

#go_further

2024 | SUSTAINABILITY REPORT



ASSMANN

400+

EMPLOYEES
in Germany including trainees
(2024)

4.2

MILLION EUROS
average annual spend
on investment projects

74

%
EQUITY RATIO
average per year

148

MILLION EUROS
IN SALES
(2024)



The contents of the Sustainability Report refer explicitly to ASSMANN BÜROMÖBEL GMBH & CO. KG, which is headquartered in Melle, Germany. The diagram shows the locations of our showrooms and the headquarters of our subsidiary, SPACEMANN Limited, in Haverhill, UK. These locations and companies are not included in this report.

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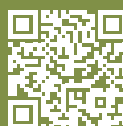
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Three-part harmony

This 2024 Sustainability Report is part of our three-pronged communication strategy. Our sustainability communication this year consists of this **document prepared according to GRI standards, our brochure on the topic and the sustainability section on our website.**

This is the sixth time we have reported on our sustainability strategy and highlighted our progress and our next milestones.

If you would like to find out more about our commitment and our cooperation with partners, you will find useful information on our website.



Visit the website
ass.al/sustainabilityreport2024

#go_further

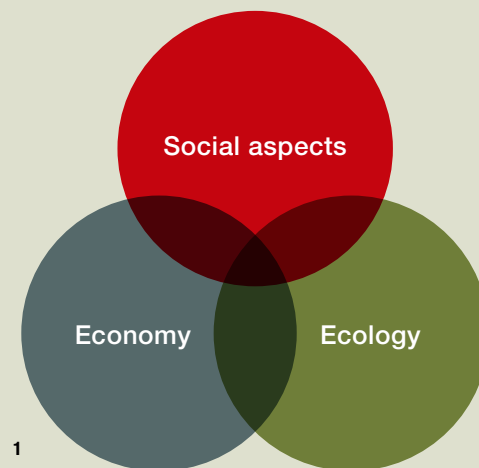
We see sustainable action as more than a trend – for us, it is an integral part of the ASSMANN DNA. The progress we are making in terms of sustainability and how we implement this are documented transparently in our cross-media communication: in this detailed digital Sustainability Report audited in accordance with GRI standards, on our website and in our brochure on the topic of sustainability.

For more than 30 years, we have been pursuing the ambitious goal of always keeping an eye on the impact our business operations have on our environment and fulfilling our social responsibility as a family business with local roots. Because we are convinced that there is always room for more sustainability, our sustainability reporting has now been given the title #go_further for the third time.

Our communication – a harmony in three parts

Our experience clearly shows that sustainable action and economic success can go hand in hand. This realisation both validates our approach and motivates us to #go_further and look to the future. With our 2024 Sustainability Report, we are already sending a strong signal today – despite the fact that reporting is no longer required under the EU Corporate Sustainability Reporting Directive (CSRD). Going forward, we will align ourselves with the European Sustainability Reporting Standards (ESRS) and gradually transition our reporting structures, which have hitherto been based on the GRI Standards, to the ESRS.

However, because it is equally important to us to keep our employees, partners and the public honestly and regularly apprised of our progress, our Sustainability Report contains much more than comprehensive audited information and key figures – both the report and our sustainability brochure provide details of who we work with in our day-to-day sustainability efforts and what shape these collaborations take. The third important prong of our approach to sustainability communication is the ASSMANN website. Here, we continuously com-



municate our latest content and additional key figures relating to sustainability. For more information, scan the QR codes in the articles on the pages that follow.

Mastering challenges

With this three-part combination of facts, stories and up-to-date information, we invite you to find out more about sustainability at ASSMANN, including the biggest challenges currently associated with it: digitalisation, stabilising supply chains, reducing CO₂ emissions and attracting skilled workers. Our endeavours are focused on the core areas of sustainability – economy, ecology and social aspects – as shown in the diagram.

The tree disc as a symbol

The tree disc – a symbol of the sustainability strategy we have developed over the years here at ASSMANN – can be found in various places in our sustainability communications. With its annual rings, the tree trunk symbolises our long tradition

- 1 The three core areas of sustainability
- 2 Karla and Dirk Aßmann join forces for a sustainable future
- 3 Karla Aßmann has been Managing Director since 2023

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and our steady growth since our company was founded in 1939. At the same time, this product of nature reflects our connection with our environment and with wood as a raw material. The image of the steadfast tree also symbolises our reliability, as seen in the strong, established partnerships we maintain with employees, suppliers, specialist retailers and customers.

A breath of fresh air and clear visions

In the course of its evolution, ASSMANN has always remained true to its values. Karla Aßmann joined the management board in 2023, securing the company's succession at an early stage and marking an important step in our history. Karla is the fourth generation of the family to manage and develop the company, and will take the family's traditions, values and visions into the future. Sustainability remains an integral part of our corporate strategy, providing the foundation on which we can build our successful business operations for the next generation. Read on to find out what is most important to us and how we implement our values in practice.

Best regards from Melle,



Karla and Dirk Aßmann
ASSMANN BÜROMÖBEL GMBH & CO. KG



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Discover now

You can also find the latest information
and further data on our website.



Visit the website
ass.al/sustainabilityreport2024



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1 ASSMANN's emphasis on "Good Work" also extends to sustainable concepts

2 ASSMANN's 2020 Sustainability Report was declared the best sustainability report in Germany in the "Small and medium-sized enterprises" category in the ranking by the IÖW and the future e. V. business association

3 Dr Julia Koch and Karla Aßmann work closely together to drive forward sustainability issues



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Curious?

Since 2011, we have been communicating our sustainability activities with the greatest possible transparency. Take a look at our archive and discover the ASSMANN sustainability reports from previous years.



Visit the archive
ass.al/archiv

Our 2024 Report

ASSMANN has been setting an example of sustainable behaviour for three decades. What is already part of everyday life for manufacturers of modern furnishing solutions is still a challenge for some industrial companies: raising awareness of sustainability, collecting analysable data on emissions and social aspects, and taking effective measures to play a key role in shaping our present and future.

As a family business that operates sustainably, we have been able to acquire expertise and gain experience over a long period of time. In this report, we hope to share these benefits with others. We are aware that ASSMANN is not perfect and that there is still potential for optimisation in our processes. In keeping with our guiding principle, #go_further, we see this not as an obstacle, but as an opportunity for further development.

Official guidelines provide assistance

In its latest sustainability report, ASSMANN has therefore aligned itself with the criteria of the EU reporting requirements; however, these are no longer binding following the European Commission's omnibus proposal. The sustainability team has already carried out the necessary double materiality analysis last year. Furthermore, in this report, ASSMANN is, for the first time, aligning itself with the European Sustainability Reporting Standards (ESRS), which will form the reporting framework for the CSRD. The ESRS set out detailed disclosure requirements in the areas of environmental, social and governance issues, thereby ensuring transparency and comparability. Until now, ASSMANN's reporting of sustainability metrics has been based on the standards of the Global Reporting Initiative (GRI). The globally established method, which is the most widely used framework for sustainability reporting, provides companies with guidance on how to address the relevant topics from the three areas of economy, ecology and social affairs, categorise them and evaluate



them to a sufficient extent. As the ESRS criteria go beyond the GRI guidelines previously used by ASSMANN, reporting will be gradually expanded and supplemented to include the ESRS. ASSMANN's orientation towards this standard has already brought success. The 2020 Sustainability Report was recognised by the Institute for Ecological Economy Research (IÖW) as the best Germany had to offer in the "Small and medium-sized enterprises" category. In addition, being ranked among the top 50 most sustainable medium-sized enterprises in Germany in 2022 sets a high standard that ASSMANN aims to continue meeting.

Evaluating successes

As a medium-sized family business with roots in the local community, ASSMANN wants to be judged on its performance. The logical consequence and next step is therefore for ASSMANN to initiate the voluntary external verification of the analyses it has carried out and the data it has collected. Voluntary sustainability reporting is audited by TÜV SÜD Management Service GmbH every three years in accordance with the GRI Standards. The most recent audit covered the 2023 financial year and took place in May 2024, with the next audit scheduled for 2027 to cover the 2026 financial year. ■

Room for innovation

To ensure that we can continue offering customers innovative solutions for modern working environments in the future, ASSMANN focuses on sustainable growth, humanity and digital progress.



What began as a small village carpenter's shop is now one of the most modern manufacturers of office furniture in Europe. With a company history that stretches back over 85 years, the Melle-based family business continues to make a down-to-earth approach, customer and employee proximity, and organic growth its calling cards – with success. More than 400 employees develop and produce solutions for modern office concepts and generated sales of 148 million euros in 2024. The successful realisation of ecological, economic and social goals is an integral part of our corporate strategy.

The ASSMANN principle

For ASSMANN, the principle of “GOOD WORK” means not just meeting customer needs, but also acting sustainably in everything we do: from environmentally friendly production standards and a corporate culture in which people feel comfortable to the products we use to create inspiring working environments. To this end, ASSMANN designs innovative furnishing solutions that are tailored to modern requirements and individual needs. The high quality standards and long

life cycles of the furniture systems reflect our dedication to sustainability and are just as important as safety, ergonomics, design and functionality. From open space to flexible offices to home offices: ASSMANN also offers the right interiors for all aspects of the “new work” lifestyle and, together with the diverse range of services offered by ASSMANN 4ROOMS, responds to the challenges of today's working world with a modern and holistic product portfolio.

Made in Melle

More than 2,500 pieces of furniture are produced every day at our production site in Melle, Germany. Our state-of-the-art production facilities guarantee top quality with up-to-the-minute timing and set new standards in the office furniture industry. The amount of money we have invested in our Melle site in 2024 – a total of 12.5 million euros – is another sign that our focus is on the future at ASSMANN. A significant proportion of this investment went towards expanding warehouse and logistics facilities, which plays an important role in helping us to increase our delivery reliability and make our



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- 1 The company's site in Melle
- 2 Digital meetings are part of ASSMANN's modern communication concept and facilitate collaboration within the company
- 3 Modern working environments – on display in the 900-square-metre ASSMANN Forum showroom
- 4 An insight into production – 2,500 pieces of furniture are manufactured here every day



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148million

EUROS IN SALES IN 2024

processes efficient. In addition, the new logistics centre was designed to ensure that the new photovoltaic system on the roof and the surfaces of the façade could be optimally aligned.

ASSMANN's internal processes are also perfectly coordinated with each other. By combining administration and production at one location, we can make use of synergies and keep decision-making processes short. Whether on site or remote – thanks to modern technical equipment at workstations and digital communication concepts, our employees are well connected no matter where they are. Our company is also focusing on digital progress in production and is proving to be a pioneer in this area. Over the last 25 years, our production facilities have been converted from series production to an automated and fully digitalised system that adapts to our order situation. All processes are now controlled online, which has helped us increase productivity by almost 20 per cent and achieve an error rate of almost 0 per cent. These developments fill Man-

aging Director Karla Aßmann with pride: "ASSMANN has been undergoing constant modernisation ever since the company was founded. Especially in times of technological change, my father demonstrated the right instincts and, thanks to his courage when it came to rethinking things, set the course for our current position. I also want to #go_further on this path and expand our sustainable business with innovations."

GOOD WORK

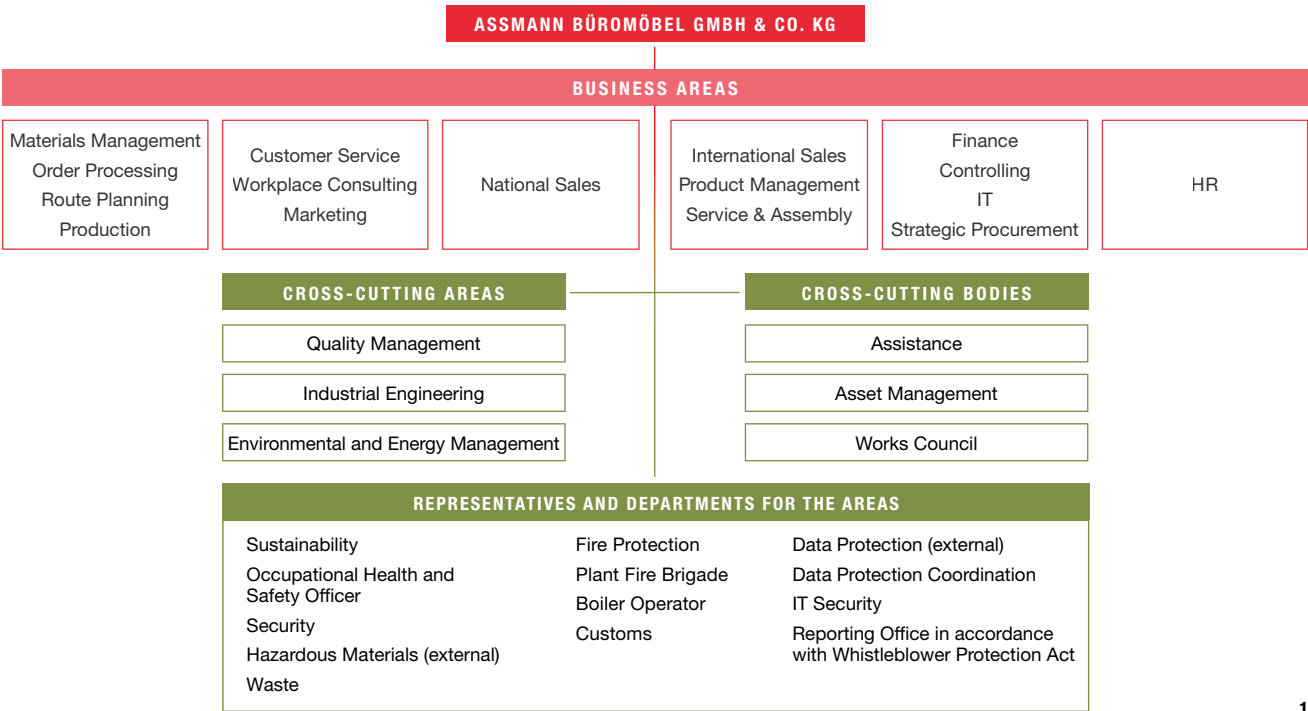
Find out more about ASSMANN online in our company profile.



