

A Great Chair, a Great World

Sustainability & Social
Responsibility Report
2019

via
SEATING

Letter from the CEO



As another year passes, Via Seating continues its journey towards comprehensive sustainability. We continue to track our emissions, ensure our employees' safety, and test our products for strength and durability as well as harmful VOC emissions, but sustainability is more than that. Sustainability is about using the best manufacturing and business practices to ensure that our limited resources are used efficiently, allowing our environment, society, and economy to carry on for generations to come. Sustainability not only benefits the triple bottom line; it benefits our bottom line.

Improvements in our recycling practices continue to be incorporated into our organization. Over the course of the reporting period, the paper we've recycled has saved over 12 trees and the recyclable waste material generated by manufacturing is picked up and sorted using local labor and services. Not only are we conserving resources, we are supporting our local economy. Our leftover fabric is destined for more than a landfill: our employees are given the opportunity to use it for their own projects and the rest is donated to the Teacher's Warehouse of the Education Alliance of Washoe County for use by local schools.

We are proud to offer a full portfolio of seating solutions with third-party certifications. We understand furniture can affect indoor air quality and the health of its end users; therefore, we test our products for harmful volatile organic compounds (VOCs). One of our proudest achievements to date has been earning BIFMA LEVEL® 2 on 99% of our products and ALL of our products have achieved Clean Air Gold or Silver Certification.

As stated in last year's report, one of our goals is to increase the transparency of our products. Via Seating is now on the mindful Materials Library so that existing and potential customers may access our products and certifications all in one place. Participation in transparency programs still remains an important goal to complete within the next few years and, like our LEVEL® Certification, we plan to have Health Product Declarations for ALL of our products, not just a few.

Although we have achieved much in the past year, we continue to endeavor. We are currently creating environmental data sheets for our products that will include more comprehensive environmental information such as the amount of recyclable materials in our products along with how each product contributes to green building rating systems such as LEED and the WELL Building Standard.

Our sustainability report reflects our continued progress towards our sustainability goals. Just as we ensure that our products are balanced and stable for our customers, we also ensure our manufacturing and business practices are balanced and stable for our environment, economy, and society- all in the name of sustainability.

Sincerely,

A handwritten signature in black ink, appearing to read 'Chas Hepler', with a long horizontal flourish extending to the right.

Chas Hepler
President & CEO

Table of Contents

Letter from the CEO	2	Suppliers	38
General Disclosures	7	Diversity & Equal Opportunity	42
Management Approach	21	GRI Content Index	46
Employees	24		
Materials & Energy	26		
Water	29		
Emissions	30		
Effluents & waste	32		
Health & Safety	35		



102-1 • Name of the Organization

Our organization's official name is VIA Inc., but we are also known as Via Seating.

102-2 • Activities, Brands, Products, and Services

Via Seating offers a variety of seating options such as task, executive, guest, multi-purpose, lounge, outdoor, Motion seating, and much more. We continue to lead the industry in innovation, design, and superior comfort as we have been for the past 30 years; offering quality comfort at affordable prices.

102-3 • Location of Headquarters

102-4 • Location of Operations

We operate exclusively out of our headquarters located in Sparks, Nevada at:

205 Vista Boulevard
Sparks, Nevada 89434

102-5 • Ownership and Legal Form

VIA, Inc., a privately-owned company, was

General Disclosures

incorporated May 1987 in the State of Nevada. Via Seating was acquired by Groupe Lacasse in December 2018; however, the company and management structure remains the same.

102-7 • Scale of Organization

During the reporting period, Via Seating employed 91 full-time employees.

102-8 • Information on Employees and Other Workers

Seasonal variations do not affect employee headcount or operations at Via Seating. We use contract or temporary employees during peak times. By the end of the reporting period, 3 contract or temporary employees were employed at Via Seating.

102-11 • Precautionary Principle or Approach

Via Seating has implemented strategies to assess the environmental impacts of our products and operations as outlined in The Rio Declaration on Environmental Development (1992).



A NEW STRATEGIC ACQUISITION FOR GROUPE LACASSE

Posted on December 5, 2018

Groupe Lacasse Acquires Via Seating to Further Expand its Presence in the U.S.

MONTREAL, December 5, 2018 - The Groupe Lacasse Board of Directors is proud to announce the acquisition of Via Seating, a designer and manufacturer of high quality commercial seating products based in Sparks, NV, USA. The purchase came into effect November 30, 2018.

This acquisition is of strategic importance for both companies to share expertise and manufacturing capability. It is the ideal fit for Groupe Lacasse as it supports its continuous growth strategy in the commercial seating market segment. Both parties will utilize their collective talents, abilities and knowledge on a larger scale to grow even more and at a faster pace. More importantly, Groupe Lacasse continues to grow its operational and market footprint in the U.S.

"The acquisition of Via Seating is of great strategic importance for us as it ensures immediate product and brand recognition within the U.S. market. It also adds a tremendous amount of seating expertise and manufacturing capability to our organization", says Sylvain Garneau, Chairman and Chief Executive Officer of Groupe Lacasse. "We have worked a clear vision for both companies and it's a win-win situation for both parties, but first and foremost for our customers, given that we will offer better and shorter lead times for our products."

Chas Hepler, who will remain as President and CEO of Via Seating, stated "We are very excited to enter this new chapter for Via. The long-term potential for both companies is stronger together. Now is the time to take this next step to continue our momentum and to grow even faster."

These strategies have been integrated into the design process from start to finish and are executed as part of our Design for Environment (DfE) program. The DfE program was implemented to ensure proper consideration of environmental impact, human health, and Via Seating's sustainability goals throughout the material selection, development process, and overall life-cycle of a product.

102-12 • External Initiatives

Via Seating voluntarily participates in LEVEL®, BIFMA's sustainability certification for furniture. LEVEL is a voluntary certification program in which third-party auditors measure a product and its producer against the ANSI/BIFMA e3 Furniture Sustainability Standard.

The LEVEL program was created to provide the most comprehensive, unbiased and transparent means of evaluating and communicating the environmental and social impacts of commercial furniture products.



The LEVEL mark demonstrates that the product, the manufacturing facility, and the company responsible

for the product brand have all met the requirements for certification. All Via Seating furniture is LEVEL 2 Certified*. Visit www.levelcertified.org for more information.



Via Seating also participates in Intertek's Clean Air indoor air quality certification program and all Via Seating products are certified Clean Air GOLD**. Clean Air certification validates the amount of volatile organic compound (VOC) emissions from products using ISO 17025 accredited testing laboratories.

Volatile organic compounds (VOCs) are gases emitted by a product in the form of organic chemicals that can negatively affect the short-term and long-term health of consumers.

Clean air certified products have been independently tested and conform to VOC emissions standards ensuring consumer confidence in the user health and safety of the

product. Clean Air certificates provide proof that test and analysis data supports the VOC emissions claims.

