



Sustainability Report 2026



Foreword

Dear readers,

With our new, completely revised Sustainability Report, we provide you with a comprehensive insight into our economic, environmental and social activities. We set out our objectives and the measures we are using to achieve and continuously improve upon them.

Together with our EMAS environmental statement, we thereby ensure transparency regarding our company's current situation. The reports contain relevant data, figures and facts, whilst also providing background information on our corporate philosophy and our practical approach to sustainability in general and environmental protection in particular.

We generally publish our sustainability report annually. Due to the challenging economic conditions, we decided in 2025, for the first time, not to release a separate sustainability report, in order to focus our resources specifically on our core business and on tackling key challenges in a market environment characterised by intense competition and economic weakness. This report therefore summarises the financial years 2024 and 2025.

We hope you enjoy reading this report and discovering further information and background details in our EMAS environmental statement and on our website.

Warm regards from Bad Liebenwerda



Hans-Ulrich Weishaupt
Managing Director



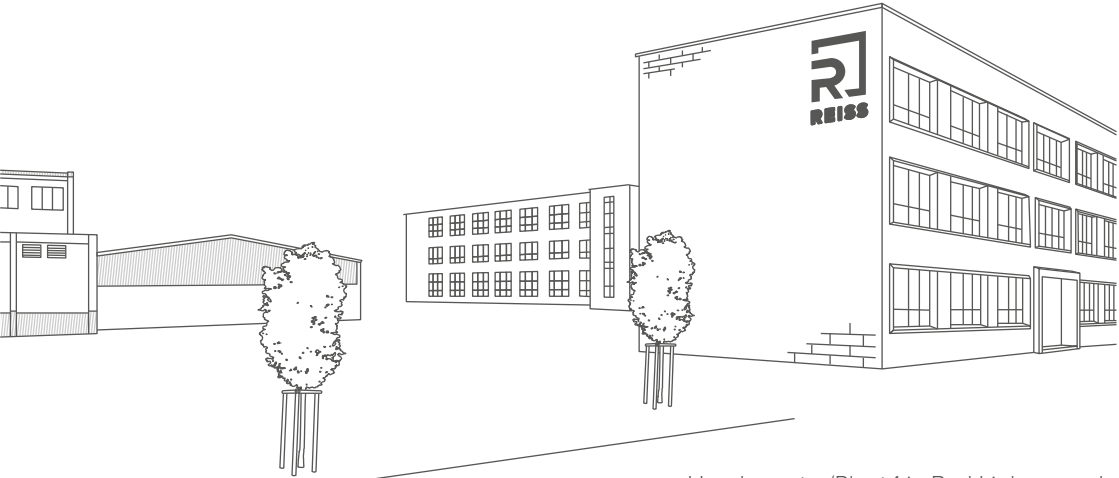
Andreas Käs
Managing Director

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Company Profile

We are dedicated to creating products for the design of working environments in which people can develop their full potential and achieve their goals.



Head quarter/Plant 1 in Bad Liebenwerda
Latitude: 51.514457 | Longitude : 13.390186

REISS Büromöbel GmbH, hereinafter referred to simply as REISS, was founded in 1882 by Robert Reiss in Bad Liebenwerda as a mail-order business specialising in surveying equipment and office supplies. Today, REISS is one of the leading manufacturers of office furniture systems (NACE Code 31) in Germany.

Read more on the history of REISS in our [Environmental Statement](#) and on our website www.reiss-bueromoebel.de.



Plant 2, Bad Liebenwerda OT Lausitz
Latitude : 51.510557 | Longitude : 13.356255

The content of this sustainability report relates exclusively to REISS Büromöbel GmbH, based in Bad Liebenwerda, including its production sites, Plant 1 and Plant 2. The Dresden site is only included in the HR reporting.

Company Profile

CORPORATE GOVERNANCE AND OWNERSHIP STRUCTURE

The company is managed by two appointed managing directors. The owner and sole shareholder of REISS Büromöbel GmbH is REISS Beteiligungsgesellschaft mbH, Berlin, registered in the Commercial Register at Charlottenburg Local Court in Berlin (HRB 105037 B). The REISS management team oversees all operational business processes. It monitors the management of the organisational units and the impact of the organisation on stakeholders and the environment. The framework for this is provided by the corporate strategy, corporate policy and material topics. These are defined, adopted and continuously assessed in committees comprising the management team, senior executives and appointed officers, with the involvement of other stakeholder groups, and are adjusted as necessary. The management team is selected and appointed by the parent company, REISS Beteiligungsgesellschaft mbH, through a recruitment process. Their performance is assessed at the shareholders' meeting and through the evaluation of KPIs.

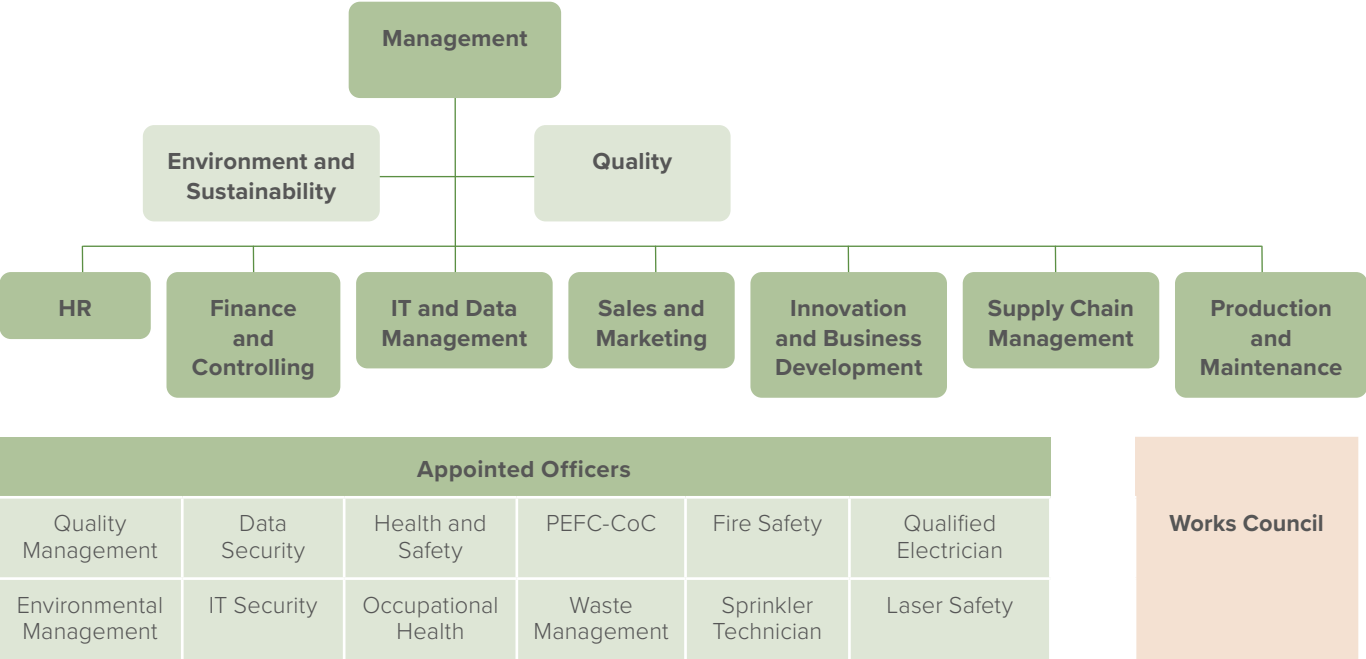
LOCATIONS AND AFFILIATED COMPANIES

The REISS headquarters is still located at its long-established site in Bad Liebenwerda. This is where our REISS products are created – starting with the initial idea, through the development stage, to the final design. In addition to the development, engineering, administration, procurement and sales departments, Bad Liebenwerda is also home to Plant 1, our metal fabrication centre, which includes metal forming, welding, a washing facility and powder coating. These in-house capabilities enable us to respond with particular flexibility to individual customer requirements and to realise customised furniture designs. Our second production site, Plant 2 in the Lausitz district of Bad Liebenwerda, comprises wood production, final assembly and the dispatch of our furniture. Here, we manufacture tables and cabinet furniture in single-unit batches in a highly efficient and resource-saving way.

Since 2024, we have also had an administrative office in Dresden. Across 230 m² of office and showroom space on Freiburger Straße, we showcase modern working environments and provide customer support directly on site.

SALES/TARGET GROUPS

We sell the vast majority (98 per cent) of our furniture through specialist retailers and via tender contracts within Germany. 2 per cent is sold to specialist retailers in other European countries, such as France or the Benelux countries.

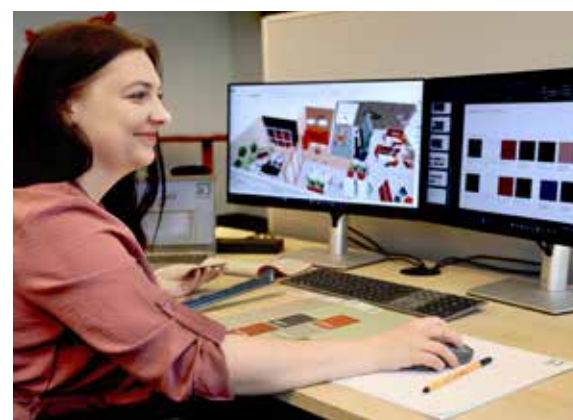


Company Profile

PRODUCT AND SERVICE RANGE

REISS furniture offers a wide range of solutions for designing working environments, from traditional office layouts and open-plan offices to creatively designed open spaces and home offices. These are predominantly developed and engineered at our Bad Liebenwerda site. Individual product lines are created in collaboration with external product designers or regional universities.

Services relating to our products round off our range of offerings, such as OFML planning data and planning services, delivery and assembly, and product and assembly training.



Sustainability Management

Sustainability is the cornerstone of our business operations. Securing good jobs and demonstrating social commitment in the region, as well as protecting and caring for the environment in which we live and work, are key components of our corporate philosophy.

To implement our sustainability objectives in a holistic approach, we have structured our organisation in accordance with the principles of internationally recognised management systems. We have been certified to ISO 9001 (quality management) and ISO 14001 (environmental management) for many years, and since 2013 we have also been certified to the European environmental management system EMAS. Our regularly published environmental statement documents our progress.