View the company profile
www.assmann.de/en/company

Organisation and management systems

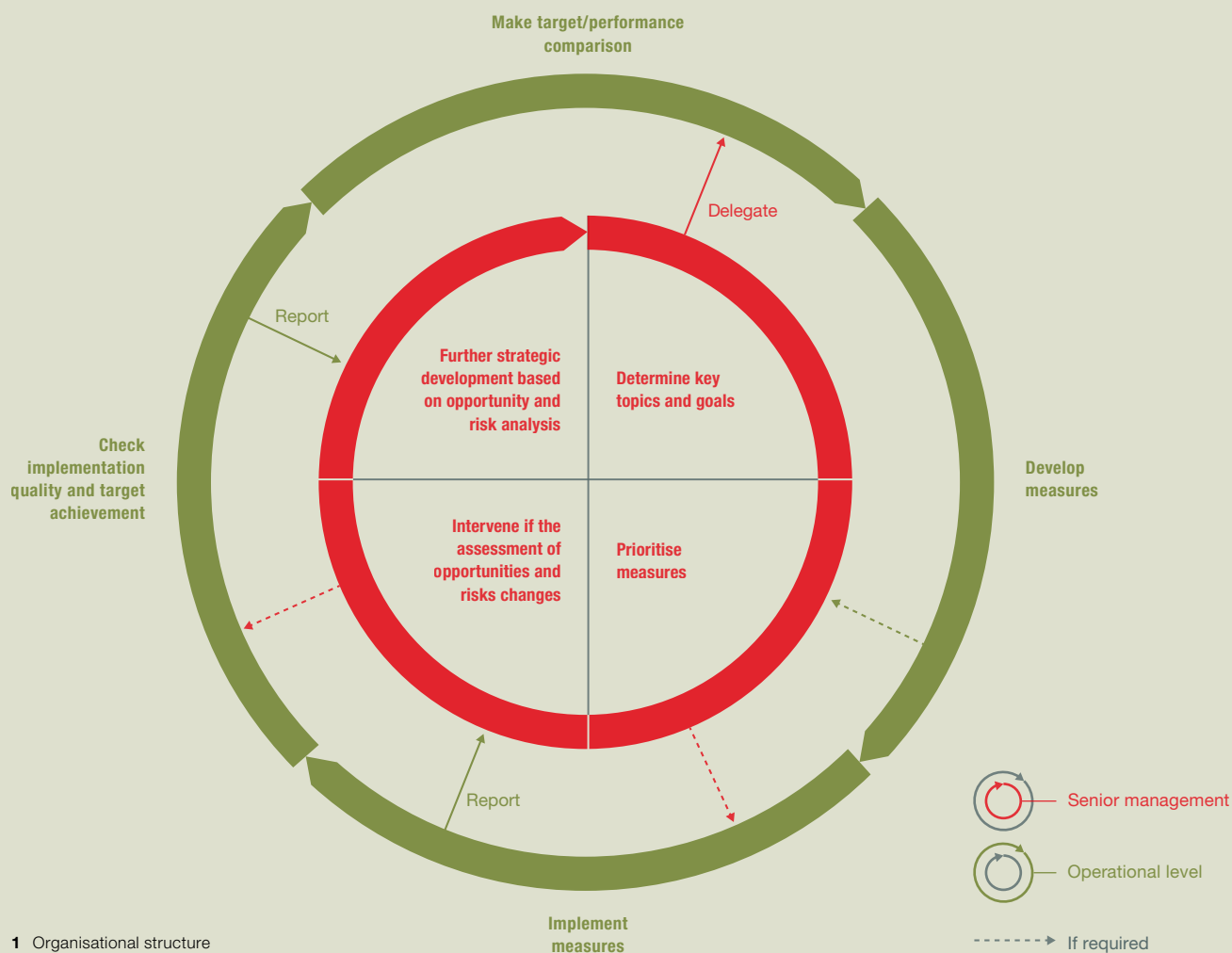
As the company's highest body, the management board of ASSMANN BÜROMÖBEL GMBH & CO. KG, which organises its work on the basis of an annual business plan and in line with current circumstances, is responsible not only for the company's economic fortunes, but also for the sustainability strategy and its operational implementation.



ASSMANN's organisation is divided into six divisions, each headed by a divisional manager. In addition, Quality Management, Industrial Engineering and Environmental and Energy Management act as overarching areas. The overarching bodies are Assistance, Asset Management and the Works Council, which has a full-time chairperson. In the individual divisions, designated employees or external specialists hold central officer functions, such as the Occupational Safety Specialist or the IT Security Officer. As Managing Directors, Dirk and Karla Aßmann represent the company in all matters and form the highest governance body.

Continuous improvement

At ASSMANN, top management is responsible for defining all material topics, prioritising and processing them, and monitoring the achievement of targets in line with the company's strategic orientation. At the same time and in the interests of continuous improvement, ongoing standard processes are implemented in the operational area. The coordination and decision-making processes between these two levels are structured by a defined management approach. This stipulates that a report must be submitted to the management both on a regular basis and when a specific need arises. In



turn, this results in regular adjustments to the process and sets new or additional targets for the responsible specialist departments whenever required by the regularly conducted opportunity and risk analyses or serious deviations. Measures implemented as a result of this are ultimately incorporated into the standard process and are then taken into account in all divisions as part of the further strategic development of the company.

This management approach is also reflected in how the company implements and sets targets relating to its sustainability strategy. Top management (together as part of the sustainability team) defines material topics and goals, which are then implemented by the sustainability officers with the help of experts from the respective specialist departments.

At ASSMANN, sustainability concerns everyone

Despite this, sustainability at ASSMANN is not just a matter for the management team. In fact, we are convinced that sustainability only works if all the stakeholders involved in the value creation cycle are integrated into the process from the outset and actively support it. For example, we take

part in the exchange of experience with the Melle University of Cooperative Education (Berufsakademie Melle), the Melle Network (Meller Unternehmensnetzwerk e.V.) and the supra-regional Wood Industry Innovation Association (IBH), and act as a board member of the Office and Working Environment Industry Association (IBA), where all topics relating to operational practice and the labour market situation are discussed. Numerous ASSMANN employees are also involved in associations, committees and organisations, including the Office Furniture Association (Büromöbelverband) and B.A.U.M. e.V. In accordance with our general policy, all our employees are encouraged to actively and jointly pursue and achieve the company's goals. Open communication and interdepartmental thinking and action are required and encouraged. Regular meetings are held between the management board and the Works Council to discuss employee interests and current issues. The management board, which is advised on environmental and employee-related issues by the Environmental Officer, the Head of Human Resources and the Works Council, ensures that potential conflicts of interest are recognised at an early stage and resolved quickly through transparent and open communication. ■

The team behind the strategy

Aligning sustainability and economic success has been a goal at ASSMANN for many years and is something we consider in every part of our company. Our interdisciplinary sustainability team makes a valuable contribution to this with its ongoing work.



Sustainable management is an ongoing process. With the aims of lowering carbon emissions, reducing production waste, selecting materials according to recyclability, and maintaining and optimising decent working conditions, the ASSMANN sustainability team builds on existing successes while keeping an eye on economic impacts. This year's sustainability report builds on last year's report and continues to focus on the defined key areas. The foundations of our strategic objectives have been further strengthened by technological innovations and societal developments: advancing digitalisation and improved energy efficiency are just some of the trends that have gained momentum recently and present new opportunities for the company. Our tried-and-tested approach, whereby sustainability management is closely integrated with corporate management, enables ASSMANN to react quickly so we can realise the resulting potential and respond flexibly.

There is always room for more sustainability

The title of this report, #go_further, is also the guiding principle of ASSMANN's sustainability team.

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This strategy lays the foundation for our key areas of action.

Dr Julia Koch, Sustainability Manager at
ASSMANN BÜROMÖBEL GMBH & CO. KG

In order to closely monitor changes and link future successes with new goals, our nine-strong sustainability team meets every quarter. It is the most senior committee involved in steering our sustainability strategy and is led by company owners Dirk and Karla Aßmann. Important groundwork is carried out here, taking into account our entire value chain from purchasing to sales, which also sets the course for the company management. The implementation and validation of the double materiality analysis and the resulting materiality matrix are the basis on which we develop our sustainability strategy, which is also incorporated into the management board's annual business planning. “The strategy lays the foundation for the key areas of action that we need to address,” explains Dr Julia

Koch, Sustainability Manager at ASSMANN. The team's measures and projects derived from this are the next steps for continuing to position ASSMANN as a sustainability pioneer in our industry.

Extraordinary commitment

As our Sustainability Manager, Dr Julia Koch coordinates the interdisciplinary team and is in close con-



1 Dr Julia Koch is responsible for implementing sustainability issues at ASSMANN

2 An eye on the key figures: the sustainability team discusses the latest figures and develops solutions (back from left: Alexander Epping, Andreas Fipp, Dr Julia Koch, Karla Aßmann; front from left: Dr Frank Quirll, Michael Vogel and René Urbigkeit; not pictured: Dirk Aßmann and Jens Lebelt)

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tact with all those involved, each of whom brings both their own expertise and their experience from business processes to the group. The other members of the team are Jens Lebelt, Director of International Sales, Product Management, Service and Assembly; Michael Vogel, Director of National Sales and Managing Director of ASSMANN Digital; Dr Frank Quirll,

Commercial Director; René Urbigkeit, Head of Purchasing; Alexander Epping, Head of Human Resources; and Andreas Fipp, Head of Industrial Engineering. At regular meetings, the participants share and discuss their views on the current situation, recent successes, critical observations and new impetuses. They use these insights to develop and prioritise the next target-oriented measures and define responsibilities. The resulting project groups push ahead with implementation and manage the necessary resources.

Teamwork

Interesting insights into our interdisciplinary collaboration are also available online.



Visit the website
ass.al/enteam

A big-picture approach to strategy

In addition to the continuous output from the sustainability team, in which management itself is actively involved, there is also close dialogue between our corporate management and the Environmental, Energy and Quality Management Officers. The contacts for occupational safety, IT security and data protection are also consulted. This results in a holistic view of the company and its structures, which enables us to combine both sustainability and economic considerations. ■

Twice as nice

Due to the dynamic nature of ASSMANN's corporate growth, we need to analyse and re-evaluate our sustainability activities on a constant basis. To carry out this process in a targeted manner and take all the relevant interest groups into account, a certain amount of preliminary work is required. This includes analysing our value creation cycle and conducting a double materiality analysis, then making the necessary adjustments to our sustainability mission statement. On the following pages, you will find out how we organised these steps in the run-up to preparing this report.



1 Beloved neighbours – the sheep that camp out in front of the company premises every year

2 Dr Julia Koch (right) and trainee Industrial Management Assistant Simone Müller (left) analysing relevant KPIs

3 Our guiding principle, #go_further, is also writ large in the ASSMANN production hall

4 Sustainability in action: taking a bike can also "shorten" decision-making

Even though the process of collecting, analysing and processing data has become somewhat routine for us after years of dealing with the issue of sustainability, we are still careful in how we approach this matter. As in previous years, we have carefully considered all sustainability criteria in the preparation of this report, and we have added further relevant criteria to the approaches already known to us.

Value creation is the basis

Our value creation analysis forms the foundation of our conceptual work. When we start developing a new product, we think about the end of the life cycle and attach great importance to environmentally friendly recycling, ideally as part of a circular economy – a key task that we take very seriously. Information on how we use materials, integrate them into our business model and ultimately recycle them can be found on the two pages on value creation (pages 16–17).

Keeping an eye on the essentials

Looking at the value creation cycle is one of the first important parts of sustainable action. The other aspects we take into account in our endeavours are set out in our materiality analysis (pages 18–23).

In order to give direction to our strategy, it is therefore essential for us to take into account our business model, including all its specialist focal points and trade channels. ASSMANN sells most of its furnishing solutions to specialist retail partners, public institutions and industrial customers, and occasionally private individuals. In turn, this defines our company's special interest groups. When preparing the materiality analysis, we define our stakeholders and remain in close dialogue with some of these reference groups, such as suppliers and retail partners, to make sure we understand as much as possible about all relevant issues from different perspectives. "This is the second time we've conducted the double materiality analysis in accordance with the CSRD. That means we're looking at our impact on the environment and people, while also evaluating the risks and opportunities arising from our market environment and politics on our actions," explains Sustainability Manager Dr Julia Koch.

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Our reporting is based on the dual materiality analysis conducted in 2023 in accordance with the CSRD.

**Dr Julia Koch, Sustainability Manager at
ASSMANN BÜROMÖBEL GMBH & CO. KG**

From derivation to results

We use the results and assessments of the double materiality analysis to put ASSMANN's established foundations to the test. At the same time, we receive reliable results that serve as a guide for our future strategies in all our divisions and enable us to review how up to date our sustainability mission statement is (pages 26–27). We are constantly adding missing factors and expanding on them, and discarding outdated criteria to make room for new ones. This report provides a summary of our approach, our results and our sustainability mission statement. It will enable you to understand every facet of our sustainable actions and comprehend the underlying motives. ■



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Value creation – a well-rounded concept

In order to market furnishing solutions in a way that is not only profitable but also environmentally friendly and socially responsible, the right decisions – based on a sound sustainability strategy – must be made across the entire value chain. To this end, ASSMANN always takes account of new findings and adapts its processes accordingly.

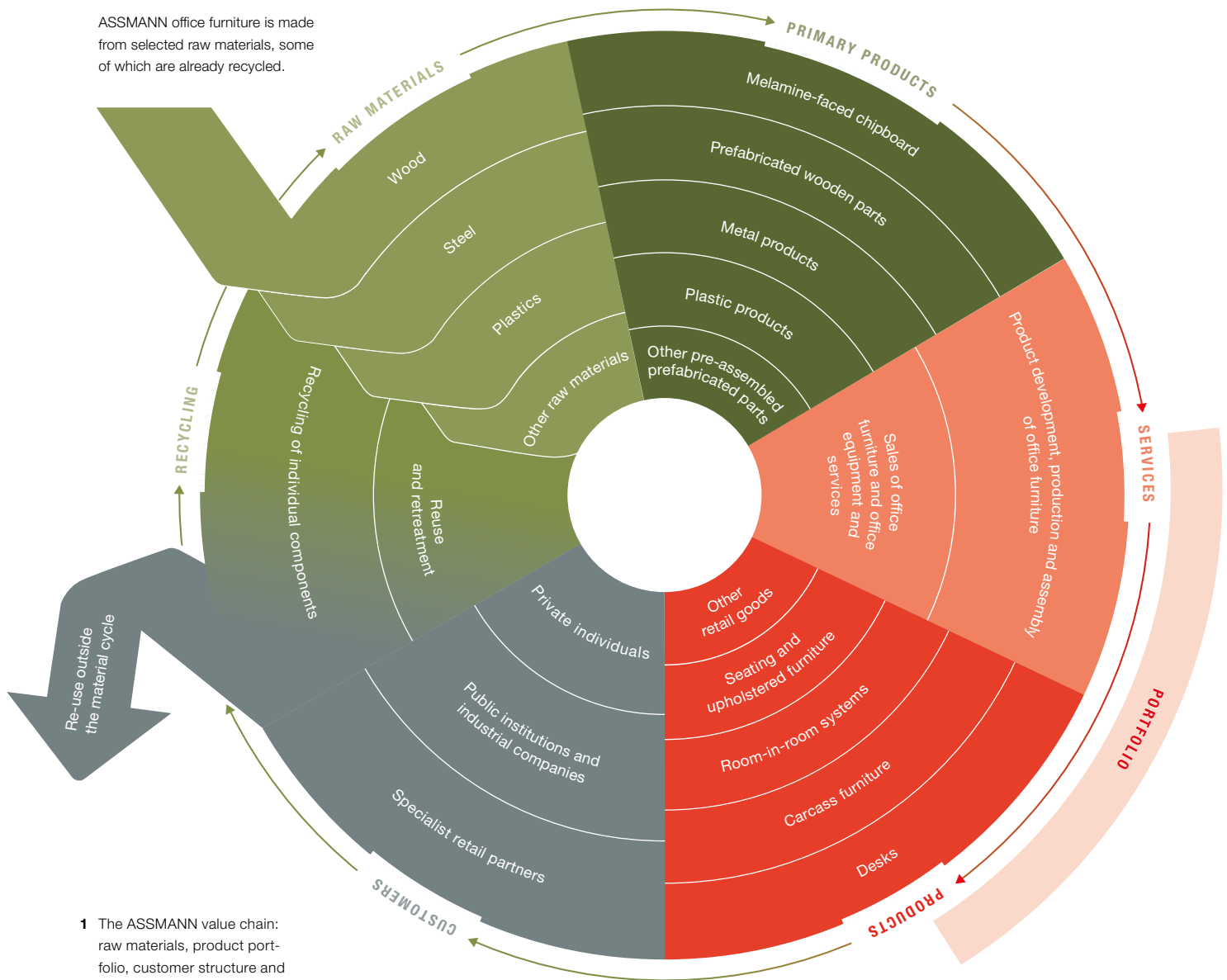
Sustainable thinking shapes the office furniture manufacturer's product management, right from the earliest stages of development. Important aspects such as product service life and the recyclability and disposal of the individual components are taken into account in our initial ideas and concepts. These considerations have a significant impact on the raw materials we use, which can be categorised by weight into four categories: wood (64.2 per cent), steel (28.8 per cent), plastic (2.7 per cent) and other (4.3 per cent) such as electric motors and glass. While wood and chipboard make up by far the largest proportion of the finished product, steel is processed in smaller quantities. Plastic and other materials have a much smaller, but not insignificant, share. At our in-house production facility in Melle-Westerhausen, Germany, the materials and prefabricated furniture components are turned into desks and carcass furniture, all of which fulfils the requirements for Level 3 certification from the European Office Furniture Federation (FEMB).