*ReGOLA Panels are certified LEVEL 1

**ReGOLA Panels are certified Clean Air SILVER

102-13 • Memberships of Associations

Via Seating does not have membership in any national or international industry or advocacy associations at this time.

102-16 • Values, Principles, Standards, and Norms of Behavior

Via Seating's policy requires our employees to uphold the highest standards of ethical, professional, and socially responsible behavior and we execute our business operations with all local, national, and global regulations.

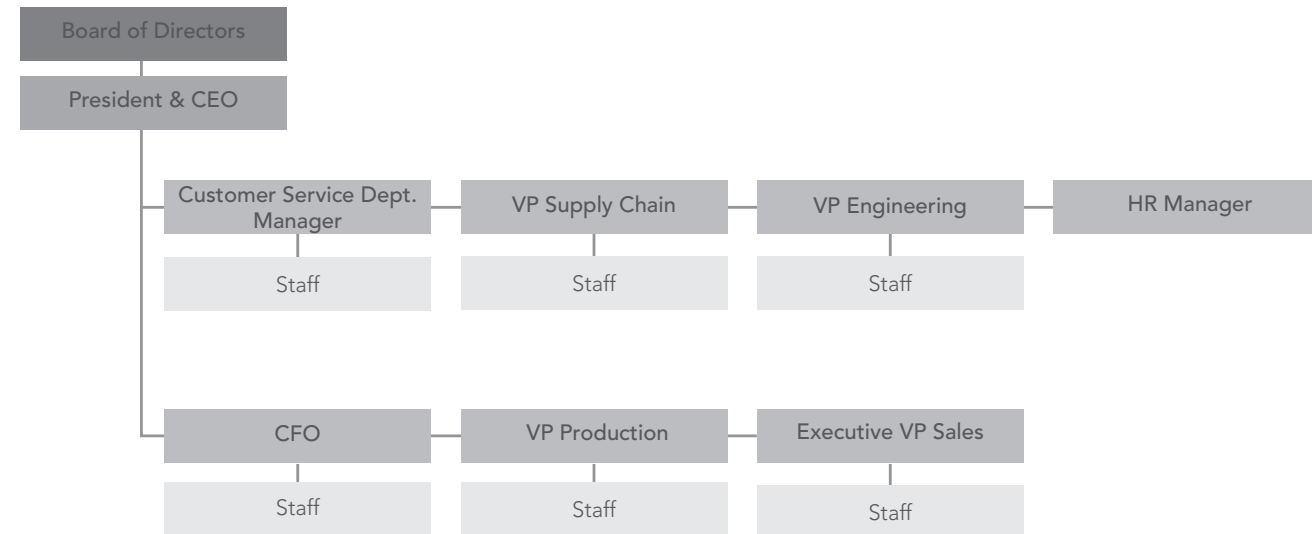
Our policies are available in our Employee Manual and are reviewed annually by executive management. Monthly Town Hall meetings are conducted with ALL employees and includes safety training as well as training on company policies, procedures, performance, and more. The Via Seating family consists of a highly skilled, culturally diverse

workforce, so all training and employee materials are available in multi-lingual formats so that all employees can understand the material presented.

102-18 • Governance Structure

Via Seating is a privately held company overseen by a Board of Directors ensuring the company is expertly managed with integrity and competence. Our President and CEO is appointed by the Board of Directors and governs all department managers.

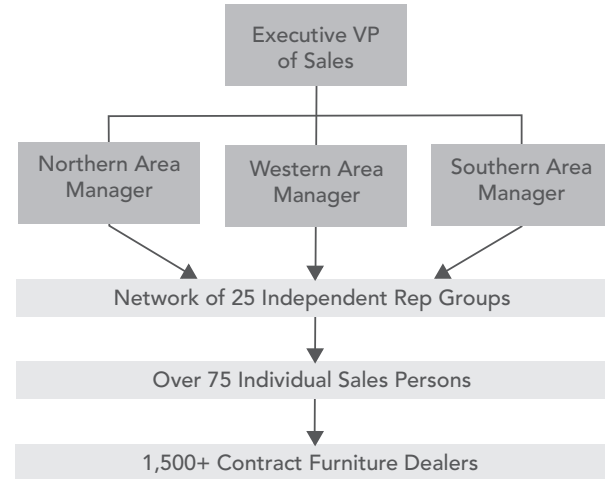
Organizational Structure



102-6 • Markets Served

Via Seating provides seating products throughout North America and will be opening sales in parts of Central America and the Caribbean in the near future. Products are sold internationally on a case-by-case basis.

Sales and Business Development Structure



Awards & Achievements

Via Seating wins:

- Best of NeoCon Gold for task chair Younique in category seating: ergonomic desk/task.
- My Resource Library most engaged manufacturer of 2019.
- Project Matrix manufacturer of the week.



102-40 • List of Stakeholder Groups

The Global Reporting Standard defines a stakeholder as an entity or individual who can be significantly affected by or whose actions can affect the activities, products, and services of an organization. We have identified our key stakeholders in the following list:

- Board of Directors
- Employees
- Representatives
- Suppliers and Manufacturing Partners
- The Local Community
- Customers and End Users

102-41 • Collective Bargaining Agreements

Via Seating does not have any collective bargaining agreements.

102-42 • Identifying and Selecting Stakeholders

As a privately-owned company, Via Seating's sustainability priorities are established and evaluated by our management and Environmental Management Team. Stakeholders are identified as individuals and entities who may directly affect, or be directly affected

by, the information contained within the sustainability report as well as the report's potential audience.

102-44 • Key Topics and Concerns Raised

Questions and concerns raised by customers are filtered through our customer service department and executive management. Inquiries about topics such as product compliance, sustainability performance, and certifications are mainly addressed by our engineering department on a case by case basis.

102-45 • Entities Included in the Consolidated Financial Statements

Via Seating is not a publicly traded company. We do not publish or disclose financial statements or equivalent documents.

102-46 • Defining Report Content and Topic Boundaries

The engineering department collected and compiled the content for the Sustainability Report by collecting data from various departments and sources within Via Seating. The Sustainability

102-43 • Approach to Stakeholder Engagement

Stakeholder	Method of Engagement	Key Topics of Interest
Shareholders Board Members	Communication with CEO Board Meetings	Company Performance
Employees	Monthly Town Hall Meetings Weekly Management Meetings	Employee Motivation Performance Review Safety & Health Care Employee Benefits
Representatives & Dealers	Training Monthly Newsletters Printed and Digital Media Site Tours	New Product Offerings Changes to Existing Product
Suppliers & Manufacturing Partners	Day to Day Communication On-Site Visits Trade Shows	Competitive Pricing & Fair Treatment Long-Term Relationships
Local Community	Social Media Financial Contribution Product Donations	Support for Community Needs Education Alliance Fabric Donations
Customers & End Users	Digital Media Customer Service Representatives Site Tours	Product Sustainability Product Compliance Safety Performance Customer Satisfaction

Report's content and topic boundaries were presented as specified by the Global Reporting Initiative Standards: Core Option.

