomprehensible number of standards and certification systems around the world, which essentially differ only slightly in terms of requirements and limit levels, it is also important for cost reasons to focus on a few key ones. The product certifications that are most important for Bene are outlined briefly below. Principles, test reports and any certificates can be provided upon request or if needed.

⁶² The International Plant Protection Convention (IPPC) is an international treaty on the protection of plants from pests (<https://www.ippc.int/en/>).

⁶³ The ISPM 15 is a phytosanitary regulation, i.e. a regulation concerning plants, which was agreed by the FAO (Food and Agriculture Organization of the UN) within the framework of the IPPC. In order to harmonise the many different import regulations in the various countries, the International Plant Protection Convention (IPPC) adopted ISPM 15 (International Standards for Phytosanitary Measures) in 2002 for the international shipping of packaging made of solid wood. This defines measures aimed at reducing the risk of introduction or spread of wood pests associated with wood packaging and thus protecting native forest stands. ISPM 15 applies throughout the EU and in 84 other countries, including China, the USA and Australia.

⁶⁴ See also the book Green Office – Ökonomische und ökologische Potenziale nachhaltiger Arbeits- und Bürogestaltung by D. Spath, W. Bauer und S. Rief (eds.).

3.4.1. PRODUCT ECOLOGY

Evidence that products are ecologically compatible can be provided using various parameters, for example with regard to compliance with standards for indoor air quality, sustainable forestry or the amount of recycled content. Certification under various different standards enables Bene to prove that its products comply with these international environmental specifications.

3.4.1.1. AUSTRIAN ECOLABEL

The Austrian Ecolabel⁶⁵ is awarded for products that are exceptionally good in terms of environment, health and usability, by the Austrian Consumer Information Association (VKI) on behalf of the Austrian Federal Ministry for Climate Action, Environment, Energy, Mobility, Innovation and Technology.

Since 2010 all products manufactured at the Waidhofen plant which have a content weight percentage of wood of more than 50% have been certified in accordance with the Austrian Ecolabel. Around 65% of the OEM goods manufactured and purchased in Waidhofen in 2022 were certified with the Austrian Ecolabel (measured in terms of units sold or linear metres sold for wall systems).⁶⁶

Sustainable Development Goal No. 12

Ensure sustainable consumption and production patterns.

Bene contributes to the achievement of the following targets with a range of implemented and planned measures: 12.2 (sustainable management and efficient use of natural resources), 12.4 (environmentally sound management of chemicals and all wastes), 12.5 (reduce waste generation) and 12.6 (sustainability reporting).

3.4.1.2. BLUE ANGEL (BLAUER ENGEL)

The [Blue Angel](#) is the first and oldest (introduced in 1978) environmental label in the world for products and services. It promotes environmental and consumer protection concerns. Products and services that are considered to be particularly environmentally friendly when viewed holistically are honoured with this. The label owner is the German Federal Ministry for Environment, Environmental protection and nuclear safety. The RAL GmbH awards the label. Similar to the requirements of the Austrian Eco-label, the awarded wood products must contain more than 50% weight per cent of wood. Around 60% of the items sold in 2022 were awarded this certification.

3.4.1.3. GREENGUARD

The [Greenguard](#) Label which is known primarily in North America but has now also become internationally widespread was developed in 2001 by the Greenguard Environmental Institute with the aim of protecting human health and quality of life by reducing harmful substances and improving indoor air quality. Emissions of harmful substances are examined in interior spaces in a similar way as for the European labels. The most significant difference is in the departure from a site-specific emission calculation in favour of a volume or space-related calculation. The product composition on the other hand plays a subordinate role.

⁶⁵ The Ecolabel's graphical design originates from well-known Austrian artist Friedensreich Hundertwasser.

<http://www.umweltzeichen.at>

⁶⁶ Calculation basis: The number of items sold with the relevant certification divided by the total number of items sold not including merchandise, special designs and spare parts.

Bene uses the Greenguard Label for OEM products⁶⁷ such as PARCS, Docklands and many ranges of chairs. Around 10% of the items sold in 2022 were certified in accordance with the Greenguard standard.

3.4.1.4. EU ECOLABEL

The [EU Ecolabel](#) was launched by the European Commission in 1992. It is awarded for products and services that have a lower environmental impact than comparable options. The EU Ecolabel is intended to enable consumers to identify more environmentally friendly and healthier products. Since the 2016 revision, it has also been possible for it to be awarded to furniture that is not made of solid wood.

3.4.1.5. FEMB LEVEL®

[LEVEL certification](#) is based on the sustainability standard for indoor office and contract furniture developed by the European Office Furniture Federation ([FEMB](#)). It takes into account the North American [ANSI/BIFMA-e3 standards](#), the European criteria for environmentally friendly public procurement and the specifications of other voluntary eco-labels. In contrast to the previously mentioned standards, FEMB LEVEL certification sets requirements not only for the product, but also for the company and the production facilities. All relevant aspects of sustainability are considered and four areas of impact are examined: Materials, Energy & Atmosphere, Human & Ecosystem Health and Social Responsibility.

An extensive range of Bene products has been certified according to this standard since the beginning of 2020. Around 83% of the items sold in 2022 carried this certification.

3.4.1.6. CHAIN OF CUSTODY (PEFC™, FSC®, ISO 38200)

Unlike the product certifications stated above, the Chain of Custody certificates are corporate certificates that allow manufacturers to identify the products they sell as PEFC-, FSC-certified or ISO-38200-compliant, if certain criteria are met. Bene is certified in accordance with all three of these standards.

In addition to the environmental product certifications outlined here and selected by Bene for its products, the office furniture industry also uses certifications by Indoor Advantage™, GreenTag™, Cradle to Cradle®, Nordic Ecolabel, NF Environnement, Milieukeur and Good Environmental Choice Australia.

3.4.2. SAFETY AND QUALITY

As part of the development process, all Bene product groups are subject to an extensive safety inspection internally or externally by accredited testing institutes. Usability is a major client demand for Bene products. As well as the durability aspect, the safety of the product in everyday use plays an essential role. Bene's comprehensive instructions for use, assembly and cleaning also include warnings about possible dangers during the handling or use of specific products. These instructions are attached to the relevant products and can also be downloaded from the Bene website <https://build.bene.com/>.

The product quality of current production is ensured by component and product audits directly in the factory. For the component audits, random samples of individual components are removed from the production process, tested and reintegrated into the production line. Even more important are the product audits, where random samples of products ready for shipping are checked before they are loaded for delivery. Defects are found in 3 to 5% of the inspected components, which can usually be rectified.

⁶⁷ OEM: Original Equipment Manufacturer.

In order to make the steps taken in terms of product safety and high quality visible to the customer, many products have been certified according to international and national safety and quality standards, for example with the label Tested Safety (*Geprüfte Sicherheit* – GS).

Bene GmbH offers a voluntary warranty for the professional workmanship and functionality of the products sold and distributed under the Bene brand. The warranty period is five years for Bene PARCS® as well as for Bene seating and upholstered furniture, and ten years for all other furniture and walls. For warranty details and any limitations see warranty policy document number DB-ZFP-400: “Bene product warranty”.

3.4.2.1. TESTED SAFETY (GS)

The GS mark (“*Geprüfte Sicherheit*” = tested safety) is the only quality certificate for product safety that is governed by statute throughout Europe. In terms of user and occupational health and safety, it provides the guarantee that the safety requirements are satisfied and that they are checked and regularly monitored by an independent and approved body. Award of the certificate is governed in sections 20 and 21 of the German Product Safety Act (ProdSG) (<https://www.bmas.de/DE/Arbeit/Arbeitsschutz/Produktsicherheit/produktsicherheitsgesetz.html>). Around 80% of the items sold in 2022 were GS-certified.

As part of the assessment process for awarding the GS mark, compliance with specified limits for PAHs⁶⁸ is also tested and evaluated. Testing and assessment take place in accordance with AfPS GS49 2014:01 (2014-08)⁶⁹. The ability of PAHs to diffuse out of plastics and into the body through the skin is relevant for furniture production. Bene also ensures that plastic components in products which are not GS-certified are regularly tested. All tested parts comply with the strictest limits, namely category 1⁷⁰.

3.4.2.2. QUALITY OFFICE

The [Quality Office](#) mark is based on the experience of five renowned German institutions (DIN, VBG, BSO, BAuA and INQA-Büro) which have jointly published a guideline document, “Quality Criteria for Office Workspaces”. The criteria are based on those of the GS mark. Some Bene chairs currently bear the Quality Office mark.

3.4.2.3. AUSTRIAN QUALITY SEAL

The Austrian Quality Seal is a distinctive mark and – thanks to continuous quality monitoring – a guarantee for quality from Austria. It identifies products that meet high quality standards and for which at least 50% of the value creation take place (<http://www.qualityaustria.com/>). Around 65% of the items sold in 2022 were thereby certified in accordance with the Austrian Quality Seal.

3.4.2.4. EC DECLARATIONS OF CONFORMITY (CE MARK)

Products with electric motors, such as electrically height-adjustable desks, are subject to the provisions of the Machinery Directive⁷¹. The requirements are met in all cases. EC Declarations of

⁶⁸ Polycyclic aromatic hydrocarbons (PAHs) are components of fossil fuels and their products, such as coal tar, mastic asphalt, fuel, diesel and heating oil. In addition, PAHs are created everywhere where there is an incomplete burning process. PAHs dry the skin, cause skin infections and can cause corneal damage as well as irritate the airways, eyes and digestive tract.

⁶⁹ Ausschuss für Produktsicherheit – AfPS (Committee for Product Safety), GS specification. Testing and assessment of polycyclic aromatic hydrocarbons (PAHs) for award of the GS mark – Specification in accordance with section 21 sub-section 1 No. 3 of the Product Safety Act (ProdSG).

⁷⁰ Category 1: Materials in contact with food or materials intended to be placed in the mouth.

⁷¹ The Machinery Directive 2006/42/EC is applicable to the marketing- and operation of machines. It also relates to individual safety components for machines. A machine is defined as an assembly of linked parts or components, of which at least one is

Conformity (“CE Declarations”) have been prepared for all these products. These declarations are included in the relevant instructions for assembly and use.

Bene invests approximately EUR 100,000 per year in external certification, testing and licensing costs for the labels and certificates listed under 3.4.1 and 3.4.2 in addition to the internal costs incurred for the preparation and administration of the certifications and for the testing equipment.

3.4.3. STRUCTURE

Bene dividing wall systems such as the R-Platform, RG glass wall and RF corridor wall are internal partition kits for use as non-loadbearing walls in accordance with the definition in Guidance Paper C from the European Commission and must therefore be tested in accordance with ETAG 003⁷². Bene fulfils this obligation and has had all non-loadbearing dividing wall systems successfully tested in accordance with ETAG 003.