Furthermore, we are committed to certified sustainable procurement and product safety. This includes PEFC CoC certification, the GS mark, the Blue Angel eco-label and FEMBA Level certification for our products and our company.

Our [‘Corporate Policy’](#) and our [‘Code of Conduct’](#) form the binding framework for responsible business practices and compliance with human rights, environmental and social standards – both internally and throughout our supply chain.

Responsibility for designing and implementing sustainable processes lies with the management team in collaboration with senior managers, the Head of Environment and Sustainability, and the Head of Quality Management. They are supported by a team of specialist colleagues and appointed officers. Furthermore, the implementation of sustainable practices is the responsibility of every individual employee.

Open communication of processes and measures with all stakeholders, together with the involvement of external experts, ensures that all requirements are taken into account and that potential conflicts of interest are identified and resolved at an early stage. Furthermore, all employees can submit suggestions and help shape processes via the company's improvement scheme or directly through internal channels.

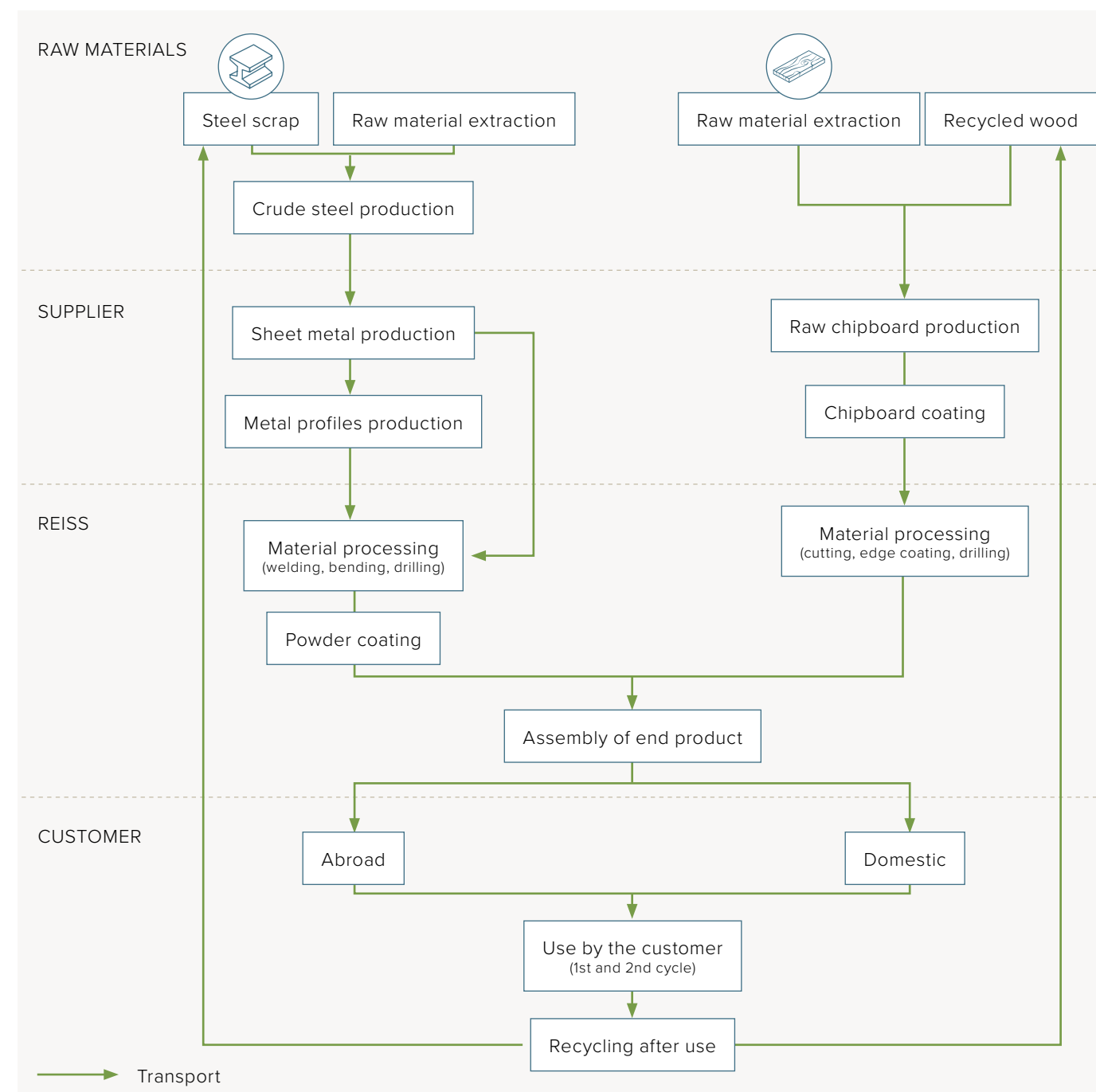
Further information on our general management approach, our environmental management system in particular, our officer organisation, stakeholder engagement and emergency preparedness can be found in our [‘Environmental Statement 2025’](#) on pages 12–14 and 32.

Sustainability Management

Value Chain

Our value chain forms the basis for assessing our economic, environmental and social interactions with our corporate environment, as well as the fields of action for promoting positive impacts and reducing negative ones.

We regularly assess the extent of these impacts and the associated opportunities and risks; this enables us to identify material topics and derive objectives and measures.



Sustainability Management

Material Topics

Our materiality assessment is based on the Global Reporting Initiative (GRI 2021), the Corporate Sustainability Reporting Directive (CSRD; Directive (EU) 2022/2464) with the voluntary reporting standard VSME, and the environmental aspects assessment in accordance with the European EMAS III standard. The approach to assessing all topics follows the same method as the environmental aspects assessment; see also 'Environmental Statement 2025', pages 18–19. In this context, the significance to the organisation takes into account the scale and scope of impacts, as well as a factor relating to the irreversibility of these impacts. In parallel, we assess the potential financial, organisational and competition-related impacts of regulatory developments, market changes or climate risks on our economic activities.

In assessing the impacts of our economic activities on the environment and society, we have identified 17 topics and assessed their actual and potential impacts in terms of likelihood of occurrence and scale. The assessment of the opportunities and risks posed by climate change and future regulations, in terms of their financial and organisational impacts on us, underpins the key findings of this evaluation.

MATERIAL TOPICS

- | Material consumption and material efficiency
- | Energy consumption – heat and electricity
- | Greenhouse gases and air pollutants
- | Product development and use of materials
- | Product quality and product safety
- | Occupational health and safety
- | Work-life balance
- | Training and further education
- | Regional procurement
- | Hazardous substances management
- | Supplier management
- | Waste management
- | Social engagement – Donations and sponsorship
- | Human rights
- | Diversity and inclusion
- | Working conditions in the supply chain
- | Biodiversity

These topics can be grouped into three key areas, which influence one another directly or indirectly.

Resources, i.e. the selection, use and procurement of raw materials, auxiliary materials and consumables, as well as the use of resources for energy generation and the resulting waste and impacts on people and the environment.

People, i.e. the working conditions and safety of our employees and of those in our supply chain, the safety of our products for users, the involvement of our stakeholders and our commitment to society.

Climate and biodiversity, i.e. the impact of our actions on the climate, such as the emission of greenhouse gases, air pollutants and other harmful substances, as well as the loss of biodiversity resulting from the extraction of materials in our supply chain. And, conversely, the impact of climate change on our supply chains and our processes, as well as the associated costs.

The following pages provide an insight into how we address these key issues. The reporting and details are set out in the thematic sections „Business Conduct – Governance (G)“, „People – Social (S)“ and „Environment (E)“.

The core processes through which we address these key issues and which have a significant influence on the sustainability of our business activities along the value chain are [Product Development](#), the selection and the [Management of Suppliers](#), and [Human Resources Management](#).

Sustainability Management

Material Topics

RESOURCES – INTERNAL AND EXTERNAL IMPACTS OF OUR ACTIVITIES

Through our selection of materials and suppliers, we influence resource consumption within the supply chain. The use of recyclable materials and recycled materials reduces the consumption of virgin materials and waste that cannot be recycled or recovered. At the same time, the type and composition of materials have a significant impact on processability – and thus on production requirements – as well as on the safety and quality of our end products. Through our hazardous substances management – that is, the targeted use of necessary chemicals, regular substitution with state-of-the-art solutions and non-toxic alternatives – we reduce consumption and potential impacts on people and the environment.

The continuous optimisation of our processes to reduce energy consumption and the energy sources used conserves fossil resources and reduces greenhouse gas emissions. Where we purchase electricity, we ensure a high proportion of certified green electricity. At Plant 2, thermal energy is generated self-sufficiently through the utilisation of wood chips. At the historic Plant 1 site, a mix of natural gas and wood chips is used to generate process and heating energy in 2024; from 2025, due to a failure of the wood chip combustion system, only natural gas is used.

To minimise the impact of our activities through the use of resources, we are continuously working on measures to improve our energy efficiency and optimise our use of materials. Furthermore, we are planning to increase the proportion of recycled material in the packaging we use and to adopt alternative solutions. Find out more in [objectives »](#).

PEOPLE – INTERNAL AND EXTERNAL IMPACTS OF OUR ACTIVITIES

The development and design of our products in accordance with regulatory requirements, as well as their certification by external testing organisations, ensure product safety and a modern user experience.

Through the selection of our suppliers, we influence working conditions within our supply chain, strengthen the national economy and shorten supply routes. In doing so, our Code of Conduct sets out binding guidelines for our business relationships and professional interactions.

By shaping workplaces and working conditions, implementing preventative measures, providing training and further education, and promoting inclusion, we create the framework for ‘secure’ jobs, a healthy work-life balance, and individual development. At the same time, through our social engagement, we can support local projects and contribute to improving the quality of life and development in the region.

To further improve working conditions and individual development opportunities for our employees, by 2027 we will equip further workstations in wood production with devices designed to reduce physical strain and expand our training and further education programmes to include additional digital learning formats, also see [objectives »](#). In addition, manual processes are increasingly being replaced by digital and automated workflows. Through the targeted use of modern technologies and AI-supported applications, we aim to make work processes more efficient, reduce the workload on staff and create new opportunities for further training.

