

A Great Chair, a Great World

Sustainability & Social Responsibility Report

2022



via
SEATING

Letter from the CEO

Since we were first established in 1987 in Sparks, Nevada, Via Seating has continued to grow and adapt to the changing needs of the business and institutional furniture world. We continue to thrive while facing new challenges that are presented to us as the global pandemic has changed the way work.

Recent events have not shaken our core philosophy: Great Things Happen in a Chair. We continue to uphold our promise to be innovative, easy to spec, and back our products with our signature 12-year warranty. We continue to develop our new products with an innovative, sustainable, and clean design while using authentic materials. Our products are also tested to ensure they meet and exceed our industry's standards.

Over the years, we have continued in our commitment to sustainability in all of its forms. We support our local community by donating money and products to local organizations. We have also adopted part of the Tahoe-Pyramid trail. At least once a month, a team of employee volunteers meet and perform housekeeping tasks such as picking up litter and reporting major issues to trail managers.

Our commitment to sustainability doesn't stop at our local community. We are rolling out a brand-new program called the Triple R Program starting with our latest chair: Jete. The Triple R Program gives end users the option to refurbish, return, or replace their chair once it is ready to be retired. This program will help to extend the life of the product and allow for it to be disposed of correctly. Once enrolled, the program lasts for 12 years.

This year's sustainability report showcases our performance and progress toward achieving a more sustainable operation and products. Be sure to check back next year to see what else we have accomplished!

Sincerely,



Chas Hepler
President and CEO







A Great Chair, a Great World

Sustainability & Social Responsibility Report 2022

Table of Contents

Letter from the CEO	1
General Disclosures	4
Governance.....	6
Management Approach	9
Materials.....	14
Emissions	16
Water	20
Employees.....	22
Our Suppliers.....	24
Diversity & Equal Opportunity	26
GRI Content Index.....	30

General Disclosures

Disclosure 2-1: Organization Details

Our organization's official name is VIA Inc., but we are commonly known as Via Seating. VIA, Inc. was purchased in December 2018 and is privately-owned by Groupe Lacasse, a Canadian furniture manufacturer offering case goods, systems, seating and filing products. This acquisition was 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 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. Our headquarters also houses our operations in Sparks, Nevada at:

205 Vista Boulevard

Sparks, Nevada 89434

Disclosure 2-2: Entities included in the organization's sustainability reporting

Via Seating offers a wide selection of seating solutions for many applications including task, executive, guest, multi-purpose, lounge, outdoor, motion seating, and much more. At Via Seating we have a philosophy—great things happen in a chair. It is with this vision that we set out to cultivate the perfect sitting experience. Through the creative genius of our team of engineers, ergonomists, and designers across the world, we shape comfortable chairs with innovative technology at an incredible value backed by our industry-leading warranty. Our solutions translate across a variety of work and collaborative spaces.

Disclosure 2-3: Reporting period, frequency, and contact point

Via Seating publishes its sustainability report annually. The reporting period for this report starts on 1 January 2021 and ends on 31 December 2021. The Via Seating Sustainability Report 2022 was published on 1 July 2022. For any questions regarding this report or its content, please contact Via Seating at: support@viaseating.com.

Disclosure 2-4: Restatement of information

All efforts are made to review and confirm the accuracy of the report before it is published. Some information included in this report may be similar to previous reporting periods when there have been no significant changes. In this year's report, we are restating information for Disclosure 201-4. Via Seating did receive money from the US government in the form of a Paycheck Protection Program loan for \$1,252,400 during the 2020 reporting period. The restatement of this information contributes to the transparency of our organization and aligns with the requirements of the GRI standards.

Disclosure 2-5: External Assurance

The 2022 Sustainability Report is prepared in compliance with GRI Standards without external assurance. Still, Via Seating strives to be accurate and transparent with all of our report content and data. This report was reviewed and verified by upper management. Great care was taken to ensure

that high-quality data and information was used in this report. Via Seating continues to review and improve the methods used to collect data and information for our sustainability report, resulting in an increasingly accurate summary of our sustainability performance.

Disclosure 2-6: Activities, value chain, and other business relationships

Via Seating serves the contract furniture industry primarily within the United States. We are classified as being part of the Office Furniture (except Wood) manufacturing sector through the North American Industry Classification System (NAICS) and Manufacture of Furniture sector through the International Standard Industrial Classification of All Economic Activity (ISIC). Via Seating orders parts and other supplies from vendors within our supply chain. We then use the parts and supplies to assemble furniture. Once the furniture has been manufactured, it is sent installed at the clients, who are represented by dealers or representative groups, requested location.

Disclosure 2-7: Employees

Disclosure 2-8: Workers who are not employees

During the reporting period, Via Seating had up to 174 full-time employees and 2 part-time employees. Via Seating also uses contract or temporary employees as needed. 11 contract or temporary employees were employed by Via Seating during the 2021 reporting period.

Governance

Disclosure 2-9: Governance structure and composition

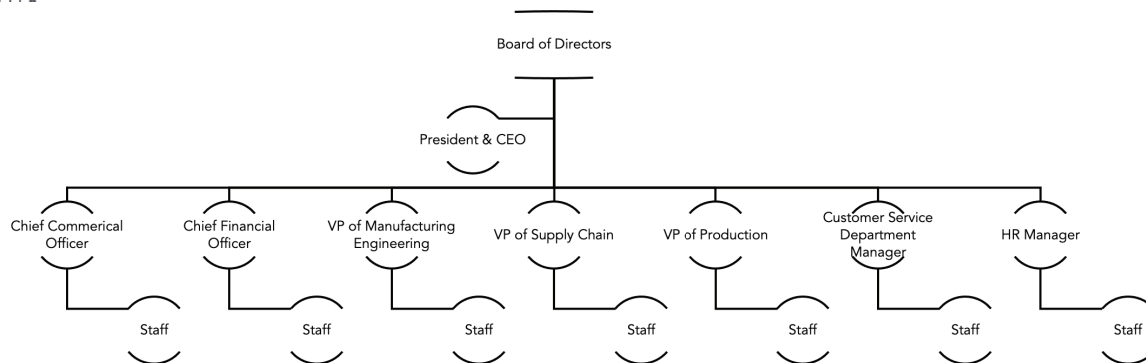
Disclosure 2-10: Nomination and selection of the highest governance body

Disclosures 2- 11: Chair of the highest governance body

Via Seating's highest governance body is its Board of Directors. The Board is composed of 4 permanent members that meet quarterly. The board members are executives that also hold significant positions within Via Seating such as President, CEO, CCO, and CFO.

Permanent board members are selected based on their experience and performance at the company. Additional board members may be invited to attend board meetings as needed based on their expertise.

The chair of the Board of Directors is also the CEO of the privately-owned company that acquired Via Seating in 2019.



Disclosure 2-21: Annual Total compensation ratio

At Via Seating, the highest paid position is paid 6.2 times more than the median compensation for all full-time positions.