3.4.4. SOUNDPROOFING / ACOUSTICS

Telephones, printers, copiers, air-conditioning systems, etc. in offices create background noise that is often perceived as unpleasant. Conversations between others in turn are often the most disruptive sources of noise in the office for those not involved in the conversations. However, health risks are not associated solely with the intensity of the noise itself, but also with its composition, frequency and bandwidth.⁷³

Bene offers a wide selection of sound-absorbing and soundproofing products that greatly improve the quality of the acoustics in the office environment. Many Bene products (e.g. wall elements) contribute actively to sound proofing and absorption. Further information is available on the Bene website.

Since acoustic characteristics are an important criterion in many cases for furniture and wall systems, many of our products have also been tested by the state testing institution TGM (<https://www.tgm.ac.at/>) with respect to sound absorption and insulation qualities.

3.5. TECHNICAL PRODUCT DOCUMENTATION

In addition to the test reports and certificates under the various labelling and topic-based schemes described in Chapter 3, the building certification data sheets and the product-specific life cycle assessment information, we provide various other product information documents for our customers:

- Assembly instructions
- Combined assembly and operating instructions
- Operating instructions / user information
- Technical brochures
- Product datasheets
- Environmental data sheets

moveable, or of control elements, or control and power circuits, which are joined together for a particular purpose, e.g. the processing, handling or movement of a material.

⁷² European Technical Approval Guidelines for internal partition kits for use as non-loadbearing walls (2012 version).

⁷³ A noise is characterised by its volume (acoustic pressure) and its pitch level (frequency). Noises in a frequency range between 1,000 and 5,000 Hz with the same acoustic pressure are subjectively perceived to be considerably louder than noises below or above this frequency range. – Background noise outdoors is 30 – 40 dB. Normal speech at a distance of one metre is 55 – 60 dB. Prolonged exposure to noises above 65 dB interferes with the vegetative nerve system; prolonged exposure above 90 dB results in damage to hearing.

3.6. PRODUCT-RELATED LIFE CYCLE ASSESSMENT

The Life Cycle Assessment (LCA) establishes the environmental effects of products. It covers all stages of the life cycle: from extracting the raw materials and producing the product through to recycling and disposal. The total amount of resources and emissions required (“life cycle inventory analysis”) can be converted into a comprehensive life cycle impact assessment based on specific indicators. The standards ISO 14040 and ISO 14044 govern the process for the life cycle assessment.

Bene creates individual life cycle assessments for its products, referred to as EPDs (Environmental Product Declarations). These assessments are based on specific Product Category Rules (PCRs)⁷⁴ UN CPC 3812 and UN CPC 3814 compiled by Swedish programme owner Environdec (“The International EPD System”). Because Bene’s product-related life cycle assessments are not certified or prepared externally, Bene does not call them EPDs but rather LCDSs, which stands for Life Cycle Data Sheets or Life Cycle Assessment Data Sheets. In these we report the environmental impact of our own products throughout the entire production chain from “cradle to grave”. The impact ascertained in the operational life cycle assessment is also allocated where possible to the individual products based on their cause in accordance with the backpack principle.

A specially developed Excel tool allows us to generate a project-specific life cycle assessment for any product type. The procedure was developed in collaboration with Roland Fehring from c7-consult [c7-consult](#).

The environmental impact factors for each impact category were provided by c7-consult. Most of the data is taken from the latest applicable version of the [Ecoinvent database](#). The documents generated meet the requirements of a Type III Declaration in accordance with ISO 14025. There are currently more than 5,000 ready-made or pre-calculated LCDS available for the most common product versions. We are happy to provide these to our existing and prospective customers upon request as a criterion for their purchasing decision. Any additional configuration can be created in just a few days as needed. For details on the individual environmental impact categories, see Chapter 3.10.

EPDs and LCAs are issued for our products in accordance with the regulations for the relevant product groups to allow comparison of the environmental effects of different products. If varying product category rules or other methods of evaluation are applied, it is difficult to make comparisons.

Contents of the Bene LCDS:

- Raw materials (extraction and production according to the “cradle to gate” principle)
- Transportation to Bene (by road)
- Production per piece (“gate to gate”)
- Transportation to the customer (by road)
- Usage phase (the expected average service life)
- Transportation to waste treatment (by road)
- Waste treatment, “end of life” (“gate to cradle”, or “gate to grave”)

Since it is currently difficult to ascertain specific consumption data (such as power consumption) for the production of an individual item, the values for production have been calculated from the value for our entire production in the last financial year.⁷⁵ The underlying transportation routes from Bene as manufacturer to the relevant customer correspond with the actual distances in Europe

⁷⁴ In accordance with DIN EN ISO 14025, Product Category Rules are a set of specific rules, requirements or guidelines for creating an environmental product declaration for one or more product categories.

⁷⁵ The relevant corporate factor for production in a financial year is divided by the total mass of the material processed (i.e. factor / kg). This value has been multiplied by the mass of the product.

and are determined using route planner software. The means of transportation assumed is a lorry with two swap bodies. The linear distance was used if it was not possible to determine the actual distance or if road transportation was not possible. In both cases, the data are assumed for fuel consumption for transportation by lorry per road. A standard project location in Prague in the Czech Republic is used for the calculation for any datasheets that have no specific customer project location.

CO₂ footprint per item produced in Waidhofen in kg

	2018	2019	2020	2021	2022
Carbon footprint per unit	105	99	82	83	83

No repairs are to be expected during the usage time for the Bene products because of their sturdy product design and quality, provided that they are used as intended. In the case of motorised products (height adjustable Lift desks, for example), account is taken of the power used in standby mode as well as when moving^{76,77}. For this purpose a split of 90% standby power consumption and 10% motion power consumption is assumed. Additional electronic components that are not fixed components in the product, such as projectors, are not taken into account in this calculation.

European laws on recycling and waste disposal processes (separating waste into recyclable materials and residual waste) were taken into account in calculating the impact from disposal. The assessment can also be adapted for different forms of disposal (recycling, incineration or landfill) or to country-specific conditions.

Recyclable materials undergo the relevant recycling process and residual waste is disposed of in a waste incineration plant. The average distance assumed between the end user and waste disposal company is 50 km.

Since the LC factors in the different Ecoinvent database versions (2.2, 3.01, 3.3, 3.4 and 3.7.1) differ significantly in some cases, LCDS from Bene can also only be compared to a certain extent over the various years and versions.

3.7. CONTRIBUTION TO BUILDING CERTIFICATIONS

Like the related market in products and services, the issue of building certification is also a complex one. Different standards and regulations according to which a built structure can obtain a recognised certificate for quality criteria such as sustainability, health and energy efficiency apply in almost every country and region. Builders are able to show that a building meets the desired requirements related to energy efficiency and sustainability based on a certificate. These types of certifications are becoming increasingly significant on an international scale.

In the context of ecological building certification, design systems such as furniture and dividing walls help to achieve a good result and a higher score.

The most well-known certificates or certifiers include the following: The German Sustainable Building Council ([DGNB](#)) the American Leadership in Energy and Environmental Design ([LEED](#)) and the British Building Research Establishment Environmental Assessment Method ([BREEAM](#)) and [WELL Building Standard](#). There are also many other assessment standards that we encounter time and again in the context of projects ([Greenstar](#); [Ska rating](#); [BCA Green Mark](#);

⁷⁶ e.g. raising and lowering the table top.

⁷⁷ Since the energy mix (composition of the power supplied) at the relevant customer site / project location is not known, calculations are based on Bene’s energy mix at Waidhofen.

[Austrian Sustainable Building Council \(ÖGNB\)](#); [Green Globes](#); [HQE](#); [Living Building Challenge](#) and others). Details of their standards can be found on the relevant websites.

The following sub-chapters present examples of the various criteria and Bene’s possible contribution to selected certification standards. The grey font represents project- or planning-dependent criteria that are only decisive for achieving a higher score under certain circumstances.

3.7.1. LEED

Leadership in Energy and Environmental Design (LEED) is used as a standard almost all over the world. It is the standard that Bene currently encounters the most frequently in projects and tenders. There are different types of LEED specifications, as there are for many of the other standards. The most significant for us are LEED-CI for commercial interiors and LEED-NC for new constructions and renovations.

Criterion / Requirement

MR	Life cycle impact reduction for interiors
MR	Environmental declarations
MR	Procurement of raw materials
MR	Component materials (substances included)
EQ	Low emitting materials
EQ	Natural light availability
EQ	Quality views
EQ	Acoustics

3.7.2. WELL BUILDING STANDARD

The WELL Building Standard was launched in 2014 by the International WELL Building Institute™ (IWBI™). It has become one of the leading standards for buildings, interiors and local authorities seeking to implement, validate and measure attributes that support and promote human health and well-being.

Criterion / Requirement

01	Interior air quality: formaldehyde, VOCs, CO, PM2–5, PM10, ozone, radon
04	VOC reduction: Furniture for
11	Basic materials safety: asbestos, lead, mercury and polychlorinated biphenyls
25	Toxic material reduction: perfluorinated compounds, flame retardants, phthalates, urea-formaldehydes
26	Extended materials safety
28	Cleanable work environment: Surfaces and flexible workstations
59	Surface properties: Surface reflection
71	Active furnishings: primarily high tables
73	Ergonomics: height adjustable tables, flexible seating
80	Noise-reducing wall surfaces (walls)
81	Noise barriers
87	Attractiveness and design
89	Adaptable spaces
97	Transparency about materials: Environmental declarations

Bene products, office furniture and walls cannot be certified in terms of LEED or other building certification standards. For selected criteria, they may contribute to achieving a good result or a higher score.

3.7.3. DGNB

The DGNB **seal of approval** was established by the German Sustainable Building Council (DGNB) in 2008. Unlike all other building standards, it is not based on a traditional points system and is instead based on a complex assessment model. The following criteria are relevant for our products and services according to the “DGNB Manual for Sustainable Building”: “no use of tropical, subtropical and boreal woods”, “use of certified wood”, “healthy building interiors”, “convertibility”, “sound insulation between external workspaces and individual work areas” and “ease of deconstruction, recycling and disassembly”.

3.7.4. BREEAM

The Building Research Environmental Assessment Method (BREEAM for short) is a British standard that was initiated in 1990. The most crucial sector for us is BREEAM:Offices. The criteria “responsible material procurement”, “volatile organic compounds (VOCs)” and “sound insulation” can be positively influenced by our products and design plans.

Dozens of building assessment and certification standards have now become established on the market. Office furniture and similar products are not covered in many of these. Bene has so far only dealt with those mentioned in the introduction to Chapter 3.7 in the context of contract tenders and projects.

3.8. LOGISTICS

3.8.1. TRANSPORT OF GOODS

Route planning, distances and environmental impact are the determining factors for Bene when choosing the means of transport for deliveries. The choice is between ships, lorries forwarding companies, air forwarding companies and our own fleet at BGO Montage und Logistik GmbH.