Uniform standards

“As a full-range supplier, our portfolio includes products from various production sites. In addition to the core products manufactured in-house in Melle and our room-in-room systems from our UK subsidiary SPACEMANN Ltd, we also utilise external solution partners for products such as our range

of upholstered furniture. We aim to define uniform standards for all our production processes with regard to sustainability criteria,” says Dirk Aßmann, Managing Director of ASSMANN, confirming the company's consistent approach. “This impacts how we procure our raw materials, select our suppliers and run our production facilities,” he adds. When selecting new suppliers, ASSMANN focuses on environmentally and socially conscious corporate management, reliability, an acceptable price level and careful quality management. The exact requirements are formulated in our Supplier Code of Conduct, which lists ASSMANN's prerequisites for suppliers and is subject to continuous review by means of supplier questionnaires and on-site audits of our 23 most important suppliers. The company also values regional partnerships and short transport routes. For example, 61 per cent of our suppliers come from within a 250-kilometre radius of our Melle headquarters. ASSMANN sources the remaining components from partners in the European Union, the United Kingdom, Turkey and China. Nevertheless, ASSMANN remains committed to keeping its operational distances short – around 95 per cent of the products we manufacture each year are sold in Germany, and the extensive range of services we offer under the title ASSMANN 4ROOMS are mainly provided to domestic customers as well. Our customer base consists primarily of specialist retail partners, but also includes end customers

ASSMANN office furniture is made from selected raw materials, some of which are already recycled.



such as companies and public authorities, as well as private customers who come to us via ASSMANN Digital GmbH.

Partial reutilisation in the recycling loop

When an item of ASSMANN furniture finally reaches the end of its long service life, it is dismantled into its individual components by specialist companies. A large proportion of these components are then reprocessed and fed into the recycling cycle. ASSMANN is also currently working on expanding its activities in this area. As part of the “Circular.Office” research project, we want future office furniture to be specifically designed for recycling. ■

Full circle

Our value creation cycle is also available digitally.



Visit the website
ass.al/valuecreation2024



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- 1 The activities at the company premises are included in the materiality analysis
- 2 Sustainability Manager Dr Julia Koch (left) and Managing Director Karla Aßmann (right) regularly exchange information via "short channels"
- 3 Karla and Dirk Aßmann keep an eye on the big picture during the detailed analysis
- 4 Part of the sustainability team assessing the material topics

Focusing on the essentials

Alongside product development, quality, innovative production technology and cost efficiency, sustainability is one of the most important factors in ASSMANN's success. The high importance of the topic within the company also reflects the fact that we see sustainability as a dynamic process from the outset – one that is influenced by a variety of factors. Accordingly, we attach great importance to continuous dialogue with our stakeholders, through which we define, develop and, if necessary, adjust specific sustainability targets that can be validated.



One valuable tool for identifying and evaluating relevant topics and expectations from internal and external stakeholders is the materiality analysis we prepared in advance of this report. The internationally recognised methodology creates a common basis for discussion, thus providing a clear overview of opportunities and risks, expectations and the material sustainability topics – both from an internal perspective and from the point of view of external stakeholders.

Identifying stakeholders

Building on the materiality analysis of the 2020 Sustainability Report, we focussed on three stakeholder groups in the run-up to the current report:

CUSTOMERS AND LEGISLATORS: At their heart, all of ASSMANN's business activities are focused on the needs of its customers, which is why this group is weighted appropriately in the assessment.





4 The materiality analysis process

The main focus here is on specialist retail partners as a key component of our sales strategy. As the consideration of and corresponding alignment with legal regulations is and will remain fundamental, legislative institutions and organisations are also included in this group.

EMPLOYEES, WORKS COUNCIL, SUPPLIERS, SOCIETY: At ASSMANN, our employees are the key factor in shaping the company's processes. Together with them, we develop creative and customer-orientated solutions. As a company with a comparatively low vertical range of manufacture, our suppliers play an important role in our corporate philosophy. With increasing brand awareness and the expected need to become active in the private sector as a result of more people working from home, the relevance of the company's public perception in society is increasing.

PUBLIC INSTITUTIONS AND ASSOCIATIONS: Both these groups are important for ASSMANN when it comes to forming opinions and promoting innovation. However, they have little presence in our day-to-day business.

Assessment of potential material topics

The international standards for corporate sustainability reporting are developing just as dynamically as the topic of sustainability itself. In order to give ASSMANN plenty of time to prepare for the changes of the future, we have already

based the preparation of this Sustainability Report on the new European Sustainability Reporting Standards (ESRS), although these will no longer be mandatory for us. These standards consider materiality from two perspectives, taking both financial materiality (outside-in perspective) and the impact materiality angles (inside-out perspective) into account. The aim of financial materiality is to determine which opportunities and risks may arise from ecological, economic or social factors with regard to ASSMANN's activities. The impact materiality describes the positive and adverse impacts ASSMANN has on the environment and people, taking the company's entire value creation cycle into account. This double materiality analysis then leads to the identification and assessment of the material sustainability issues for ASSMANN.

In order to obtain as comprehensive a picture as possible of the range of topics, a large number of discussions have been held with various internal and external stakeholders. The focus of these talks was on dialogue with the members of the sustainability team and the sustainability ambassadors. The internal and external representatives then evaluated the various sustainability aspects in the form of interviews, considering the character and relevance of each aspect. This was completed using a scheme from Nextra Consulting as a guide, which enables scaling of the various topics. Finally, the assessments were discussed again in the sustainability team, slightly adjusted in terms of their characteristics and categorised according to their thematic focus.



5 Melamine-faced chipboard accounts for a large proportion of the material used

6 Innovative office furniture such as the ASSMANN Smart Locker offers modern solutions for employee-friendly working environments

7 The sustainability team (back from left: René Urbigkeit, Karla Aßmann, Andreas Fipp, Michael Vogel, Alexander Epping; front from left: Dr Frank Quirll and Dr Julia Koch; not pictured: Dirk Aßmann and Jens Lebelt)



Description of the material topics

In the course of this detailed process, a total of 17 material topics were identified from the three overarching themes of environment, social aspects and economy/governance. These include the ecological topics of materials, air pollution, biodiversity, energy, logistics, employee mobility, disposal and recycling as well as chemicals in production. The company's own workforce, corporate culture and the working conditions in the supply chain were identified as material in terms of social aspects, while influence on consumers, supplier management, digitalisation, customisation of services, legally compliant action and local responsibility were classified as relevant with regard to the theme of economy. In accordance with their scoring from the previous analysis, the topics were assigned opportunities, risks and a general description, and then entered into the materiality matrix designed for this purpose. This matrix (page 23), which lists both the material topics and those classified as non-material, such as "Animal welfare" and "Other pollution", thus maps out the company's sustainability roadmap for the coming years, which is backed up and filled with corresponding measures. ■



The course is set

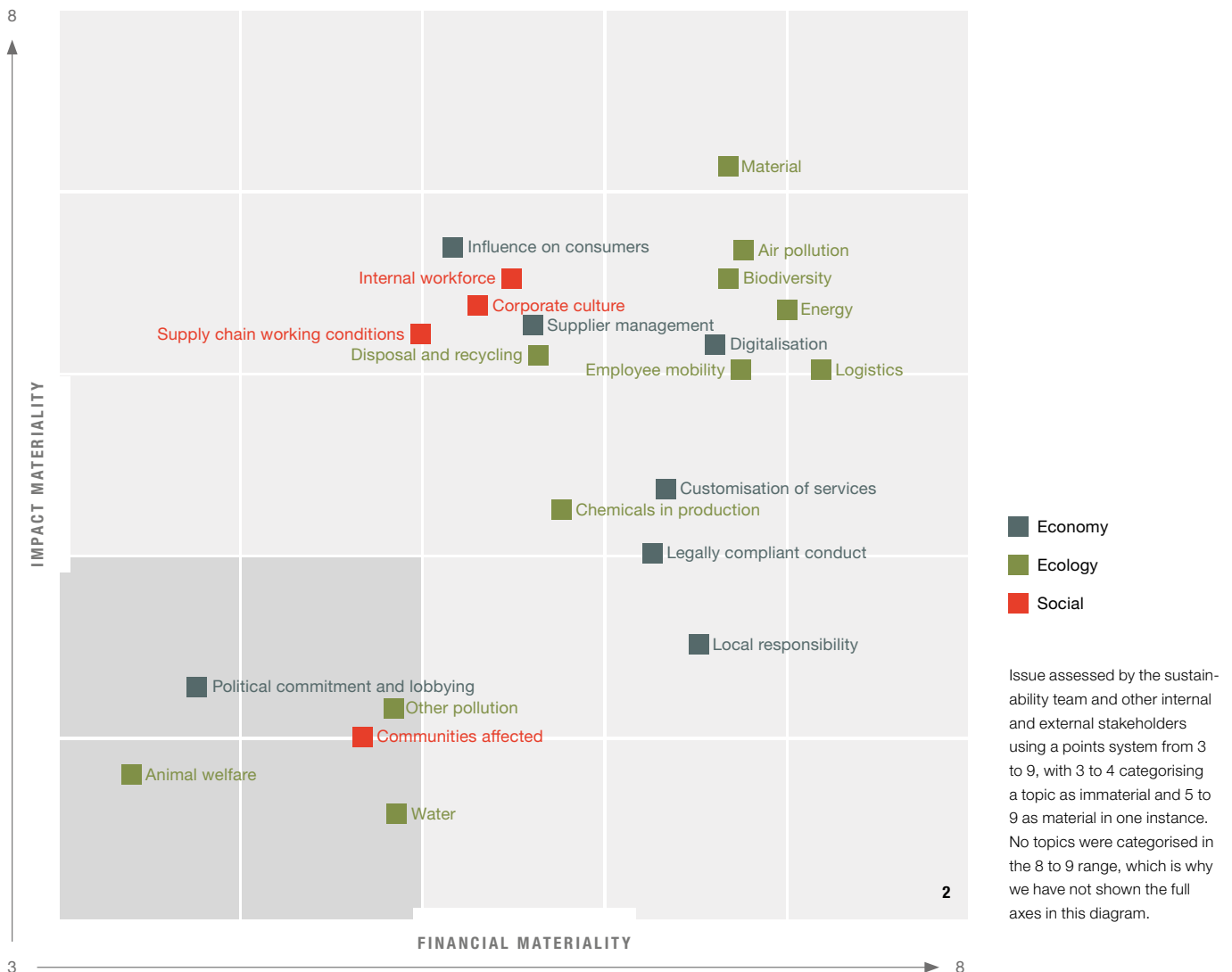
By carrying out the materiality analysis and visualising the results in the materiality matrix, ASSMANN has taken another important step towards a sustainable future for the company. Through personal dialogue with our stakeholders, we have jointly established a basis for initiating sustainable action in a targeted and efficient manner for years to come.

Over the past few months, two fundamental questions have guided us through this important process, which is indispensable for identifying the relevant issues: “What impact does ASSMANN's activity have on people and the environment?” (inside-out perspective) and “What are the social and environmental impacts of ASSMANN's business activities?” (outside-in perspective). Our structured and targeted discussions with our internal and external stakeholders – an approach facilitated by our materiality analysis – enable us to whittle the now huge field of sustainability topics down to the ones that are truly relevant and important to ASSMANN, and to implement targeted measures with ecological, social and economic motivations.

Materiality matrix visualises results

The results of this detailed process are mapped in our materiality matrix. It clearly illustrates which topics are currently the most relevant for ASSMANN in terms of sustainability. In particular, these include environmental issues such as materials, air pollution, energy





and biodiversity. However, the results of our double materiality analysis show that economic issues such as digitalisation and influence on consumers are also highly relevant to the company.

The materiality analysis and the resulting matrix are not to be interpreted as static – new legislation, developments in the market and new demands from employees or other stakeholders can cause dimensions to shift and individual factors to gain or lose relevance. The redefinition of targets shows that our company is continuously evolving and facing up to future challenges. ■

How it's done

You can read more information on how we conducted the materiality analysis online.



Visit the website
ass.al/materiality2024

Our material topics

All topics classified as material are listed on this double page, and their actual and potential adverse impacts on the economy, environment and people are determined. Specific measures and targets are outlined in the relevant chapters. This section also explains why we have categorised five aspects as non-material.

Material

- Materials (incoming materials and finished products)
- Disposal and recycling

As an office furniture manufacturer with a daily production rate of 2,500 furniture parts, we process a large quantity of materials. The utilisation of wood and iron ore and the associated extraction of raw materials cause significant environmental impacts.

Risks: Resources are becoming increasingly scarce due to external circumstances. This is noticeable in the case of non-renewable raw materials such as iron ore. However, the renewable material wood is also becoming a rarer raw material due to droughts and pest infestations caused by climate change. This results in price increases. In addition, strict regulations regarding material procurement (EU Deforestation Regulation) and waste management (German Circular Economy Act, KrWG) pose challenges that we have to face.

Opportunities: By promoting the circular economy and focusing on reuse, ASSMANN has various opportunities to increase the proportion of recycled materials used in its products, reuse materials and utilise resources efficiently. This can help to reduce the extraction of primary raw materials from the environment, resulting in lower environmental impacts. In addition, focusing on the circular economy can open up new market opportunities.

Climate

- Energy (electricity and heat)
- Logistics (vehicle fleet and haulage companies)
- Employee mobility (company cars and employee commuting)
- Air pollution (CO₂ emissions)

ASSMANN has a significant impact on the climate due to its production site, the materials it uses, and its logistics and employee mobility. The European Green Deal aims to reduce

GHG emissions by at least 55 per cent by 2030 compared to 1990 levels. As a company, we are required to implement targeted measures to reduce our environmental impacts.

Risks: Fossil fuels in particular are becoming scarce and have high CO₂ emissions. There is a risk that the switch to using renewable energies will not be implemented quickly enough to mitigate environmental impacts in time. Among other things, this can lead to rising production and logistics costs throughout the supply chain.