Disclosure 2-23: Policy commitments

Disclosure 2-24: Embedding policy

Via Seating expects its employees to follow the highest standards of ethical, professional, and socially responsible behavior while also adhering to local, national, and international regulations when conducting business.

Stakeholder	Method of Engagement	Key Topics of Interest
Shareholders Board Members	Communication with CEO Board Meetings	Company Performance
Employees	Town Hall Meetings Weekly Management Meetings	Employee Motivation Performance Review Safety & Health Care Employee Benefits
Representatives & Dealers	Training Newsletters & Announcements 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 Volunteer Efforts Product Donations	Support for Community Needs Donations to Local Organizations
Customers & End Users	Digital Media Customer Service Representatives Site Tours	Product Sustainability Product Compliance Safety Performance Customer Satisfaction

All employees are given access to Via Seating's employee manual which outlines our policies regarding employee conduct and company procedures. Our employee manual is updated every year after being reviewed by executive management. Via Seating also hosts Town Hall meetings for all employees, from the production floor to accounting, for training on new and established policies, company news, and announcements. The employee manual and Town Hall meetings are available in multi-lingual formats to accommodate our diverse workforce.

Disclosure 2-26: Mechanisms for seeking advice and raising concerns

Employees who want to seek advice or raise concerns regarding business practices are asked to discuss the matter with their immediate supervisor or manager. If discussing the matter with the immediate supervisor or manager is not possible, the employee may meet with any member of management.

Disclosure 2-27: Compliance with laws and regulations

There have been no known violations or incidents of non-compliance with laws and/or regulations during this reporting period.

Disclosure 2-28: Membership associations

Via Seating does not hold memberships in any national or international industry or advocacy associations at the organizational level. Via Seating has two employees who participate in committees through the Business and Institutional Furniture Manufacturers Association (BIFMA).

Disclosure 2-29: Approach to stakeholder engagement

Via Seating's sustainability priorities are established and evaluated by our executive management, environmental management team, and BIFMA's LEVEL program. Our stakeholder groups are identified using the GRI's definition of a stakeholder as an entity or individual who can significantly affect, or be affected by, the ability of an organization to implement its strategies and achieve its objectives. Those who can be affected by the contents of the sustainability report are also considered stakeholders. Via Seating has identified our stakeholders as our:

Disclosure 2-30: Collective bargaining agreements

Via Seating does not have any collective bargaining agreements.

Management Approach

Disclosure 3-1: Process to determine material topics

Disclosure 3-2: List of material topics

In order to identify the material topics, previous material topics and current topics available for reporting were evaluated based on their relevance to our business activities and relationships. The material topics were evaluated based on negative and positive impacts. Material topics were then ranked based on the topics that had the highest negative impacts to the least within each category. No matter the ranking, all efforts were made to report as completely as possible on the material topics.

Waste
Materials
Biodiversity
Energy
Emissions
Water & Effluents
Occupational and Customer Health & Safety
Supplier Social & Environmental Assessment
Anti-Corruption
Human & Labor Rights
Training & Education
Diversity & Equal Opportunity
Employment
Local Communities
Marketing & Labeling

Disclosure 3-3: Management of material topics

Via Seating's management approach to all material topics used in this report are explained in the following paragraphs:

Materials: Via Seating uses materials such as wood, plastic, metal, paper, and cardboard in our manufacturing and packaging process. The use of these materials significantly impacts the availability

of natural resources for future generations and also impacts our environment. Therefore, Via Seating has been managing our material usage through data collection and the use of targets and objectives that focus on reducing the number of resources used in our manufacturing process in order to lessen the environmental impact and resource availability.

Energy and Emissions: The energy used by Via Seating is mainly used for building operations and heating and cooling the production warehouse. Our energy use directly and indirectly affects the environment through greenhouse gas emissions. We use metrics, analysis of energy invoices, established policies, and objectives and targets to manage our energy usage and track our emissions. Managing our energy and emissions also involves establishing targets to reduce the amount of greenhouse gases produced, either directly or indirectly, by our operations. Via Seating offsets our greenhouse gas emissions by purchasing Renewable Energy Certificates annually to offset our emissions by 10%.

Water & Effluents: Water is used in only one of our manufacturing processes: upholstering. The water is used to steam wrinkles out of the final upholstered product. Having eliminated water from all of our other manufacturing processes allows us to conserve one of our most precious resources. The water used in this manufacturing process is managed and tracked using water meters designated to each water dispenser. As a result, we produce virtually no effluents that result from the manufacturing process. In all other manners related to our facility, we are mindful to properly dispose of any materials that could possibly contaminate the environment or groundwater.

Biodiversity: Biodiversity is a crucial element of a healthy environment. Although our operations have not been found to have any direct impacts on biodiversity, we are committed to preventing negative impacts from developing by complying with all federal, state, and local environmental regulations. Our management approach will continue to monitor our impact on the environment while also ensuring we comply with all applicable regulations.

Waste: Proper waste disposal ensures that human health and the environment are protected. Via Seating has established and continues to manage policies and processes that guarantee all waste, including hazardous waste, is disposed of responsibly through a licensed disposal service.

Occupational and Customer Health & Safety: Via Seating strives to create and maintain a safe and healthy work environment for all who enter our facility. Health & Safety is managed through policies, procedures, training, and grievance mechanisms. Our customers' health & safety also matters to us. We conduct robust product testing in accordance with ANSI/BIFMA to ensure that our products are safe for all consumers.

Employment: Employees are the most important aspect of Via Seating's business operations. We are committed to providing a safe and healthy environment that fosters diversity and inclusiveness. Our human resources policies and procedures help us to ensure we are providing fair and equitable wages while also staying in compliance with all laws and regulations.

Human & Labor Rights: We at Via Seating strive to ensure that not only are the human rights of our employees respected, but also those of our suppliers' employees. We require our manufacturers and suppliers to sign and comply with a Code of Conduct agreement that prohibits the use of forced labor and child labor.



Supplier Social & Environmental Assessment: Via Seating surveys our suppliers and ask them to abide by our Code of Conduct. This code requires our manufacturers and suppliers to promote a safe, healthy working environment for their employees as well as additional internationally recognized criteria. Our Code of Conduct also requires suppliers promote greater environment responsibility.

Anti-Corruption: All Via Seating employees are required to act with integrity, ethics, and professionalism while in the workplace and representing Via Seating. We have enacted policies and procedures regarding the receipt of gifts, insider trading, and other corruptive activities. With these policies in place, Via Seating ensures it is governed and operated with integrity and professionalism.

Training & Education: At Via Seating, it is our belief that a well-rounded and skilled workforce is critical to a strong business infrastructure. We are proud to invest in our employees by providing leadership training and development opportunities. Through our Tier Program, we provide on-the-job training within each production area and cross-training.

Diversity & Equal Opportunity: Via Seating is an equal opportunity employer. Each year, we complete and submit our workforce data to the Equal Employment Opportunity Commission (EEOC). The report is then certified, and we compare this data to the Census data for our area. This gives us an idea of how closely our workforce makeup reflects the surrounding population and allows us to identify any underrepresented groups.