Bene has no longer owned its own transport vehicles since 2021, as all logistics and assembly have since been outsourced to our sister company BGO Montage und Logistik GmbH.

The shipping of goods by rail has resumed. Containers are sent by rail from Wels to Tyrol and Vorarlberg via the company Gebrüder Weiss.

Number of containers, swap bodies, consignments, etc.

	2018	2019	2020	2021	2022
Road swap body ⁷⁸ (approx. 40 m ³ each)	2,675	2,597	2,093	2,834	2,608
Road freight semi-trailers (approx. 80 m ³ each)	40	53	27	22	29
Other (vans, parcel services, sea freight, air freight)	2305	2225	1867	2,041	2,021

In 2022, around 2,600 truck containers and “swap bodies” were loaded with Bene products at the factory gates. We attach great importance to continuously optimising routes and avoiding empty runs, both in cooperation with freight forwarders and when transporting goods via BGO Montage und Logistik GmbH.

⁷⁸ A swap body (also swap container, swap pallet) is a standard removable freight container for road and rail transport. Similar to the ISO containers, they can be easily separated from the carrier vehicle (truck).

As a result of contracting out to freight forwarders, our data concerning the mileage and fuel consumption for the transportation of goods is limited.

3.8.2. ACCESS AND TRAVEL FOR INDIVIDUALS

Thanks to their central locations, Bene showrooms in the various major cities around the world are well connected to the public transport network and are easy to reach without using a private vehicle. The head office in Waidhofen an der Ybbs can be reached by public bus. The railway station within walking distance was closed in 2020. Due to our rural setting, many journeys, such as travelling to and from work, are made using employees' cars or company vehicles. There are sufficient parking spaces available for the vehicles of our employees and customers. We also have covered parking spaces for bicycles.

Bene employees are deployed worldwide as part of their business activities. They travelled a total of around 3.5 million kilometres last year. This total includes journeys by air⁷⁹ and road⁸⁰. There is no data available for train journeys⁸¹. In 2022, 0.88 million kilometres were travelled by air. This figure is 60% lower than in 2019 (before the start of the coronavirus pandemic).

Distance travelled by employees in millions of kilometres

	2018	2019	2020	2021	2022
Road	2.81	2.45	2.15	2.06	2.13
Air	2.58	2.20	0.51	0.45	0.88

Journeys by road caused carbon emissions of approx. 449 t. in 2022.

3.9. WASTE MANAGEMENT

3.9.1. DISPOSAL OF MANUFACTURING WASTE

Through continual optimisation of sourcing and production processes, Bene attempts to avoid waste as much as possible. Non-avoidable waste is recycled according to legal requirements or used for the production of energy. The majority of BENE's waste volume is recyclable material. Waste such as steel, aluminium, plastic film, chipboard waste, cardboard and paper is sorted in the production site and passed on to waste specialists or suppliers for recycling.

The following table shows the amounts of the three main types of waste, their treatment (C/P⁸² or HT⁸³) and disposal in accordance with the Waste Reporting Regulation (*Abfallverzeichnisverordnung*) and the Austrian standard ÖNORM S 2100.

⁷⁹ All flights booked via the head office in Waidhofen are included.

⁸⁰ Data is only available for the Bene vehicle fleet in Austria and Germany. The data is collected via the in-house petrol station at Waidhofen or fuel card bills.

⁸¹ Neither the German (Deutsche Bahn) nor the Austrian Federal Railways (ÖBB) are currently able to provide cumulative distance data.

⁸² Chemical-physical treatment (C/P): Chemical and/or physical methods are used to change the chemical, physical or biological characteristics of waste, e.g. neutralisation, extraction, reduction, oxidation, hardening, disinfection, sorting, vaporising, drying, distillation, sintering, melting or gasification.

⁸³ Heat treatment (HT): Using thermal methods to treat waste and recover energy.

Waste quantity trend in t

	2016	2017	2018	2019	2020	2021	2022
Non-hazardous waste (not recyclable)	189	147	186	233	190	234	292
Non-hazardous waste (recyclable materials)	4,812	5,340	6,359	5,779	4,936	5,283	5,799
Hazardous waste	12	13	16	18	17	13	3
Total volume of waste	5,013	5,499	6,561	6,030	5,143	5,530	6,094

The total volume of waste in 2022 increased by 10% compared to the previous year due to higher production volumes. Around half of all waste is disposed of via third parties. The other half is burnt internally via the biomass boilers, generating heat for heating the production hall and the office building.

The majority of the materials used can be reused, and we also follow a waste management concept. Waste management officers working for Bene ensure that this concept developed in-house is implemented and that all legal regulations are also complied with.

Less hazardous waste was produced in 2022 than in previous years because fewer lead batteries from forklift trucks were disposed of. Furthermore, two waste categories can now be classified as non-hazardous as a result of a reassessment.

Waste fractions and disposal methods

Type of waste	Version No.	Disposal channels	
Commercial waste (residual waste)	91101	C/P; HT	Sorting – Recycling – Combustion for Energy Recovery
Wooden board waste	17115	C/P; HT	Recycling – Wood industry or In-house Combustion for Energy Recovery
Paper/Cardboard	18718	C/P; HT	Recycling – Paper industry
Plastic film	57119	C/P; HT	Recycling – Plastics industry
Iron/steel	35103	C/P	Recycling – Steel industry
aluminium	35304	C/P	Recycling – Aluminium industry
Glass	31408	C/P	Recycling – Glass industry
Compact boards	57101	TB	Combustion to produce energy
Solvent-water mixtures	55374	TB	Combustion to produce energy
Waste oil	54102	TB	Combustion to produce energy
Workshop waste	54930	TB	Preparatory processing – incineration for energy recovery

3.9.2. DISPOSAL OF BENE PRODUCT PACKAGING

For many years now, Bene's company philosophy and strategies have included eco-friendly processes and conservation of resources as a priority. Consequently, in implementing the requirements of the Austrian Packaging Ordinance we attach great importance to using packaging

materials that are easy to recycle (see Chapter 3.3.8). After assembly and installation of our products at the customer site, the fitters return all packaging materials and containers to Bene (for deliveries within Austria) or to licensed disposal agents for expert recycling (if outside Austria).

Our production site at Waidhofen has its own team which separates and sorts cardboard and wood-based materials from our own packaging and prepares these for reuse. Returned packaging materials are reprocessed as far as possible and sent back to the production finishing area where they are reused. If reuse is no longer possible, the materials are collected in-house and handed over professionally (separated by type) with all other packaging (e.g. plastic film) to licensed disposal companies.

Bene has concluded a partner agreement with the collection system provider Bonus Holsystem für Verpackungen GmbH & Co KG for cases where customers within Austria have small quantities of packaging. These quantities are therefore exempted under partner number 3414.

The resulting greenhouse gas emissions are offset by supporting the “Reduction of deforestation and degradation” climate protection project in Peru, South America (Gold Standard, project ID-868). In 2022, 324 kg of CO₂ equivalents were calculated for this.

3.9.3. CIRCULAR ECONOMY (SECOND PRODUCT LIFE)

Our products comply with the requirements of all European and Austrian standards for furniture. A large number of our products also have additional certifications beyond these, such as the GS mark for tested safety, the PEFC product chain certificate and the Austria Quality Seal (certified quality).

All these labels confirm the high quality of our processes and products. This results in a high level of product performance throughout our range. It also means our products have a high life expectancy of over seventeen years on average. They are still fit for use after this time and can usually be used for a longer period without any problem. Bene products can be renewed with specific spare parts (new tabletops, etc.), including after many years, in order to ensure particularly long usage in a so-called Second or even Third Life.

3.9.4. DISPOSAL OF BENE PRODUCTS (END OF LIFE)

Despite this long product life cycle and durability, eventually even Bene products reach a point where they are no longer used or are replaced by new products. For this reason, we pay attention to the disassembly and recyclability of our products as early as the design stage.

Almost all products can be unassembled and separated into their original materials at the end of use, which can then be recycled or reused. Generally speaking, all product components must be disposed of or recycled properly in accordance with the legal requirements of the respective country or region.

The following table provides a clear overview of the most common materials used in our products and their usual recycling routes in Central Europe. There may be country-specific differences as a result of different legal regulations. The waste treatments listed are carried out by licensed waste management companies or by the raw material processors or manufacturers directly.

- Wood panels (chipboard / MDF) Recycling – wood industry or thermal methods for energy generation
- Iron / steel Recycling – steel industry
- Aluminium Recycling – aluminium industry
- Glass (TSG / LSG) Recycling – glass industry
- Compact boards Combustion for energy generation (with special equipment)
- Fabric coverings Combustion to produce energy
- Paper / cardboard Recycling – paper industry
- Plastics Recycling – Plastics industry

An alternative to either recycling or incineration for energy recovery is to donate the disposal products for further use by staff members, needy families or social institutions. Product parts (such as wall covering fabrics) are also highly suitable for further use.

3.9.4.1. WEEE DIRECTIVE⁸⁴

Since the revision of the EU Directive 2012/19/EU from 2012, which concerns waste electrical and electronic equipment (the WEEE Directive), we as producers or distributors are obliged to register and report continuously on the quantities placed on the market and to advance a disposal fee for these quantities.⁸⁵ The WEEE Directive aims to prevent waste electrical and electronic equipment and to reduce such waste through re-use, recycling and other forms of recovery. It sets minimum standards for the treatment of WEEE in the EU in order to contribute to sustainable development in this area.

Due to the fact that the WEEE Directive must be or was required to be transposed into national law, the implementation and procedure differs in the individual EU countries and distributors require a separate registration in each EU country. In cooperation with an external service provider (take-e-way GmbH, <https://www.take-e-way.de/>), Bene GmbH has registered as a manufacturer of electrical and electronic equipment with the Bene brand in our most important European target countries. Among others, Bene is registered for B2B and B2C in the following countries under the respective numbers:

- Austria GLN9110022782844
- Germany DE 87980211
- Switzerland VP11374
- Liechtenstein VP11374
- France M3422
- United Kingdom WEE/MM8044AA
- Poland BDO000120863
- Netherlands No number⁸⁶
- Belgium No number
- Ireland 3382W
- Italy IT21040000012912

3.10. CORPORATE LIFE CYCLE ASSESSMENT

Bene aims to continuously increase its use of renewable energy in production and corresponding efficiency improvements, which is good for the environment and the climate. The effects on the climate are measured in terms of direct emissions caused by Bene and indirect emissions from production. Recorded at Bene since 2009, we use the carbon footprint as a key indicator. The

⁸⁴ WEEE: Waste Electrical and Electronic Equipment.

⁸⁵ Appliances covered by the WEEE Directive are usually marked with a crossed-out symbol of a waste bin.

⁸⁶ No registration numbers are issued by the national authorities in the Netherlands or Belgium.

carbon footprint is a measure of the total greenhouse gas emissions⁸⁷ (calculated in CO₂ equivalents) that are caused directly and indirectly by an activity or are generated over the life stages of a product. A distinction is made between the Product Carbon Footprint (PCF)⁸⁸ and the Corporate Carbon Footprint (CCF).