CLIMATE AND BIODIVERSITY – INTERNAL AND EXTERNAL IMPACTS OF OUR ACTIVITIES

Through our emissions of greenhouse gases and air pollutants from heat generation, we have a direct impact on the climate. At the same time, we influence it indirectly through our purchase of electricity and the use of resources, primarily wood and wood-based materials, and steel as the main components of our products. GHG emissions associated with resources, as well as other GHG emissions from supplies, services and transport, account for the vast majority of our product-related GHG emissions.

Climate change affects us as a company, particularly in terms of the availability of wood as a resource, as well as through the local microclimate and its impact on working conditions at our production sites. Added to this are legal requirements, modernisation regulations and tax burdens, which have a direct impact on our financial situation.

Our demand for wood-based materials is, to a small extent, linked to deforestation and thus to a loss of biodiversity and natural carbon sinks. We therefore make a conscious choice to use wood from sustainably managed forests, which promotes sustainable harvesting and reforestation to create more climate-resilient forests and takes particular care to protect endangered plant and animal species. The chipboard used in our furniture is 100% PEFC-certified, and the wood comes from European forests.

In addition to forestry, land acquisition for production facilities and infrastructure within our supply chain also leads to a loss of biodiversity; however, we can only influence this indirectly through our choice of suppliers. For our own production sites – specifically Plant 2, which came into operation in 2020 – compensation areas and habitats were created for the sand lizards that previously lived there.

To reduce the impact of our activities on the climate, we are developing measures to improve our energy efficiency and reduce our Scope 1 and 2 GHG emissions. The discontinuation of wood chip combustion at Plant 1 at the end of 2024 will lead to a temporary increase in GHG emissions due to rising gas consumption. However, by 2030, we aim to reduce our emissions by 20 per cent compared with 2024 through suitable alternative solutions.

Furthermore, as part of our environmental targets, we have planned a restoration project for our brownfield sites at Plant 2 by 2028, see [objectives »](#).

NON-MATERIAL TOPICS

Affected communities – rights of indigenous peoples (GRI 411), access and benefit-sharing (GRI 101-3), safety practices (GRI 410) – Our Code of Conduct, as well as those for suppliers and partners, are binding on our actions. Our suppliers are predominantly based in Europe and are subject to European standards. For critical materials such as steel, wood and electronic components, there is no evidence that the rights of affected communities – including economic, social, cultural, civil and political rights, or the specific rights of indigenous peoples – are being infringed within our value chain.

Circular economy; wood-based materials and steel account for 80 per cent of our raw materials, consumables and supplies, and, thanks to established collection and processing procedures, offer great potential for the use of recycled materials. In chipboard production, recycled wood is increasingly replacing virgin wood, enabling the valuable resource of wood to be utilised for longer. In addition to recycled wood, waste products from the wood industry – such as sawmill offcuts, wood shavings and thinning wood from forestry – are used in chipboard production. This transforms these waste materials into products and locks in the carbon stored in the wood for the duration of our products’ service life. The chipboard itself can be recycled multiple times and reused in new chipboard. Steel is 100 per cent recyclable. The proportion of recycled material in crude steel is currently limited by the available quantity of scrap and the manufacturers’ plant technology.

Business Conduct – Governance

REISS has been firmly rooted in the region since 1882. We develop and manufacture our products at our sites in Bad Liebenwerda. We are supported in this by partnerships with regional universities and renowned industrial designers. Regional value creation and the promotion of education, as well as research and development, have been key cornerstones of our corporate philosophy since the company was founded. The majority of our employees come from the immediate surrounding area. Quite a few began their careers with an apprenticeship at REISS. Others are returnees who have found attractive career prospects here. 88 per cent of employees and 55 per cent of managers live within a 35-kilometre radius. Wages based on collective agreements ensure an income well above the minimum wage.

Membership in associations and interest groups:

- IBA – German Interior Business Association
- HKN – Verband Holz und Kunststoff Nord-Ost e.V.
- IHK – Industrie- und Handelskammer Cottbus (Chamber of Industry and Commerce)
- BVMW – Bundesverband mittelständische Wirtschaft (Federal Association of Small and Medium-sized Enterprises)
- Wirtschaftsforum Brandenburg e.V. (Economic Forum)
- Verein für Qualitätsförderung (Association for Quality Promotion)
- Wirtschaftsforum Elster-Röder (Economic Forum)

At the same time, we work predominantly with regional suppliers and partners. We source 99 per cent of our materials and purchased components locally in Germany, 25 per cent of which come from the state of Brandenburg and neighbouring federal states (based on the value of materials sourced in 2024 and 2025).

In addition, we are active in regional networks and trade associations, such as the Cottbus Chamber of Industry and Commerce (IHK) and the Elster-Röder Business Forum. At a technical level, we contribute to the development of our sectors, for example through the German Interior Business Association (IBA) or the Verband Holz und Kunststoff Nord-Ost e. V. (trade and employer association of the wood and plastics processing Industry). Lobbying activities in this context are limited solely to participation in sector-specific working groups, with the aim of monitoring and helping to shape regulatory developments. We do not make any financial or in-kind contributions to political initiatives, parties or politicians.

Business Conduct – Governance

Compliance, Ethics and Principles of Integrity

Another key pillar of our corporate philosophy is compliance with laws and regulations. This earns the trust of our stakeholders and underpins our success as a company. The framework for our economic activities and business relationships is formed by fundamental and human rights, as set out in the German Basic Law, the Charter of Fundamental Rights of the European Union, the European Convention on Human Rights and the United Nations (UN) Universal Declaration of Human Rights, as well as the core labour standards of the International Labour Organisation (ILO).

We do not tolerate or accept any form of child labour, forced labour or compulsory labour. We reject bribery and corruption and support fair and undistorted competition. We advocate equality and equal opportunities and do not accept discrimination or disadvantage on the grounds of origin, nationality, religion, sexual identity, gender, age or physical or mental disability.

To this end, we have established rules and standards in our corporate policy, works agreements and compliance guidelines that go beyond statutory requirements; these are binding on our employees and serve as guidelines when selecting our business partners. External data protection and health and safety officers advise and support us on all matters relating to data protection and health and safety in the context of our activities and with regard to our products and services.

To prevent breaches, we continuously monitor legal and regulatory requirements and identify areas where action is needed. Furthermore, we have introduced topic-specific guidelines and procedures and provide information, training and advisory services for our employees.

Suppliers and service providers are integrated into our management system, undergo a due diligence assessment and are required to act responsibly under the terms of contractual agreements. A specific Code of Conduct for suppliers is a binding part of our supplier relationships.

Potential breaches are identified through internal and partner audits, as well as discussions with stakeholders, or are reported via general and anonymous reporting channels.

Depending on their nature, suspected cases and complaints are investigated and assessed in consultation with stakeholders and other bodies, such as the works council, the relevant officers and, where necessary, external specialist advisers. This is carried out with the involvement of the management board and, in exceptional cases, the shareholders' meeting, which adopts any necessary measures and consequences. Non-anonymous complaint procedures are evaluated in a feedback meeting with the stakeholders once measures have been implemented.

Complaints and suspected cases 2024/2025:

During the reporting period, one complaint regarding noise pollution and one official enquiry seeking clarification on a suspected environmental issue at a business partner were dealt with.

No cases of discrimination, corruption, loss or misuse of data, or breaches of other legal frameworks became known. Furthermore, we were not subject to any legal proceedings relating to anti-competitive behaviour.

Business Conduct – Governance

Economic Performance

The table below shows the turnover figures for the past financial years. Taxes were paid in accordance with legal requirements. All financial data is verified annually by external auditors and published in an annual report. Public funding was allocated to support a position in the field of innovation.

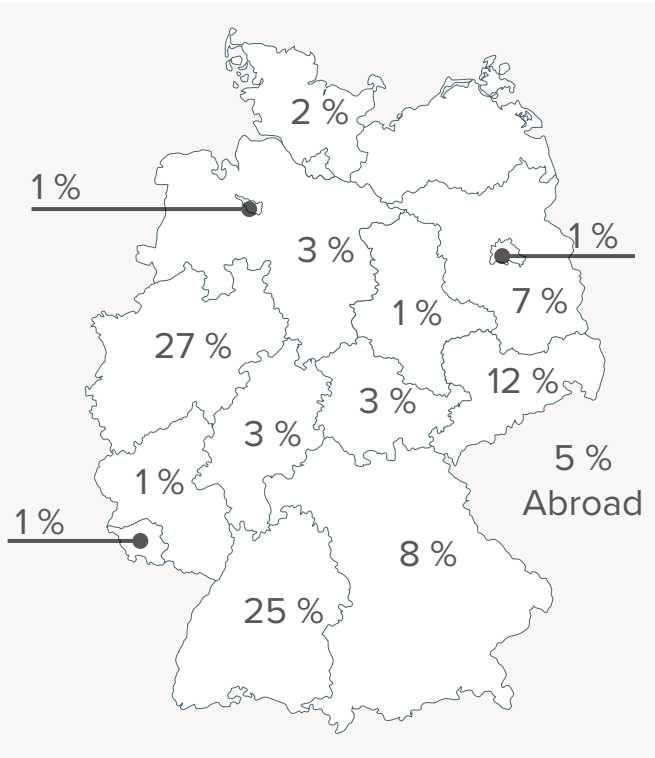
Year	2023	2024	2025
Direct economic value generated [€]	44 102 092	48 529 035	35 850 139
Economic value distributed [€]	32 100 130	35 407 790	26 254 306
Economic value retained [€]	12 001 962	13 121 245	9 595 833
Value added [%]	27.21	27.04	26.77
Turnover value [€]	44 147 270	48 607 140	35 891 114
Depreciation rate [%]	9.62	9.99	10.87

Supplier Management

We select our suppliers based on criteria such as certified management systems, supply chain certificates and sustainability certifications. Our Code of Conduct for Suppliers, which requires compliance with human rights, fair working conditions and environmentally responsible behaviour throughout the supply chain, forms the binding basis for our business relationships. We also regularly assess our suppliers on the basis of supplier questionnaires and through supplier audits, focusing on quality, environmental and other sustainability aspects. None of our suppliers are based in emerging or developing countries. The suppliers' sites are located in neighbouring countries or regions, meaning there is a negligible risk of human rights violations.