Opportunities: The expansion of renewable energies in particular opens up numerous opportunities for all areas of energy utilisation, especially for the in-house production of energy and the promotion of alternative drive systems for our vehicle fleet. In addition, new concepts can be implemented for our truck fleet in order to optimise routes and loads. Targeted carbon accounting on a company and product basis helps to compare and optimise the impacts of different activities.

Environmental protection

- Biodiversity (preservation of biological diversity)
- Chemicals

ASSMANN has a significant impact on biodiversity due to soil sealing at our production site and in our supply chain through the procurement of raw materials, particularly wood. In addition, various chemicals are used in production and the supply chain. We carefully monitor compliance with the REACH (Registration, Evaluation, Authorisation and Restriction of Chemicals) and RoHS (Restriction of Hazardous Substances) regulations through hazardous substance management, supplier self-disclosure and codes of conduct.

Risks: Risks are posed by the decline in biodiversity due to monocultures and climate change and a lack of reliable sources for wood products. There is also a risk due to stricter regulations regarding the use and production of chemicals.

Opportunities: A stronger focus on recycled materials can facilitate independence from fresh wood and further improve environmental protection. The use of chemicals at ASSMANN is continuously optimised through hazardous substance management and the use of environmentally friendly alternatives. We are in continuous dialogue with our suppliers to optimise the way chemicals are used upstream in the chain, such as in glues.

People

- In-house labour (working conditions and benefits)
- Working conditions in the supply chain
- Corporate culture (working atmosphere)

Through its actions, ASSMANN shapes the working conditions of its on-site workforce and endeavours to influence the working conditions of its direct suppliers, in particular through on-site audits.

Risks: The shortage of skilled labour is a challenge, especially in our region where there is a high density of furniture companies. High employee expectations and piecework in production, which is often perceived as a burden, pose further risks. It is not always possible for us to influence working conditions in the supply chain directly. In particular, the geographical distance makes cooperation with suppliers outside the EU more complicated than with suppliers within the EU or Germany. However, we are endeavouring to pay particular attention to this aspect as part of the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz).

Opportunities: As a family-run company with long-term visions, such as doing business for future generations and personal interaction, we strengthen our relationships with our employees. Flexible working models, company parties and the presence of a Works Council contribute to this. Thanks to long-term supplier relationships and regular supplier audits, we maintain good relationships with our suppliers and can bring about change together.

Corporate conduct

- Supplier management
- Digitalisation
- Legally compliant conduct
- Customisation of services
- Influence on consumers (safety, health)
- Regional responsibility (local commitment)

Corporate conduct is the term used to describe ASSMANN's

entrepreneurial orientation and relationships in the supply chain, as well as overarching strategic measures such as digitalisation.

Risks: Stricter legislation, particularly with regard to social and environmental issues, as well as the pressure from certifications and changing customer requirements, pose particular challenges.

Opportunities: Thanks to our long company history, which has developed over the years in conjunction with strong partnerships, we are well positioned for the future with our deep roots. Our orientation as a holistic office furniture supplier enables us to offer custom services and optimise our influence on our customers.

Non-material topics

Animal welfare

We source only a very small proportion of leather for our products and pay attention to sustainable procurement. If this proportion increases, the topic of "animal welfare" will be re-evaluated in the next materiality analysis.

Communities affected

To the best of our knowledge, the activities of ASSMANN and our suppliers have no impact on "affected communities" in the sense of indigenous peoples. The supply chain aspects are covered under "Working conditions in the supply chain".

Other pollution

We have no significant impacts on soil, water, noise or food. Air emissions are taken into account in the "Environmental protection" and "Climate" sections.

Water

At ASSMANN, no water is used in production. The only water use is for sanitary and sprinkler systems. Our suppliers have effective treatment facilities, so we do not currently need to consider any significant adverse impacts or risks.

Political commitment and lobbying

We are involved in various associations, but our greatest area of influence is on local networks. Our influence in the form of political commitment is therefore limited. ■

Our sustainability mission statement



Economical business practice

ASSMANN is an autonomous business enterprise – our goal is sustainable, economically viable growth. For us as a family-run company with a tradition going back more than 85 years, business success also means taking responsibility. We do this in a number of ways.



Ethical business practice

We strive to comply with all the relevant location and product-specific requirements arising from legal and administrative provisions on a European, federal, state and municipal level. From these requirements, we continuously derive measures to adapt our structures to the ever-changing applicable laws. We refuse to accept bribery and corruption, the taking or granting of advantages, and insider trading. We expect a similar stance from our customers, suppliers and network partners. Data protection has high priority at our company. We respect human rights; we protect the rights of employees on a local, national and global level; and we condemn all forms of child labour, forced labour and involuntary labour. We respect the dignity of every individual, and we take our responsibility for employees, customers, suppliers, companies and the environment seriously.



Social responsibility

Change can only come about if everyone plays their part. We see ourselves as a responsible company within society and are an active member of the community, contributing as a reliable employer, as a taxpayer within the framework of regulatory requirements, and through our social commitment. We encourage our employees to do their best every day for the company, for society and for the environment.



Employees

The people at ASSMANN are our most important capital – without them, our business would not be as successful as it is. We offer our employees secure, attractive and motivating working conditions. To minimise dangerous situations, regular inspections are conducted to check, evaluate and continuously improve workplace safety and ergonomics. We provide comprehensive health protection to boost employee motivation and performance. To ensure that our staff identify fully with the company and its values, we rely on a team focus, individual responsibility and decision-making freedom. We expect our employees to be prepared to change in order to allow the company to evolve and adapt to market requirements. We achieve the company's goals together through development programmes for junior staff and other employees, open communication, and a corporate culture that is visible both internally and externally. Respectful and collegial behaviour is an essential part of our corporate culture, and our senior managers set an example in this regard. We engage in fair and responsible recruitment practices. Everyone has the same opportunities; there is no discrimination here.



Product responsibility

People use our products in their everyday lives for many years. Our production, sales and customer services departments are set up to ensure that these products are produced, purchased and used sustainably. A long service life, a replacement parts guarantee, safe design principles (e.g. GS mark), low-emission base materials (Blauer Engel – DE-UZ 38) and the use of reusable materials make the purchase of our products an environmentally friendly and financially responsible decision. Our core products have European Level 3 certification (the highest level available) according to the FEMB sustainability standard for office and contract furniture, which confirms the responsible approach we take to our products.



Customer focus

Knowing and understanding the needs of our customers and incorporating this knowledge into our day-to-day work is the only way of ensuring our success. We are always a reliable and predictable partner for them. We fulfil our customers' needs through consistent market orientation, innovative and forward-looking solutions, and high quality throughout the entire process chain. We help our customers understand the best way to use our products and we provide information about developments at our company as openly and transparently as possible.



Responsibility in the supply chain

Our suppliers are thoroughly integrated into our processes through just-in-time delivery and warehousing (inventory minimisation). Where possible, we work with local or German suppliers, with an emphasis on developing a culture of partnership. We engage in a close and regular dialogue with them about the origin of the resources used and how they are processed. With our annual Suppliers' Award, we provide active incentives to encourage suppliers to adhere to our standards when it comes to reliability, quality, price level, and environmental sustainability. Energy efficiency is regarded as very important when we are procuring products and services.



Resource productivity and climate change

As raw materials become more scarce, it is becoming increasingly important to use resources and energy responsibly. We pledge to continuously improve our resource productivity, energy-related performance and energy efficiency throughout our value cycle. At the same time, we will avoid polluting the environment, for example through air contamination or hazardous chemicals. To this end, we set specific, measurable targets for our use of resources and energy, and implement them consistently. We

evaluate the procurement of products and services across their entire expected life cycle, and we give preference to the most energy-efficient and environmentally friendly solutions. Our products are designed for reuse and recycling, and we are constantly striving to avoid landfill waste in our processes. Our system and process-oriented management approach is based on ISO 9001 quality standards, ISO 14001 environmental management standards, and ISO 50001 energy management standards.



Continuous improvement

ASSMANN is committed to a continuous improvement process. This is achieved by incorporating lean methods into our process design, quality assurance, and the introduction of new products. Shop floor management promotes regular discussion between the specialist departments and ensures continuous optimisation. With our employee suggestion scheme, employees can submit their own ideas for improvements and rewards for these are issued depending on potential. We also embrace innovative and cutting-edge work systems, technologies and methods in order to use and successfully implement them for the benefit of our employees and customers. ■



Visit the website
ass.al/missionstatement2024

Sustainable together

Sustainability goals can only be achieved by taking a holistic approach, which requires expertise from different areas. This includes not only the departments within our company, but also external stakeholders such as suppliers, specialist retailers, customers and network partners. Close co-operation and dialogue between all the parties involved, on an equal footing, create the best conditions for successful sustainable action.

The role of our sustainability ambassadors

The concept of sustainability must be strategically anchored in-house before it can be put into practice at all levels. Clear

To implement our sustainability strategy, a large number of divisions and stakeholders must work together with a shared focus on our goal. This makes it all the more important to connect with the right partners. With our sustainability ambassadors, we have built up a strong network in which we work together to achieve our goals.

communication and incorporating our approach into everyday working life lead to more sustainable action across all areas. With our sustainability ambassadors, we are able to involve experts from companies that are close to us when implementing our sustainability strategy, alongside people from our own ranks. These

are ASSMANN managers and specialists as well as selected external partners. With their sustainability awareness, they each dedicate themselves to a focus area that corresponds to their expertise and area of responsibility. For example, Karla Aßmann and Andreas Gohs handle business conduct, while Andreas Fipp and Konrad Merkt are responsible for climate issues. Jörg Koppe and Dieter Brübach deal with environmental protection, while Daniel Kahnwald and Michael Kamsties focus on materials. Maren Thiemann and Susann Mädler are responsible for people-related matters. They all embody a sense of responsibility with regard to ecological, economic and social issues in their day-to-day work, and help their colleagues to identify new potential for sustainability.

Our ten sustainability ambassadors show how they contribute to improving sustainability, especially at ASSMANN, and how they achieve their goals and always #go_further. ■

Our ambassadors

Visit our website to get to know our ambassadors better. Interesting videos are also available there.



Visit the website
ass.al/ambassadors2024



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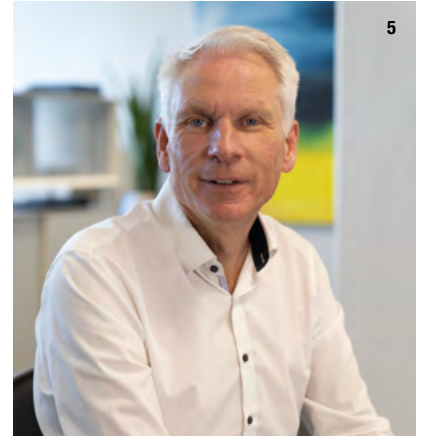
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10

AMBASSADORS FOR
GREATER SUSTAINABILITY



5



6



7



8



9



10

- 1 Daniel Kahnwald, Product Manager, ASSMANN
- 2 Andreas Gohs, Managing Director, Gohs GmbH
- 3 Susann Mädler, CSR Consultant, Osnabrück Chamber of Industry and Commerce (IHK) - Emsland - County of Bentheim
- 4 Jörg Koppe, Maintenance, ASSMANN
- 5 Konrad Merkt, Managing Director, Konrad Merkt GmbH
- 6 Dieter Brübach, Deputy Chairman, B.A.U.M. e. V.
- 7 Karla Aßmann, Managing Director, ASSMANN
- 8 Maren Thiemann, HR Officer, ASSMANN
- 9 Andreas Fipp, Head of Industrial Engineering, ASSMANN
- 10 Michael Kamsties, Area Sales Manager for Industry, EGGER Holzwerkstoffe Brilon GmbH & Co. KG



Shaping the present together

In April 1990, the then Managing Directors of ASSMANN and Gohs sealed the start of their cooperation with a handshake as a gesture of trust and solidarity. More than 30 years later, these values still characterise the business relationship between the two partners and live on in the work of the sustainability ambassadors and current Managing Directors, Karla Aßmann and Andreas Gohs.

The demands placed on manufacturers, suppliers and dealers of office furniture have increased enormously. Production and delivery processes need to be organised in an even more flexible, decentralised and interconnected way, without compromising on efficiency and quality. At the same time, it is important to recognise future trends at an early stage so that appropriate measures can be introduced. This is a major challenge that Karla Aßmann, who represents the fourth generation of her family to manage the company, is tackling together with her team: "As one of the leading office furniture manufacturers in Europe, our aim is to keep on finding innovative solutions and establishing them on the market. This is the only way we can build on our previous successes. Take ASSMANN 4ROOMS, for example: with our services, we support our customers from their initial idea right through to the realisation of future-oriented working environments in which people enjoy working and feel comfortable. In this way, we are helping to create attractive working environments for numerous employees." The businesswoman knows what she is talking about. After all, ASSMANN itself went through a comprehensive change process in the recent past. "Step by step, we have gone from being a traditional office furniture manufacturer to a full-range supplier that is already putting in the work for the next generation. The fact that we are succeeding in this transformation is an achievement that is thanks in no small part to our partners."

Direct communication, fast solutions

These include Gohs GmbH, a company based in Ribnitz-Damgarten that has also undergone a period of change →

in recent years. Under the management of Andreas Gohs, who runs the company together with his wife after taking over from the generation that originally founded it, the specialist retailer has evolved into an all-round provider of office equipment. "From pencils to complete furnishings, we offer the entire product range and a variety of services from a single source. Quality is a high priority for us. Our consultants are trained as Quality Office Consultants and provide our customers with expert advice," says Andreas Gohs, explaining the company's portfolio. When it comes to what his company has in common with ASSMANN, however, expert advice is just the tip of the iceberg. "We value the collaboration with our colleagues from Melle, as we always treat each other as equals and take into account the interests of both sides. That was how Dirk Aßmann worked, and Karla has picked up where he left off," says Andreas Gohs, who particularly

appreciates the direct contact and quick response times, including subsequent process optimisation. "For example, by jointly analysing our delivery processes, we were able to optimise them – and we can now save around two lorry journeys per week. This not only benefits us as partners, but also the environment."

Buy-in required from public clients

Sustainability is a topic that is close to the hearts of both Managing Directors. "In his time as Managing Director, my father laid down some important milestones for our company. I want to build on his work and maintain our pioneering role in the important field of sustainability. However, we can only do this if our network partners also buy into it, as they have a decisive role to play," says Karla Aßmann, whose reliance on the interaction between the various players comes with a



” We value the collaboration with our colleagues from Melle, as we always treat each other as equals.

Andreas Gohs, Managing Director
of Gohs GmbH

clear awareness that there is still room for improvement in other areas. This applies in particular to tenders from public clients. "Current studies show that sustainability factors only have a minor influence on decision-making, with only three to five per cent of selection criteria relating to sustainability. Price remains the decisive factor.

I would like to see a rethink here that leads to sustainable concepts being given much greater consideration than before."

End customers are also in favour of this, as Andreas Gohs notes: "More and more customers are requesting disposal and recycling concepts. There is a great deal of interest in



Since 1990, the family-run company Gohs GmbH has been a leading provider of modern and efficient office furnishings and equipment. The medium-sized company, which was founded in a garage, now employs more than 31 people.