The Reporting Principles that were used to define the report content are: stakeholder inclusiveness, sustainability context, materiality, and completeness. The Reporting Principles were used to determine the appropriate information to be included in the Sustainability Report and that high-quality information was used. For each Reporting Principle, a brief description of the process, principle, and method of implementation in this report are described below:

Stakeholder Inclusiveness: Via Seating includes stakeholders through open and direct communication. Management and stakeholders communicate through email, meetings, marketing materials, newsletters, and direct conversation. This allows for management and stakeholders to both gather and disperse information throughout the company.

Sustainability Context: The 2019 Sustainability Report presents Via Seating's sustainability goals and progress within the wider context of sustainability. Some of the

concepts within the wider context of sustainability include demands and contributions placed on economic, environmental, and social resources.

Materiality: The Material Topics included in the Sustainability Report include operations and impacts that were determined to significantly affect the economy, environment, society, and stakeholders.

Completeness: The Sustainability Report includes the significant impacts of Via Seating's operations to the environment, economy, and society during the reporting period. When writing the Sustainability Report, Via Seating strives to be accurate, complete, and transparent as much as possible so that our stakeholders may assess our performance during the reporting period. Wherever data was unavailable or incomplete has been noted in the GRI Content Index located on page 46.

102-47 • List of Material Topics

The material topics included in this report have been identified as resulting from our operations

and have significant impacts and contributions that affect the environment, economy, society, and stakeholders. These topics are:

Environmental Material Topics

Materials
Energy
Water
Biodiversity
Emissions
Effluents and Waste

Societal and Economic Material Topics

Employment
Health and Safety
Supplier Assessment
Anti-Corruption
Corporate Governance
Human and Labor Rights
Education, Training, and Development

102-48 • Restatements of Information

This report does not contain restatements of

information. Some information included in this report may be very similar to previous reporting years. However, all information is reviewed and confirmed for accuracy.

102-49 • Changes in Reporting

The 2019 Sustainability Report contains additional disclosures compared to previous years as Via Seating continues to improve the quality and information provided in these reports. Each year, Via Seating strives to improve our data collection processes for a more accurate and complete Sustainability Report.

102-50 • Reporting Period

102-51 • Date of Most Recent Report

102-52 • Reporting Cycle

102-53 • Contact for Questions Regarding the Report

The 2019 Sustainability Report presents via seating's environmental goals, initiatives, achievements, and sustainability performance for the 2018 calendar year. Some information such as awards and achievements are from the 2019 calen-

dar year. This annual report supersedes any previously published sustainability reports. For any questions regarding this report or its content, please contact the Via Seating Engineering Department at: engineering@viaseating.com.

102-54 • Claims of Reporting in Accordance with the GRI Standards

This report is prepared in accordance with the Global Reporting Initiative (GRI) Standards: Core Option and was not prepared or reviewed with a third-party assurance process.

102-55 • GRI Content Index

The GRI Content Index is located on page 46.

102-56 • External Assurance

This report is prepared in accordance with the GRI Standards without external assurance; however, Via Seating aims to be accurate and transparent in all report content. This report was reviewed and confirmed by upper management and every effort was made to ensure all data and information contained within is of the highest quality possible.

103-1 • Explanation of the Material Topic and its Boundary

Our management approach consists of integrated policies, procedures, metrics, certifications, and voluntary initiatives that make up the framework of our sustainability management system. Via Seating's sustainability goals are established by the Environmental Management Team, which consists of upper management and relevant personnel, that track our progress using tools, metrics, and analysis.

Sustainability goals focus on reducing or eliminating our negative impacts on the environment and integrating environmental protection, health, and safety into our operations.

The material topics in the 2019 Sustainability Report include the environmental, economic, and social impacts that result from our organization's activities. All material topic boundaries are restricted to our headquarters and manufacturing facility located in Sparks, Nevada. Our management approach to all material topics is

evaluated for effectiveness through our annual LEV-EL® certification, Environmental Management review, and annual third-party audits and evaluations.

103-2 • The Management Approach and its Components

103-3 • Evaluation of the Management Approach

The management approach to all material topics covered in this report are explained in the following paragraphs:

Materials: During the manufacturing and packaging process, Via Seating uses material such as wood, plastic, metal, paper, and cardboard. We acknowledge that using these materials significantly impacts the availability of natural resources for future generations. Via Seating manages our material through data collection and uses targets and objectives that focus on reducing the amount of resources used for our manufacturing process and lessening the environmental impacts of operations.

Energy and Emissions: Via Seating's energy usage is mainly for building operations and heating and

Management Approach

cooling the production warehouse. Our energy use directly and indirectly affects the environment through greenhouse gas emissions. We manage our energy use and track our emissions by using policies, objectives and targets, metrics, and analyzing our energy invoices.

Via Seating uses energy and emissions reduction targets to reduce the amount of greenhouse gases produced, directly or indirectly, by our operations. Renewable Energy Certificates are purchased annually to offset our greenhouse gas emissions by a minimum of 20%.

Water: Little to no water is used during the manufacturing of our products at Via Seating. Water is a precious resource for everyone in the high desert valley where our headquarters and operations are located. We have eliminated all water from our production process beyond the measured amount used to steam wrinkles out of the final upholstered product.

Water use is managed by using designated water dispensers that are monitored with meters.

Biodiversity: Identifying the impacts of operations on habitats and nature is important for taking the steps necessary to conserve and protect endangered species. Although Via Seating has no known impacts on biodiversity, we are committed to ensuring our operations continue to have no effect on biodiversity, endangered species, or habitats. Our management approach to biodiversity is through compliance with all federal, state, and local environmental regulations.

Effluents and Waste: Via Seating takes the responsibility of properly disposing hazardous waste very seriously as proper disposal ensure the protection of human health and the ecosystem. Effluents and waste are managed using policies and processes that guarantee waste is disposed of responsibly through a licensed disposal service.

Employment and Health & Safety: Employees are the most important aspect of Via Seating's business operations and we are committed to providing a safe and healthy environment as well as fair and

equitable wages. Our HR policies and procedures promote diversity and inclusion in the workplace and we ensure compliance with all laws and regulations. Health & Safety is managed through policies, procedures, training, and grievance mechanisms.

Human & Labor Rights and Supplier

Assessment: We recognize that it is our obligation to respect the human rights of our employees and the employees of the companies we do business with. We require our manufacturers and suppliers to sign and follow a Code of Conduct agreement prohibiting forced or child labor and promoting safe, healthy working conditions as well as other internationally recognized criteria.

Anti-Corruption and Corporate Government: We require all our employees to maintain integrity, ethics, and professionalism in the workplace and while representing Via Seating. We have policies and procedures in place regarding the receipt of gifts, insider trading, and other corruptive activities. Our policies ensure Via Seating is governed and operated with integrity and professionalism.

Education, Training, and Development: Via Seating believes that a well-rounded and knowledgeable workforce is critical to maintaining a strong business infrastructure. Therefore, we are proud to invest in our employees by providing leadership training and development opportunities to our employees through our Tier program as well as providing on-the-job training within each production area.