Local Communities: Via Seating is an active member of our community. We regularly donate money and products to local organizations. Our local community is not only our home, but also the home to a majority of our employees. Therefore, we want to support our workforce through support of our community.

Marketing & Labeling: All upholstered furniture sold within the United States must have a law label identifying the material used for filling. Via Seating complies with these and other state and federal laws, such as the Safer Occupancy Furniture Flammability Act (SOFFA). By complying with these and other labeling laws, Via Seating provides consumers with piece of mind knowing their furniture is safe and meets regulations. Our marketing department also ensures that customers have the information they need to care for and use our products.

Disclosure 306-1: Waste generation and significant waste-related impacts

Disclosure 306-2: Management of significant waste-related impacts

The production processes at Via Seating generally produce very little waste. However, the upholstery process produces waste in the form of textile cuttings. Waste is also generated from the packaging and containers used by our suppliers and from rejected or obsolete parts.

To minimize waste, Via Seating has increased the accuracy of our textile ordering and cutting process. Leftover textiles are donated to employees for personal use and local organizations. Packaging from suppliers, consisting of mostly cardboard, is recycled. Rejected or obsolete parts are also recycled when possible. To minimize the quantity of old parts, Via Seating has implemented a procedure to ensure that old inventory is depleted before switching to new parts.

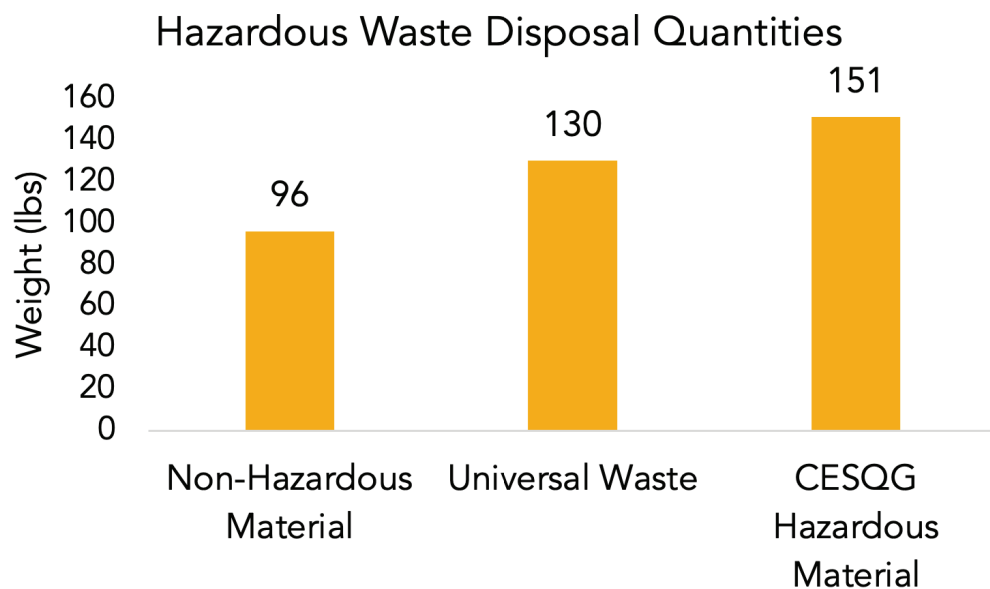
Disclosure 306-3: Waste generated

Disclosure 306-4: Waste diverted from disposal

Disclosure 306-5: Waste directed to disposal

Via Seating uses multiple vendors to dispose of waste. Manifests were collected from all vendors to determine how much waste was disposed of, how often, and how it was disposed. During 2021, 184.9 metric tons of waste was generated. Of the waste generated, 21.6 metric tons were recycled. The rest of the waste, 163.3 metric tons was diverted to a land fill.

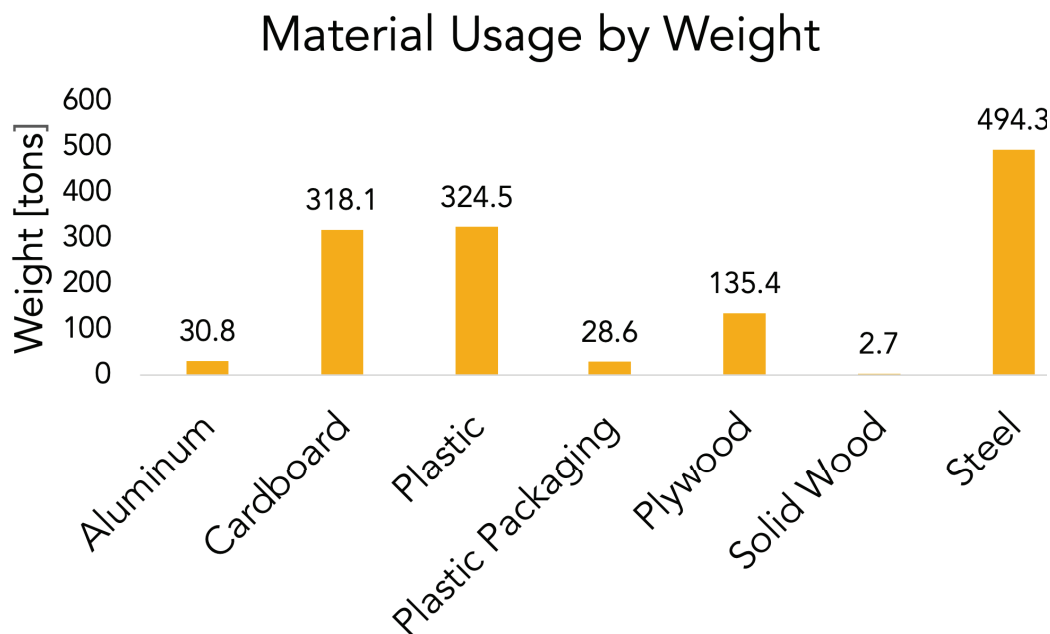
Via Seating is classified as a Conditionally Exempt Small Quantity Generator (CESQG). Hazardous waste is separated from all other waste and is removed by a contracted, licensed disposal service. Via Seating does not transport, import, export, or treat hazardous waste.



Materials

Disclosure 301-1: Materials used by weight or volume

Via Seating does not currently use renewable materials in the production or packaging of our products. However, we do use non-renewable and recycled materials. The materials usage for the reporting period is available in the following table:



Disclosure 304-1: Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas

There are no known Via Seating operational sites owned, leased, managed in, or adjacent to protected areas and/or areas of high biodiversity value.

Disclosure 304-2: Significant impacts of activities, products, and services on biodiversity

There are no known, significant impacts on biodiversity due to Via Seating’s activities, products, and services.