All suppliers accounting for 80 per cent of our material procurement by value are assessed every two years via the supplier questionnaire. In addition, these suppliers were assessed in 2024 and 2025 through on-site audits or quality reviews. No incidents with negative consequences were identified.

PROPORTION OF SUPPLIERS BY FEDERAL STATE



Business Conduct – Governance

Supplier Management

PURCHASE OF CERTIFIED WOOD-BASED MATERIALS

We have been certified to the PEFC CoC (Chain of Custody) standard since 2018 and use only wood from responsibly managed forests. The chipboard used in our furniture is made from 100 per cent PEFC-certified material.

PEFC stands for 'Programme for the Endorsement of Forest Certification' and is an international certification system that ensures compliance with environmental, economic and social criteria in forest management and the downstream supply chain. To this end, records must be kept regarding the origin of the wood, forestry and harvesting practices, and, for example, working conditions, occupational health and safety, or compliance with statutory requirements, throughout the entire supply chain.

Sustainable forest management contributes to the conservation of biodiversity and CO₂ capture, and supports our forests' resilience to climate change. At the same time, it ensures fair working conditions and ethical business practices for all stakeholders.

PARTNER: ELSTER WERKE

For many years, we have been working locally with ELSTER WERKE gemeinnützige GmbH, an organisation dedicated to the social inclusion and vocational rehabilitation of people with intellectual or physical disabilities. At ELSTER WERKE's facilities, adults who, due to the nature and severity of their cognitive or physical disabilities, are unable to work in the general labour market can participate in working life and develop personally.

We collaborate with ELSTER WERKE in various fields. For instance, the staff at DruckHaus manufacture and dispatch almost all of REISS's printed materials, sales materials and promotional items. The metalworking workshops carry out assembly and precision work for us, whilst the woodworking division of ELSTER WERKE in Lausitz produces high-quality containers for us. As with other suppliers, we conduct annual audits at the Lausitz site – which accounts for a significant proportion of our value creation – and assess quality, environmental and other aspects.

Find out more about the work of ELSTER WERKE gemeinnützige GmbH at their [website](#).



© PEFC Germany



© ELSTERWERK Group & [Manuel Weidt](#)

Business Conduct – Governance

Product Quality and Product Responsibility

Product quality and sustainability go hand in hand – environmental, economic and safety aspects form the framework for our product development. To this end, we take into account customer and regulatory requirements, as well as the potential impact of our products on health and safety, the environment and natural resources throughout their entire life cycle, from development through production and use to recycling and disposal.

Throughout the entire development process, we ensure that defined requirements set out in specifications, as well as in regulatory and legal frameworks, are met at every stage. Furthermore, once production has been approved, our products are continuously improved and optimised as part of a continuous improvement process. This enables us to integrate new findings and regulatory requirements into our products

and processes in a timely manner. Operational delivery quality is guaranteed by established quality assurance systems at both REISS plants.

We also have the safety and usability of our products, as well as compliance with regulatory requirements and environmental criteria, assessed by external testing organisations. In doing so, we rely on GS certification for our products, certification under RAL-UZ 38 (also known as the Blue Angel), Quality Office certification, and FEMB Level, the sustainability standard of the European Office Furniture Association. You can find more information on the individual certifications [here](#).



PRODUCT CERTIFICATION AS OF AUGUST 2026

Product group	GS	Quality Office	Blue Angel	FEMB Level 3
REISS Avaro	X	X	X	X
REISS Eco N2	X	X	X	X
REISS Trailo	T-leg version		X	X
REISS Standard	X	X	X	X
REISS Standard RH, VH, RR, VV	X	X	X	X
REISS Idealo	X	X	X	X
REISS Novo	X	X	X	X
REISS Tabilo	X	X	X	X
REISS Inteo	X	X	X	X
REISS Eco V	X	X	X	X
REISS Cabinet System	X	X	X	X
REISS Container System	X	X	X	X
REISS Acoustic Solutions	X			
REISS Wardrobe				

As part of our product responsibility and to ensure safe use, we label our products in accordance with the applicable legal and regulatory requirements and provide guidance on safe use and disposal.

Further information on products and materials is prepared and published in accordance with legal requirements. No breaches of regulations relating to product labelling or marketing communications have been identified.

People – Social

The satisfaction of our employees, active participation and our commitment to the region form the basis of our socially sustainable practices. Our employees are at the heart of our success – they ensure long-term customer relationships, our capacity for innovation and the high quality of our furniture. That is why health and safety at work, health promotion and the continuous improvement of working conditions are our top priorities.

We focus on personalised induction and training, occupational health support, flexible working time arrangements and the active involvement of our employees in business processes. Their development and further training, as well as deploying them in roles that match their skills, are central pillars of our approach.

Diversity and inclusion are a living reality for us: we work in diverse teams, integrate people with disabilities and collaborate with workshop facilities for people who are currently unable to work in the general labour market.

Furthermore, we support local schools, clubs and projects and maintain close ties with the Liebenwerda municipality. In this way, we reconcile business interests with local developments and strengthen the region. As an active member of networks such as the Cottbus Chamber of Commerce and Industry and the Elster-Röder Business Forum, fostering good relations and supporting our local community are matters close to our hearts.

Social sustainability means taking responsibility – for our employees, for the region, and also within our supply chain. You can find out more about 'Sustainability in the supply chain' under 'Governance and Business Conduct' in [„Supplier Management“](#).



People – Social

Attractive Jobs



REISS offers a diverse product range. We develop and manufacture the majority of our products and their components in-house, using state-of-the-art software solutions and manufacturing technologies. As a result, we offer a wide range of roles and positions with a broad spectrum of requirements and opportunities for development.

REISS pays wages in line with collective agreements*. 90 per cent of our employees are covered by the collective agreement and receive pay, regardless of gender, in accordance with their pay grade under the collective agreement. Employees not covered by the collective agreement receive an annual basic salary, the amount of which is based on their role, scope of responsibility, qualifications and individual experience. The specific remuneration is determined taking these criteria into account and is reviewed regularly. The final decision is made by the management in consultation with the works council.

As they progress in their length of service, all employees are entitled to benefits under the collective agreement and works agreements, such as a Christmas bonus, special leave days, bonuses and financial allowances for special occasions, such as weddings, childbirth and others. In addition, employees can join a company pension scheme.

*Collective agreement for employees in the wood and plastics processing industry in Berlin and Brandenburg

The REISS Community

To foster team spirit and socialising outside of work, we get together every year for in-house company parties and also give our all as 'REISSians' in sporting competitions outside of working hours. At the Elsterlauf in Bad Liebenwerda, for example, our REISS Runners compete in several disciplines – such as cycling, running and walking – over various distances. In Dresden, we take part in the Rewe Team Challenge.

People – Social

Work-Life-Balance

We offer our employees a wide range of flexible working time arrangements – even for shift work. These include flexitime schemes, working time accounts, part-time options and the possibility of working from home or remotely. In this way, we create a framework that enables our employees to achieve a better work-life balance. Together with them, we find individual solutions for a wide range of life situations – whether it's short-term bottlenecks or longer-term additional demands, such as caring for relatives.

As an employer in a structurally disadvantaged region with limited public transport and fragile structures in voluntary work and youth development, we also contribute to maintaining local and regional social infrastructure through flexible working time models. Many of our employees are involved in sports and social clubs, take on roles as coaches and trainers, or are active in the voluntary fire service.



Reintegration Management and Inclusion

We support our employees in returning to work following recurring or long-term illnesses, such as accidents or serious illnesses. In this way, we retain valuable expertise and valued colleagues, and strengthen our teams in the long term.

Through our commitment to inclusion, we also create opportunities for people with disabilities to contribute their skills. Together with our REISS Disability Officer, we develop individual measures and support programmes to fully integrate these skilled workers and enable them to progress in their careers and realise their potential. Around 7 per cent of our employees have a disability. The majority of them work in assembly and support roles

Furthermore, we have been working for many years in partnership with [ELSTER WERKE gGmbH](#), a nonprofit organisation for adults who, due to the nature and severity of their disability, are unable – or not yet able – to work in the general labour market.

Works Council and Employee Involvement

The works council supports and advises employees and the management on all matters relating to collective agreements, workplace assessments, performance reviews, organisational changes and the company's idea management scheme. At regular staff meetings, the management and the works council provide updates on the current situation, planned organisational changes or measures, and discuss questions raised by employees, either openly during the meeting or submitted anonymously in advance.

In addition, important changes, works agreements or news are made available via a digital company platform.

As part of the workplace improvement scheme, all employees can submit suggestions for optimising processes or product development and actively support their implementation.

People – Social

Occupational Health and Safety

REISS's occupational health and safety management system is based on statutory requirements and is aligned with DIN ISO 45001. We regularly assess our workplaces against current safety requirements and the state of the art, and make adjustments where necessary. This is carried out in consultation with employees, the occupational health and safety specialist and, where necessary, the occupational health physician. Our Occupational Health and Safety

Committee (ASA), comprising team leaders from Human Resources and Production, the management, the occupational health and safety specialist, works council members, the occupational health physician and the safety representatives, meets quarterly to discuss new regulations in the field of occupational health and safety, measures to improve workplace ergonomics, causes of accidents and other topics, and decides on the implementation of measures. 4 per cent of employees are represented on this committee.