Environmentally-relevant data, such as resource and energy consumption, materials used and waste quantities are recorded and analysed periodically (annually) in the form of an input/output balance sheet. The quantities are recorded of all raw materials, consumables, supplies and energy sources procured as well as of manufactured products, by-products and waste. After the acquisition of data, input and outputs are compared. In this manner, weaknesses and potentials for optimisation are identified and can be discussed in the regular audits.

3.10.1. ENVIRONMENTAL IMPACT CATEGORIES⁸⁹

The following environmental impact categories are taken into account in the various life cycle assessments:

- Global Warming Potential (GWP; i.e. greenhouse gas potential), carbon footprint, in kg CO₂ equivalents / kg
- Primary Energy Requirement (PER; i.e. primary energy consumption), broken down into renewable and non-renewable primary energy consumption kWh / kg
- Acidification Potential (AP), input of acidifying substances into soils and waters, “acid rain”, in kg SO_{2e} / kg
- Photochemical Ozone Creation Potential (POCP), summer smog potential, formation of ground-level ozone, photochemical oxidant formation, in kg C₂H_{4e} / kg
- Nutrifaction Potential (NP) eutrophication potential, overfertilisation, increased penetration of nutrients in soil and water in kg PO_{4e} / kg
- Ozone Depletion Potential (ODP; i.e. ozone depletion potential), depletion of the stratospheric ozone layer, in kg CFC-11 / kg
- Abiotic Resource Depletion (ARD), Abiotic Depletion Factor: abiotic resource consumption, depletion of abiotic resources (air and air components, water, mineral raw materials, metal ores and fossil fuels), depletion of non-renewable raw materials, in kg Sbe / kg
- Non-hazardous waste (NHW, including slag, ash and debris) in kg / kg
- Hazardous Waste (HW): (for example radioactive), in kg / kg
- Water consumption / Water Footprint (WF): physical water demands (“blue water” according to the Water Footprint method), in m³ / kg
- USEtox: Human Toxicity: non-carcinogenic – Human Toxicity Classification Factor (HXNC): Human toxicity (non-carcinogenic), in CTUh / kg
- USEtox: Human Toxicity: carcinogenic – Human Toxicity Classification Factor (HXC): Human toxicity (carcinogenic), in CTUh / kg
- USEtox: Ecotoxicity: total – Ecological Classification Factor (EX): Ecotoxicity in CTUe / kg
- Land use according to ReCiPe method (LU): Land use (ReCiPe Endpoint [H] / European ReCiPe H / A, sum of agricultural land, urban land and converted natural land), [species.yr]

The factors of the environmental impact categories are largely based on data from the Ecoinvent database and from other relevant databases, including [GaBi](#).

⁸⁷ Greenhouse gases (GHGs) are gaseous substances that affect thermal infrared radiation and so contribute to the greenhouse effect; they may be of natural or anthropogenic origin. They absorb part of the long-wave infrared radiation emitted by the ground, which would escape into space without these gases.

⁸⁸ The PCF is, alongside other key indicators, an important component of Bene’s product-related life cycle assessments.

⁸⁹ The abbreviations given in brackets are partly standard internationally (e.g. GWP) and partly freely chosen (e.g. WU); they serve to make the data in the LCDS documents easily recognisable (e.g. for graphic labels).

3.10.2. CORPORATE CARBON FOOTPRINT

The Corporate Carbon Footprint (CCF, greenhouse gas inventory) records all emissions generated by a company's activities within one year. This type of emissions balance includes emissions from own vehicles and facilities as well as those from purchased energy (such as electricity and heat). These core areas are referred to as Scope 1 and Scope 2. However, a complete record also includes Scope 3 emissions, i.e. all upstream and downstream areas of the value chain. In addition to purchased raw materials and supplies, this also includes, for example, business trips and commuting by employees, waste disposal and purchased services (such as through subcontractors).

To improve comparability, the greenhouse gas potential of a gas is converted into its CO₂ equivalents. The International Panel on Climate Change (IPCC)⁹⁰ has published set values for greenhouse gases and their CO₂ equivalents (based on a time frame of 100 years).⁹¹ 1 kg of the greenhouse gas listed in the following overview has the same impact on climate change as ... kg CO₂:

- Methane (CH₄) 28
- Nitrous oxide (laughing gas) (N₂O) 265
- 1,1,1,2-tetrafluoroethane (C₂H₂F₄) 1,430
- Chlorofluorocarbon (CFC) 4,660
- Tetrafluoromethane (CF₄) 7,350
- Hydrofluorocarbons (HFC) 12,400
- Nitrogen trifluoride (NF₃) 16,100
- Sulphur hexafluoride (SF₆) 23,500

Fuels and heating oil are included in the calculation of direct emissions.

Indirect emissions come from the areas of power, waste and materials. The Bene footprint thus maps Scope 1 and 2⁹² and parts of Scope 3⁹³ according to the Greenhouse Gas Protocol (GHG).⁹⁴

Corporate carbon footprint by scope in tonnes of CO₂ equivalents according to the Greenhouse Gas Protocol

	2018	2019	2020	2021	2022
Scope 1	1,117	1,085	921	597	516
Scope 2	4,105	4,075	23	24	26
Scope 3	20,695	22,204	18,047	20,175	23,301
Total	25,917	27,364	18,991	20,796	23,843

⁹⁰ IPCC stands for Intergovernmental Panel on Climate Change. <https://www.ipcc.ch/>

⁹¹ Fifth Assessment Report of the IPCC, 2014/2015 (<https://www.ipcc.ch/report/ar5/syr/>).

⁹² Scope 1 includes all carbon emissions that Bene can control directly (direct carbon emissions). Scope 2 refers to carbon emissions which are caused by the energy production of the relevant supplier (indirect carbon emissions). This means that the energy producer's carbon emissions in Scope 1 form the consumer's emissions in Scope 2. All other carbon emissions which cannot directly be controlled by the company are classed as Scope 3 (other indirect carbon emissions).

⁹³ Bene records all raw materials, consumables and supplies purchased as well as all recycling and passenger transport by air in Scope 3. Shipments via external carriers by truck, rail or ship are not recorded.

⁹⁴ The Greenhouse Gas Protocol defines rules for the organisational and operational distinction of a greenhouse gas balance. The emissions are categorised into three Scopes, which is of particular relevance here. See <http://www.ghgprotocol.org/>.

The emission ranges for the scopes are listed here:

- Production Scope 1 Wood chips, heating oil
- Transport Scope 1 Diesel, petrol, paraffin
- Electricity Scope 2 Electricity
- Recycling Scope 3 All waste
- Materials Scope 3 All purchased materials, VOCs in varnishes and stains, as well as the upstream (production) chain of materials from Scope 1, pipeline losses and upstream energy source chain
- Business trips Scope 3 Flights

Bene Corporate Carbon Footprint by area in tonnes of CO₂ equivalents

	2018	2019	2020	2021	2022
Materials	21,655	23,116	18,661	21,000	24,478
Heating + water supply at head office	193	161	159	170	67
Recycling (waste)	-1,218	-1,132	-665	-887	-1,063
Electricity	4,105	4,075	23	24	26
Transport	1,182	1,143	814	472	538
Total	25,917	27,364	18,991	20,779	24,045

Companies receive “credit” – shown as a negative figure in the tables – for their recycling procedures and the associated substitution of new materials, which leads to positive effects on the carbon footprint.

The figures relate to the production site in Waidhofen. In the case of Scope 2 emissions, the electricity consumption (hydropower) in the branches in Austria (Graz, Innsbruck, Linz, Salzburg, Vienna, Klagenfurt) was also added.

3.10.3. ADDITIONAL ENVIRONMENTAL IMPACT CATEGORIES

In addition to the Corporate Carbon Footprint, Bene’s detailed life cycle assessment calculation also allows presentation of all other impact categories (see Chapter 3.10.1) at the corporate level.⁹⁵

3.10.3.1. PRIMARY ENERGY CONSUMPTION

Primary sources of energy are those that occur naturally and have not yet been subject to any human-engineered conversion process. A distinction is made between non-renewable primary energy sources⁹⁶ and renewable primary energy sources⁹⁷.

⁹⁵ For explanations see <https://www.bauforumstahl.de/nachhaltigkeits-glossar> and <http://gutebaustoffe.de/bibliothek/glossar/>.

⁹⁶ The level of demand for non-renewable primary energy shows the amount of fossil fuels (oil, natural gas, coal, lignite and uranium) consumed and how much it contributes to their scarcity.

⁹⁷ Demand for renewable primary energy shows the consumption of energy from renewable sources (wind, water, biomass, solar and geothermal).

Bene's total primary energy consumption in 2022 by area in MWh

	2018	2019	2020	2021	2022
Materials	272,183	290,748	226,622	262,992	285,510
Production	6,061	5,274	5,466	5,281	3,419
Recycling (waste)	52	72	111	86	99
Electricity	20,783	20,631	5,385	5,856	6,167
Transport	2,368	2,211	1,278	780	993
Total	301,447	318,938	238,863	274,996	296,188

2022 primary energy consumption by area in MWh

	Renewable	Non-renewable
Materials	176,179	109,331
Production	3,267	151
Recycling (waste)	6	93
Electricity	6,099	67
Transport	75	919
Total	185,626	110,561

3.10.3.2. ACIDIFICATION POTENTIAL

The acidifying potential of a substance is measured in sulphur dioxide equivalents (SO_{2e}). This shows the extent to which certain substances can form and release H⁺ ions. Acidifying substances include e.g., sulphur dioxide (SO₂), nitrogen oxides (NO_x) and hydrogen sulphide (H₂S). They react in the air to sulphuric and nitric acid and fall to the ground as "acid rain"⁹⁸.

Acidification potential at Bene by area in kg of SO_{2e}

	2018	2019	2020	2021	2022
Materials	108,435	116,350	96,092	107,691	128,099
Production	3,093	2,684	2,775	2,694	1,701
Recycling (waste)	69	92	120	119	134
Electricity	6,901	6,851	77	83	88
Transport	3,963	3,825	2,674	1,552	1,786
Total	122,461	129,803	101,738	112,140	131,807

3.10.3.3. PHOTOOXIDANT FORMATION POTENTIAL (OZONE FORMATION)

While levels that are too low of ozone in the atmosphere leads to environmental hazards, levels of ozone that are too high near the ground can have harmful effects on humans and animals (summer smog)⁹⁹. Ground-level ozone formation occurs when light and heat from the sun cause photochemical reactions between nitrogen oxides, hydrocarbons and volatile organic substances. The ozone creation potential indicates the extent to which harmful trace gases (such as NO_x, hydrocarbons), when affected by UV radiation, contribute to the formation of ground-level (tropospheric) ozone.