Disclosure 304-3: Habitats protected or restored

Disclosure 304-4: IUCN Red List species and national conservation list species with habitats in areas affected by operations

Via Seating’s operations do not have any known impacts on biodiversity, habitats, or IUCN Red List species. Via Seating does not have any partnerships with third parties to protect or restore habitats. We have not been involved in the protection or restoration of habitats.



Emissions

Disclosure 302-1: Energy consumption within the organization

Via Seating uses energy mainly to heat, cool, and operate our manufacturing facility. Using data collected from utility invoices and vehicle logs, it was calculated that 1241 MWH of energy was used during the reporting period.

Disclosure 302-3: Energy intensity

For the reporting period, the energy intensity ratio was 8.31×10^{-6} metric tons of CO₂e per USD of net revenue. Diesel fuel, natural gas, and purchased electricity used within the organization was used to calculate the energy intensity ratio.

Disclosure 302-4: Reduction of energy consumption

There were no energy reductions during the reporting period. However, Via Seating purchased Green-E Certified Renewable Energy Certificates to offset its energy consumption by 10%.

Disclosure 305-1: Direct (Scope 1) GHG emissions

Via Seating uses natural gas and diesel fuel, two sources of direct (Scope 1) emissions. For the reporting period, Via Seating tracked the emission data for both of these sources using utility invoices, fuel logs, and odometer readings. Via Seating used the operational control for the consolidation approach. The total Scope 1 emissions for 2021 was 154.4 metric tons of CO₂e.

Disclosure 305-2: Energy indirect (Scope 2) GHG emissions

The only source of indirect (Scope 2) emissions from Via Seating comes from purchased electricity. The greenhouse gas emissions that come from our Scope 2 emissions are CO₂, CH₄, and N₂O gases. The data used to calculate Scope 2 emissions was collected from utility invoices. Greenhouse gas emissions are calculated using the global warming potential (GWP) rates from the newly released EPA eGRID2020 summary tables. From these calculations, it was found that 107 metric tons of CO₂e of Scope 2 emissions were produced during 2021. Operational control was used for the consolidation approach for emissions.

Disclosure 305-3: Other indirect (Scope 3) GHG emissions

Via Seating collected data for Scope 3 emissions that resulted from employee commutes, business travel, transportation and distribution, and waste generation. In total, these activities generated 752.6 metric tons of CO₂e during 2021. Compared to the base year of 2020, Via Seating has produced more Scope 3 emissions during the reporting period.

**Disclosure 305-4: GHG emissions intensity**

The greenhouse gas (GHG) emissions intensity ratio was calculated based on both direct and indirect (Scope 1 & 2) GHG emissions and the number of units produced during the reporting year. The GHG emissions intensity ratio for Via Seating for 2021 was calculated to be 2.64×10^{-3} metric tons of CO₂e per unit produced.

Disclosure 305-5: Reduction of GHG emissions

There were no absolute reductions in greenhouse gas emissions from Via Seating compared to the base year 2016. However, Via Seating purchased Green-E Certified Renewable Energy Certificates to offset greenhouse gas emissions by 10%.

Disclosure 305-6: Emissions of ozone-depleting substances (ODS)

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

Disclosure 303-1: Interactions with water as a shared resource**Disclosure 303-2: Management of water discharge-related impacts**

Our facility is located in a desert environment, so we recognize the importance of water and the need to conserve this precious resource. All manufacturing processes have been reviewed and only one process has been identified as requiring water. A small amount of water is used by fabric steamers during the upholstery process. During the steaming process, the water evaporates and does not produce any effluent discharge.

Disclosure 305-3: Other indirect (Scope 3) GHG emissions

Via Seating collected data for Scope 3 emissions that resulted from employee commutes, business travel, transportation and distribution, and waste generation. In total, these activities generated 752.6 metric tons of CO₂e during 2021. Compared to the base year of 2020, Via Seating has produced more Scope 3 emissions during the reporting period.

Disclosure 305-4: GHG emissions intensity

The greenhouse gas (GHG) emissions intensity ratio was calculated based on both direct and indirect (Scope 1 & 2) GHG emissions and the number of units produced during the reporting year. The GHG emissions intensity ratio for Via Seating for 2021 was calculated to be 2.64×10^{-3} metric tons of CO₂e per unit produced.

Disclosure 305-5: Reduction of GHG emissions

There were no absolute reductions in greenhouse gas emissions from Via Seating compared to the base year 2016. However, Via Seating purchased Green-E Certified Renewable Energy Certificates to offset greenhouse gas emissions by 10%.

Disclosure 305-6: Emissions of ozone-depleting substances (ODS)

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

Disclosure 303-1: Interactions with water as a shared resource**Disclosure 303-2: Management of water discharge-related impacts**

Our facility is located in a desert environment, so we recognize the importance of water and the need to conserve this precious resource. All manufacturing processes have been reviewed and only one process has been identified as requiring water. A small amount of water is used by fabric steamers during the upholstery process. During the steaming process, the water evaporates and does not produce any effluent discharge.



Water

Disclosure 303-3: Water withdrawal

Via Seating uses water that is sourced from the Truckee Meadows Water Authority (TMWA). Up to 15% of our water is sourced from groundwater. The remainder 85% is surface water that is collected from:

- Lake Tahoe
- Truckee River
- Donner Lake
- Prosper Creek Reservoir
- Independence Lake
- Stampede Reservoir



Disclosure 303-4: Water discharge**Disclosure 303-5: Water consumption**

Water meters are used to monitor the total amount of water used each year. During 2021, 2548.8 gallons (0.00965 megaliters) of water were used in our production process. Our water usage has little impact on the environment as there are no planned or unplanned water discharges or runoff. Water sources in our area are not majorly affected by our limited water use.

Disclosure 306-3: Significant spills

Via Seating did not have any significant spills at our facility during the reporting period.

Employees

Disclosure 403-1: Occupational health and safety management system

Disclosure 403-2: Hazard identification, risk assessment, and incident investigation

Disclosure 403-3: Occupational health services

Disclosure 403-4: Worker participation, consultation, and communication on occupational health and safety

Disclosure 403-5: Worker training on occupational health and safety

Disclosure 403-6: Promotion of worker health

Disclosure 403-7: Prevention and mitigation of occupational health and safety impacts directly linked by business relationships

Via Seating complies with all applicable occupational health and safety requirements at the local, state, and federal levels, including those issued by OSHA. Via Seating also has a written safety program that is available to all employees. New employees are introduced to the program during training. All employees, both new and current, are notified of changes or updates during regularly held Town Hall meetings. As part of the program, employees receive appropriate safety data sheets, hazard communication and emergency preparedness training to ensure awareness of safety and health concerns. This enables employees to perform specific duties and tasks in a safe manner. Employees are required to report any unsafe conditions to their supervisor. Any employee found to have violated Via Seating's safety standards, caused a hazardous or dangerous situation, or failed to report a safety hazard is subject to disciplinary action, including termination.

Disclosure 403-8: Workers covered by an occupational health and safety management system

All Via Seating employees are included in our health and safety management system as well as all applicable local, state, and federal regulations, including OSHA.