COMPONENTS OF HEALTH AND SAFETY*

- ✓ Risk assessment for workplaces and processes, including psychological strain
- ✓ Regular workplace inspections to assess risks and monitor the implementation of measures
- ✓ Training, specific to the department and workplace, prior to starting work and annually
- ✓ Additional training on health and safety at work
- ✓ Inspection of plant and machinery by authorised specialists
- ✓ Personal protective equipment (PPE)
- ✓ Occupational health check-ups
- ✓ First aiders, fire safety officers and safety representatives
- ✓ Occupational health physician
- ✓ Occupational health and safety specialist
- ✓ Internal audits to review safety-related processes
- ✓ Hazardous substances management

COMPONENTS OF HEALTH PROMOTION

- ✓ Water dispensers and fruit every week for all staff
- ✓ Voluntary workplace-specific health check-ups
- ✓ Use of the gym
- ✓ Ergonomic workstations
- ✓ Tips for health and fitness at work and beyond

*Health and safety measures apply to employees and temporary workers

Measures to improve workplace ergonomics 2024 and 2025:

- ✓ Installation of lifting aids at assembly workstations
- ✓ Conversion of manual tasks to automated processes

People – Social

Facts and Figures

	2023			2024			2025		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Total employees	154	58	212	166	61	227	141	54	195
Thereof permanent	141	54	195	141	54	195	126	52	178
Thereof fixed-term	13	4	17	25	7	32	15	2	17
Thereof full-time	152	46	198	162	45	207	135	41	176
Thereof part-time	2	12	14	4	16	20	6	13	19
Age group < 30	-	-	-	27	6	33	18	4	22
Age group 30–50	-	-	-	86	37	123	77	33	110
Age group > 50	-	-	-	53	18	71	46	17	63
Employees in management positions	-	-	23	17	6	23	15	5	20
Age group < 30	-	-	-	0	1	1	0	1	1
Age group 30–50	-	-	-	12	5	17	10	4	14
Age group > 50	-	-	-	5	0	5	5	0	5
White-collar workers	-	-	-	39	40	79	35	35	70
Age group < 30	-	-	-	8	3	11	7	0	7
Age group 30–50	-	-	-	15	25	40	14	25	39
Age group > 50	-	-	-	16	12	28	14	10	24
Thereof with a disability	-	-	-	0	1	1	1	2	3
Blue-collar workers	-	-	-	102	14	116	86	12	98
Age group < 30	-	-	-	11	1	12	6	1	7
Age group 30–50	-	-	-	59	7	66	53	4	57
Age group > 50	-	-	-	32	6	38	27	7	34
Thereof with a disability	-	-	-	12	3	15	10	3	13
Apprentices	-	-	7	8	1	9	5	2	7
Temporary workers	20	2	22	12	3	15	5	2	7

Reference date: 31 December of the respective year

Parental leave	2023			2024			2025		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Employees entitled to parental leave	154	58	212	166	61	227	141	54	195
Employees who took parental leave	7	0	7	4	1	5	2	2	4
Return to work after parental leave	7	0	7	4	0	4	1	1	2
Still with the company 12 months after their return	5	0	5	0	0	0	4	0	4

Return to work rate – Proportion of employees who did return to work after parental leave, as agreed on – 100 %

Retention rate – Proportion of employees who are still with the company 12 months after their return – 100 %

Staff turnover	2023			2024			2025		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Hirings									
Age group < 30	7	0	7	6	3	9	1	1	2
Age group 30–50	11	7	18	12	6	18	1	1	2
Age group > 50	3	1	4	3	0	3	3	0	3
Exits	Men	Women	Total	Men	Women	Total	Men	Women	Total
Age group < 30	9	0	9	3	3	6	3	1	4
Age group 30–50	11	2	13	7	2	9	11	5	16
Age group > 50	2	0	2	2	3	5	11	2	13
Hirings	21	8	29	21	9	30	5	2	7
Exits	22	2	24	12	8	20	25	8	33

Accident statistics and illnesses	2023			2024			2025		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Recordable injuries	2	1	3	4	1	5	9	2	11
Thereof commuting accidents	0	1	1	2	0	2	3	0	3
Incident rate per 1 000 (TMQ)*	0.16			23.04			55.00		
Reportable work-related accidents per 1 million hours worked (RIR)**	14.15			16.04			40.43		
Lost day rate (LDR) [%]***	10.09			0.24			0.32		

* Relative accident frequency per 1 000 full-time employees

** Relative accident frequency per 1 million work hours

***Proportion of days lost due to reportable work-related accidents, relative to scheduled working days.

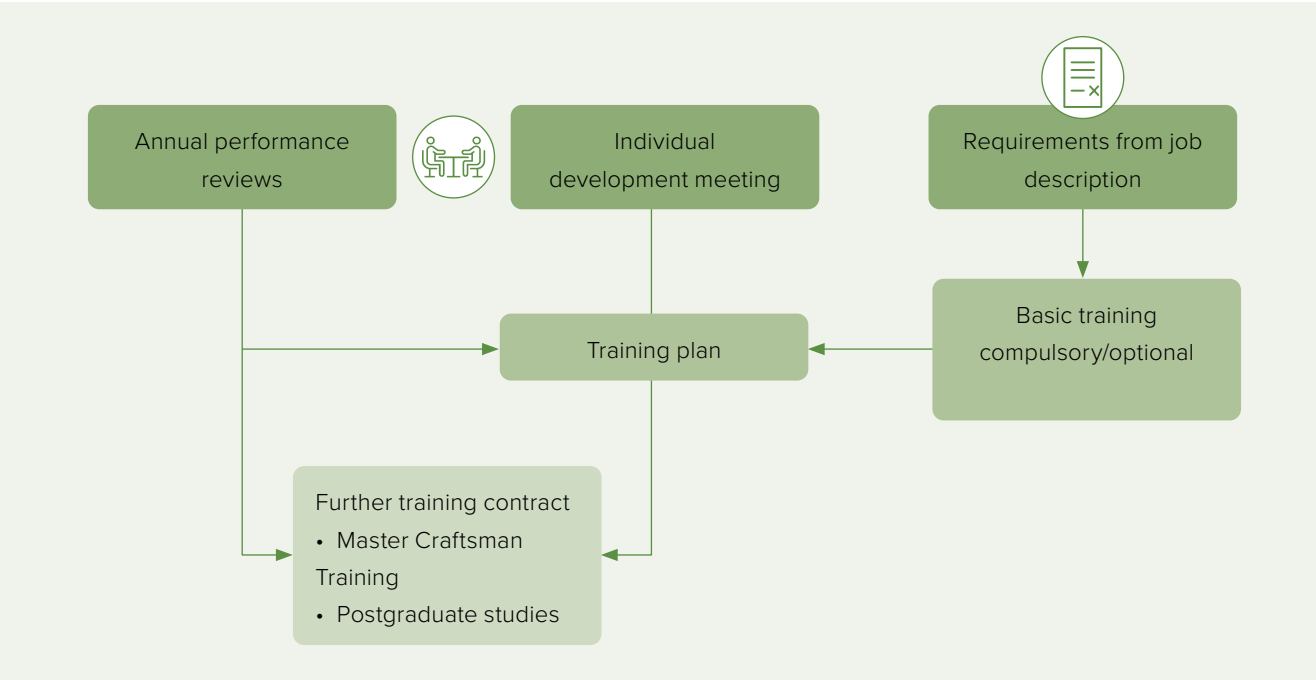
There were no work-related injuries with serious consequences or fatalities. Furthermore, no work related illnesses were reported during the reporting period.

People – Social

Training and Further Education

Training and professional development are crucial to the competence and satisfaction of our staff. In this regard, we take a targeted approach that addresses individual skills, goals and circumstances. The in-house REISS training programme offers compulsory basic training courses for specific employee groups, which may also be attended by others if they are beneficial to their work. In addition, there are subject-specific and individual training courses that are agreed upon jointly by managers and employees.

Training needs are identified annually during performance reviews and development meetings, then incorporated into the training plan and organised in collaboration with the HR department. The spectrum ranges from basic training and programme-specific courses to comprehensive further training programmes, such as support for master craftsman qualifications.



Training and further education	2023			2024			2025		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Training hours	204.5	100.5	305	243	99	342	258	130	388
Average number of hours spent on further training per employee	1.33	1.73	1.44	1.46	1.62	1.51	1.83	2.41	1.99
Average number of hours spent on further training per employee category									
Employees in management positions	-	-	-	1.59	1.50	1.57	3.20	3.20	3.20
Employees without a managerial role	-	-	-	1.39	1.88	1.51	1.62	2.59	1.86

APPRENTICES AT REISS

REISS has been providing training and education continuously since the company was founded. We offer both apprenticeship programmes and dual study programmes. You can find out more about training opportunities at REISS on our website under '[Dual studies and training](#)'. To reach potential apprentices, we have increased our presence at training fairs, careers days and on social media platforms. Furthermore, in the reporting years 2024 and 2025, we once again visited local schools to present apprenticeship programmes and job roles within the company during various lessons, with the aim of sparking young people's curiosity about skilled trades and attracting apprentices. Young people and young adults can gain practical experience with us through school-based and voluntary internships or as working students.

During their training period, our apprentices work in various departments and are assigned to a wide range of tasks. This enables us to impart a broad range of knowledge, identify their strengths and provide them with targeted support. The training programme is centrally managed by our training coordinator, who also acts as the point of contact for the apprentices and supports them throughout their entire apprenticeship. To help our apprentices settle in and foster a sense of belonging to the company from the very beginning, we organise welcome days once they have started their apprenticeship or dual study programme. Here, the apprentices get to know one another as well as all the relevant contacts at REISS and are provided with an initial grounding in the subject matter. Apprentices from previous years are also involved in this process, offering an insight into the training programme, the company and current apprentice projects that we initiate as part of the apprenticeship.



People – Social

Regional Commitment

Supporting sport, culture and education, as well as social organisations, is a matter close to our hearts and, not least, benefits the families of our employees. That is why we are involved in various organisations, clubs and projects, with a particular focus on Bad Liebenwerda.

EDUCATIONAL INSTITUTIONS	- Donations to the schools supporting organisations - Project days - Project and research work - Vocational orientation services	✓ Primary school Robert Reiss, Bad Liebenwerda
		✓ Secondary school Robert Reiss, Bad Liebenwerda
		✓ Primary school Erich Schindler, Wahrenbrück
		✓ Secondary school Falkenberg
		✓ Brandenburg University of Technology (BTU) Cottbus-Senftenberg
SPORTS CLUBS	- Donations - Sponsorships - Participation in competitions	✓ FC Bad Liebenwerda e.V.
		✓ Kegelclub Rot-Weiß 1902 Bad Liebenwerda e.V.
		✓ Lauf- und Walking Verein 05 Bad Liebenwerda e.V.
CULTURAL ORGANISATIONS	- Donations - Sponsorships	✓ Big Band Bad Liebenwerda
		✓ Südbrandenburgische Orgelakademie e.V.
		✓ REISS Zweck e.V.
COMMUNITY AND SOCIAL ORGANISATIONS	- Donations - Sponsorships	✓ Volunteer fire brigades in the Liebenwerda municipality
		✓ HausLeben Kurstadtregion e.V. Association for the support of cancer patients and their families



REISS BEES

Since 2022, the bees of REISS Zweck e.V. have made their home on our site at Werk 2. There, they find plenty of food in the surrounding natural areas and neighbouring fields and are able to thrive undisturbed. At the same time, they help to preserve local plant diversity and ensure good agricultural yields. The 'REISS bees' are looked after by the chairman of REISS Zweck e.V.