2



ASSMANN has been a Quality Office partner since 2019. This seal of approval is awarded to companies for their high-quality products, expert advice and customer-oriented service.

the market here, which we in the office furniture industry must take into account. We do this by taking care of the disposal ourselves and breaking down furniture that is no longer usable into its component parts so that it can then be sorted and recycled. But there is still room for improvement, of course.” As such, it is important for property planners to constantly scrutinise their processes and procedures in order to turn this important issue from theory into tangible results. The constructive partnership with ASSMANN will continue to be crucial for Andreas Gohs in the future: “Measures like these are always most effective when all those involved work together. With that in mind, I’m glad we have a partner like ASSMANN at our side – a company that favours cooperation and collaboration. This is a huge help when it comes to creating concrete, sustainable and future-proof solutions.” ■

Partnerships

Take a look at the interview with our Managing Director, Karla Aßmann.



Visit the website
ass.al/corporateconduct2024



3

- 1 Managing Director Andreas Gohs keeps an eye on the market and reacts to new trends
- 2 Andreas Gohs designs modern office furnishings with sustainability aspects in mind
- 3 Karla Aßmann keeps track of the company's processes



Corporate conduct – our results in detail

Value creation

In 2024, ASSMANN generated sales of 148 million euros, thus recording a slight decrease in sales compared to the previous year (–1.3 per cent). Value creation and the equity ratio were at a comparable level to 2023. At 12.4 million euros, the investment sum has increased significantly due to the completion of a logistics centre at the Melle-Westerhausen site, but the equity ratio is still at a high level of over 74 per cent. In 2024, ASSMANN received small amounts of government grants, such as those for climate efficiency projects.

Social responsibility as a way of life

As a socially responsible company, we are involved in a large number of social projects and initiatives in our region. For example, we work together with Ledder Werkstätten, a charitable organisation that integrates people with physical, mental or psychological disabilities into a working and living environment worth living in. Their employees primarily assist us with light packaging work.

We support other charitable associations and research institutions at both local and national level with financial and in-kind contributions, including the state-recognised workshops for the blind (Blindenwerkstätten), the Oldendorf parish, the German Red Cross, various foundations, and the Melle University of Cooperative Education (Berufsakademie Melle).

There is also a special focus on the sport of football. We not only have an active works football team that always donates its prize money to charitable causes, but are also involved as a sponsor and partner of several local football clubs: TSV Westerhausen, SC Melle 03 and VfL Osnabrück. The fulfilment of social and thus sustainable responsibility is just as much our mission here as it is in our commitment to the TERRA WORTMANN OPEN, which takes place in Halle (Westphalia).

ASSMANN compliance

In our dealings with our employees and suppliers, we are committed to fundamental and human rights as codified in the German Constitution (Grundgesetz), the Treaty on European Union and the United Nations Charter, as well as to the ILO core labour standards. We strictly reject discrimination on the grounds of origin, gender, religion, disability, age or sexual identity, as well as discrimination that violates Ger-

many's General Act on Equal Treatment (AGG). There were no known cases of discrimination at ASSMANN during the reporting period. ASSMANN has also set up an independent whistleblowing hotline through which employees and external stakeholders can report, in confidence and anonymously if they wish, any breaches of applicable law, including breaches of labour and human rights. No complaints or reports of incidents involving breaches of the law were received during the reporting period. Furthermore, 100 per cent of our employees have received training on business ethics.

Our association work is carried out exclusively on a professional and industry-specific level. We neither engage in political lobbying nor do we make donations to political parties or politicians. To date, we have not faced any legal action for anti-competitive behaviour. Our supplier network is limited to companies that, like us, act in accordance with OECD standards and guidelines.

We do not pursue any business activities that risk violating human rights or freedom of assembly. In accordance with our sustainability mission statement, we reject all forms of corruption. To date, ASSMANN has not been investigated in any cases of corruption. In order to continue to ensure legal compliance, we will be working on anti-corruption guidelines and a concept for risk identification and training in the future.

When preparing our product information and advertising our products, we observe all applicable laws in Germany and the European Union – this is an integral part of ASSMANN's sustainability mission statement and corporate policy. The health and safety of our customers is our top priority. Through clear processes, the risk-minimising design of our products and services, and continuous quality controls, we ensure that potential hazards are identified and prevented at an early stage. During the reporting period, no complaints or health and safety incidents relating to our customers were recorded.

As our products are used in a wide variety of companies and institutions, confidentiality is our top priority. By engaging an external Data Protection Officer, who is also consulted when procuring new software for processing personal data, ASSMANN's corporate organisation is geared towards protecting customer data from loss and misuse. To date, we

have not received any complaints regarding breaches or losses of customer data.

In an annual Legal Compliance Audit, an external consultant works with the Sustainability Manager to check whether environmental and occupational health and safety laws and regulations are being complied with. A database of all the legal regulations is regularly updated and compared with the company's circumstances to check for applicability. Deviations are systematically recorded, evaluated and corrected if necessary. The company's participation in the ISO 9001, ISO 14001 and ISO 50001 management systems ensures that these processes are audited and validated again by authorised external experts. During the reporting period, no fines or non-monetary penalties were imposed on ASSMANN in connection with legislation. During the reporting period, no complaints or critical concerns were received from stakeholders with regard to human rights or social aspects, nor with regard to environment-related criteria.

ASSMANN has established a standardised remuneration system for fair pay in line with the market. With the exception of senior employees and some highly specialised skilled

workers with particularly relevant areas of responsibility, all employees are covered by collective agreements. This applies to around 75 per cent of employees, whose compensation is based on the company's collective agreement and the wage and salary groups agreed therein. The collective agreement does not differentiate between employees based on gender or age. Temporary employees are also compensated in accordance with the collective agreement and have the same entitlements to additional company benefits. All employees are entitled to an employer-financed pension scheme after 24 months of service. Non-tariff employees have an individual remuneration scheme that is made up of fixed and variable components. These variable components are linked to our corporate strategy. All employees receive a monthly bonus that is linked to the achievement of strategic company targets. The company wage and salary systems are based on the development of wage levels in the region and are regularly renegotiated and adjusted. As the company's highest controlling body, the Managing Partner acts as the final authority for approving wages and salaries. We inform employees and their representatives of significant operational changes as quickly as possible, and within the statutory and collectively agreed deadlines at the latest. ■

Table 1
Value creation

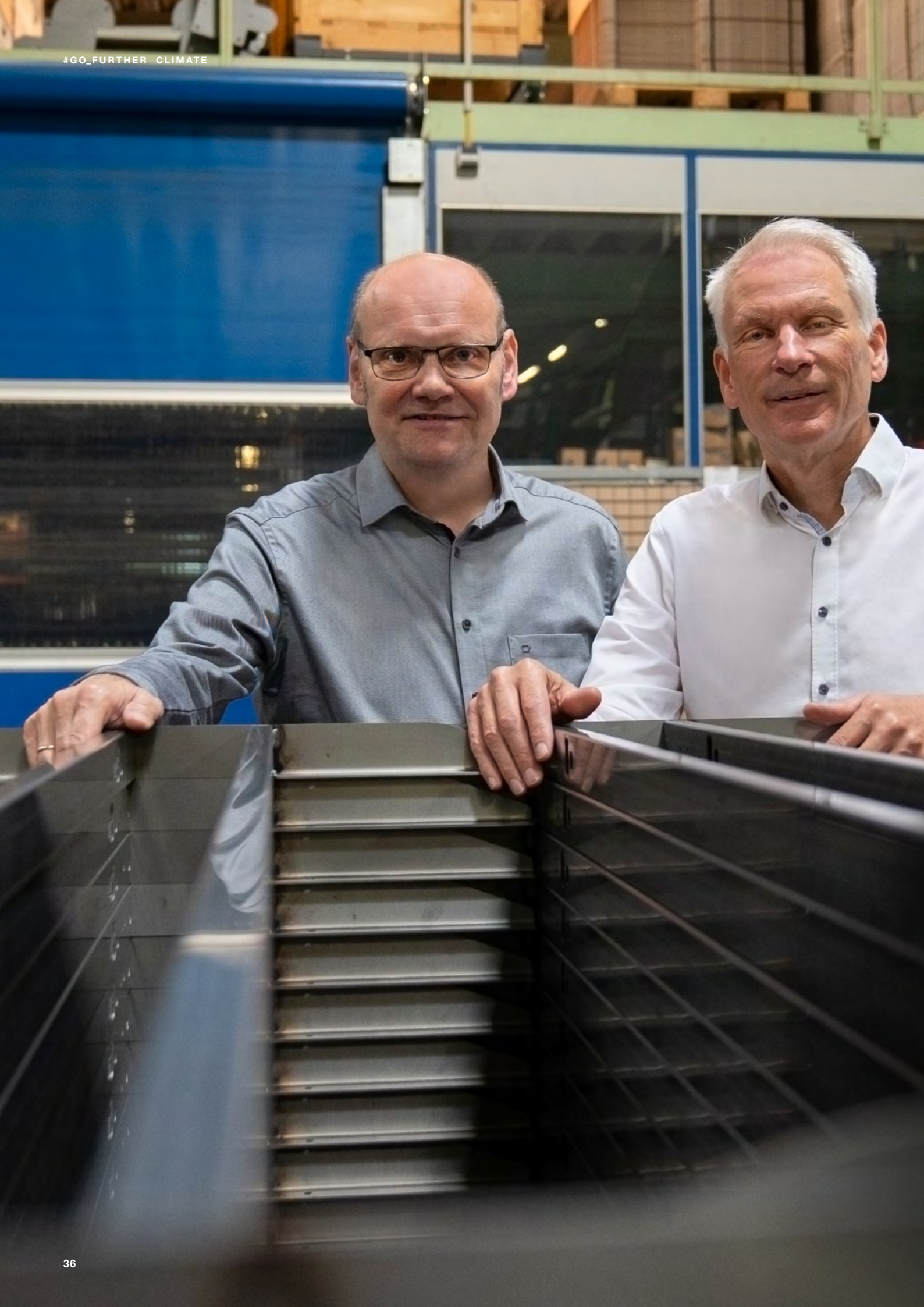
Value creation	2022	2023	2024
Turnover (T€)	147,678	150,053	148,144
Investments (T€)	1,464	7,662	12,475

Table 2
Donations

Donations	2022	2023	2024
Corporate donations (€)	3,723	2,623	4,882
Donations, voluntary contributions (€)	47,527	84,415	34,169



Further key figures are shown
in the Digital Factbook:
ass.al/digitalfactbook2024/corporateconduct



Responsibility for our climate

Climate change is having diverse and increasingly obvious impacts on nature, society and the economy. For Konrad Merkt, Managing Director of Konrad Merkt GmbH, and Andreas Fipp, Head of Industrial Engineering at ASSMANN, this is a worrying development and one that they hope to counter by working together. The two sustainability ambassadors met during a regular supplier visit in Spaichingen, where the headquarters of the Merkt family business is based.

Konrad Merkt GmbH has been manufacturing high-quality sheet metal and tubing components for the office furniture industry for more than 70 years. The company mainly produces frames and table bases for ASSMANN. This long-standing business relationship is valued highly by both sides. "Over the years, our business relationship has become more and more solid. This applies not only to our economic processes, but also in terms of numerous ecological issues," says Konrad Merkt. Both com-

panies are now certified in accordance with ISO 14001 (environmental management), utilise photovoltaic systems as alternative energy sources, and take energy and environmentally friendly processes into account in production. This development is based, among other things, on a shared understanding of values and a willingness to engage in constructive dialogue, as Konrad Merkt says: "We speak regularly and are always giving each other new food for thought in the search for potential improvements." →

Andreas Fipp, who keeps an eye on all operational processes at ASSMANN, shares this assessment: "Merkt is a reliable partner that not only provides us with all the necessary information on sustainability during the regular on-site audits, but also works with us to consistently drive this issue forward. Particularly with regard to climate protection, it's an extremely efficient partnership and in line with the climate objectives of the European Green Deal."

Reducing carbon footprints

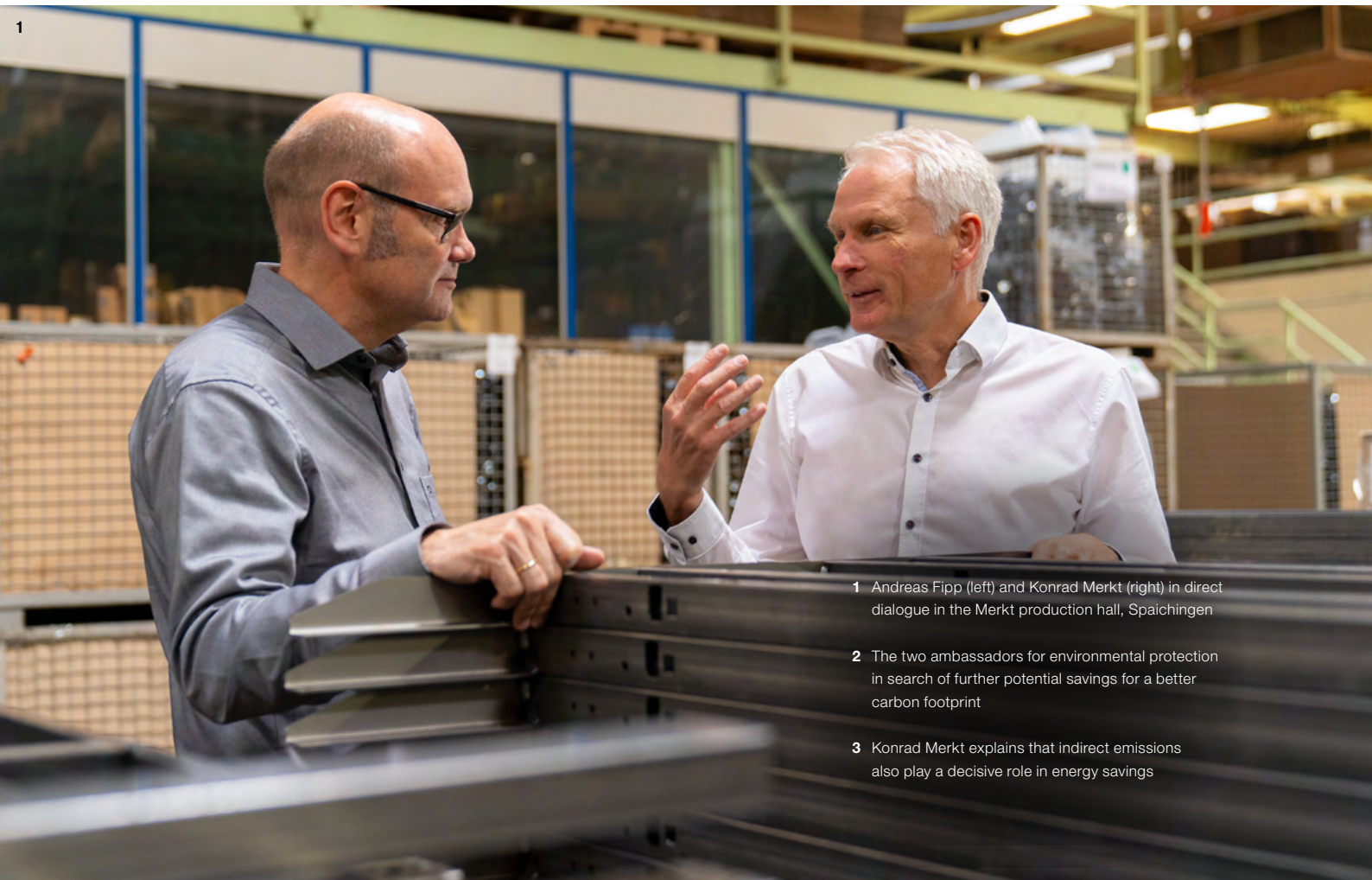
A stated goal of both companies is the continuous reduction of carbon emissions. At ASSMANN, the direct and indirect energy and emissions levels at the site itself (Scopes 1 and 2) are already recorded using the data from the company's ISO 50001 energy management certification. The first step in this process is to determine the company's total energy consumption – electricity, fuel and heating – and then use measurements and specific energy indicators to record how much energy is used by the various consumers.