Employees

201-1 • Direct Economic Value Generated and Distributed

Via Seating is privately owned and, due to confidentiality constraints, does not disclose revenues, operating costs, economic value generated or other financial information.

201-3 • Benefit Plan Obligations and Retirement Plans

401-2 • Benefits Provided to Full-Time Employees that are not Provided to Temporary or Part-Time Employees

Via Seating offers full-time employees benefits such as paid time off, a 401K plan, paid medical, dental, and vision insurance, life insurance, and supplemental disability insurance plans.

201-4 • Financial Assistance from Government

Via Seating does not receive any financial assistance from local, state or US federal government.



202-1 • Ratios of Entry Level Wage Compared to Local Minimum Wage

Via Seating offers competitive wages that do not vary by gender or race. Our entry level wages are significantly higher than the local and federal minimum wage and have increased \$0.50 from last year.



401-1 • New Employee Hires and Employee Turnover

During the reporting period, there was a total of 31 new hires and 76 terminations. Information regarding age and gender are not available.

205-1 • Operations Assessed for Risks Related to Corruption

205-2 • Anti-Corruption Policies and Procedures

205-3 • Confirmed Incidents of Corruption

Our organization operates exclusively in the United States, lowering the risk of corruption. Via Seating also has established policies and procedures involving ethical behavior and standards of conduct expected of all Via Seating employees and suppliers.

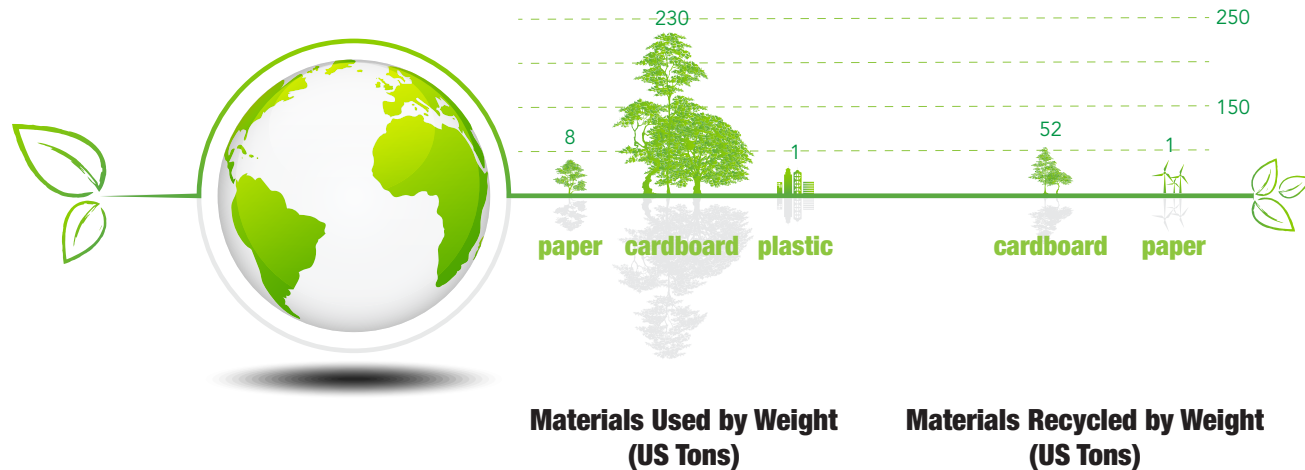
Via Seating provides an Employee Handbook that contains all implemented policies and procedures and is reviewed annually. Our employees receive training on all company policies and procedures annually as well as whenever changes are implemented.

Bi-Annual audits are performed by third-party auditors that verify the accuracy and integrity of our records and transactions as well as company policies, procedures, and payroll system processes. There were no incidents or terminations for corruption related behavior at Via Seating during the reporting period.

Materials & Energy

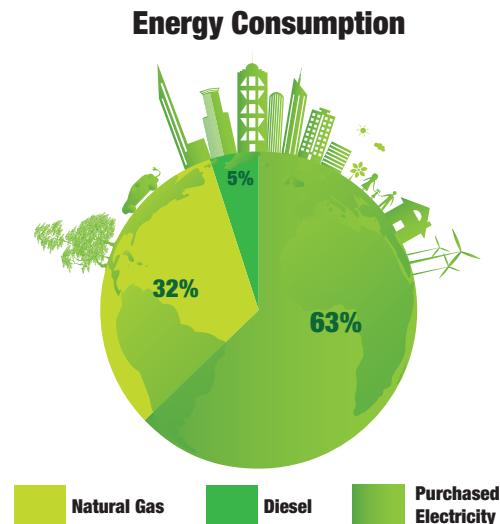
301-1 • Materials Used by Weight or Volume

Via Seating does not use renewable materials in the production or packaging of our products. Non-Renewable and recycled materials used by Via Seating are reported in the following tables:



302-1 • Energy Consumption Within the Organization

The energy used during the reporting year was used primarily for the heating, cooling, and operation of the manufacturing facility. Data was collected using utility invoices and vehicle fuel logs. The total energy use for the reporting year was 1435 MWh.



302-2 • Energy Consumption Outside the Organization

There is no information available regarding the energy consumption outside of the Via Seating organization. Therefore, no energy consumption has been calculated.

302-3 • Energy Intensity

The energy intensity ratio for the reporting year was 1.3×10^{-5} metric tons of CO₂e per USD of net revenue. All energy types, including diesel fuel, natural gas, and purchased electricity, used within the organization was used to calculate the energy intensity ratio.

302-4 • Reduction of Energy Consumption

During the reporting year, there were no energy reductions. Via Seating purchased Green-E Certified Renewable Energy Certificates to offset its energy consumption by 22%.

CALIFORNIA



NEVADA

303-1 • Water Withdrawal by Source

The water used at Via Seating's facility is sourced from the Truckee Meadows Water Authority (TMWA), which is collected from surface water and groundwater. Up to 15% of sourced ground water is supplied by 33 production wells. Between 85-95% of the TWMA water supply is from surface water sources and is collected from the following bodies of water:

- Lake Tahoe**
- Truckee River**
- Boca Reservoir**
- Prosser Creek Reservoir**
- Stampede Reservoir**
- Independence Lake**
- Donner Lake**

303-2 • Water Sources Affected by Withdrawal of Water

303-3 • Water Recycled and Reused

306-1 • Water Discharge by Quality and Destination

306-5 • Water Bodies Affected by Water Discharges

During production, water use is limited to the use of fabric steamers, which result in very little collective water consumption. All the water evaporates into the atmosphere, causing no measurable impact to the environment and leaving no water that is recycled or reused during the manufacturing process. Our water sources are not significantly affected by Via Seating's operations, and there have been no planned or unplanned water discharges or runoff.