Environment

We are a manufacturing company. As such, our activities have a direct impact on the environment and natural cycles, for example in the form of resource consumption, waste generation and emissions. Our aim is to minimise these impacts. There are three key areas of focus:

- the impact of our products,
- the impact of our manufacturing processes and
- the impact of our building infrastructure.

In addition, there are indirect impacts within the supply chain, which we can influence indirectly through our supplier management.

We manage the environmental impact of our products primarily through our product development process, which sets specific environmental parameters alongside functional, regulatory and quality requirements. At the same time, the product development process has an indirect impact on the environmental performance of manufacturing as well as upstream and downstream processes, for example through the use of hazardous substances, the proportion of recycled materials or waste.

In our manufacturing operations, we focus on the continuous optimisation of material usage and energy consumption, as well as the reduction and substitution of auxiliary and operating materials. Monitoring resource usage, the technological advancement of our plant, and the digitalisation and software-supported analysis of processes play a key role in this.

Our building infrastructure has an impact on the environment, particularly through its demand for thermal energy. At our Plant 2, energy efficiency in line with modern standards was incorporated into the planning during the construction of the new building. Thermal energy is generated exclusively through the use of wood shavings from production and process waste heat. At the historic Plant 1 site, energy requirements and environmental impacts are significantly higher due to the existing older buildings. However, through energy efficiency measures and process optimisation, we have been able to achieve a significant improvement here over recent years.

Environment

Product Development Process

Through the product development process, we influence the type and quantity of materials used, as well as material efficiency. At the same time, it lays the foundation for the durability and safety of our products, as well as their reparability and recyclability. Furthermore, it influences the consumption of energy and

auxiliary materials during production, distribution, use and recycling. You can read more about the principles guiding the development of our products and the materials we use in our ['Environmental Statement 2025'](#) on pages 16 and 17 under 'Product Ecology' and 'Materials'.



Environment

Material Use and Material Efficiency

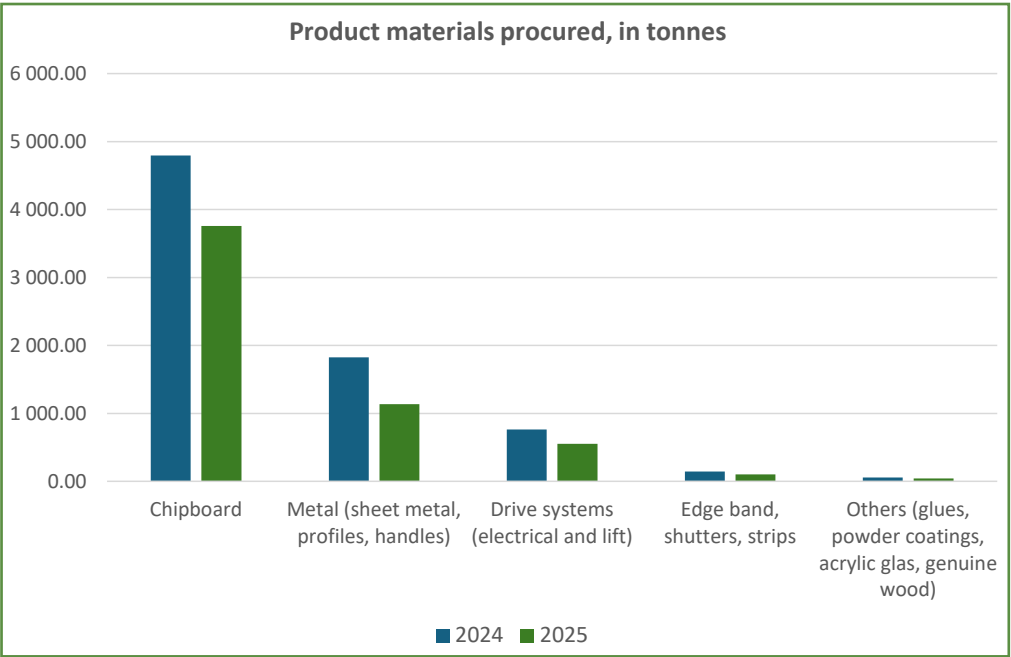
The main components of our products are wood-based materials and steel. They account for over 90 per cent of the materials used in the end product. Around 50 per cent of the wood content in the chipboard comes from waste wood, i.e. material that has previously been used in furniture, building products or similar items. A further 35–40 per cent consists of sawmill by-products from the wood industry¹.

Depending on the supplier, the steel we use contains between 15 and 20 per cent recycled content in a mix of pre- and post-consumer material². The proportion of recycled material in plastic components cannot yet be quantified in full. All materials can be easily separated and recycled at the end of the product life cycle.

¹ manufacturer's declaration of the chipboard manufacturer
² EPD or manufacturer's declaration of the suppliers of metal products

Optimised packaging concepts and suitable packaging materials are essential for the safe and high-quality delivery of our products. We work with various partners and logistics hubs throughout Germany. Adequate packaging ensures delivery quality, optimises handling and reduces waste caused by transport damage. With the gradual switch from film to paper-laminated cardboard in 2025, we were able to reduce the proportion of film and other plastic items in the packaging materials we source from 30 per cent in 2024 to 20 per cent in 2025. The remainder consists of cardboard. The average recycled content in purchased packaging materials is approximately 68 per cent. All packaging materials are 100 per cent recyclable. Furniture covers are also used.

Packaging material is returned to us by our hauliers, sorted, assessed and, if suitable, reused or reconditioned. This means that even single-use packaging can be used for several cycles. Packaging waste is sorted by type and sent for recycling.



A detailed breakdown of the quantities procured in 2024 and 2025 can be found in our 'Environmental Statement 2025', page 24 and in the 'Updated Environmental Statement 2026', page 5. Data on material efficiency is presented on pages 28 (2025) and 9 (2026) and explained in more detail in the section on environmental aspects on page 20 (2025).

Environment

Further Environmental Data and Information

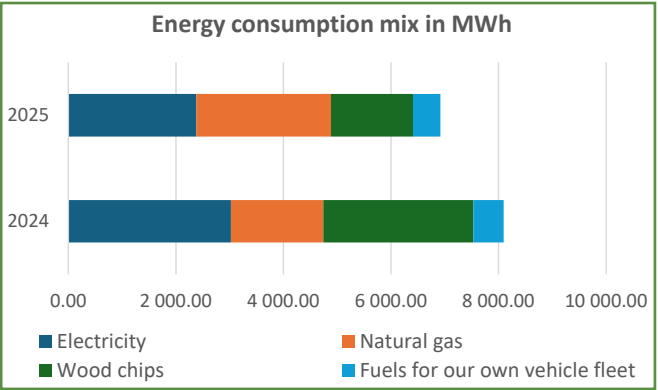
Data and key figures on our environmental performance in the areas of energy, water use, waste management, climate and biodiversity in 2024 can be found in our [2025 Environmental Statement](#), in the input-output balance 'Material and Energy Flows' and the core indicators on pages 24–28. For 2025, the data is presented in the 'Updated Environmental Statement 2026' on pages 5–8. Further information on developments in these areas and background details can be found under 'Direct and Indirect Environmental Aspects' on pages 20–23 in the [Environmental Statement 2025](#). Below is an extract of current key figures and further information not reported in the Environmental Statement.

ENERGY

Just over half of our energy consumption is attributable to heat generation. Of this, just under 15 per cent is accounted for by production processes in metalworking. In 2024, around 60 per cent of the heat energy demand was met by utilising chip waste from production. The remainder came from natural gas. In 2025, due to the breakdown of the wood chip incineration plant at Plant 1, we had to switch entirely to natural gas. As a result, the proportion of heat energy generated from natural gas rose to around 60 per cent of the organisation's total demand.

50 per cent of the electricity purchased comes from renewable sources. This results in a 57 per cent share of renewable energy (electricity and chip recycling) in our overall energy mix. Energy consumption outside the organisation was not recorded in 2024 and 2025.

	2024	2025
Energy intensity by product output [MWh/t]	1.21	1.33



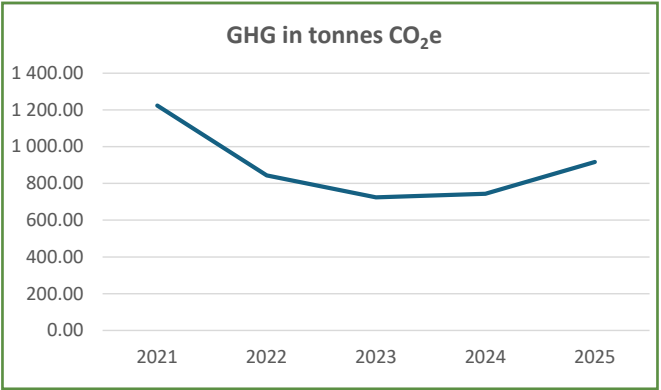
GREENHOUSE GASES AND AIR POLLUTANTS

Our greenhouse gas emissions are currently recorded for Scopes 1 and 2 in accordance with the GHG Protocol and calculated on the basis of the Gemis 5.1 database. These emissions therefore correlate directly with our energy consumption mix. Through increased use of wood chips at Plant 1 between 2022 and 2024, combined with energy efficiency measures, greenhouse gas emissions for both sites were significantly reduced from 2022 onwards. In 2024, a slight increase was recorded due to production factors. In 2025, GHG emissions rose significantly again due to the breakdown of the wood chip incineration system at Plant 1.