ASSMANN has been certified in accordance with the international standard for energy management systems, ISO 50001, since 2022.

Subsequent analysis then reveals which potential savings need to be realised. Incidentally, ASSMANN has been using 100 per cent green electricity for years. However, what is relatively new is the recording of indirect emissions from processes that take place outside the company (Scope 3), for example from material deliveries from partners such as Merkt. "Only by taking this third level into account can we take a comprehensive view of our carbon emissions. But there are several things we need to do in order to achieve this, including establishing an intensive dialogue with our suppliers. Only by taking their activities into account can we get the whole picture and develop suitable measures," says Andreas Fipp.

This is a requirement that Merkt reliably fulfils. Based on a clear target, all of the company's specialist departments come up with specific projects that are then visualised and tracked in a strategy map. The measures include material and energy efficiency projects, as well as the reduction of chemical substances, value analyses of products and much more besides. As Konrad Merkt is keen to stress: "The sustainable optimisation of products and processes automatically goes hand in hand with an improvement in our environmental footprint. For example, our components



- 1 Andreas Fipp (left) and Konrad Merkt (right) in direct dialogue in the Merkt production hall, Spaichingen
- 2 The two ambassadors for environmental protection in search of further potential savings for a better carbon footprint
- 3 Konrad Merkt explains that indirect emissions also play a decisive role in energy savings



”

We can only gain a complete picture of our carbon emissions with the help of our suppliers. Our partnership with Konrad Merkt GmbH is the perfect example.

**Andreas Fipp, Head of Industrial Engineering
ASSMANN BÜROMÖBEL GMBH & CO. KG**

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PER CENT OF ASSMANN'S ENERGY REQUIREMENTS ARE COVERED BY THE NEW PHOTOVOLTAIC SYSTEM.

are very durable, include a high percentage of recycled materials, and can also be easily recycled themselves. These properties are important and help us to continuously reduce our carbon footprint.”

This valuable information enables ASSMANN to fully disclose its own carbon footprint at product level. The company can already map the ecological footprint of its core products as part of the FEMB level sustainability certificate. “We want to extend this expertise to our entire product portfolio,” says Andreas Fipp, looking ahead in the full knowledge that this will require a number of further steps. However, in his opinion, the course has already been set for a climate-friendly future for the company: “Climate protection plays a major role in all areas of our company, for example in the purchase of more energy-efficient machines and the installation of the charging infrastructure required for electric vehicles.” ASSMANN also acts sustainably when it comes to structural changes. For example, the new high-bay warehouse was designed to ensure that its photovoltaic system can absorb maximum solar radiation. This new energy source can cover around 10 per cent of ASSMANN's energy requirements at the Melle site. The aim for the next few years is to implement further measures to increase self-sufficiency at ASSMANN. ■



Good climate

Take a look at our website to find out more about climate protection at ASSMANN and our collaboration with Merkt. An interview with Konrad Merkt and Andreas Fipp provides interesting insights.



Visit the website
ass.al/climate2024

Merkt.

Wir machen Möbel innovativ

Konrad Merkt GmbH, one of the leading suppliers in the furniture industry, has been manufacturing high-quality metal components from sheet metal and tubing since 1952.

Scope 2 emissions for ASSMANN; a small proportion (0.17 per cent) is attributable to electromobility.

By 2024, ASSMANN had fully accounted for all relevant Scope 3 categories. Prior to this, an analysis was carried out to identify the categories that were material to the company. These

include the use and disposal of products sold, capital goods, upstream transport and distribution, purchased goods and services, waste, pre-production stages of input materials, as well as employees' commutes and business travel. In future, we also aim to systematically calculate and continuously reduce the carbon footprints of our core products. ■

Table 1
Energy consumption in 2024

Energy source	Consumption in 2023 (MWh)	Consumption in 2024 (MWh)	As a percentage share
Fuel (diesel, petrol, electricity)	4,344.66	4,344.29	37.22 %
Electricity (production and administration)	4,084.13	3,895.01	33.35 %
Thermal energy (wood chips)	3,718.50	3,436.55	29.43 %

Table 2
Emissions in 2024

Scope	Consumption in 2023 (tCO ₂ e)	Consumption in 2024 (tCO ₂ e)	As a percentage share
Scope 1	1,531.34	1,579.85	4.97 %
Scope 2	26.25	58.90	0.19 %
Scope 3*	38,110.86	30,140.46	94.84 %

* In 2024, Scope 3 will cover the use and disposal of products sold, capital goods, transport and distribution (upstream), purchased goods and services, waste, pre-production stages of input materials, as well as employees' commutes and business travel. This means that all emissions relevant to ASSMANN will be captured.



Our targets for the future

Area	Target	Unit	Key fig. 2022	Key fig. 2023	Key fig. 2024	Target 2026
Electricity	Reduction in electricity consumption at the production site by 7.5 per cent by 2026 compared to the base year 2021	MWh	4,089	4,084	3,895	3,983
Vehicle fleet	Transition to e-vehicles as company cars	Percentage of company cars	3	25	56	90
Vehicle fleet	Saving on truck trips by loading one additional piece of furniture per trip 2024: A new project with a start-up has been launched					
CO ₂ emissions	Improving the database in order to set specific targets for reducing CO ₂ emissions in Scope 3 in 2024 2024: CO ₂ emissions were comprehensively recorded across all scopes					



Further key figures are shown in the Digital Factbook:
ass.al/digitalfactbook2024climate



A man with grey hair, wearing a dark suit jacket over an orange shirt, is sitting outdoors in a garden. He is gesturing with his hands while speaking. The background features green foliage and a red structure.

Respecting our environment

When asked about his motivation, sustainability ambassador Jörg Koppe doesn't need to think twice: "If we don't all do our bit to protect the environment, how can we make a difference?" He has been part of the ASSMANN family for several decades and an internal ambassador for environmental protection for many years. Together with Dieter Brübach from B.A.U.M. e. V., who is also a sustainability ambassador for ASSMANN, he is dedicated to overcoming the ecological challenges facing ASSMANN and creating efficient, sustainable solutions.

Partner for environmental protection

The resource-conserving use of materials; the protection of water, soil and air; and responsible conduct in the region have been among the fundamental ideas behind every change at ASSMANN for almost 30 years. Accordingly, the environmental management system was certified very early, back in 1996, and the company has used the DIN EN ISO 14001 standard for orientation ever since.

It was around the same time that the office furniture manufacturer first sought support from B.A.U.M. e. V. Since 1984, the association's aim has been to use sustainable economics to maintain habitats all around the world, →

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PER CENT OF ASSMANN'S
PRODUCTION SITE IS
HEATED USING RECYCLED
PRODUCTION WASTE.



thus securing a future worth living. The focus here is on the interplay between climate and biodiversity protection. Today, the association has around 800 members who are committed to working together to promote environmentally friendly and economically and socially responsible economic activity. Dieter Brübach, Deputy Chairman of B.A.U.M. e. V., is in regular contact with them. He is pleased when members achieve relevant optimisations in terms of environmental protection through modernisation measures, a new impetus from their networking efforts, or even small adjustments in their daily work practices. “We have already mastered a number of challenges together with ASSMANN and brought to life some interesting projects,” says Dieter Brübach in appreciation of the collaboration. “In addition to the ambitious targets in terms of resource-conserving material use and environmentally friendly waste utilisation, there are also other measures that are seen as essential for the future of sustainable business,” he says. The collaboration in 2021’s “Büro & Umwelt” (Office & Environment) competition, which promoted the procurement of environmentally friendly office products, is regarded by Dieter Brübach as an interesting change from the otherwise more strategic teamwork. “We are also pleased that other B.A.U.M. e. V. member companies are able to benefit from ASSMANN’s experience, as over the years the family-owned company has become an expert in the field of sustainability,” says Dieter Brübach. As a result, the association also regularly receives suggestions from the corporate world.

Control is important

Changes rarely happen overnight. In the field of environmental protection, it is important to analyse up-to-date results so

that relevant measures can be defined and implemented in the long term. “With the help of daily inspection rounds, we check the processes and machines used at the company and identify further potential,” explains Jörg Koppe. “But we are already achieving very good results in terms of energy efficiency and environmental protection,” he emphasises. His day-to-day work includes machine maintenance, repairs and cleaning, as well as finding and eliminating compressed air leaks and other defects that would result in increased energy consumption or environmental pollution. Regular inspections also ensure that the installations have a long service life, which means that new purchases are not required until much later on.

In addition to the inspections, ASSMANN uses oil-water separators and oil separators to prevent the environment from being contaminated by sewage. Dieter Brübach is a fan of this sense of responsibility: “Measures both big and small are crucial if you want to run a company with environmental protection in mind,” he says.

The holistic view: making use of production waste

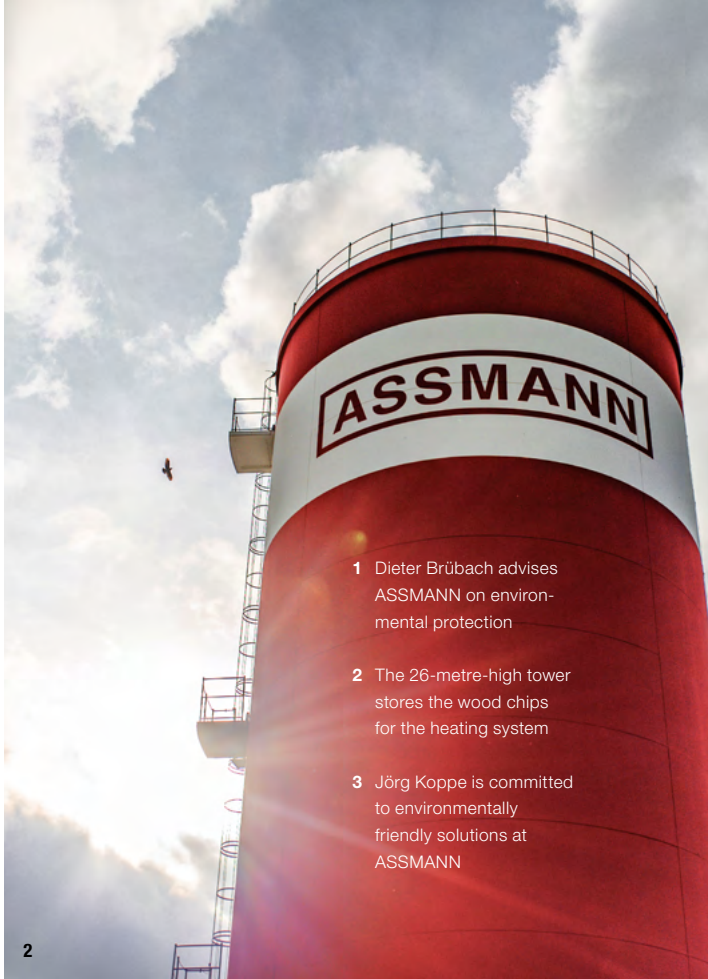
The selection of environmentally friendly raw materials and their careful processing are part of ASSMANN’s sustainability strategy. How waste from production – such as wood off-cuts – is dealt with is also important. “We have been heating our Melle site entirely using production waste since the company was founded in 1939,” notes Jörg Koppe, who has been carefully maintaining the incinerator for two decades. He is also responsible for keeping an eye on the emission limits and initiating the necessary optimisation measures. Thanks to its in-house wood combustion plant, ASSMANN



ASSMANN has been certified according to the globally applied standard for environmental management systems, ISO 14001, since 1996.



B.A.U.M. e. V., the first network for sustainable management, was founded in 1984.



- 1 Dieter Brübach advises ASSMANN on environmental protection
- 2 The 26-metre-high tower stores the wood chips for the heating system
- 3 Jörg Koppe is committed to environmentally friendly solutions at ASSMANN

2

has no need for fossil fuels. The existing oil heating system is only maintained as a back-up. As Dieter Brübach explains, this is a sensible strategy, albeit one with a small flaw: “By burning wood from our existing stocks, ASSMANN avoids additional deforestation. All we need to do now is optimise the resulting carbon emissions.” This is a tip that Maintenance Manager Jörg Koppe has already taken note of for the next time new measures are defined: “We record the amount of chips we burn each month in order to precisely analyse our energy consumption and come up with targeted measures to optimise it. However, the combustion boiler remains an important achievement for our sustainable conduct. Something else we want to achieve in terms of environmental management is to further reduce the volume of hazardous substances we produce, which we could do by using substitutes for conventional cleaning agents, for example.” This means that ASSMANN's hazardous substance management remains an ongoing and future-oriented process. ■



3



Our energy efficiency and environmental protection results are already very good.

Jörg Koppe, Maintenance Division
ASSMANN BÜROMÖBEL GMBH & CO. KG

For the sake of the environment

Are you interested in environmental protection at ASSMANN? Check out our online video to hear more from Dieter Brübach and Jörg Koppe on their commitment.



Visit the website
ass.al/environment2024



Environment – our results in detail

Environmental management according to ISO 14001

Since the 1990s, we have been monitoring our environmental impacts through certification in accordance with DIN EN ISO 14001. An internal procedural instruction enables us to systematically analyse these impacts in accordance with a defined approach.

In addition to the topics covered in the “Climate” and “Materials” sections, the direct environmental impacts directly related to production include biodiversity, hazardous substances, emergency preparation and fire protection, and air emissions.

Biodiversity

Biodiversity refers to the variety of life forms in an ecosystem. ASSMANN has impacts on various ecosystems as a result of its business activities at the Melle site and the sourcing of various raw materials.

The construction of the new high-bay warehouse at the production site in 2024 sealed an additional area of around 350 square metres to create 1,500 square metres of storage space. To compensate for this, a rainwater retention basin was built to relieve the neighbouring floodplain, especially during heavy rainfall. As a positive side effect, a diverse biotope can now develop in the basin and the surrounding area, which serves as a habitat for insects and amphibians.

In our supply chain, we place a particular focus on sourcing wood products from sustainable forestry, as demonstrated by our PEFC certification. Taking into account the EU Timber Regulation (EUTR) and the European Deforestation Regulation (EUDR) also helps to protect biodiversity through due diligence systems relating to the origin of timber. When selecting our wood suppliers, we pay attention not only to quality, but also to the origin of the raw material. Nevertheless, monocultures and droughts are posing a threat to biodiversity and the availability of wood as a raw material in more and more regions. We are therefore in constant dialogue with our suppliers in order to further increase the proportion of recycled chipboard in our products so that we do not need to source as much fresh wood. 66 per cent of our purchasers are trained in sustainable procurement.