Emissions

305-1 • Direct (Scope 1) GHG Emissions

Two sources of direct (Scope 1) emissions reported during the reporting year are from the use of natural gas and diesel fuel. The greenhouse gas emission data for Scope 1 emissions were collected from utility invoices and vehicle logs. For the consolidation approach for emissions, operational control was considered. The total Scope 1 emissions for the reporting year was 187 metric tons of CO₂e.

305-2 • Energy Indirect (Scope 2) GHG Emissions

Purchased electricity was solely responsible for the generation of indirect (Scope 2) emissions. Operational control was used as the consolidation approach for the calculation of emissions at via seating. 137 MTCO₂e of Scope 2 emissions were produced during the reporting year.

The greenhouse gas emissions calculated included CO₂, CH₄, and N₂O gases. The data used to calculate Scope 2 emission were collected from utility invoices and greenhouse gas emission were

calculated using global warming potential (GWP) rates from EPA eGRID2016. All calculations were compared to base year 2017 data for evaluation.

305-3 • Other Indirect (Scope 3) GHG Emissions

Scope 3 emissions were not calculated due to unavailable data.

305-4 • GHG Emissions Intensity

The greenhouse gas (GHG) emissions intensity ratio for Via Seating was 4.58 x 10⁻³ metric tons of CO₂e per unit produced. To calculate the intensity ratio, metric from both direct and indirect (Scope 1 and 2) GHG emissions were used.

305-5 • Reduction of GHG Emissions

During the reporting period, there were no absolute reductions in greenhouse gas emissions from base year 2016. Green-E Certified Renewable Energy Certificates, however, were purchased to offset greenhouse gas emissions by 22%.

305-6 • Emissions of Ozone-Depleting Substances (ODS)

Via Seating does not produce, import, or export ozone-depleting substances (ODS).



Our organization voluntarily discloses greenhouse gas emissions by participating in the Climate Change Report and CDP.

The CDP, once known as the Carbon Disclosure Project, is a global disclosure system that collects self-reported environmental data from companies around the world.

Investors, consumers, and policy makers use the data to make informed decisions, manage, and measure the environmental impacts on climate change, forest conservation, and water security. For more information about the CDP and Climate Change Report, go to:

<https://www.cdp.net>.

Effluents & waste

306-2 • Waste by Type and Disposal Method

306-4 • Transport of Hazardous Waste

Via Seating meets all criteria for a Conditionally Exempt Small Quantity Generator (CESQG) as defined by the EPA. All hazardous waste is separated from other facility waste and removed by a contracted, licensed disposal service.

Cardboard and aluminum are separated by our organization from non-hazardous waste and recycled locally. The remaining non-hazardous waste is removed by a contractor who sorts the waste into the following categories: wood, plastic, steel and other materials, and miscellaneous waste.

All recyclable materials are consolidated and diverted with other locally generated waste and sold for recycling. The remaining non-recyclable waste is sent to a landfill. Our organization attempts to divert as much waste from landfills as possible by recycling and donating leftover materials. Large quantities of unused textile waste are donated to non-profits and

Hazardous Waste Disposal



*Only non-hazardous waste disposed of by a disposal contractor is included in this calculation. Data is not available for non-hazardous waste generated by manufacturing at this time.

educational organizations whenever possible. Via Seating does not transport, import, export or treat hazardous waste.

306-3 • Significant Spills

During the reporting period, there were no significant spills at Via Seating.

307-1 • Non-Compliance with Environmental Laws and Regulations

During the reporting period, there were no known violations or incidents of non-compliance with environmental law and/or regulations.

304-1 • Operational Sites Owned, Leased, Managed in, or Adjacent to, Protected Areas and Areas of High Biodiversity Value Outside Protected Areas

Via Seating does not have any known operational sites owned, leased, managed in, or adjacent to protected areas and/or areas of high biodiversity value.

304-2 • Impacts on Biodiversity

Via Seating's activities, products, and services do not have any significant, known impacts on biodiversity.

304-3 • Habitats Protected or Restored

304-4 • IUCN Species and Habitats Affected by Operations

Via Seating and its operations do not have any known impacts on biodiversity, habitats, or IUCN Red List species. We have not entered into any partnerships with third-parties to protect or restore habitats and we have not been involved in the protection or restoration of habitats.

402-1 • Minimum Notice Periods

Regarding Operational Changes

via seating had no significant operational changes during the reporting period.



Health & Safety

403-1 • Representation in Worker Health and Safety Committees

Via Seating has a volunteer-based Safety Team that is managed by our On-Site Risk Management Supervisor. All of our employees may join the Safety Team and is highly supported and encouraged to by all levels of management. Our employees' safety, health, and welfare are our number one priority. Safety training is conducted monthly during our Town Hall meetings for which all employees are required to attend, and production completely stops.

403-2 • Injuries, Occupational Diseases, Lost Days, Absenteeism, and Number of Work-Related Fatalities

OSHA formulas are used by Via Seating to calculate injury and lost time rates. The results for the OSHA formula rates are presented in the graphs below. Recordable injuries are defined as injuries that result in death, days away from work, transfer to another job, or medical treatment including first aid. During the reporting period, there were no work-related fatalities at Via Seating.

403-3 • Workers with High Incidence or High Risk of Disease Related to Their Occupation

During the reporting period, there were no workers with high incidence or high risk of disease related to their occupation.

403-4 • Health and Safety Topics Covered in Formal Agreements with Trade Unions

There are no formal agreements between any trade unions and Via Seating.

404-1 • Average Hours of Training Per Year

205-2 • Communication and Training on Anti-Corruption

412-2 • Employee Training on Human Rights

Town Hall meetings are held monthly for all Via Seating employees where training is provided on subjects such as safety, company policies, procedures, and other miscellaneous topics. Safety training is conducted by a certified

safety trainer. During Town Hall meetings, production is completely halted, and all employees are required to attend the training. Town Hall meetings typically last between 1-2 hours.

Bi-monthly Safety Huddles are conducted with area supervisors and Safety Committee members. The Safety Committee meets monthly for 30 minutes with the On-Site Risk Management Supervisor and training is provided to the Safety Committee by a certified safety trainer.

404-2 • Programs for Upgrading Employee Skills and Transition Assistance Programs

Via Seating uses a tier system that is based upon employee experience where entry-level employees are considered Pre-Tier 1 and Lead Technicians and Supervisors are Tier 6. Employee pay scales are directly correlated to tier levels, regardless of race or gender, and all production employees are hired into the tier system based upon their experience level.

Once an individual becomes an employee at Via Seating, they are introduced to a career path

program that offers opportunities to build a valuable skill set. Each employee is provided with a list of benchmarks to complete to obtain the next, higher tier. Completing one or more tiers helps to build a foundation of skills that can be expanded upon through additional training and proficiency. Employees are encouraged by management to obtain new skills and work towards achieving the next, higher tier. As an employee advances through the tiered system, they are rewarded through increased compensation.

Lead Technicians also have the opportunity to receive a variety of off-site training such as safety, reasonable suspicion, lean manufacturing, and other manufacturing related topics to support a well-rounded and knowledgeable work force.