⁹⁸ Acid rain causes damage to forests, aquatic animals and historic buildings, among other things.

⁹⁹ Photochemical oxidant formation is expressed in ethene equivalent (C₂H_{4e}).

Photooxidant formation potential at Bene by area in kg of C₂H_{4e}

	2018	2019	2020	2021	2022
Materials	7,788	8,341	6,831	7,824	9,044
Production	61	53	54	53	33
Recycling (waste)	-440	-437	-315	-313	-568
Electricity	361	359	4	4	4
Transport	129	125	92	53	60
Total	7,899	8,440	6,666	7,621	8,533

3.10.3.4. EUTROPHICATION POTENTIAL (OVER-FERTILISATION)

Eutrophication potential describes the contribution of a substance to the eutrophication (nutrient input, over-fertilisation) of water and soil. It is expressed in so-called phosphate equivalents (PO_{4e}). This describes a substance's contribution to over-fertilisation relative to phosphate. Phosphorous and nitrogen compounds are the principal contributors to over-fertilisation. Among other things, these are released into the environment during the production of building materials (e.g. synthetic materials, metals) and most significantly as deposits from combustion emissions.

Eutrophication potential at Bene by area in kg of PO_{4e}

	2018	2019	2020	2021	2022
Materials	44,805	47,349	37,330	41,749	49,294
Production	1,051	914	947	916	593
Recycling (waste)	-1,386	-1,480	-1,078	-985	-1,923
Electricity	3,638	3,611	28	31	32
Transport	1,105	1,078	793	455	509
Total	49,213	51,473	38,020	42,165	48,505

3.10.3.5. OZONE DEPLETION POTENTIAL

The Ozone Depletion Potential (ODP) describes the extent to which a substance has a harmful effect on the ozone layer¹⁰⁰. Among other things, chlorofluorocarbons (CFCs) can destroy the ozone in the atmosphere. Many production processes allow gases that are damaging to ozone to escape into the atmosphere.

Ozone depletion potential at Bene by area in kg of CCl₃Fe

	2018	2019	2020	2021	2022
Materials	6,819	7,840	7,703	12,917	16,041
Production	0.002	0.002	0.002	0.002	0.001
Recycling (waste)	-0.138	-0.133	-0.082	-0.105	-0.135
Electricity	0.561	0.557	0.001	0.002	0.002
Transport	0.069	0.062	0.029	0.020	0.028
Total	7,314	8,327	7,653	12,835	15,937

¹⁰⁰ The ozone layer occurs in the stratosphere (15 to 50 km above the earth) when shortwave UV rays strike oxygen molecules. Ozone absorbs this shortwave UV radiation and emits it as longer wavelength radiation, so that only part of the more harmful shortwave radiation reaches the earth's surface.

The products currently manufactured in Austria each year with wood from Austrian forests (here we speak of wood used as a material) avoid 8 million t of carbon¹⁰¹ through the substitution effect alone. This equates to one tenth of Austria's total annual greenhouse gas emissions or roughly the annual carbon emissions of all registered passenger cars in Austria. (<https://www.proholz.at/wald-holz-klima/holz-waechst-und-waechst>).

3.10.3.6. ABIOTIC RESOURCE CONSUMPTION

This indicator measures the depletion of the global supply of non-renewable raw materials¹⁰² (e.g. fossil fuels, uranium ores, mineral resources (sand, clay, gravel etc.), (fresh) water, as well as air and its components). Extraction and pollution both result in shortages of these resources. This is also true for renewable resources such as wood or biomass when consumption exceeds the rate of renewal. Impact assessment is converted into units based on the rare element antimony (stibium), which was selected as the rare element to use to represent scarcity, and is expressed in antimony equivalents (Sbe).

Abiotic resource consumption at Bene by area in kg of Sbe

	2018	2019	2020	2021	2022
Materials	192,374	207,386	161,230	179,167	204,886
Production	400	351	357	360	232
Recycling (waste)	-11,699	-11,101	-7,043	-8,927	-11,650
Electricity	33,976	33,728	99	108	114
Transport	3,815	3,567	2,076	1,264	1,604
Total	218,866	233,931	156,720	171,972	195,186

3.10.3.7. WASTE

Waste is viewed in accordance with the EDIP2003 method: Only waste that is landfilled is taken into account. A distinction is made between non-hazardous waste (slag, ash, rubble and other)¹⁰³ and hazardous waste (including radioactive waste).¹⁰⁴

Waste by area in tonnes

	2018	2019	2020	2021	2022
Materials	6,815	7,523	5,875	6,350	8,405
Production	30	26	27	26	18
Recycling (waste)	-131	-126	-84	-61	-160
Electricity	99	99	49	54	57
Transport	404	403	331	186	196
Total	7,218	7,925	6,199	6,555	8,516

¹⁰¹ See CAREFORPARIS. Adaptation for CARbon Efficient FORests and the entire wood value chain. Evaluating pathways supporting the PARIS agreement. University of Natural Resources and Life Sciences, Vienna, Federal Forest Research Centre, Wood K plus, Environment Agency Austria. Vienna, 2020.

¹⁰² A period of at least 500 years was assumed for non-renewable.

¹⁰³ Defined by EDIP2003 as landfill: slag and ashes; landfill: bulk waste.

¹⁰⁴ Defined by EDIP2003 as landfill: hazardous waste; landfill: radioactive waste.

Waste 2022 by area in kg

	Non-hazardous	Hazardous
Materials	8,401,473	3,210
Production	17,507	5
Recycling (waste)	-159,415	-14
Electricity	56,671	2
Transport	195,732	52
Total	8,511,967	3,255

3.10.3.8. WATER CONSUMPTION

In a similar process to the CCF, the Water Footprint is presented as Corporate Water Footprint¹⁰⁵ for the entire Bene Group. It includes so-called blue, green and grey water (<https://waterfootprint.org/en/water-footprint/what-is-water-footprint/>). The water volumes used by Bene at its locations (see Chapter 3.3.6) are part of Scope 1 here (as in all other tables).

Corporate Water Footprint by area in m³

	2018	2019	2020	2021	2022
Materials	7,761,096	8,683,180	7,658,102	6,666,659	8,370,280
Production	64,650	68,389	66,585	75,444	90,264
Recycling (waste)	-759,098	-742,960	-480,469	-618,012	-679,060
Electricity	167,353	166,134	998	1,085	1,143
Transport	40,894	36,301	16,709	11,605	16,437
Total	7,274,895	8,211,043	7,261,926	6,136,782	7,799,064

Blue water is water that originates from surface or groundwater resources and either evaporates, is incorporated into a product or is withdrawn from one water body and returned to another or is returned at another time (physical fresh water demand). Irrigated agriculture, industry and domestic water use can have a blue water footprint.¹⁰⁶

Green water comes from precipitation and is stored in the root zone of the soil and also evaporated, transpired or absorbed by plants. It is particularly relevant for agricultural, horticultural and forestry products.

Grey water is fresh water that is used to assimilate pollutants and meet certain water quality standards. The grey water footprint takes into account pollution from point sources that are discharged directly into a freshwater resource via a pipeline or indirectly via runoff or leaching from the ground, impervious surfaces or other diffuse sources.

Corporate Water Footprint 2022 by sector in m³

	Blue	Green	Grey
Materials	453,095	3,982,563	3,934,622
Production	87,562	–	2,701
Recycling (waste)	-8,798	-659,338	-10,924
Electricity	317	–	826
Transport	1,669		14,762
Total	533,845	3,323,226	3,941,988

¹⁰⁵ The Water Footprint quantifies the amount of water used to produce the products we make. It can be determined for a single process, such as growing cotton, for a product, such as chipboard, for the fuel consumed by our cars, or overall for a company.

¹⁰⁶ Cooling water and polluted or evaporated water are not included.

3.10.3.9. HUMAN TOXICITY

The USEtox method was selected here and this covers both human and ecotoxicity. Human toxicity is expressed in CTUs (Comparative Toxic Units)¹⁰⁷ and divided into two subcategories, carcinogenic (cancer-causing) and non-carcinogenic (non-cancer-causing) human toxicity.

Human toxicity by area in CTUs

	2018	2019	2020	2021	2022
Materials	25.239	27.570	21.374	22.668	29.433
Production	0.879	0.765	0.793	0.766	0.496
Recycling (waste)	-0.215	-0.253	-0.140	-0.053	-0.245
Electricity	0.683	0.678	0.032	0.035	0.036
Transport	0.521	0.515	0.408	0.231	0.248
Total	27,107	29,276	22,467	23,647	29,969

Human toxicity 2022 by area in CTUs

	Non-carcinogenic	Carcinogenic
Materials	14.278	15.154
Production	0.487	0.009
Recycling (waste)	-0.062	-0.182
Electricity	0.007	0.029
Transport	0.136	0.113
Total	14,846	15,123

3.10.3.10. ECOTOXICITY

In the case of ecotoxicity (aquatic toxicity), CTU values show the potentially affected fraction of species by water volume and time; this is also referred to as PAF, which stands for Potentially Affected Fraction of Species.¹⁰⁸

Ecotoxicity by area in 1,000 CTUe

	2018	2019	2020	2021	2022
Materials	679,955	708,648	503,001	590,316	775,348
Production	1,328	1,163	1,187	1,185	763
Recycling (waste)	-68,160	-80,858	-59,979	-45,859	-101,662
Electricity	6,180	6,135	305	332	350
Transport	22,061	22,020	18,060	10,125	10,686
Total	641,364	657,107	462,576	556,099	685,485

3.10.3.11. LAND USE

This was analysed using the ReCiPe endpoint method. Three subcategories are distinguished:

- Agricultural land occupation
- Urban land occupation
- Natural land transformation

¹⁰⁷ CTU values show the incidence of diseases caused by emissions of a given substance. The following applies with this: [CTU_h per kg emitted] = [disease cases per kg emitted].

¹⁰⁸ [CTU_e per kg emitted] = [PAF × m³ × day per kg emitted].

The first two of these are expressed in m²/year, and the third in m² – as land occupation continues year after year, while transformation from one form into another (e.g. from a forest to an industrial site) only occurs once. This method converts these three categories into points, taking into account the quality of the land used or converted. Consequently, the three subcategories can be combined into “land use” using the same unit available.

For a better understanding, here are some examples that illustrate what the points in the land consumption indicator can mean in detail:

Under “agricultural land occupation”, 1 point may mean that ...

- 27,80 m² of arable farmland¹⁰⁹ is used for one year
- 48,54 m² of forest¹¹⁰ is used for one year
- 29,12 m² of shrub land¹¹¹ is used for one year

Under “urban land occupation” on the other hand, 1 point may mean that ...

- 21,84 m² of landfill sites¹¹², industrial areas¹¹³ or traffic areas¹¹⁴ is used for one year

Lastly under “natural land transformation”, 1 point may mean that ...