Emissions of air pollutants correlate with the proportion of wood chip incineration.

Ozone-depleting substances are used as refrigerants in our air-conditioning systems. The systems are regularly checked for leaks. No CFCs were released in 2024 and 2025.

	2024	2025
GHG in CO ₂ e [t]	743.18	916.41
GHG biogenic in CO ₂ e [t]	78.176	42.813
Air pollutants in SO ₂ e [t]	1.671	1.243
GHG intensity by product output CO ₂ e [t/t]	0.12	0.19
GHG intensity by turnover CO ₂ e [t/€]	1.53E-05	2.52E-05



Environment

Further Environmental Data and Information

WATER AND WASTEWATER

Our water demand is covered by the local water supply. Wastewater is disposed of via the local wastewater disposal system. 80 per cent of our water consumption is attributable to sanitary use. 20 per cent is accounted for by process water, which is used in our metal washing plant. The latter is recycled several times through a treatment process. The waste separated during treatment (wastewater from degreasing) is sent to a certified waste disposal company. Water losses result from the drying process in the washing plant and are returned to the natural water cycle as water vapour.

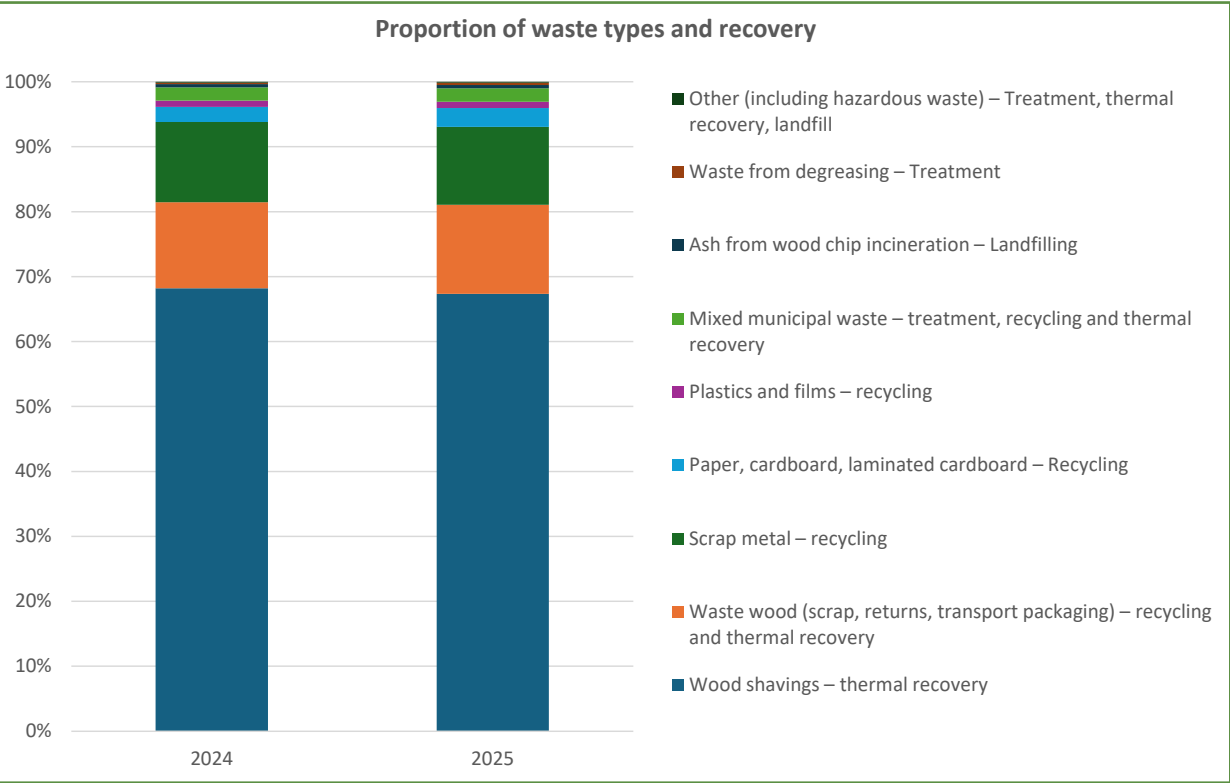
WASTE MANAGEMENT

During the reporting period covering 2024 and 2025, around 93 per cent of our waste stemmed from the processing of our main raw materials, chipboard and steel. In 2024, around two-thirds of the wood shavings generated were thermally utilised in-house to supply thermal energy to our sites in Bad Liebenwerda and Lausitz. In 2025, around half of the wood shavings generated at Plant 2 were thermally utilised. Wood shavings not utilised in-house are sent to a local energy service provider for the generation of electricity and heat. Production waste from chipboard and metal processing, as well as all other non-hazardous and hazardous waste, is

sent for recycling, treatment or disposal via certified waste management service providers. Less than 3 per cent of the total waste generated was sent to landfill, including ash from wood chip recovery and non-recyclable components from other waste streams. Waste management is coordinated and monitored by waste management officers at both sites.

Product development and the subsequent continuous improvement process make a significant contribution to waste prevention and the circular economy, through design, choice of materials, packaging concepts, etc.; see also Product Development.

Another key element is the reduction and optimisation of supplier packaging. Here, partners' reusable packaging schemes and customised solutions help to reduce packaging waste.



Outlook

“Deliver only the best.” – this guiding principle of our founder, Robert Reiss, continues to shape our identity to this day. It reflects our commitment to ensuring the highest quality: developing safe, durable products that create genuine added value, and delivering services that help our customers grow and become more successful.

However, “delivering the best” means more than just quality. It also means giving our very best in everything we do and, in doing so, contributing to a better world every day. This starts with us: by defining clear rules and values, exemplifying them and acting in accordance with them consistently.

Our Code of Conduct sets out the foundations of how we interact with one another. Our corporate policy serves as a guide for responsible conduct. And our objectives in the areas of the environment, finance, quality, employee development and social responsibility set the standards against which we measure ourselves. They define what we aim to achieve in order to develop our company sustainably, to be a reliable employer and partner, and to take responsibility for a future worth living – for ourselves and for future generations – through environmentally conscious actions.

Objectives to reduce negative impacts and enhance positive impacts of our actions

These objectives are also contained in part in our ‘Environmental Statement 2025’ and the ‘Updated Environmental Statement 2026’.

ABOUT RESOURCES

2027	Reduction in energy consumption or increase in energy efficiency: <1 MWh/t of product
2027	Increase in the proportion of recycled content in the films used: 20 % to 03/2027
2028	Optimisation of material usage: reduction of the waste rate for chipboard by at least 1.5 percent compared to 2024 (20 %)

ABOUT CLIMATE AND BIODIVERSITY

2028	Renaturalisation of selected brownland sites at Plant 2, at least 2500 m²
2030	A 20 per cent reduction in Scope 1 and 2 GHG emissions compared to 2024 (743 t CO₂e) by reducing energy consumption, improving energy efficiency and selecting appropriate energy sources (renewable energy)

ABOUT HUMAN RESOURCES AND SOCIAL AFFAIRS

from 2025	Expansion of the training programme to include digital learning formats that can be accessed via the intranet or externally
2027	Reducing physical strain at selected workstations in wood production through the use of technical aids
ongoing	External certification of our products with regard to product safety and environmental compatibility

Certified as Sustainable

Through external certification, we have our quality, safety and sustainability validated and confirmed in accordance with recognised norms and standards. This is an important step for us in making our actions transparent, verifying the quality of our services and ensuring our continuous improvement. REISS is certified to the Quality Management System (DIN EN ISO 9001), the Environmental Management System (DIN EN ISO 14001), the PEFC Chain of Custody (CoC) certificate and EMAS III. REISS products are GS-tested. They bear the RAL-UZ 38 eco-label and meet the criteria of 'Quality Office' and FEMB 'Level 3' (also see [page 17](#)).

			
Certificates for the quality management system in accordance with ISO 9001:2015 and for the environmental management system in accordance with ISO 14001:2015	REISS complies with the guidelines in accordance with the EMAS III criteria	The chipboard used originates from PEFC certified supply chains (PEFC CoC).	
			
REISS products meet the requirements of the European Office Furniture Association (FEMB)	REISS products are GS tested	REISS products meet the high standards of the 'Quality Criteria for Office Workstations'	CE conformity assessment and EU declaration of conformity for motorised desks in accordance with the applicable EU harmonisation regulations
			
REISS products bear the RAL-UZ 38 eco label	The textiles used for the privacy screens carry the EU Ecolabel and are OEKO-TEX® certified		

About the Report

This sustainability report is compiled and published annually in the form of an update on key figures and significant changes within the company, and is available to the public in digital form on the REISS website. The reporting period corresponds to the company's financial and environmental reporting and generally relates to the preceding calendar year.

This report covers the financial years 2024 and 2025.

Date of publication: 31 August 2026

Contact: Stefanie Lorenz, Head of Environment and Sustainability, Stefanie.Lorenz@reiss-bueromoebel.de

An external audit of this report was carried out solely for the information contained in the outsourced environmental statement in accordance with EMAS
See [Validation Certificate 2025 »](#) (page 34) and [Validation Certificate 2026 »](#) (page 13).

GRI Index and VSME Reference

The REISS Büromöbel GmbH has reported in accordance with the GRI Standards for the period 01.01.2024–31.12.2025.
The content of the individual chapters can be accessed via the page references and/or is linked under 'NOTE'.
GRI 1 used: Foundation 2021
Furthermore, the data is reported in accordance with the voluntary standard for sustainability reporting by unlisted micro, small and medium-sized enterprises (VSME), based on the Corporate Sustainability Reporting Directive (CSRD).