Disclosure 403-9: Work-related injuries

Disclosure 403-10: Work-related ill health

Via Seating makes safety our number one priority for all our employees. Unfortunately, work-related injuries did occur during the reporting year of 2021. There were no fatalities or high-consequence work-related injuries. There were 33 recordable work-related injuries and resulted in a rate of 24.41. All calculations were based on 200,000 hours worked. There were 10 cases of illnesses during 2021.

During the COVID-19 pandemic, Via Seating implemented strict safety and health guidelines that included cleaning protocols and social distancing to keep our employees safe. Positions that were able to work from home were allowed to do so. All other positions remained at our facility but were spaced out at least 6 feet apart to comply with social distancing. A cleaning service was used to disinfect communal areas, such as breakrooms, every day. Employees were given disinfecting spray

with gloves and towels to disinfect their work areas daily. Breaks and lunches were staggered so that social distancing could be maintained. All employees were required to wear face masks as instructed by our local and state government. Enforcement was used to ensure that masks were properly worn. If an employee experienced any symptoms of COVID-19, they were encouraged to stay home and get tested. Voluntary COVID-19 testing was also held periodically at our facility for our employees at no cost to them.

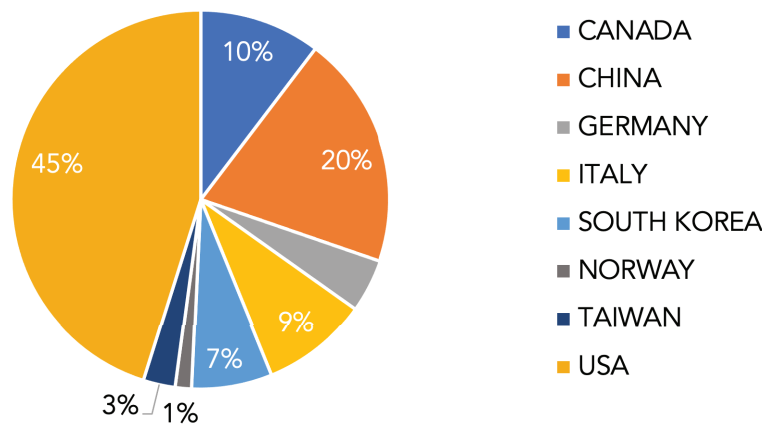


Our Suppliers

Disclosure 204-1: Proportion of spending on local suppliers

Via Seating uses local suppliers as much as possible. By buying locally, we contribute to our local economy and reduce greenhouse gas emissions by eliminating the need for components to be shipped from overseas. We have a number of suppliers that are locally owned and operated in the United States and other countries.

Spending Distribution by Region



Disclosure 414-1: New suppliers that were screened using social criteria

Each new supplier is pre-qualified by Via Seating before any purchases are made. On-site factory audits are carried out by Via Seating when possible that includes criteria for material control, sourcing risk evaluation, in-production quality control, and finished goods inspection procedure.

Disclosure 205-1: Operations assessed for risks related to corruption

Disclosure 205-2: Communication and training about anti-corruption policies and procedures

Disclosure 205-3: Confirmed incidents of corruption and actions taken

Via Seating operates exclusively in the United States and has an overall low risk of corruption. Our organization requires all of our employees and suppliers to follow our policies and procedures regarding ethical behavior and professional conduct.

Via Seating issues an annually reviewed Employee Handbook that contains all company policies and procedures. The Employee Handbook is available to all Via Seating employees. All employees receive training on its contents and are notified of any changes. Via Seating participates in audits conducted



by third-party auditors to verify the accuracy and integrity of our records, transactions, payroll system processes, and company policies and procedures. There have been no incidents or terminations due to corruption related behavior during the reporting period.

Disclosure 402-1: Minimum notice periods regarding operational changes

There have been no significant operational changes at Via Seating during the reporting period.

Disclosure 408-1: Operations and suppliers at significant risk for incidents of child labor

Disclosure 409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labor

Via Seating's business relationships are built on three key tenets: social responsibility, environmental protection, and fair cooperation. Our organization does not tolerate child labor or any form of exploitation of young employees at the hands of our suppliers. Any form of discrimination in our supplier's hiring and employment practices is considered unacceptable by Via Seating. We require our suppliers to provide a harassment and abuse-free workplace for all of their employees.

Disclosure 411-1: Incidents of violations involving rights of indigenous peoples

There have been no incidents at Via Seating involving the violations of the rights of indigenous peoples.

Diversity & Equal Opportunity

Disclosure 404-1: Average hours of training per year per employee

Via Seating holds regularly scheduled Town Hall meetings and all Via Seating employees are required to attend. Production is completely stopped for Town Hall meetings, which typically last between 1-2 hours. The Town Hall meetings are a time where training is provided on various matters such as safety, company policies, procedures, and other miscellaneous topics. During the COVID-19 pandemic, social distancing and strict masking requirements were used to ensure the safety of employees during Town Hall meetings.

Disclosure 404-2: Programs for upgrading employee skills and transition assistance programs

A tier system is used by Via Seating that is based on the employee's experience. The tier system starts at Pre-Tier for entry-level employees and goes up to Tier 6 which includes Lead Technicians and Supervisors. Employees' pay scales are directly correlated to tier levels, so race or gender are not considered, and all production employees are included in the tier system.

All employees are introduced to the career path program as soon as they are hired on. The career path program offers opportunities for employees to build a valuable skill set. Each employee is provided a list of milestones that must be completed in order to advance to the next tier. As the employee moves to the next tier, they will have built a solid foundation of skills and knowledge regarding the manufacturing process. Management and supervisors encourage employees to work towards achieving the next tier. As an employee advances to the next tier, their compensation increases.

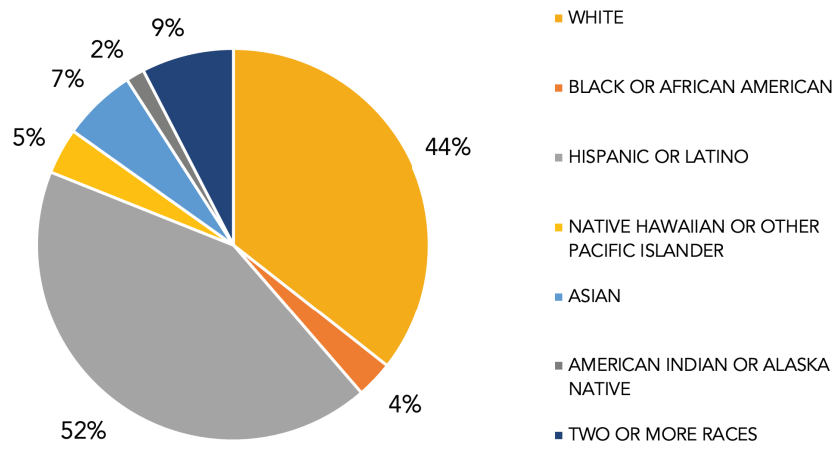
Lead Technicians are also given the opportunity to receive a variety of off-site training on topics like safety, reasonable suspicion, and lean manufacturing to support a well-rounded and knowledgeable work force.