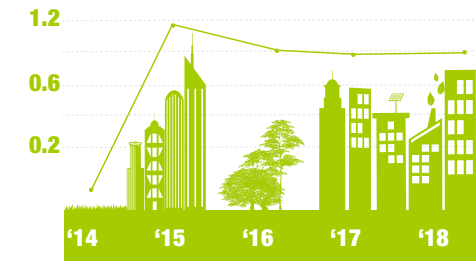
404-3 • Percentage of Employees Receiving Regular Performance and Career Development Reviews

All Via Seating employees receive annual reviews regarding performance and career development.

DART Rate



Lost Time Case Rate



Recordable Incident Rate



Severity Rate



Suppliers

102-9 • Supply Chain

Via Seating sources components from various countries including China, Taiwan, Italy, Germany, Norway, and Canada. Suppliers are provided a self-assessment survey and sign a Code of Conduct agreement addressing areas of social responsibility and internationally recognized criteria. The survey and Code of Conduct include criteria such as:

Self-Assessment Survey

- Social responsibility statements and policies
- Communication with employees and stakeholders
- Employee enrichment programs
- Employee volunteer opportunities

Code of Conduct Agreement

- Prohibit forced and child labor
- Maintain a safe & healthy workplace
- Prevention of workplace harassment
- Maintain safe and reasonable working hours
- Fair and equitable wages
- Operate without corruption and bribery

All suppliers are asked to participate in this survey, and all responses are kept confidential. Eighty percent of our suppliers responded to the survey for the reporting year.

Upper management also performs on-site visits to many overseas manufacturers every year ensuring compliance with the Code of Conduct agreement and maintaining positive working relationships with our suppliers.

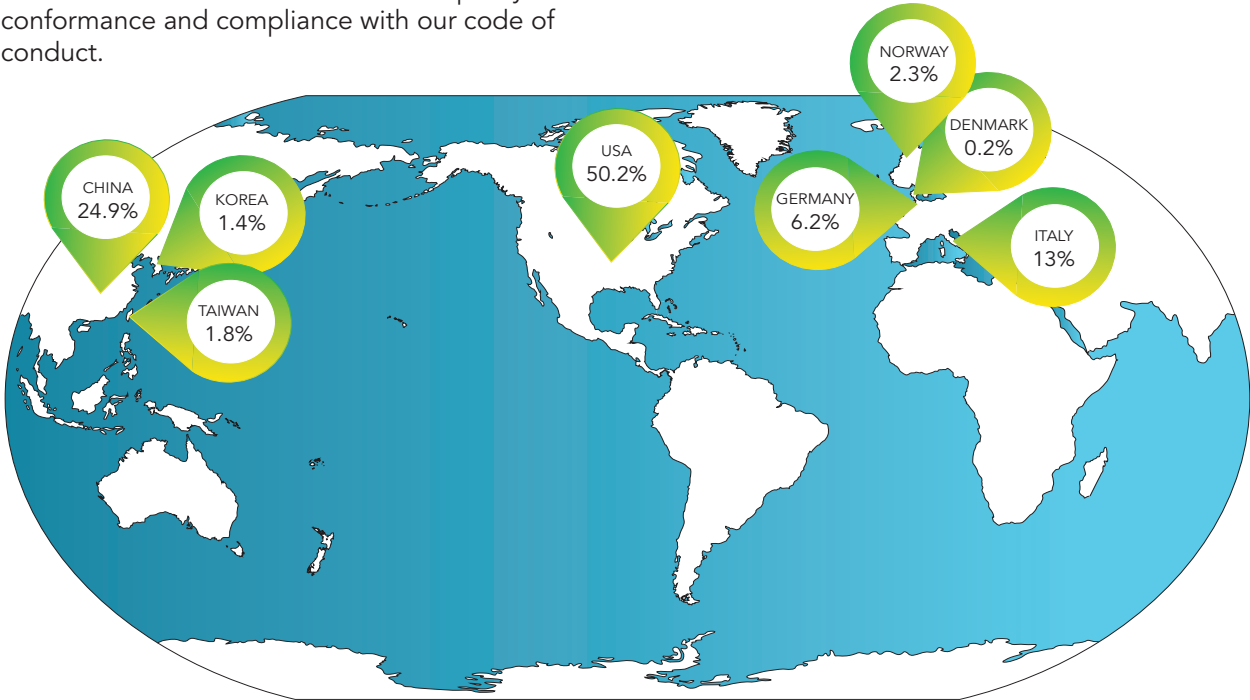
102-10 • Significant Changes to the Organization and its Supply Chain

Via Seating was purchased by Groupe Lacasse in December 2018. There were no significant changes to the supply chain during the reporting period.

414-1 • New Suppliers that were Screened Using Social Criteria

Via Seating pre-qualifies each new supplier before committing to any new material purchases. We conduct on-site factory audits that include material control, sourcing risk evaluation, in-production

quality control, finished goods inspection procedure, and code of conduct conformance. We also inspect a select set of approved suppliers on an annual basis to ensure continuous quality conformance and compliance with our code of conduct.





408-1 • Operations and Suppliers at Significant Risk for Incidents of Child Labor

409-1 • Operations and Suppliers at Significant Risk for Incidents of Forced Labor

Social responsibility, environmental protection, and fair cooperation are the key tenets of Via Seating's business relationships. Our organization does not tolerate child labor or any other form of exploitation of young employees by supplier partners. We also do not tolerate any form of discrimination in supplier partners' hiring and employment practices and require supplier partners to provide a harassment and abuse free workplace for their employees.

204-1 • Proportion of Spending on Local Suppliers

Local suppliers, as defined by Via Seating, are companies that are independently owned and operated by members of the Reno, Sparks, and Carson City communities. A small business ourselves, we understand the power of buying locally and purchase from local businesses as much as possible.

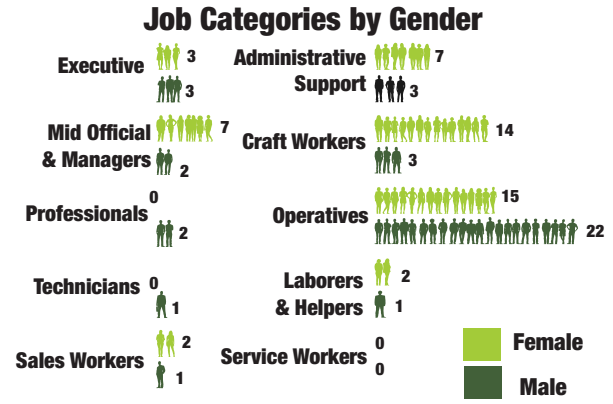
In addition to local suppliers, we also purchase a large quantity of our components from manufacturers in the

United States, and 90% of our chairs are built in the USA.

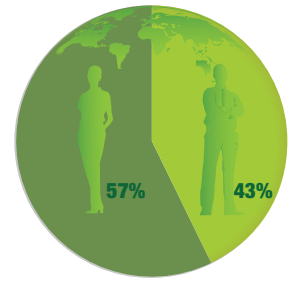


Via Seating spent approximately \$200K at local businesses in the Reno, Sparks, and Carson City area.