GRI INDEX	STANDARD REFERENCE	VSME REFERENCE	NOTE/ REASON FOR OMISSION	REFERENCE
General Disclosures				
2 General Disclosures				
2-1	Organisational details	B1, C1		p 4, 5
2-2	Entities			p 4, 5
2-3	Reporting period, frequency and contact point			p 2, 35
2-4	Restatements of information			-
2-5	External assurance			p 35
2-6	Activities, value chain and other business relationships	C1		p 5, 6, 8, 12, 14, 15
2-7	Employees	B1, B8, B10, C5		p 22
2-8	Workers who are not employees			p 22
2-9	Governance structure and composition	C9		p 5
2-10	Nomination and selection of the highest governance body			p 5
2-11	Chair of the highest governance body			p 5
2-12	Role of the highest governance body in overseeing the management of impacts			p 5, 7
2-13	Delegation of responsibility for managing impacts			p 5, 7
2-14	Role of the highest governance body in sustainability reporting			p 7
2-15	Conflicts of interest			p 6
2-16	Communication of critical concerns	C6		p 13
2-17	Collective knowledge of the highest governance body			p 7
2-18	Evaluation of the performance of the highest governance body			p 5
2-19	Remuneration policies	B10		p 19
2-20	Process to determine remuneration			p 19
2-21	Annual total compensation ratio		Restriction, internal data	-

GRI INDEX	STANDARD REFERENCE	VSME REFERENCE	NOTE/ REASON FOR OMISSION	REFERENCE
2-22	Statement on sustainable development strategy	B2, C1	Link: Corporate Policy Link: Environm. Statement	p 7, 9, 13, 16, 18
2-23	Policy commitments	B2, C2, C6	Link: Corporate Policy Link: Environm. Statement	p 7, 9, 13, 14, 16, 18
2-24	Embedding policy commitments	B2, C2, C6		p 7, 9, 13, 16, 18
2-25	Processes to remediate negative impacts	B2, C2, C6		p 13
2-26	Mechanisms for seeking advice and raising concerns	C6		p 13, 20
2-27	Compliance with laws and regulations		Link: Environm. Statement	p 13, 17
2-28	Membership associations			p 12
2-29	Approach to stakeholder engagement		Link: Environm. Statement	p 7, 9
2-30	Collective bargaining agreements	B10		p 19
Material Topics				
3 Material Topics				
3-1	Process to determine material topics	B2, C2	Link: Environm. Statement	p 7, 9
3-2	List of material topics	B2, C2		p 9
3-3	Management of material topics	B2, C2	Link: Environm. Statement	p 7, 9–12, 18, 28
Governancy				
201 Economic Performance (2016)				
201-1	Direct economic value generated and distributed	B1		p 14
201-2	Financial implications and other risks and opportunities due to climate change	C4	Link: Environm. Statement	p 11
201-3	Defined benefit plan obligations and other retirement plans			p 19
201-4	Financial assistance received from government			p 14
202 Market Presence (2016)				
202-1	Ratios of standard entry level wage by gender compared to local minimum wage			p 19
202-2	Proportion of senior management hired from the local community			p 12

GRI INDEX	STANDARD REFERENCE	VSME REFERENCE	NOTE/ REASON FOR OMISSION	REFERENCE
203 Indirect Economic Impacts (2016)				
203-1	Infrastructure investments and services supported			p 26
203-2	Significant indirect economic impacts			p 2, 12, 15
204 Procurement Practices (2016)				
204-1	Proportion of spending on local suppliers			p 12, 14
205 Anti-corruption (2016)				
205-1	Operations assessed for risks related to corruption			p 12, 13
205-2	Communication and training about anti-corruption policies and procedures			p 12, 13
205-3	Confirmed incidents of corruption and actions taken	B11		p 13
206 Anti-competitive Behavior (2016)				
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices			p 13, 17
207 Tax (2019)				
207-1	Approach to tax			p 14
207-2	Tax governance, control, and risk management			p 14
207-3	Stakeholder engagement and management of concerns related to tax			p 14
207-4	Country-by-country reporting		not applicable	
Environment				
301 Materials (2016)				
301-1	Materials used by weight or volume		Link: Environm. Statement	p 30
301-2	Recycled input materials used		Link: Environm. Statement	p 10, 30
301-3	Reclaimed products and their packaging materials			p 30
302 Energy (2016)				
302-1	Energy consumption within the organisation	B3	Link: Environm. Statement	p 31
302-2	Energy consumption outside of the organisation	B3	not reported	
302-3	Energy intensity	B3	Link: Environm. Statement	p 31
302-4	Reduction of energy consumption	B3	Link: Environm. Statement	p 10, 31
302-5	Reductions in energy requirements of products and services	B3	not material	

GRI INDEX	STANDARD REFERENCE	VSME REFERENCE	NOTE/ REASON FOR OMISSION	REFERENCE
303 Water and Effluents (2018)				
303-1	Interactions with water as a shared resource	B4, B6	Link: Environm. Statement	p 32
303-2	Management of water discharge-related impacts	B4	Link: Environm. Statement	p 32
303-3	Water withdrawal	B4, B6		p 32
303-4	Water discharge	B4, B6		p 32
303-5	Water consumption	B4, B6	Link: Environm. Statement	p 32
101 Biodiversity (2024)				
101-1	Policies to halt and reverse biodiversity loss		Link: Environm. Statement The guidelines are not based on the objectives of the Kunming-Montreal Biodiversity Framework	p 11
101-2	Management of biodiversity impacts			p 11, 14, 15
101-3	Access and benefit-sharing		not material	
101-4	Identification of biodiversity impacts			p 11
101-5	Locations with biodiversity impacts	B5	Link: Environm. Statement	p 11
101-6	Direct drivers of biodiversity loss		Link: Environm. Statement	p 11, 31, 32
101-7	Changes to the state of biodiversity		Link: Environm. Statement	p 11
101-8	Ecosystem services			p 15, 27
305 Emissions (2016)				
305-1	Direct (Scope 1) GHG emissions	B3	Link: Environm. Statement	p 31
305-2	Energy indirect (Scope 2) GHG emissions	B3	Link: Environm. Statement	p 31
305-3	Other indirect (Scope 3) GHG emissions	B3	Link: Environm. Statement	
305-4	GHG emissions intensity	B3	Link: Environm. Statement	p 31
305-5	Reduction of GHG emissions	B3, C3	Link: Environm. Statement	p 31
305-6	Emissions of ozone-depleting substances (ODS)	B3, B4	Link: Environm. Statement	p 31
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	B3, B4	Link: Environm. Statement	p 31
306 Waste (2020)				
306-1	Waste generation and significant waste-related impacts	B7	Link: Environm. Statement	p 32
306-2	Management of significant waste-related impacts		Link: Environm. Statement	p 32
306-3	Waste generated	B4, B7	Link: Environm. Statement	p 32
306-4	Waste diverted from disposal	B7	Link: Environm. Statement	p 32
306-5	Waste directed to disposal	B7	Link: Environm. Statement	p 32

GRI INDEX	STANDARD REFERENCE	VSME REFERENCE	NOTE/ REASON FOR OMISSION	REFERENCE
306 Effluents and Waste (2016)				
306-3	Significant spills	B4	No significant spill in 2024 and 2025	
308 Supplier Environmental Assessment (2016)				
308-1	New suppliers that were screened using environmental criteria			p 14
308-2	Negative environmental impacts in the supply chain and actions taken			p 14
Social				
401 Employment (2016)				
401-1	New employee hires and employee turnover	B8		p 23
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	B10		p 19
401-3	Parental leave			p 23
402 Labor/Management Relations (2016)				
402-1	Minimum notice periods regarding operational changes			p 20
403 Occupational Health and Safety (2018)				
403-1	Occupational health and safety management system			p 21
403-2	Hazard identification, risk assessment, and incident investigation			p 21
403-3	Occupational health services			p 21
403-4	Worker participation, consultation, and communication on occupational health and safety			p 20, 21
403-5	Worker training on occupational health and safety			p 21
403-6	Promotion of worker health			p 21
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships			p 14
403-8	Workers covered by an occupational health and safety management system			p 21, 22
403-9	Work-related injuries	B9		p 23
403-10	Work-related ill health	B10		p 23

GRI INDEX	STANDARD REFERENCE	VSME REFERENCE	NOTE/ REASON FOR OMISSION	REFERENCE
404 Training and Education (2016)				
404-1	Average hours of training per year per employee	B10		p 24
404-2	Programs for upgrading employee skills and transition assistance programs			p 24
404-3	Percentage of employees receiving regular performance and career development reviews			p 24
405 Diversity and Equal Opportunity (2016)				
405-1	Diversity of governance bodies and employees	C5, C9		p 22
405-2	Ratio of basic salary and remuneration of women to men			p 19
406 Non-discrimination (2016)				
406-1	Incidents of discrimination and corrective actions taken	C7		p 13
407 Freedom of Association and Collective Bargaining (2016)				
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk			p 14
408 Child Labor (2016)				
408-1	Operations and suppliers at significant risk for incidents of child labor			p 14
409 Forced or Compulsory Labor (2016)				
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor			p 14
410 Security Practices (2016)				
410-1	Security personnel trained in human rights policies or procedures		not material	
411 Rights of Indigenous Peoples (2016)				
411-1	Incidents of violations involving rights of indigenous peoples		not material	
413 Local Communities (2016)				
413-1	Operations with local community engagement, impact assessments, and development programs			p 7, 12, 15, 26
413-2	Operations with significant actual and potential negative impacts on local communities		Link: Environm. Statement	p 10, 11, 21

GRI INDEX	STANDARD REFERENCE	VSME REFERENCE	NOTE/ REASON FOR OMISSION	REFERENCE
414 Supplier Social Assessment (2016)				
414-1	New suppliers that were screened using social criteria	C7		p 14
414-2	Negative social impacts in the supply chain and actions taken			p 14
415 Public Policy (2016)				
415-1	Political contributions			p 12
416 Customer Health and Safety (2016)				
416-1	Assessment of the health and safety impacts of product and service categories			p 16, 17
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services			p 16, 17
417 Marketing and Labeling (2016)				
417-1	Requirements for product and service information and labeling			p 17
417-2	Incidents of non-compliance concerning product and service information and labeling			p 13, 17
417-3	Incidents of non-compliance concerning marketing communications			p 13, 17
418 Customer Privacy (2016)				
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data			p 13



REISS products are GS-certified. They bear the RAL-UZ 38 environmental quality seal and FEMB 'Level 3'. REISS is certified in accordance with the quality management system (DIN EN ISO 9001), the environmental management system (DIN EN ISO 14001), the product chain certificate PEFC-CoC and EMAS III. Subject to technical changes.

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