Disclosure 404-3: Percentage of employees receiving regular performance and career development reviews

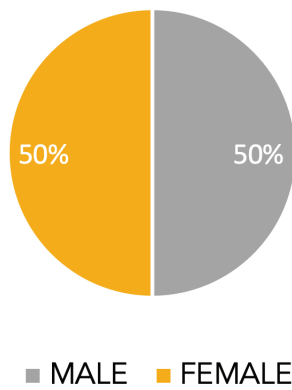
Via Seating holds annual reviews for all employees regarding the past year's performance and career development.

Disclosure 405-1: Diversity of governance bodies and employees

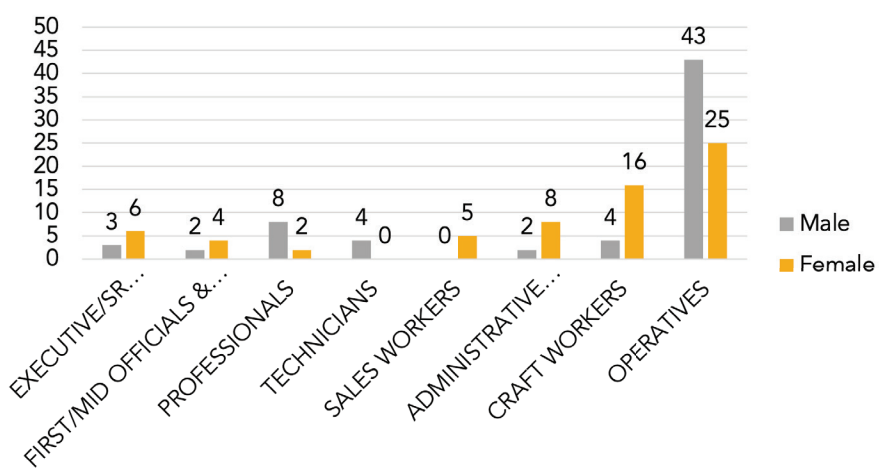
Employee Diversity



Employees by Gender



Job Categories by Gender



The data used to report Via Seating’s diversity of governance bodies and employees comes from the EEO survey. The graphs below show the employee diversity and gender for the reporting year 2021.

Disclosure 406-1: Incidents of discrimination and corrective actions taken

There were no incidents of discrimination at Via Seating during the reporting period.

Disclosure 401-1: New employee hires and employee turnover

During the reporting period, there was a total of 76 new hires and 56 terminations. Information regarding age and gender are not available.

Disclosure 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, FSA accounts, life insurance, and supplemental disability insurance plans.

Disclosure 401-3: Parental leave

During the reporting period, 3 employees took parental leave and 3 employees returned to work after their parental leave ended.

Disclosure 202-1: Ratios of standard entry level wage by gender compared to local minimum wage

Via Seating offers its employees’ wages that do not vary based on factors such as gender or race. Via Seating’s entry level wage is \$17.00 per hour which is significantly higher than the state and federal minimum wage.

Federal Minimum Wage*	\$7.25
Nevada Minimum Wage* (July 2022)	\$9.50
Via Seating Entry Level Wage*	\$17.00

*Per Hour

Disclosure 413-1: Operations with local community engagement, impact assessments, and development programs

Via Seating engages with our local community through financial gifts and product donations to various local non-profit organizations and schools. More information regarding Via Seating’s community

involvement can be found on our website at www.viaseating.com.

Since 2000, Via Seating has had a veteran hiring initiative. Every open position at Via Seating is first made available to our local veteran community.

Disclosure 413-2: Operations with significant actual and potential negative impacts on local communities

There have been no known operations at Via Seating with significant actual, or potential, negative impacts on local communities.

Disclosure 201-3: Defined benefit plan obligations and other retirement plans

Via Seating offers full-time employees a 401K plan that includes a 4% company match.

Disclosure 201-4: Financial assistance received from government

Via Seating received a Paycheck Protection Plan loan from the US federal government during the reporting period. The PPP loan was approved in January 2021 for \$1,407,550.00. We also received an Economic Injury Disaster Loan (EIDL) in the amount of \$150,000.

Disclosure 417-1: Requirements for product and service information and labeling

Information regarding environmental impact, disposal, and recycling of Via Seating products are available on our website: www.viaseating.com. Handling instructions and information for safe use are available in our user guides, hand tags, and on our website. Depending on the products' destination, our chairs have additional labeling in accordance with state and local regulations. If further information is required, questions can be directed to our Customer Service Department.

Disclosure 417-2: Incidents of non-compliance concerning product and service information and labeling

Disclosure 417-3: Incidents of non-compliance concerning marketing communications

There have been no known incidents of non-compliance involving Via Seating's product and service information and labeling during the reporting period. And there were no known incidents of non-compliance involving marketing communications.

Disclosure 418-1: Substantiated complaints concerning breaches of customer privacy and losses of customer data

GRI Standards Index

Statement of Use	Via Seating has reported in accordance with the GRI Standards for the period 1 January 2021 and 31 December 2021.		
GRI Used	GRI 1: Foundation 2021		
Applicable GRI Sector Standard(s)	GRI Sector Standards do not apply.		
General Disclosures			
GRI Standard	Disclosure	Page #	Omission Reason
GRI 2: General Disclosures 2021	Disclosure 2-1 Organizational details	4	
GRI 2: General Disclosures 2021	Disclosure 2-2 Entities included in the organization’s sustainability reporting	4	
GRI 2: General Disclosures 2021	Disclosure 2-3 Reporting period, frequency, and contact point	4	
GRI 2: General Disclosures 2021	Disclosure 2-4 Restatements of information	4	
GRI 2: General Disclosures 2021	Disclosure 2-5 External assurance	4	
GRI 2: General Disclosures 2021	Disclosure 2-6 Activities, value chain and other business relationships	5	
GRI 2: General Disclosures 2021	Disclosure 2-7 Employees	5	
GRI 2: General Disclosures 2021	Disclosure 2-8 Workers who are not employees	5	
GRI 2: General Disclosures 2021	Disclosure 2-9 Governance structure and composition	6	
GRI 2: General Disclosures 2021	Disclosure 2-10 Nomination and selection of the highest governance body	6	
GRI 2: General Disclosures 2021	Disclosure 2-11 Chair of the highest governance body	6	