Diversity & Equal Opportunity



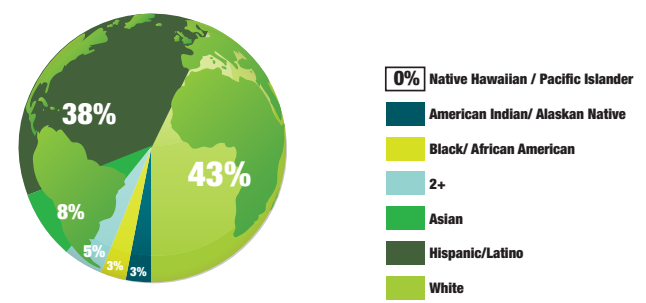
Employees by Gender



Job Category Diversity

	Hispanic/Latino	White	Black/African American	Native Hawaiian/Pacific Islander	Asian	American Indian/Alaskan Native	2 or More Races
Executive		5			1		
Mid Official & Mgmt	1	7					1
Professionals		2					
Technicians		1					
Sales Workers		3					
Administrative Support	2	5			1	1	1
Craft Workers	9	2			4	1	1
Operatives	19	13	2		1	1	1
Laborers & Helpers	2		1				
Service Workers							

Employee Diversity



406-1 • Incidents of Discrimination and Corrective Actions Taken

During the reporting period, there were no incidents of discrimination at Via Seating.

411-1 • Incidents of Violations Involving Rights of Indigenous Peoples

There were no incidents of violations involving rights of indigenous peoples at Via Seating.

412-1 • Operations that have been Subject to Human Rights Reviews or Impact Assessments

There were no operations subject to human rights reviews or impact assessments at Via Seating.

412-3 • Significant Investment Agreements and Contracts that Include Human Rights Clauses or that Underwent Human Rights Screening

There were no investment agreements, contracts, or capital investment projects at via during the reporting period.

413-1 • Operations with Local Community Engagement, Impact Assessments and Development Programs

Via Seating engages with the local community through financial and product donations to various local non-profit organizations and school activities. For more information regarding these contributions, visit our website at www.viaseating.com.

Besides contributions and donations to the local community, Via Seating is also exploring ways to reach out to members of our community to provide opportunities to some marginalized groups in the area. Via Seating is currently pioneering a Re-Entry Program. By working with Northern Nevada prison industries systems, the Re-Entry Program aims to reduce recidivism rates by providing ex-offenders with the means for making a living and reintegrating into the community. Via Seating also has a veteran initiative in place since 2000. For every open position within the company, the position was first made available to our local veteran community.

413-2 • Operations with Significant Actual and Potential Negative Impacts on Local Communities

Via Seating's operations have no known operations with significant actual, or potential, negative impacts on local communities.

417-1 • Requirements for Product and Service Information and Labeling

Via Seating has information available regarding environmental impacts, disposal, and recycling of our products on our website www.viaseating.com.

Information regarding safe use and handling instructions are included with product packaging, where applicable, in the form of user guides and hang tags. If further information is required, questions can be directed to the Customer Service Department and addressed on an individual basis.

417-2 • Incidents of Non-Compliance Concerning Product and Service Information and Labeling

There were no known incidents of non-compliance concerning product and service information and

labeling during the reporting period.

417-3 • Incidents of Non-Compliance Concerning Marketing Communications

There were no known incidents of non-compliance concerning Marketing Communications during the reporting period.

418-1 • Substantiated Complaints Concerning Breaches of Customer Privacy and Losses of Customer Data

During the reporting period, there have been no known complaints or incidents of customer privacy breaches or losses of customer data.

419-1 • Non-Compliance with Laws and Regulations in the Social and Economic Area

Via Seating complies with all laws and regulations in the social and economic area, and there have been no incidents of non-compliance with laws and/or regulations regarding social and economic areas during the reporting period.

GRI Content Index

N= NOT DISCLOSED F= FULL DISCLOSURE P= PARTIAL DISCLOSURE

N= NOT DISCLOSED F= FULL DISCLOSURE P= PARTIAL DISCLOSURE

GENERAL DISCLOSURES

GRI Standard Number	Disclosure Title	Page # or Response	Disclosure Level
GRI 102-1	Name of the Organization	7	F
GRI 102-2	Activities, Brands, Products, and Services	7	F
GRI 102-3	Location of Headquarters	7	F
GRI 102-4	Location of Operations	7	F
GRI 102-5	Ownership and Legal Form	7	F
GRI 102-6	Markets Served	12	F
GRI 102-7	Scale of the Organization	7	F
GRI 102-8	Information on Employees and Other Workers	7	F
GRI 102-9	Supply Chain	38	F
GRI 102-10	Significant Changes to the Organization and its Supply Chain	8,38	F
GRI 102-11	Precautionary Principle or Approach	7	F
GRI 102-12	External Initiatives	9	F
GRI 102-13	Memberships of Associations	10	F
GRI 102-14	Statement from Senior Decision-Maker	2	F
GRI 102-16	Values, Principles, Standards, and Norms of Behavior	10	F

GRI Standard Number	Disclosure Title	Page # or Response	Disclosure Level
GRI 102-18	Governance Structure	10-11	F
GRI 102-40	List of Stakeholder Groups	16	F
GRI 102-41	Collective Bargaining Agreements	16	F
GRI 102-42	Identifying and Selecting Stakeholders	16	F
GRI 102-43	Approach to Stakeholder Engagement	17	F
GRI 102-44	Approach to Stakeholder Engagement-Key Topics and Concerns Raised	16	F
GRI 102-45	Entities Included in the Consolidated Financial Statements	16, CONFIDENTIAL	N
GRI 102-46	Defining Report Content and Topic Boundaries	16	F
GRI 102-47	List of Material Topics	17-18	F
GRI 102-48	Restatements of Information	19	F
GRI 102-49	Changes in Reporting	19	F
GRI 102-50	Reporting Period	19	F
GRI 102-51	Date of Most Recent Report	19	F
GRI 102-52	Reporting Cycle	19	F
GRI 102-53	Contact Point for Questions Regarding the Report	19	F
GRI 102-54	Claims of Reporting in Accordance with the GRI Standards	20	F
GRI 102-55	GRI Content Index	20	F
GRI 102-56	External Assurance	20	F