Hazardous substances

The handling of hazardous substances comes with a large number of environmental risks, the impacts of which are often only recognised in the medium to long term. That is why regulations such as the German Ordinance on Hazardous Substances (Gefahrstoffverordnung) and Ordinance on Occupational Health and Safety (Betriebssicherheitsverordnung) exist. We comply with these through risk analyses in the workplace, briefings and the continuous search for more environmentally friendly alternatives. In addition, we keep a register of hazardous substances and a solvent balance sheet of VOCs (volatile organic compounds) with the constant aim of reducing the quantities of hazardous substances we use. For example, some solvent-based cleaners were again replaced by environmentally friendly alternatives last year.

We also ensure that our suppliers handle hazardous substances responsibly. This information is requested in the supplier self-assessment and checked during on-site supplier audits. We ensure that the upstream products we process and their production processes comply with the RoHS (Restriction of Hazardous Substances) and REACH (Registration, Evaluation, Authorisation and Restriction of Chemicals) regulations.

Emergency preparation and fire protection

Potential fire risks in the company are identified and continuously reduced with the help of risk analyses in accordance with the German Ordinance on Occupational Health and Safety. Regular checks of fire extinguishers, the fire alarm centre and sprinkler systems, a fire safety regulation, first-aid training, emergency drills and inspections of technical equipment (especially electrical equipment) are just a few examples of the ongoing fire and accident prevention measures. The company also has its own plant fire brigade. This team also performs regular drills to ensure the greatest possible safety in the event of an emergency. An alarm server has been set up and evacuation drills are carried out regularly. There were no fires in the company in 2024.

A system for creating and managing risk assessments, safety briefings and preventive checks has been implemented successively since 2019.

Air emissions

Due to the combustion plant requiring authorisation in accordance with the 4th Regulation on the Implementation of the German Federal Immission Control Act (BImSchV), par-

ticular attention is paid to air emissions. As shown in Table 2, all our measured figures for wood combustion are below the permitted thresholds. The measurements are carried out every three years. ■

Table 1
Land use by ASSMANN

Land consumption	2022	2023	2024
Land consumption for sealed areas (m ²)	27,052	27,402	27,402
Land consumption for built-up areas (m ²)	26,488	27,988	27,988
Land consumption for green spaces on the company premises (m ²)	20,174	19,824	19,824
Of which near-natural areas (m ²)	3,600	3,600	3,600
TOTAL for premises (m ²)	73,714	73,714	73,714
Area outside the company premises (m ²)	34,249	34,249	34,249
Of which near-natural area (m ²)	9,445	9,445	9,445
Of which arable land (m ²)	24,804	24,804	24,804

Table 2
The reduction of emissions

Emission levels from wood combustion	GAA Osnabrück thresholds (2003)	Measurement from 9/11/2019	Measurement from 19/11/2022
Dust	50.00 mg/m ³	6.00 mg/m ³	5.60 mg/m ³
CO ₂	0.15 g/m ³	0.11 g/m ³	0.13 g/m ³
NOx	0.40 g/m ³	0.15 g/m ³	0.29 g/m ³
Total	10.00 mg/m ³	2.00 mg/m ³	0.60 mg/m ³

Emissions are measured every three years, with the next measurement taking place in 2025.



Our targets for the future

Area	Target	Unit	Key fig. 2022	Key fig. 2023	Key fig. 2024	Target 2025
Hazardous substances	Cleaners, paints, adhesives, and auxiliary and operating materials should consist of 50 per cent substances that do not require labelling	Per cent	No record	26	26	50
Biodiversity	Increase the proportion of recycled chipboard to an average of 75 per cent	Per cent	66	69	71	75
Biodiversity	Employee competition to improve biodiversity at the site and awards for the best three suggestions 2024: Award for a flowering meadow featuring a beehive, a Benjes hedge and a logo [A] made from nesting material					



Further key figures are shown in the Digital Factbook:
ass.al/digitalfactbook2024environment





Cut from the same wood

The business relationship between EGGER Holzwerkstoffe and ASSMANN has grown over the course of several decades. The two family businesses have been working together successfully and in a spirit of trust since 1990. According to ASSMANN Product Manager Daniel Kahnwald, this exemplary partnership is also based on a shared understanding of sustainability.

Both partners attach great importance to the responsible use of natural resources. "We need high-quality, environmentally friendly and durable materials in order to maintain our high sustainability standards in production. For EGGER, the sustainable procurement and processing of wood is a matter of course. We're just a good fit for each other," says Daniel Kahnwald. Michael Kamsties, Area Sales Manager for Industry at EGGER, agrees with this assessment wholeheartedly: "Sustainability is a key consideration for us when selecting our business partners. After all, we not only want to fulfil the ecological specifications and legal requirements with regard to FSC and PEFC certification, but also to act as a market role model for sustainable action."

Transparency right from the start

This is an aim that the two companies have been implementing successfully for years: 100 per cent of the wood used in purchasing is PEFC and FSC-verified sustainable timber, the EGGER products made from legally harvested wood also bear the "100 % verified in accordance with ISO 38200" label. →

EGGER's customers and business partners can find out what is actually behind these figures and awards in the company's Environmental Product Declarations (EPDs), which contain extensive information on the material, including details on manufacturing processes and how the resources are used, for example. But that's not all. "The Environmental Product Declarations also contain the results of a cradle-to-gate life cycle assessment," says Michael Kamsties. "This data enables planners, designers and architects to make verified product comparisons from an ecological point of view, thus promoting the manufacture of sustainable products."

"We know exactly what we're working with"

It is precisely this transparency that Daniel Kahnwald particularly appreciates in his collaboration with EGGER: "The melamine-faced chipboard we source from EGGER is one of our key product components, along with steel. This makes it all the more important that we know exactly what materials we're working with. After all, we already observe certain specifications during development, such as making sure the product is designed as efficiently as possible and that environmentally friendly and durable materials are used. Taking these sustainability criteria into account also provides the basis for product certifications." These include the Blauer Engel certification, which has been awarded to ASSMANN's core products since 1998, and the European sustainability certificate for office furniture, FEMB Level. To fulfil the requirements for the highest FEMB level (Level 3), as our products do, demanding sustainability standards need to be met, including precise material and product knowledge, efficient use of resources, recyclability, safe handling of chemicals, and low packaging costs. These strict rules also apply to new products, such as the Smart Locker. Accordingly, careful checks are carried out in advance to ensure that the product fulfils the required sustainability criteria, as Daniel Kahnwald explains: "When it came to including the Smart Locker in our product portfolio, we took a close look at the product composition and obtained additional information on details such as the content of the materials. Thanks to our precise knowledge of the materials, we were then able to provide a figure for the recycled content and calculate the product's carbon footprint." The proportion of recycled materials used to manufacture our FEMB Level 3-certified products is currently 41 per cent.

Recyclability of materials is becoming increasingly important

Recycling in particular is playing an increasingly important role in the manufacture of office furniture. The melamine-faced chipboard used by ASSMANN, for example, has



The Blauer Engel eco-label, which has been setting high standards for environmentally friendly products since 1978, has been awarded to ASSMANN's core products.



ASSMANN's shelving, tables and carcass furniture have been certified with the highest level of the European sustainability certificate for office and contract furniture – FEMB Level 3.

Materials at ASSMANN

Would you like to find out more about our product development and how we choose the materials for our high-quality office furniture? On our website, you can find a video from our two ambassadors on the subject of materials.



Visit the website
ass.al/materials2024

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PER CENT OF THE MATERIAL USED
IN OUR FEMB LEVEL 3-CERTIFIED
PRODUCTS IS RECYCLED.

- 1 Daniel Kahnwald takes all the sustainability criteria into account for product development, from production to disposal
- 2 Michael Kamsties aims to increase the already high proportion of recycled resources used at the Brilon plant
- 3 Michael Kamsties (right) and Daniel Kahnwald (left) take a look at the finished products in the ASSMANN production hall



#GO_FURTHER MATERIALS

EGGER

Since 1961, the family business EGGER Holzwerkstoffe GmbH & Co KG has been using wood to make valuable and sustainable product components for the industry.

” We want to act as a market role model for sustainable action.

Michael Kamsties, Area Sales Manager for Industry at EGGER Holzwerkstoffe Brilon GmbH & Co. KG



a high recycled content and a long service life. The company already takes material recycling into account directly in its production processes. Daniel Kahnwald: “To increase recyclability at the end of the life cycle, we have put in place clearly defined design guidelines. Among other things, we don’t use any permanent connections between different materials. This helps keep disassembly simple and allows the components to be collected and recycled separately. With plastics, we also make sure that the components contain material codes so they can be recycled more easily.” As an experienced partner, EGGER also plays an important role

when it comes to recycling. At the end of its life cycle, the melamine-faced chipboard can be delivered here, recycled and reused. This process saves considerable resources and ultimately makes the material cycle a closed loop, explains Michael Kamsties. However, he also sees potential for further optimisation in this area: “78 per cent of the wood used at our Brilon plant already comes from sawmill by-products like wood chips and sawdust, waste from the furniture industry, and recycled waste wood from end customers. But I am sure that we can increase this figure even further if we all keep pulling together.”



Materials – our results in detail

Material consumption

In order to analyse our consumption, we record the quantities of materials supplied by our most important suppliers every year. We attach great importance to recording the exact composition of materials, particularly those received from material suppliers, in order to allow us to determine the environmental impact of the products as accurately as possible. In the case of retail goods, we mainly determine the total weight of the materials consumed. In 2024, ASSMANN received a total of around 18,900 tonnes of material, plus almost 672 tonnes of retail goods.

As in previous years, the largest material consumption of 64.2 per cent (12,153 tonnes) was accounted for by wood, in particular melamine-coated chipboard. We use chipboard from sustainable forestry in accordance with our PEFC certification. Steel is the second largest item at around 28.7 per cent (5,446 tonnes) and is used for table frames, shelves and bases for cabinets, among other things. The proportion of plastic was 2.6 per cent (505 tonnes). In addition, 0.4 per cent (81 tonnes) of other materials were used for electronic components, such as copper wire. Due to the high environmental impacts of the raw materials, the collection of these materials is of great importance and is included in our carbon accounting, for example (see “Climate” section).

Waste

In 2024, the waste resulting from the cutting of raw chipboard in ASSMANN's production amounted to 18 per cent in relation to all material thicknesses. This represents a slight increase, which, however, falls within the established range of previous years. For the highest-selling raw chipboard (25 millimetres), the waste was 19.6 per cent. Taking all raw chipboard thicknesses into account, the overall waste has increased by a minimal 1.42 percentage points. We are aiming for a continuous reduction in overall waste in the coming years. The wood waste is burned in our in-house combustion plant to produce thermal energy (see “Climate” section).

Output and product certifications

A total of 17,796 tonnes of finished products left our production facility. This corresponds to a minimum decrease of 2.3 per cent compared to the previous year. The largest proportion of our output is accounted for by desks (46.6 per cent)

at 8,302 tonnes and cabinets (37.6 per cent) at 6,699 tonnes. All our core products are certified to FEMB Level 3 and carry the Blauer Engel eco-label. We plan to publish product declarations in 2025 in order to communicate the environmental information on our products transparently. These will include information on the proportion of recycled content in our products and our carbon footprint.

Packaging and waste

With regard to the packaging used, we differentiate between incoming material deliveries and outgoing deliveries of finished products. Around 1,068 tonnes of packaging were used in incoming deliveries, mainly in the form of pallets and protective sheets for the products. As the recording of packaging is complicated due to the variety of materials, this is currently an approximate value. We work closely with our main suppliers to continuously optimise packaging, particularly through the use of reusable solutions and the reduction of unnecessary wrapping.

ASSMANN used 308 tonnes of packaging materials for outgoing deliveries, including 202 tonnes of cardboard and 84 tonnes of wooden packaging. While hardly any packaging was used for our main products in domestic sales, the majority of our packaging was used for international shipping and for the protection and transport of retail goods and spare parts.

Proper disposal of packaging and other operational waste ensures that recyclable materials can be returned to the cycle. In 2024, operational waste amounted to 1,732 tonnes, an increase of 27.6 per cent compared to the previous year. The increase in the total volume is mainly due to the higher volume of waste wood (approx. +320 tonnes). This is because, in 2024, wood shavings and furniture parts made from wood-based materials were also disposed of and are now recorded separately. Around 81 per cent of the waste consisted of chipboard residues, which were either recycled or used to generate heat. Residual waste that was thermally recycled accounted for 1.6 per cent. In 2025, we aim to have our suppliers recycle almost all of the edge trim waste. This results in a potential saving of around 5 tonnes of residual waste per year and will enable the production of more recycled products. ■

Table 1
Material consumption incl. packaging

Material consumption in tonnes	2023	2024	As a percentage share
Chipboard and wood	15,600	12,153	58.8 %
Steel	6,320	5,446	26.3 %
Plastics	642	505	2.4 %
Aluminium	416	260	1.3 %
Electrical components	116	81	0.4 %
Other materials incl. retail goods	1,321	1,158	5.6 %
Packaging (incoming delivery)	1,094	1,068	5.2 %
Total	25,508	20,671	100 %

Table 2
Output

Products in tonnes	2023	2024	As a percentage share
Desks	8,264	8,302	44.2 %
Carcass furniture	7,506	6,699	35.7 %
Containers	2,131	2,383	12.7 %
Retail goods	1,077	672	3.6 %
Packaging (outgoing delivery)	353	302	1.6 %
Other	327	413	2.2 %
Total	19,658	18,771	100 %



Our targets for the future

Area	Target	Unit	Key fig. 2023	Key fig. 2024	Target 2025
Edge trimmings	We intend for the supplier to take back and subsequently recycle almost all of the edge trimmings	Quantity of recycled edge trimmings in kg	4,000	5,000	5,000
Chipboard offcuts	Chipboard waste is to be further reduced using more efficient cutting plans	Update 2024: Waste was increased slightly due to natural fluctuations and increased production of batch size 1.			
Certifications	The FEMB level certification is to be expanded in 2025 to include the “meeting boxes” and “dividing screen” product ranges				
Product information	In 2025, environmental declarations are to be created for 100 per cent of FEMB level-certified products, which will include information on the proportion of recycled content and the carbon footprint				



Further key figures are shown in the Digital Factbook:
ass.al/digitalfactbook2024materials



Focus on people

When Maren Thiemann joined ASSMANN as HR Officer in 2021, she was delighted with the open-minded and employee-centred corporate culture: “I was given a direct insight into the different areas of the company, and sought intensive dialogue with the people involved in the processes. As an HR manager, this immediately spurred me on to keep our HR policy moving forward in terms of development and appreciation.” With the support of the Chamber of Industry and Commerce's CSR consultant, Susann Mädler, she designs sustainable and future-oriented structures for personnel development and family-friendly framework conditions, then integrates these into everyday working life at ASSMANN.