- 0.23 m² of forest¹¹⁵ is transformed into a different type of land

Land use by scope in points

	2018	2019	2020	2021	2022
Materials	1,582,715	1,660,601	1,305,073	1,328,940	1,441,742
Production	453	388	384	406	202
Recycling (waste)	162,430	134,771	151,947	136,579	145,487
Electricity	39,297	39,010	111	121	127
Transport	3,162	3,053	2,163	1,259	1,437
Total	1,788,057	1,837,823	1,459,678	1,467,305	1,588,995

This calculation does not take into account those areas that Bene uses for its production and office buildings, car parks, etc. (approx. 10 hectares).

¹⁰⁹ ReCiPe land use EcolInvent e3.7.1; agricultural land occupation; permanent crop, irrigated, intensive

¹¹⁰ ReCiPe land use EcolInvent e3.7.1; agricultural land occupation; forest, extensive

¹¹¹ ReCiPe land use EcolInvent e3.7.1; agricultural land occupation; shrub land, sclerophyllous

¹¹² ReCiPe land use EcolInvent e3.7.1; urban land occupation; dump site

¹¹³ ReCiPe land use EcolInvent e3.7.1; urban land occupation; industrial area

¹¹⁴ ReCiPe land use EcolInvent e3.7.1; urban land occupation; traffic area, rail/road embankment

¹¹⁵ ReCiPe land use e3.7.1; natural land transformation; from forest, unspecified

4. APPENDIX

4.1. ABOUT THE REPORT

This document is the extended version of the Sustainability Report 2023 (= 4th Sustainability Report). A sustainability report was last published in 2021. The next report is planned for 2025 and will cover the reporting years 2023 and 2024.

The Sustainability Report + extended version were prepared in accordance with the Sustainability Reporting Standards of the Global Reporting Initiative (GRI G4). All key figures listed in the previous sustainability report have been updated to include the 2021 and 2022 reporting periods. Ecological and social issues that affect the furniture industry and Bene in particular were gathered together for this report. The topics identified were discussed and we then collectively determined which aspects are highly relevant for the environment and stakeholders and should therefore form part of the report.

The information needs of our target groups are met by dividing the report into a summary with the key facts and the extended version presented here. One core target group for the report is Bene's employees as well as its customers and contract intermediaries. This extended version is intended to help sales and sales support departments answer the various questions within the scope of tenders.

The data given is based on the Bene management system's data. Estimates were only made in exceptional cases and are marked as such in the report.

This Report has not been subject to any external review.

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4.2. PUBLICATION DETAILS

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Eori no. ATEOS1000072483
DUNS no. 300486498
Tax no. 09-258/3699
IPPC no. AT-3022¹¹⁷

EAC scopes

23 Manufacturing, not elsewhere classified → Main scope

(This scope includes: manufacture of office and shop furniture)

29 Wholesale and retail trade. Repair of motor vehicles, motor cycles and personal and household goods

¹¹⁶ Global Location Number.

¹¹⁷ Registration number with the Official Plant Protection Service of Austria.

(This scope includes: wholesale of office furniture; wholesale of furniture, carpets, lamps and lighting equipment; retail sale of furniture, furnishings and other household articles)
35 Provision of services to enterprises (other services)

ÖNACE (NACE) codes (according to Statistics Austria)¹¹⁸

C 31.01-1 Manufacture of office furniture → Principal activity

(This subclass includes: manufacture of chairs and other seating furniture for offices and workspaces; manufacture of other office furniture such as writing and computer desks)

G 46.65-0 Wholesale of office furniture

(This subclass includes: wholesale of office furniture and equipment; wholesale of shop fittings)

G 46.47-0 Wholesale of furniture, carpets and lighting equipment

(This subclass includes: wholesale of carpets; wholesale of lamps and lighting equipment)

G 47.59-2 Retail sale of furniture

(This subclass includes: retail sale of furniture; lighting equipment and other household articles in specialised stores (including LEDs))

M 74.10-0 Specialised design activities. Textile, jewellery, graphic and similar design studios

(This subclass includes: activities of interior designers)

N 77.33-0 Rental and leasing of office machinery and equipment (including computers)

(This subclass includes: rental and operating leases of office furniture)

Geocoordinates

Latitude: 47,9440; Longitude: 14.8130

Year of establishment

1790

Owners

BGO Beteiligungsverwaltungs GmbH (99%)

ABAHO GmbH (0.5%)

Grosso Holding GmbH (0.5%)

Executive Board

Benedikt Wolfram, Finance, IT & Legal

Manfred Huber, Operations

Michael Fried, Sales, Marketing & Innovation

Contact persons

Sustainability	Thomas Riegler
Environmental Management	Verena Anger
Waste Management	Manuela Zebenholzer
Emergency Management	Kurt Eichhorn
Personnel Management	Martin Zehetgruber
CoC	Thomas Riegler

Responsibilities

Report content Thomas Riegler, Verena Anger

Bene social media pages

Facebook: @bene.office

Instagram: @beneoffice

¹¹⁸ Statistical classification of economic activities in the European Communities.

LinkedIn: /company/bene
Xing: /companies/benegmbh
Pinterest: /beneoffice
YouTube: /beneoffice

For questions on this report please contact:

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4.3. GRI INDEX

The Global Reporting Initiative (GRI) has developed guidelines for the reporting on sustainability that consider all important aspects of sustainability – economic, ecological and social: the GRI Index. This has now established itself as a global standard. The use of the GRI Index enables companies to be compared and is voluntary.

Bene GmbH has reported on the information specified in this GRI Index for the period 2021-2022 with reference to the GRI Standards 2021 (G4). The contents are described in the following index.

Key:

- reported
- not reported
- partially reported
- not relevant

GRI	Description of the	Status	Chapter	Page(s)
GRI 2	General Disclosures			
1. The organisation and its reporting practices				
GRI 2-1	Organisational details	●	1.1 and 4.4	5-6, 86
GRI 2-2	Entities included in the organisation's sustainability reporting	●	System boundaries	4
GRI 2-3	Reporting period, reporting frequency and contact point	●	4.1	77
GRI 2-4	Correction or restatement of information	●	There are no correct or new representations	
GRI 2-5	External assurance	●	No external assurance	77
2. Activities and employees				
GRI 2-6	Activities, value chain and other business relationships	●	4.2, 1.7, 3.2 (3)	77-78, 17-18, 45 (33 et seq)
GRI 2-7	Salaried employees	●	2	18 et seq
GRI 2-8	Workers who are not employees	●	2.2	19
3. Executive management				
GRI 2-9	Governance structure and composition	●	1.3.1, 1.3.2, 2.2.4, 4.2, 4.5	9, 20-21, 78 86-87
GRI 2-10	Nomination and selection of the highest governance body	●	4.5	86-87
GRI 2-11	Chair of the highest governance body	●	4.5	86-87
GRI 2-12	Role of the highest governance body in overseeing the management of impacts	●	1.3.1	9
GRI 2-13	Delegation of responsibility for managing impacts	●	1.3.1	9
GRI 2-14	Role of the highest governance body in sustainability reporting	●	The Executive Board is involved in sustainability reporting. Review and approval of the reported information in the abridged version.	
GRI 2-15	Conflicts of interest	●	1.6.1	17
GRI 2-16	Communication of critical concerns	●	1.6.1	17
GRI 2-17	Collective knowledge of the highest governance body	●		
GRI 2-18	Evaluation of the performance of the highest governance body	●		
GRI 2-19	Remuneration policies	●		
GRI 2-20	Process to determine remuneration	●		
GRI 2-21	Annual total compensation ratio	●		
4. Strategy, policies and practices				

GRI	Description of the	Status	Chapter	Page(s)
GRI 2-22	Statement on sustainable development strategy	●	1.1.3, 0	6-7, 10
GRI 2-23	Policy commitments	●	1.6.1, 2.1	17-19
GRI 2-24	Embedding policy commitments	●	1.2, 3.2	7-44
GRI 2-25	Processes to remediate negative impacts	●	1.4, 2.5	13-15, 29
GRI 2-26	Mechanisms for seeking advice and raising concerns	●	2.5, 4.5.1	29, 87-88
GRI 2-27	Compliance with laws and regulations	●	1.6	16
GRI 2-28	Membership associations	●	4.5.2	88-90
5. Stakeholder engagement				
GRI 2-29	Approach to stakeholder engagement	●	1.5, 4.5.1	16, 87-88
GRI 2-30	Collective bargaining agreements	●	2.5.4	30-31
GRI 3	Material Topics			
GRI 3-1	Process to determine material topics	●	0-1.3.5	10-12
GRI 3-2	List of material topics	●	0, 1.3.5	4, 11-12
GRI 3-3	Management of material topics	●	0-1.3.5	10-12
GRI 200	Economic Disclosures			
GRI 201	Economic Performance			
GRI 201-1	Direct economic value generated and distributed	●	1	5
GRI 201-2	Financial implications and other risks and opportunities due to climate change	●	0, 1.3.4	10-11
GRI 201-3	Defined benefit plan obligations and other retirement plans	●		
GRI 201-4	Financial assistance received from government	●		
GRI 202	Market presence			
GRI 202-1	Ratios of standard entry level wage by gender compared to local minimum wage	●		
GRI 202-2	Proportion of senior management hired from the local community	●		
GRI 203	Indirect economic impacts			
GRI 203-1	Infrastructure investments and services supported	●		
GRI 203-2	Significant indirect economic impacts	●		
GRI 204	Procurement practices			
GRI 204-1	Proportion of spending on local suppliers	●	3.2.1	45
GRI 205	Anti-corruption			
GRI 205-1	Operations assessed for risks related to corruption	●		
GRI 205-2	Communication and training about anti-corruption policies and procedures	●	1.6.1	17
GRI 205-3	Confirmed incidents of corruption and actions taken	●	1.6.1	17
GRI 206	Anti-competitive behaviour			
GRI 206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	●	No legal actions	
GRI 207	Tax			
GRI 207-1	Approach to tax	●		
GRI 207-2	Tax governance, control, and risk management	●		
GRI 207-3	Stakeholder engagement and management of concerns related to tax	●		
GRI 207-4	Country-by-country reporting	●		
GRI 300	Ecology			
GRI 301	Materials			
GRI 301-1	Materials used by weight or volume	●	3.1.1, 3.2.4	33-39, 45-46
GRI 301-2	Recycled input materials used	●	3.1.2	39-40
GRI 301-3	Reclaimed products and their packaging materials	●	3.3.8, 3.9.3, 3.9.4	53-54, 65-66
GRI 302	Energy			
GRI 302-1	Energy consumption within the organisation	●	3.3.1, 3.10.3.1	47-48, 70