MANAGEMENT APPROACH			
GRI Standard Number	Disclosure Title	Page # or Response	Disclosure Level
GRI 103-1	Explanation of Material Topic and its Boundaries	20	F
GRI 103-2	The Management Approach and its Components	21	F
GRI 103-3	Evaluation of the Management Approach	21-22	F
ECONOMIC TOPICS			
GRI 201-1	Direct Economic Value Generated and Distributed	24, CONFIDENTIAL	N
GRI 201-3	Defined Benefit Plan Obligations and Other Retirement Plans	24	F
GRI 201-4	Financial Assistance Received from Government	24	F
GRI 202-1	Ratios of Standard Entry Level Wage by Gender Compared to Local Minimum Wage	25	F
GRI 204-1	Proportion of Spending on Local Suppliers	41	F
GRI 205-1	Operations Assessed for Risks Related to Corruption	25	F
GRI 205-2	Communication and Training about Anti-Corruption Policies and Procedures	25,35	F
GRI 205-3	Confirmed Incidents of Corruption and Actions Taken	25	F
GRI 206-1	Legal Actions for Anti-Competitive Behavior, Anti-Trust, and Monopoly Practices	NONE	F
ENVIRONMENTAL TOPICS			
GRI 301-1	Materials Used by Weight or Volume	26, INFORMATION NOT AVAILABLE	P

GRI 301-2	Recycled Input Materials Used	NONE	F
GRI 301-3	Reclaimed Products and their Packaging Materials	INFORMATION NOT AVAILABLE	N
GRI 302-1	Energy Consumption within the Organization	27	F
GRI 302-2	Energy Consumption Outside the Organization	27, INFORMATION NOT AVAILABLE	N
GRI 302-3	Energy Intensity	27	F
GRI 302-4	Reduction of Energy Consumption	27	F
GRI 302-5	Reductions in Energy Requirements of Products and Services	INFORMATION NOT AVAILABLE	N
GRI 303-1	Water Withdrawal by Source	29	F
GRI 303-2	Water Sources Significantly Affected by Withdrawal of Water	29	F
GRI 303-3	Water Recycled and Reused	29	F
GRI 304-1	Operational Sites Owned, Leased, Managed In, or Adjacent to, Protected Areas and Areas of High Biodiversity Value Outside Protected Areas	33	F
GRI 304-2	Significant Impacts of Activities, Products, and Services on Biodiversity	33	F
GRI 304-3	Habitats Protected or Restored	33	F
GRI 304-4	IUCN Red List Species and National Conservation List Species with Habitats in Areas Affected by Operations	33	F
GRI 305-1	Direct (Scope 1) GHG Emissions	30	F
GRI 305-2	Energy Indirect (Scope 2) GHG Emissions	30	F
GRI 305-3	Other Indirect (Scope 3) Emissions	30, INFORMATION NOT AVAILABLE	P
GRI 305-4	GHG Emissions Intensity	30	F

N= NOT DISCLOSED F= FULL DISCLOSURE P= PARTIAL DISCLOSURE

GRI 305-5	Reduction of GHG Emissions	30	F
GRI 305-6	Emissions of Ozone Depleting Substances (ODS)	31	F
GRI 305-7	Nitrogen Oxides (NO _x), Sulfur Oxides (SO _x), and Other Significant Air Emissions	INFORMATION NOT AVAILABLE	N
GRI 306-1	Water Discharge by Quality and Destination	29	F
GRI 306-2	Waste by Type and Disposal Method	32	P
GRI 306-3	Significant Spills	33	F
GRI 306-4	Transport of Hazardous Waste	32	F
GRI 306-5	Water Bodies Affected by Water Discharges and/or Runoff	29	F
GRI 307-1	Non-Compliance with Environmental Laws and Regulations	33	F
GRI 308-2	Negative Environmental Impacts in the Supply Chain and Actions Taken	NO KNOWN IMPACTS	F
SOCIAL TOPICS			
GRI 401-1	New Employee Hires and Employee Turnover	11, INFORMATION NOT AVAILABLE	P
GRI 401-2	Benefits Provided to Full-Time Employees that are not Provided to Temporary or Part-Time Employees	24	F
GRI 401-3	Parental Leave	INFORMATION NOT AVAILABLE	N
GRI 402-1	Minimum Notice Periods Regarding Operational Changes	33	F
GRI 403-1	Workers Representation in Formal Joint Management-Worker Health and Safety Committees	35	F
GRI 403-2	Types of Injury and Rates of Injury, Occupational Diseases, Lost Days, and Absenteeism, and Number of Work-Related Fatalities	35	F

N= NOT DISCLOSED F= FULL DISCLOSURE P= PARTIAL DISCLOSURE

GRI 403-3	Workers with High Incidence or High Risk of Diseases Related to their Occupation	35	F
GRI 403-4	Health and Safety Topics Covered in Formal Agreements with Trade Unions	35	P
GRI 404-1	Average Hours of Training per Year	35	P
GRI 404-2	Programs for Upgrading Employee Skills and Transition Assistance Programs	36	F
GRI 404-3	Percentage of Employees Receiving Regular Performance and Career Development Reviews	36	F
GRI 405-1	Diversity of Governance Bodies and Employees	43	F
GRI 405-2	Ratio of Basic Salary and Renumeration of Women to Men	INFORMATION NOT AVAILABLE	N
GRI 406-1	Incidents of Discrimination and Corrective Actions Taken	44	F
GRI 407-1	Operations and Suppliers in which the Right to Freedom of Association and Collective Bargaining May be at Risk	NO KNOWN SUPPLIERS	F
GRI 408-1	Operations and Suppliers at Significant Risk for Incidents of Child Labor	41	F
GRI 409-1	Operations and Suppliers at Significant Risk for Incidents of Forced or Compulsory Labor	41	F
GRI 410-1	Security Personnel Trained in Human Rights Policies or Procedures	NO SECURITY PERSONNEL EMPLOYED	F
GRI 411-1	Incidents of Violations Involving Rights of Indigenous Peoples	44	F
GRI 412-1	Operations that have been Subject to Human Rights Reviews or Impact Assessments	44	F
GRI 412-2	Employee Training on Human Rights Policies or Procedures	35	F

N= NOT DISCLOSED F= FULL DISCLOSURE P= PARTIAL DISCLOSURE

GRI 412-3	Significant Investment Agreements and Contracts that Include Human Rights Clauses or that Underwent Human Rights Screening	44	F
GRI 413-1	Operations with Local Community Engagement, Impact Assessments, and Development Programs	44	F
GRI 413-2	Operations with Significant Actual and Potential Negative Impacts on Local Communities	45, NO KNOWN OPERATIONS	F
GRI 414-1	New Suppliers that were Screened using Social Criteria	39	F
GRI 414-2	Negative Social Impacts in the Supply Chain and Actions Taken	NO KNOWN IMPACTS	F
GRI 415-1	Political Contributions	NONE	F
GRI 416-2	Incidents of Non-Compliance Concerning the Health and Safety Impacts of Products and Services	CONFIDENTIAL	N
GRI 417-1	Requirements for Product and Service Information and Labeling	45	F
GRI 417-2	Incidents of Non-Compliance Concerning Product and Service Information and Labeling	45	F
GRI 417-3	Incidents of Non-Compliance Concerning Marketing Communications	45	F
GRI 418-1	Substantiated Complaints Concerning Breaches of Customer Privacy and Losses of Customer Data	45	F
GRI 419-1	Non-Compliance with Laws and Regulations in the Social and Economic Area	45	F