ASSMANN in the IHK sustainability network

“Just like everywhere else at ASSMANN, sustainability is a high priority when it comes to Human Resources. This lays the foundation for the company's high degree of employee loyalty and personnel development,” says Susann Mädler, CSR consultant at the Chamber of Industry and Commerce (IHK) for Osnabrück – Emsland – County of Bentheim. The Chamber of Industry and Commerce connects around 63,000 companies in the region and supports them in implementing sustainable corporate management. ASSMANN has been working closely with this body for years. “Our aim is to create the best possible conditions for a sustainable business location,” explains Susann Mädler. The cooper-

ation with ASSMANN is promising for the IHK: firstly, new training concepts are being developed and implemented in the family-run company, and secondly, ASSMANN acts as a role model within the IHK sustainability network due to its expertise with regard to the three pillars of sustainability. “We are delighted with our collaboration with ASSMANN and with the experience the company brings to our network in areas such as sustainable HR concepts,” says the CSR consultant enthusiastically.

Modern concepts for a pleasant working environment

As part of its sustainable corporate strategy, ASSMANN puts contemporary concepts into practice that meet →

its employees' needs and create fair conditions: mobile working and flexible working hours are as much a matter of course in the administrative areas as desk sharing in attractively designed work zones. At the same time, ASSMANN offers individual planning options: with flexitime accounts, all the company's employees can adjust their working hours in line with their current life plans, regardless of whether they are working towards early retirement or a sabbatical, for example. However, if an employee requires a change due to family circumstances, this doesn't need to affect their flexitime account. "In the course of their working lives, everyone will be faced with challenges outside of work. At times like these, we want our employees to see us as a partner they can rely on," explains HR Officer Maren Thiemann. With this in mind, employment contracts at ASSMANN offer scope for temporary adjustments to working hours due to childcare or family care.

Another area of focus is the training and education of specialist staff. "We want to offer our employees opportunities so that they can remain in a career they are passionate about for a long time," says Maren Thiemann. The high priority assigned to matters such as education and personal development at the company that manufactures modern working environments is reflected in the wide range of opportunities ASSMANN offers to its workforce, most of which can be accessed via the company intranet. There are numerous programmes that enable staff to acquire hard or soft skills, such as training courses for senior executives and IT programmes. ASSMANN also welcomes offers from the Chamber of In-

dustry and Commerce for the further training of its trainees. The training programmes for energy and digiscouts have already allowed a number of trainees to become in-house experts who are consulted as sustainability experts for other projects.

Proximity to employees

Managing Director Dirk Aßmann is committed to maintaining a trusting relationship with his employees. "Respect and appreciation have been part of our philosophy for over 80 years. Lots of our employees have been with us for many years, and that brings us closer together," he says proudly. Even though staff growth of 11.5 per cent (2019–2023) and an average length of service of 13 years speak for themselves, ASSMANN regularly initiates studies to capture the mood within the company, such as the Great Place to Work® survey in 2023. "The feedback, which is collected anonymously, shows us our strengths and weaknesses and allows us to reflect. We're pleased that the survey indicates that the general mood among our employees is so positive: 83 per cent of our employees say that ASSMANN provides very good jobs. This figure is 15 percentage points higher than at comparable companies

13
YEARS IS THE
AVERAGE TIME AN
EMPLOYEE SPENDS
AT ASSMANN.



We are delighted with our collaboration with ASSMANN and with the experience the company brings to our network in areas such as sustainable HR concepts.

Susann Mädler, CSR Consultant, Chamber of Industry and Commerce (IHK) Osnabrück - Emsland - County of Bentheim



The Chamber of Industry and Commerce (IHK) for Osnabrück - Emsland - County of Bentheim has been supporting companies in the region and promoting the development of a modern, attractive business location since 1866.





2

- 1 Susann Mädler gives ASSMANN CSR advice on site
- 2 Susann Mädler (left) and Maren Thiemann (right) in conversation on contemporary working models
- 3 Maren Thiemann also uses desk sharing at ASSMANN to add variety to her working day

in our industry,” explains Maren Thiemann, who is generally a big fan of these kinds of studies. In ASSMANN’s case, the study confirms the company’s own observations and provides new impetus, for example in production. “It’s no surprise that ASSMANN has a higher proportion of male colleagues in the workforce overall due to the proportion of staff in production, a physically demanding area. However, it is crucial that we react to this,” the HR manager notes. The modernisation of production processes and the increased use of technology, such as in the automated carcass furniture assembly line, have reduced the amount of physical

labour required in production. “In addition to the economic benefits, this investment enables other groups of employees to enter this field and keeps our workforce healthy – which in turn boosts employee satisfaction,” reports Maren Thiemann on the survey results. “This feedback also shows us that we are on the right track!”



3



ASSMANN holds the Great Place to Work® Certificate 2023. The development consultancy has honoured the office furniture manufacturer for the quality of its workplace culture, which was assessed anonymously by employees in November 2023.

#go_further

Are you interested in personnel development and corporate culture at ASSMANN? Then take a look at the interview with our two ambassadors, Susann Mädler and Maren Thiemann.



Visit the website
ass.al/people2024

People – our results in detail

Employee key figures

ASSMANN employed a total of 448 people in 2023, 433 of them in Germany. The largest group of employees works in production. New employees were mainly hired in the commercial area. As in the previous year, the unplanned fluctuation rate was 9.2 per cent. Contract workers were still not employed, but there were 42 fixed-term employment contracts. These are usually concluded in production, extended if performance is satisfactory and ultimately converted into a permanent contract.

We are particularly pleased about the increased return and retention rate after parental leave, as it is important to us to offer our employees the best possible work-life balance. Despite a slight decline compared with 2023, the proportion of women remains stable at 22.4 per cent in 2024, demonstrating the organisation's ongoing commitment to diversity.

The average age fell slightly from 45 to 44 compared with the previous year. This figure is mainly due to a lower number of employees under the age of 30 in both the industrial and commercial sectors. It can also be attributed to planned departures (following the completion of training) and the ageing of the existing workforce. Furthermore, the age of applicants plays no role in the recruitment process.

Training and education

Of the 436 employees, 16 were trainees in a total of five different professional fields, including industrial clerks (11), mechatronics technicians (2) and IT specialists (3). The number of trainees has fallen almost continuously in recent years, mainly due to a decline in the number of applicants.

ASSMANN attaches great importance to further training and is increasing efforts to promote it. As part of the annual meetings on development and potential, employees' further training needs are discussed together with their line manager and implemented where possible. Since January 2024, training courses have been accessible via the new intranet. The number of training courses attended and briefings given is shown in Table 2.

Occupational health and safety

Our occupational health and safety management is organised in accordance with ISO 45001 requirements. Among other things, there are training courses, an occupational

health and safety committee and an Occupational Health and Safety Officer, as well as other safety officers in several areas of the company.

Nevertheless, accidents at work cannot be completely avoided in a production plant. There were 16 accidents at work in 2024. The number has fallen by one accident compared with the previous year. All accidents were recorded and analysed by the Occupational Health and Safety Officer and, in the case of avoidable accidents, measures were taken to better protect employees. In order to investigate the causes further, a mental health risk assessment was carried out at the end of 2024 using the Great Place to Work® survey so that the risk of such accidents can be identified and reduced.

Benefits

It is important to us to be an attractive employer for our employees. We want not only to implement modern working environments for our customers, but also to offer our employees modern working conditions. The basis for this is our company pay scale, various pension schemes and ergonomic workplaces. Building on this, we offer flexible solutions for organising working hours and the option of mobile working. The latter will not only save us capacity in the office building, but also emissions by eliminating commuting (almost 100 tonnes of CO₂ in 2024). In addition, a four-day working week had already been partially introduced in production by 2024.

In addition, our employees are compensated for their ideas and commitment by means of bonuses, for example if they submit successful suggestions for improving the company. Other initiatives such as company parties, gym subsidies, bicycle leasing and employee tickets for VfL Osnabrück matches round off the programme.

Supply chain: working conditions and Code of Conduct

Compliance with laws and striving for more sustainable and employee-friendly business practices is just as important to us amongst our suppliers as it is in our own operations. This



Further key figures are shown
in the Digital Factbook:
ass.al/digitalfactbook2024people

is why the Code of Conduct, in which suppliers commit to complying with laws and directives such as the ILO core labour standards, was introduced nine years ago. The current compliance rate is 87 per cent. Our goal is a rate of 95 per

cent in order to guarantee the sustainable use of resources and people throughout the supply chain. Employees who are responsible for suppliers are trained with regard to compliance with the Code of Conduct and its content. ■

Table 1
Workforce

Employee key figures	2023				2024			
	Total	Men	Women	Proportion of women	Total	Men	Women	Proportion of women
Germany								
Trainees	16	11	5	31,3 %	17	13	4	23,5 %
Employees with a management function	21	16	5	23,8 %	26	22	4	15,4 %
Commercial employees	176	106	70	39,8 %	175	104	71	40,6 %
Wage-earning employees	209	190	19	9,1 %	215	197	18	8,4 %
Total	422	323	99	23,5 %	433	336	97	22,4 %

Table 2
Training courses

Expenditure on training and education	2023		2024	
	Internal	External	Internal	External
Number of training courses held	29	31	94	37
Total duration of training courses held (h)	183,75	592,00	96	1133
Training costs (€)	14.137,00	75.604,65	4.800	125.648
Number of participants	382	40	2276	170

The number of internal training sessions has increased significantly, as internal briefings have been included. The training hours per employee consist of internal briefings, IT security training, as well as internal or external seminars, and therefore amount to an average of 16 hours per employee per year.



Our targets for the future

Area	Target	Unit	Key fig. 2022	Key fig. 2023	Key fig. 2024	Target 2025
Training courses	Increase the number of training courses held by 10 per cent	Number of training courses held	42	60	65	66
Internal communication	Improve communication between senior executives and employees and check it using the approval rating of the internal employee survey	Approval percentage	No record	56	No record	62
Code of Conduct	Compliance rate	Per cent	91	85	87	95



Our course towards sustainability

- 1 Karla and Dirk Aßmann are always on the lookout for further potential to make office furniture production even more sustainable
- 2 Sustainability Manager Dr Julia Koch has clear goals in mind for ASSMANN

This report has provided you with an overview of our commitment to sustainability. In line with our guiding principle #go_further, it goes without saying that we are not satisfied with the current status quo: we remain on course towards sustainability and have set ourselves goals for both the near and distant future that will help make our tomorrow worth living in.

Our intention to continue to live by the principle of sustainable behaviour as a company, and thus to act as a role model in our market together with our partners, requires foresight in all the relevant disciplines. In addition to factors that have an indirect impact on our emissions – such as the further development of our product portfolio, ongoing innovations in our production department and material procurement, and modern structures in our management – this also includes the direct optimisation of our carbon footprint. In order to demonstrate the impact of our clear direction in a transparent way, we also use the 17 SDGs (Sustainable Development Goals) as a guide for the activities described below. These were adopted by the UN in 2015 and apply worldwide.

Recyclable office furniture

In concrete terms, this means that we want to strengthen our position as a comprehensive provider of equipment for modern working environments. This requires new ways of thinking. ASSMANN will continue to operate on the market as an office furniture manufacturer and distributor. In addition to our comprehensive range of advice and services, our concepts are constantly being expanded to include important pillars such as rental and leasing offers: in an interdisciplinary project, “Circular.Office”, we are working with partners from the industry and research institutes to develop recyclable furniture and make it marketable. Combined with our revised, holistic product design, this approach results



The five relevant UN SDGs (Sustainable Development Goals) we use as a constant source of guidance.

2030

IS OUR TARGET YEAR FOR ACHIEVING AROUND 50 PER CENT
SELF-SUFFICIENCY IN TERMS OF OUR ENERGY SUPPLY.

in logistical challenges for which we are already developing solutions and services, such as for the return of products. With this expansion of our product range and services, we are taking account of SDG 12 (Responsible Consumption and Production).

Our aims with regard to material procurement also contribute to this overarching strategic goal. Our intention here is to optimise material efficiency and increase the proportion of recycled materials used in our products. We are also striving for further certifications for our furniture. The FEMB level certificates that already adorn our core products will also apply to other new products our company makes. We also intend to work with our suppliers to raise other products not manufactured at our site in Melle to a high sustainability standard.

For a pleasant team environment

We want to further develop ASSMANN as an attractive employer in order to create modern conditions that are in line with our innovations – and the four-day week is right at the top of our agenda. We also receive valuable feedback through regular employee surveys, which provide us with information on other needs. Our aim is to create a pleasant working environment both for and together with our employees – one in which we can all work together constructively. In this way, we are creating a healthy basis for everyone in accordance with SDG 3 (Good Health and Well-Being).

Working for nature

We consider environmental and climate protection to be overriding criteria that we take into account in all our endeav-

ours – at both product and company level. Modern tools provide us with reliable figures that we can analyse and use to formulate our next goals. We continue to see great potential in our vehicle fleet, our power supply system and our use of materials. With regard to our electricity supply, our main goal is to achieve around 50 per cent self-sufficiency by 2030 using energy from wind power and photovoltaics. Our plans in this area bring us in line with SDG 13 (Climate Action) and SDG 7 (Affordable and Clean Energy).

Through our continued focus on biodiversity conservation, we are advocating for SDG 15 (Life on Land), which is concerned with the protection of terrestrial ecosystems and the sustainable management of forests. Our compensation areas, which provide a habitat for many native animals and insects, will remain. We also keep an eye on environmental protection in our supply chain and are therefore committed to the responsible management of commercial forests, among other factors.

We create facts

Sustainability is and remains a complex but application-related topic that affects numerous areas, particularly in the corporate context. We are aware of the task before us and always work to fulfil it with the best possible results. It is in the nature of things that this leads to further areas of action. We see this as a positive development, and will remain vigilant in order to adapt to new circumstances and comply with them so that we can #go_further, as we always do. ■



#go_further

Relevant information on our sustainability strategy, our goals and our measures can also be found on our website on an ongoing basis.



Visit the website
www.assmann.de/en/sustainability

GRI index for the Sustainability Report

In accordance with the requirements of the Global Reporting Initiative (GRI Standards 2021) and based on the materiality analysis carried out by ASSMANN in 2023, we name the universal and specific standard disclosures in the index, describe the individual indicators and provide a reference as to where the corresponding information is available in the Sustainability Report. To ensure that the topics are easy to

read and find, the index also provides direct links to the corresponding information. This ensures a high level of usability. Any omissions are noted or commented on in the document.

If you have any questions, please contact us on +49 5422 7060.

General disclosures

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Outstandingly GOOD WORK

We always set the highest standards for our daily work. We are convinced that a holistic view of our company is crucial for a sustainable future. This is why, in addition to product quality, we also attach great importance to taking environmental, economic and social factors into account.



We rely on established applications for organisation: the three management systems ISO 9001, ISO 14001 and ISO 50001 serve as essential guidelines for our processes and measures in the areas of quality, environment and energy. The Great Place to Work® certificate from the research institute of the same name confirms the quality of our HR concepts. Collaboration with their consultants and the associated data collection continuously provide us with new insights. We are also constantly evolving in collaboration with Quality Office, which characterises our level of consult-

ing. The awards we have received from renowned institutes confirm that we are on the right track in terms of our sense of responsibility and commitment to modern solutions. The FEMB Level and Blauer Engel sustainability certificates recognise the environmentally conscious production of our core products and the supply chain that complies with our guidelines. The PEFC seal confirms the sustainable sourcing of the wood we use for our office furniture, while the GS mark recognises our product quality.



Awards for our company



Awards for our products

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