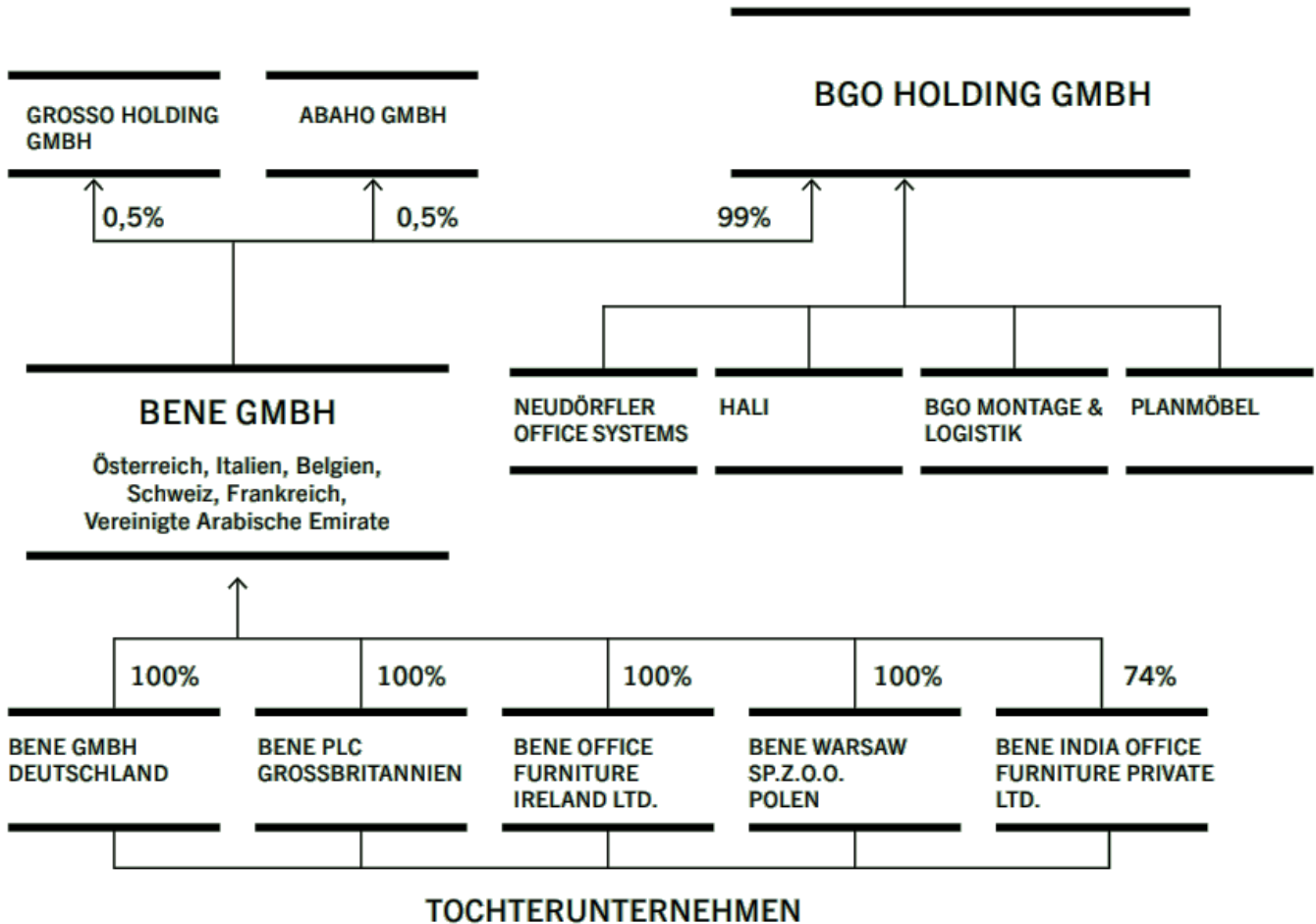
GRI	Description of the	Status	Chapter	Page(s)
GRI 302-2	Energy consumption outside the organisation	●	3.3.1, 3.8, 3.10.3.1	47-48, 62-63, 70
GRI 302-3	Energy intensity	●	3.3.1	47-48
GRI 302-4	Reduction of energy consumption	●	1.4.1, 3.3.1	13-15, 47-48
GRI 302-5	Reductions in energy requirements of products and services	●	1.4.1, 3.1.3	13-15, 47-48
GRI 303	Water and Effluents			
GRI 303-1	Interactions with water as a shared resource	●	3.3.6, 3.10.3.8	52, 73-74
GRI 303-2	Management of water discharge-related impacts	●	3.3.6	52
GRI 303-3	Water withdrawal	●	3.3.6	52
GRI 303-4	Water discharge	●	3.3.6	52
GRI 303-5	Water consumption	●	3.3.6	52
GRI 304	Biodiversity			
GRI 304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	●	Neither the Bene production site nor any of the sales offices are located in or next to protected areas	
GRI 304-2	Significant impacts of activities, products, and services on biodiversity	●		
GRI 304-3	Habitats protected or restored	●		
GRI 304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	●		
GRI 305	Emissions			
GRI 305-1	Direct (Scope 1) GHG emissions	●	3.10.2	68-70
GRI 305-2	Energy indirect (Scope 2) GHG emissions	●	3.10.2	68-70
GRI 305-3	Other indirect (Scope 3) GHG emissions	●	3.10.2	68-70
GRI 305-4	GHG emissions intensity	●	3.10.2	68-70
GRI 305-5	Reduction of GHG emissions	●	1.4, 3.10.2	13-15, 68-70
GRI 305-6	Emissions of ozone-depleting substances (ODS)	●	3.10.3	70-76
GRI 305-7	Nitrogen oxides (NOX), sulphur oxides (SOX), and other significant air emissions	●	3.10.3	70-76
GRI 306	Waste			
GRI 306-1	Waste generation and significant waste-related impacts	●	3.9, 3.10.3.7	64-67, 73
GRI 306-2	Management of significant waste-related impacts	●	3.9	64-67
GRI 306-3	Waste generated	●	3.10.3.7	73
GRI 306-4	Waste diverted from disposal	●	3.9	64-67
GRI 306-5	Waste directed to disposal	●	3.9, 3.10.3.7	64-67, 73
GRI 308	Supplier environmental assessment			
GRI 308-1	New suppliers that were screened using environmental criteria	●	3.2	44-46
GRI 308-2	Negative environmental impacts in the supply chain and actions taken	●	3.1.1, 3.2	33-39, 44-46
GRI 400	Social disclosures			
GRI 401	Employment			
GRI 401-1	New employee hires and employee turnover	●	2.2	19-21
GRI 401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	●	No distinction is made	
GRI 401-3	Parental leave	●	2.2.3	20
GRI 402	Labour/management relations			
GRI 402-1	Minimum notice periods regarding operational changes	●	2.6.3	31-32
GRI 403	Occupational health and safety			
GRI 403-1	Occupational health and safety management system	●	MS functional, but not externally certified.	
GRI 403-2	Hazard identification, risk assessment, and incident investigation	●	2.3.5	24-25
GRI 403-3	Occupational health services	●	2.3.3	23
GRI 403-4	Worker participation, consultation, and communication on occupational health and safety	●	2.3, 2.3.3	21-25

GRI	Description of the	Status	Chapter	Page(s)
GRI 403-5	Worker training on occupational health and safety	●	2.3.5	24-25
GRI 403-6	Promotion of worker health	●	2.3.3	23
GRI 403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	●	3.2	44-46
GRI 403-8	Workers covered by an occupational health and safety management system	●	All in Austria. Other → healthy at bene sales locations. No production.	
GRI 403-9	Work-related injuries	●	2.3.2	22
GRI 403-10	Work-related ill health	●	No work-related illnesses detected.	
GRI 404	Training and education			
GRI 404-1	Average hours of training per year per salaried employee	●	2.4	25-29
GRI 404-2	Programs for upgrading employee skills and transition assistance programs	●	2.4	25-29
GRI 404-3	Percentage of salaried employees receiving regular performance and career development reviews	●	2.4.1, 2.6.1	26, 31
GRI 405	Diversity and equal opportunity			
GRI 405-1	Diversity of governance bodies and employees	●	2.2.4, 4.5	20-21, 87
GRI 405-2	Ratio of basic salary and remuneration of women to men	●	No agreement to publish the data	
GRI 406	Non-discrimination			
GRI 406-1	Incidents of discrimination and corrective actions taken	●	2.5	29-31
GRI 407	Freedom of association and collective bargaining			
GRI 407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	●	2.6.2, 2.6.3, 3.2	31-32, 44-46
GRI 408	Child labour			
GRI 408-1	Operations and suppliers at significant risk for incidents of child labour	●	1.6, 3.2.2	16-17, 45
GRI 409	Forced or compulsory labour			
GRI 409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	●	1.6, 3.2.2	16-17, 45
GRI 410	Security practices			
GRI 410-1	Security personnel trained in human rights policies or procedures	●	1.6, Purchasing policy and Code of Ethics and Conduct	16-17
GRI 411	Rights of indigenous peoples			
GRI 411-1	Incidents of violations involving rights of indigenous peoples	●	No indigenous people are affected by Bene's business activities	
GRI 413	Local communities			
GRI 413-1	Operations with local community engagement, impact assessments, and development programs	●	1.4, 1.5	13-16
GRI 413-2	Operations with significant actual and potential negative impacts on local communities	●	3.3.5	51-52
GRI 414	Supplier social assessment			
GRI 414-1	New suppliers that were screened using social criteria	●	3.2, Purchasing policy new supplier evaluation	44-46
GRI 414-2	Negative social impacts in the supply chain and actions taken	●	3.2.2	45
GRI 415	Public policy			
GRI 415-1	Political contributions	●	No political contributions	
GRI 416	Customer health and safety			
GRI 416-1	Assessment of the health and safety impacts of product and service categories	●	3.1.4, 3.1.5, 3.1.6, 3.4	41-42, 54-58
GRI 416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	●	1.6 No violations	16-17
GRI 417	Marketing and labelling			
GRI 417-1	Requirements for product and service information and labelling	●	3.4, 3.4.2, 3.5, 3.9.4.1	41-42, 58-59, 66-67

GRI	Description of the	Status	Chapter	Page(s)
GRI 417-2	Incidents of non-compliance concerning product and service information and labelling	●	No violations known / reported	
GRI 417-3	Incidents of non-compliance concerning marketing communications	●	No violations known / reported	
GRI 418	Customer privacy			
GRI 418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	●	1.6.2 no complaints	17
GRI 419	Socioeconomic compliance			
GRI 419-1	Non-compliance with laws and regulations in the social and economic area	●	1.6	16-17

4.4. Ownership structure and locations

Bene has changed again and again in its more than 200 years of existence. Today, it is organised as a stable Private Limited Company (GmbH). The ownership structure is as follows:



4.5. BENE STAKEHOLDER ENVIRONMENT

List of the most crucial stakeholder groups:

Customers	Small and large customers, specialised trade partners, potential customers
Contract intermediaries	Architects, facility managers, project developers
Owners, executive bodies	BGO Holding, grosso holding Gesellschaft mbH, ABAHO GmbH, Supervisory Board
Executive management	Executive Directors
Employees	Company management, works council, wage-earners and salaried employees, employees' families, interest groups, potential and former employees
Suppliers	Raw material suppliers, OEM suppliers, merchandise suppliers, network partners, service providers
Politics and administration	Legislators, authorities, municipal and local authorities, federal states, federal government, the European Union
Neighbours	Direct neighbours to the production site in Waidhofen a. d. Ybbs (Lietz GmbH, NÖVOG (Citybahn Waidhofen, Gstadt railway station), Waidhofen road maintenance, EVN AG, construction engineer Ing. Friedrich Deseyve, various residential houses, etc.), neighbours to the sales branches, local neighbours

Journalists and the media	Local, regional, national and international media
Society	Associations, communities, research institutes, universities, schools
Investor Relations	Funding bodies, certified accountants, banks
Sister companies	Neudoerfler Office Systems GmbH, Hali GmbH, BGO Montage und Logistik GmbH
Environment	Water (e.g. Ybbs river adjacent to the company site in Waidhofen), flora, fauna, soil, air

The Supervisory Board of Bene GmbH consists of six members. Two of these are employed in the company as members of the works council and represent the interests of employees on the Supervisory Board. They are appointed to the Supervisory Board after (re-)election. Four people are not active operationally in the company. They represent the interests of the owners. One person is female (= 17%). Activities on the Supervisory Board are not subject to a time limit. The members of the Supervisory Board are not managers in the company.