GRI 2: General Disclosures 2021	Disclosure 2-12 Role of the highest governance body in overseeing the management of impacts	-	I - Information unavailable/ Incomplete
GRI 2: General Disclosures 2021	Disclosure 2-13 Delegation of responsibility for managing impacts	-	I - Information unavailable/ Incomplete
GRI 2: General Disclosures 2021	Disclosure 2-14 Role of the highest governance body in sustainability reporting	-	I - Information unavailable/ Incomplete
GRI 2: General Disclosures 2021	Disclosure 2-15 Conflicts of interest	-	N/A - Not applicable to Via Seating
GRI 2: General Disclosures 2021	Disclosure 2-16 Communication of critical concerns	-	I - Information unavailable/ Incomplete
GRI 2: General Disclosures 2021	Disclosure 2-17 Collective knowledge of the highest governance body	-	I - Information unavailable/ Incomplete
GRI 2: General Disclosures 2021	Disclosure 2-18 Evaluation of the performance of the highest governance body	-	I - Information unavailable/ Incomplete
GRI 2: General Disclosures 2021	Disclosure 2-19 Remuneration policies	-	C - Confidentiality Constraints
GRI 2: General Disclosures 2021	Disclosure 2-20 Process to determine remuneration	-	C - Confidentiality Constraints
GRI 2: General Disclosures 2021	Disclosure 2-21 Annual total compensation ratio	6	
GRI 2: General Disclosures 2021	Disclosure 2-22 Statement on sustainable development strategy	3	
GRI 2: General Disclosures 2021	Disclosure 2-23 Policy commitments	6	
GRI 2: General Disclosures 2021	Disclosure 2-24 Embedding policy commitments	6	
GRI 2: General Disclosures 2021	Disclosure 2-25 Processes to remediate negative impacts	-	I - Information unavailable/ Incomplete

GRI 2: General Disclosures 2021	Disclosure 2-26 Mechanisms for seeking advice and raising concerns	8	
GRI 2: General Disclosures 2021	Disclosure 2-27 Compliance with laws and regulations	8	
GRI 2: General Disclosures 2021	Disclosure 2-28 Membership associations	8	
GRI 2: General Disclosures 2021	Disclosure 2-29 Approach to stakeholder engagement	8	
GRI 2: General Disclosures 2021	Disclosure 2-30 Collective bargaining agreements	8	
GRI 11: Oil and Gas Sector 2011			N/A - Not applicable to Via Seating
Material Topics			
GRI Standard	Disclosure	Page #	Omission Reason
GRI 3: Material Topics 2021	Disclosure 3-1 Process to determine material topics	9	
GRI 3: Material Topics 2021	Disclosure 3-2 List of material topics	9	
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	9	
Waste			
GRI Standard	Disclosure	Page #	Omission Reason
GRI 306: Waste 2020	Disclosure 306-1 Waste generation and significant waste-related impacts	12	
GRI 306: Waste 2020	Disclosure 306-2 Management of significant waste-related impacts	12	
GRI 306: Waste 2020	Disclosure 306-3 Waste generated	13	
GRI 306: Waste 2020	Disclosure 306-4 Waste diverted from disposal	13	
GRI 306: Waste 2020	Disclosure 306-5 Waste directed to disposal	13	

Materials			
GRI Standard	Disclosure	Page #	Omission Reason
GRI 301: Materials 2016	Disclosure 301-1 Materials used by weight or volume	14	
GRI 301: Materials 2016	Disclosure 301-2 Recycled input materials used	-	I - Information unavailable/ Incomplete
GRI 301: Materials 2016	Disclosure 301-3 Reclaimed products and their packaging materials	-	I - Information unavailable/ Incomplete
Biodiversity			
GRI Standard	Disclosure	Page #	Omission Reason
GRI 304: Biodiversity 2016	Disclosure 304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	14	
GRI 304: Biodiversity 2016	Disclosure 304-2 Significant impacts of activities, products and services on biodiversity	14	
GRI 304: Biodiversity 2016	Disclosure 304-3 Habitats protected or restored	14	
GRI 304: Biodiversity 2016	Disclosure 304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	14	
Energy and Emissions			
GRI Standard	Disclosure	Page #	Omission Reason
GRI 302: Energy 2016	Disclosure 302-1 Energy consumption within the organization	16	
GRI 302: Energy 2016	Disclosure 302-2 Energy consumption outside of the organization	-	I - Information unavailable/ Incomplete

GRI 302: Energy 2016	Disclosure 302-3 Energy intensity	16	
GRI 302: Energy 2016	Disclosure 302-4 Reduction of energy consumption	16	
GRI 302: Energy 2016	Disclosure 302-5 Reductions in energy requirements of products and services	-	I - Information unavailable/ Incomplete
GRI 305: Emissions 2016	Disclosure 305-1 Direct (Scope 1) GHG emissions	16	
GRI 305: Emissions 2016	Disclosure 305-2 Energy indirect (Scope 2) GHG emissions	16	
GRI 305: Emissions 2016	Disclosure 305-3 Other indirect (Scope 3) GHG emissions	16	
GRI 305: Emissions 2016	Disclosure 305-4 GHG emissions intensity	18	
GRI 305: Emissions 2016	Disclosure 305-5 Reduction of GHG emissions	18	
GRI 305: Emissions 2016	Disclosure 305-6 Emissions of ozone-depleting substances (ODS)	18	
GRI 305: Emissions 2016	Disclosure 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	-	I - Information unavailable/ Incomplete
Water & Effluents			
GRI Standard	Disclosure	Page #	Omission Reason
GRI 303: Water and Effluents 2018	Disclosure 303-1 Interactions with water as a shared resource	18	
GRI 303: Water and Effluents 2018	Disclosure 303-2 Management of water discharge-related impacts	18	
GRI 303: Water and Effluents 2018	Disclosure 303-3 Water withdrawal	20	

GRI 303: Water and Effluents 2018	Disclosure 303-4 Water discharge	21	
GRI 303: Water and Effluents 2018	Disclosure 303-5 Water consumption	21	
GRI 306: Effluents and Waste 2016	Disclosure 306-1 Waste generation and significant waste-related impacts	12	
GRI 306: Effluents and Waste 2016	Disclosure 306-2 Management of significant waste-related impacts	12	
GRI 306: Effluents and Waste 2016	Disclosure 306-3 Waste generated	22	
GRI 306: Effluents and Waste 2016	Disclosure 306-4 Waste diverted from disposal	13	
GRI 306: Effluents and Waste 2016	Disclosure 306-5 Waste directed to disposal	13	
Occupational and Customer Health & Safety			
GRI Standard	Disclosure	Page #	Omission Reason
GRI 403: Occupational Health and Safety 2018	Disclosure 403-1 Occupational health and safety management system	22	
GRI 403: Occupational Health and Safety 2018	Disclosure 403-2 Hazard identification, risk assessment, and incident investigation	22	
GRI 403: Occupational Health and Safety 2018	Disclosure 403-3 Occupational health services	22	
GRI 403: Occupational Health and Safety 2018	Disclosure 403-4 Worker participation, consultation, and communication on occupational health and safety	22	
GRI 403: Occupational Health and Safety 2018	Disclosure 403-5 Worker training on occupational health and safety	22	
GRI 403: Occupational Health and Safety 2018	Disclosure 403-6 Promotion of worker health	22	