4.5.1. FORMS OF COMMUNICATION WITH STAKEHOLDERS

In addition to this Sustainability Report, Bene also uses various media for target-group orientated communication, which is constantly being improved. Examples of the forms of communication with stakeholders are explained below.

4.5.1.1. CUSTOMERS AND CONTRACT INTERMEDIARIES

Customers and contract intermediaries are regularly involved in a variety of different ways. The Bene Group has a systematic Customer Relationship Management policy for all areas and locations. Amongst other things, it comprises customer information and advice, a hotline and complaints management. There have been no disputes such as major complaints, negative product test results, recalls or breaches of the protection of customer data between the company and customers/organisations representing customers during the current reporting period. There are also discussions with customers and contract intermediaries at trade fairs (for example around the Orgatec Furniture Fair¹¹⁹ in Cologne and the Salone Internazionale del Mobile in Milan¹²⁰), at evening meetings on various topics at subsidiaries and at other events for different customer groups. We are always happy to invite customers for a discussion and to convince them of our manufacturing quality. We also regularly develop project-based solutions together with customers.

4.5.1.2. EMPLOYEES

Communication with employees is of utmost importance to us. Company management, the works council and all wage-earners and salaried employees were invited to join the Bene Sustainability Team, or were given regular personal updates on any progress made. The Bene Intranet is an important tool for this purpose. Numerous documents and news items on the issue are available at work.bene.com (SharePoint).

4.5.1.3. SUPPLIERS

It is important to us to build up relationships with our business partners based on mutual responsibility and respect. This is why we rely on regular exchange of information on products and raw materials. We foster this continuous improvement through regular dialogue and audits.

4.5.1.4. POLITICS AND ADMINISTRATION, RESIDENTS

Bene enjoys a particularly well-established position at the production site and head office in Waidhofen. Regular interaction takes place with local community representatives. There were no

¹¹⁹ <http://www.orgatec.de/ORGATEC/index.php>

¹²⁰ <http://www.salonemilano.it/>

conflicts with neighbours, authorities or NGOs during the reporting period. Bene does not perform lobbying with political representatives. We do not sponsor or otherwise financially support parties or politicians in any way.

4.5.2. MEMBERSHIPS

Bene is part of society. Within this society, associations and organisations actively contribute to a strong exchange of knowledge. We are members of the following associations or national and international interest groups, in which Bene or a Bene employee

- holds a leading office,
- participates in projects or committees,
- provides strong financial support exceeding the average membership fees, or attaches strategic importance to the membership.

Bene is a member of the following associations, clubs, companies or interest groups:

4.5.2.1. UN GLOBAL COMPACT¹²¹

The United Nations Global Compact is a strategic policy initiative for companies that are committed to aligning their activities and strategy with the ten universally accepted principles in the areas of human rights, labour rights, environmental protection and anti-corruption. Bene has been a UN Global Compact Member since 2010.

4.5.2.2. FURNITURE INDUSTRY SUSTAINABLE PROGRAMME (FISP)¹²²

In 2009, Bene was certified by FIRA (Furniture Industry Research Association) as part of the “Furniture Industry Sustainable Programme” and since then has been a full member of the FISP.

4.5.2.3. PROFESSIONAL ASSOCIATION OF THE AUSTRIAN WOOD INDUSTRIES / AUSTRIAN FURNITURE INDUSTRY¹²³

The professional industry represents the interests of around 1,500 companies in the Austrian wood industry. Its tasks include lobbying, European and international networking, education and training, negotiating collective bargaining agreements, standardisation as well as research and development (R&D). Particularly in the areas of education, marketing and R&D, the association supports the interests of its members as the sponsoring organisation of the college Holztechnikum Kuchl and the marketing organisation proHolz, and as a major sponsor of the research and testing institute Holzforschung Austria.

4.5.2.4. RESPACT AUSTRIAN BUSINESS COUNCIL FOR SUSTAINABLE DEVELOPMENT¹²⁴

respACT (Austrian Business Council for Sustainable Development) is the leading company platform for Corporate Social Responsibility (CSR) and sustainable development in Austria.

4.5.2.5. PEFCTM

Programme for the Endorsement of Forest Certification Schemes

4.5.2.6. FSC[®]

Forest Stewardship Council[®]

¹²¹ www.unglobalcompact.org

¹²² <http://www.fira.co.uk/>

¹²³ <http://www.moebel.at/>; www.holzindustrie.at

¹²⁴ <http://www.respact.at/>

4.5.2.7. INDUSTRIEVERBAND BÜRO UND ARBEITSWELT (INTERIOR BUSINESS ASSOCIATION – IBA)¹²⁵

The IBA (formerly Verband Büro-, Sitz- und Objektmöbel, BSO for short) represents the general, professional and economic interests of the member companies on a national (Germany) and international level.

4.5.2.8. FEMB¹²⁶

Founded in 1972, the FEMB is the umbrella organisation and central communication point for European furniture associations and manufacturers. As a representative of the Austrian furniture industry, Bene is represented in the Technical Committee and the Board meetings.

4.5.2.9. AUSTRIAN STANDARDS INSTITUTE¹²⁷

Bene is active in various Austrian standardisation committees (such as ON-K 072 furniture; ON-AG 072 03 furniture surfaces; ON-AG 072 08 upholstered furniture; ON-AG 072 12 office furniture).

4.5.2.10. REGIONAL INDUSTRIAL ORGANISATION OF LOWER AUSTRIA¹²⁸

As an interest group, the Regional Industrial Organisation of Lower Austria aims to represent its members' concerns at the regional level and to sustainably boost Lower Austria as a place for business.

4.5.2.11. PLATFORM FOR INNOVATION MANAGEMENT (PFI)¹²⁹

The Platform for Innovation Management (PFI) is the leading innovation management organisation in Austria, with 184 members currently from industry, small and medium-sized enterprises (SMEs), research and science. Since 2003 the PFI has become the largest community for users and expert parties interested in innovation management.

4.5.2.12. ZUKUNFTSAKADEMIE MOSTVIERTEL (FUTURE ACADEMY, MOSTVIERTEL)¹³⁰

The Zukunftsakademie (Futures Academy) Mostviertel was founded in 2009 by leading companies in the region and is organised as a not-for-profit organisation. More than 100 members from industry as well as local communities and organisations close to industry support this initiative. The activities are aimed at boosting the economic region and promoting its development.

4.5.2.13. INTERNATIONAL CHAMBER OF COMMERCE AUSTRIA (ICC AUSTRIA)¹³¹

ICC Austria represents Austria's international economy within the ICC (International Chamber of Commerce) and advises companies in their daily work.

4.5.2.14. WIREP – WOMAN IN REAL ESTATE POLAND¹³²

Katarzyna Jasinska, a Bene employee, is Vice President.

4.5.2.15. OTHER MEMBERSHIPS

¹²⁵ <https://iba.online/>

¹²⁶ <http://femb.org/>

¹²⁷ <https://www.austrian-standards.at/home/>

¹²⁸ <https://niederoesterreich.iv.at/de/>

¹²⁹ <http://www.pfi.or.at/>

¹³⁰ <http://www.zukunftsakademie.or.at/>

¹³¹ <https://www.icc-austria.org/en/Home.htm>

¹³² <https://www.wirep.pl/>

- Höhere technische Bundeslehr- und Versuchsanstalt (Higher Technical Federal Teaching and Research Institute) in Waidhofen an der Ybbs¹³³
- Austrian Lead Companies¹³⁴
- ÖQA – Österreichische Arbeitsgemeinschaft zur Förderung der Qualität (Austrian Society for the Promotion of Quality)¹³⁵
- Beta Campus Waidhofen an der Ybbs¹³⁶
- get the MOST¹³⁷
- Austrian Business Council UAE¹³⁸
- Creative Industries Styria¹³⁹
- Architonic¹⁴⁰
- FMN – Association Facility Management Nederland¹⁴¹
- Stylepark¹⁴²
- Archiproducts¹⁴³
- Officebase¹⁴⁴
- ArchiExpo¹⁴⁵
- Trade Switzerland¹⁴⁶
- Business Upper Austria¹⁴⁷
- KSV1870 (Credit Protection Association of 1870)¹⁴⁸
- belfa (belgian facility association)¹⁴⁹
- AKV Europa (Alpine Credit Association)¹⁵⁰

Financial participation does not go beyond annual membership fees for many of the organisations and associations listed. They have nevertheless been listed for the sake of completeness.

¹³³ <https://www.htlwy.at/>

¹³⁴ <https://leitbetriebe.at/>

¹³⁵ <https://www.qualityaustria.com/unternehmen/gruendungshistorie/oega/>

¹³⁶ <https://beta-campus.at/>

¹³⁷ <https://www.get-the-most.at/>

¹³⁸ <http://austrianbc.ae/>

¹³⁹ <https://www.cis.at/en/>

¹⁴⁰ <https://www.architonic.com/en>

¹⁴¹ <https://www.fmn.nl/home>

¹⁴² <https://www.stylepark.com/en/>

¹⁴³ <https://www.archiproducts.com/en>

¹⁴⁴ <https://www.officebase.info/at>

¹⁴⁵ <https://www.archiexpo.de/>

¹⁴⁶ <http://handel-schweiz.com/de/>

¹⁴⁷ <https://www.biz-up.at/>

¹⁴⁸ <https://www.ksv.at/>

¹⁴⁹ <https://www.belfa.be/nl>

¹⁵⁰ <https://www.akv.at/>