GRI 403: Occupational Health and Safety 2018	Disclosure 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	22	
GRI 403: Occupational Health and Safety 2018	Disclosure 403-8 Workers covered by an occupational health and safety management system	22	
GRI 403: Occupational Health and Safety 2018	Disclosure 403-9 Work-related injuries	22	
GRI 403: Occupational Health and Safety 2018	Disclosure 403-10 Work-related ill health	22	
GRI 416: Customer Health and Safety 2016	Disclosure 416-1 Assessment of the health and safety impacts of product and service categories	-	I - Information unavailable/Incomplete
GRI 416: Customer Health and Safety 2016	Disclosure 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	-	C - Confidentiality Constraints
Supplier Social & Environmental Assessment			
GRI Standard	Disclosure	Page #	Omission Reason
GRI 204: Procurement Practices 2016	Disclosure 204-1 Proportion of spending on local suppliers	24	
GRI 308: Supplier Environmental Assessment 2016	Disclosure 308-1 New suppliers that were screened using environmental criteria	-	I - Information unavailable/Incomplete
GRI 308: Supplier Environmental Assessment 2016	Disclosure 308-2 Negative environmental impacts in the supply chain and actions taken	-	I - Information unavailable/Incomplete

GRI 414: Supplier Social Assessment 2016	Disclosure 414-1 New suppliers that were screened using social criteria	24	
GRI 414: Supplier Social Assessment 2016	Disclosure 414-2 Negative social impacts in the supply chain and actions taken	-	I - Information unavailable/ Incomplete
Anti-Corruption			
GRI Standard	Disclosure	Page #	Omission Reason
GRI 205: Anti-corruption 2016	Disclosure 205-1 Operations assessed for risks related to corruption	24	
GRI 205: Anti-corruption 2016	Disclosure 205-2 Communication and training about anti-corruption policies and procedures	24	
GRI 205: Anti-corruption 2016	Disclosure 205-3 Confirmed incidents of corruption and actions taken	24	
GRI 206: Anti-competitive Behavior 2016	Disclosure 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	-	N/A - Not applicable to Via Seating.
GRI 415: Public Policy 2016	Disclosure 415-1 Political contributions	-	N/A - Not applicable to Via Seating.
Human & Labor Rights			
GRI Standard	Disclosure	Page #	Omission Reason
GRI 402: Labor/ Management Relations 2016	Disclosure 402-1 Minimum notice periods regarding operational changes	25	
GRI 407: Freedom of Association and Collective Bargaining 2016	Disclosure 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	-	N/A - Not applicable to Via Seating.

GRI 408: Child Labor 2016	Disclosure 408-1 Operations and suppliers at significant risk for incidents of child labor	25	
GRI 409: Forced or Compulsory Labor 2016	Disclosure 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	25	
GRI 410: Security Practices 2016	Disclosure 410-1 Security personnel trained in human rights policies or procedures	-	N/A - Not applicable to Via Seating.
GRI 411: Rights of Indigenous Peoples 2016	Disclosure 411-1 Incidents of violations involving rights of indigenous peoples	25	
Training & Education			
GRI Standard	Disclosure	Page #	Omission Reason
GRI 404: Training and Education 2016	Disclosure 404-1 Average hours of training per year per employee 7	26	
GRI 404: Training and Education 2016	Disclosure 404-2 Programs for upgrading employee skills and transition assistance programs	26	
GRI 404: Training and Education 2016	Disclosure 404-3 Percentage of employees receiving regular performance and career development reviews	26	
Diversity & Equal Opportunity			
GRI Standard	Disclosure	Page #	Omission Reason
GRI 405: Diversity and Equal Opportunity 2016	Disclosure 405-1 Diversity of governance bodies and employees	26,27	
GRI 405: Diversity and Equal Opportunity 2016	Disclosure 405-2 Ratio of basic salary and remuneration of women to men	-	I - Information unavailable/ Incomplete

GRI 406: Non-discrimination 2016	Disclosure 406-1 Incidents of discrimination and corrective actions taken	28	
Employment			
GRI Standard	Disclosure	Page #	Omission Reason
GRI 401: Employment 2016	Disclosure 401-1 New employee hires and employee turnover	28	
GRI 401: Employment 2016	Disclosure 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	28	
GRI 401: Employment 2016	Disclosure 401-3 Parental leave	28	
GRI 202: Market Presence 2016	Disclosure 202-1 Ratios of standard entry level wage by gender compared to local minimum wage	28	
GRI 202: Market Presence 2016	Disclosure 202-2 Proportion of senior management hired from the local community	-	I - Information unavailable/ Incomplete
Local Communities			
GRI Standard	Disclosure	Page #	Omission Reason
GRI 413: Local Communities 2016	Disclosure 413-1 Operations with local community engagement, impact assessments, and development programs	28	
GRI 413: Local Communities 2016	Disclosure 413-2 Operations with significant actual and potential negative impacts on local communities	29	
GRI 203: Indirect Economic Impacts 2016	Disclosure 203-1 Infrastructure investments and services supported	-	N/A - Not applicable to Via Seating.

GRI 203: Indirect Economic Impacts 2016	Disclosure 203-2 Significant indirect economic impacts	-	I - Information unavailable/ Incomplete
GRI 201: Economic Performance 2016	Disclosure 201-1 Direct economic value generated and distributed	-	C - Confidentiality Constraints
GRI 201: Economic Performance 2016	Disclosure 201-2 Financial implications and other risks and opportunities due to climate change	-	I - Information unavailable/ Incomplete
GRI 201: Economic Performance 2016	Disclosure 201-3 Defined benefit plan obligations and other retirement plans	29	
GRI 201: Economic Performance 2016	Disclosure 201-4 Financial assistance received from government	29	
GRI 207: Tax 2019	Disclosure 207-1 Approach to tax	-	C - Confidentiality Constraints
GRI 207: Tax 2019	Disclosure 207-2 Tax governance, control, and risk management	-	C - Confidentiality Constraints
GRI 207: Tax 2019	Disclosure 207-3 Stakeholder engagement and management of concerns related to tax	-	C - Confidentiality Constraints
GRI 207: Tax 2019	Disclosure 207-4 Country-by-country reporting	-	C - Confidentiality Constraints
Marketing & Labeling			
GRI Standard	Disclosure	Page #	Omission Reason
GRI 417: Marketing and Labeling 2016	Disclosure 417-1 Requirements for product and service information and labeling	29	
GRI 417: Marketing and Labeling 2016	Disclosure 417-2 Incidents of non-compliance concerning product and service information and labeling	29	

GRI 417: Marketing and Labeling 2016	Disclosure 417-3 Incidents of non-compliance concerning marketing communications	29	
GRI 418: Customer Privacy 2016	Disclosure 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	29	

Notes





Sustainability & Social Responsibility Report

2022

www.viaseating.com

toll-free: 800-433-6614

phone: 775-331-6001

email: info@viaseating.com

Via Seating 205 Vista Boulevard,
Sparks, Nevada 89434




via[®]
SEATING

© Via Seating 2022