TRESTON

# SUSTAINABILITY REPORT

PREPARED IN ACCORDANCE WITH
**THE VSME STANDARD**



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# CEO REVIEW




Dear Reader,

Welcome to Treston's first sustainability report. This report marks an important step in our journey towards increasingly transparent, purposeful and systematic sustainability work.

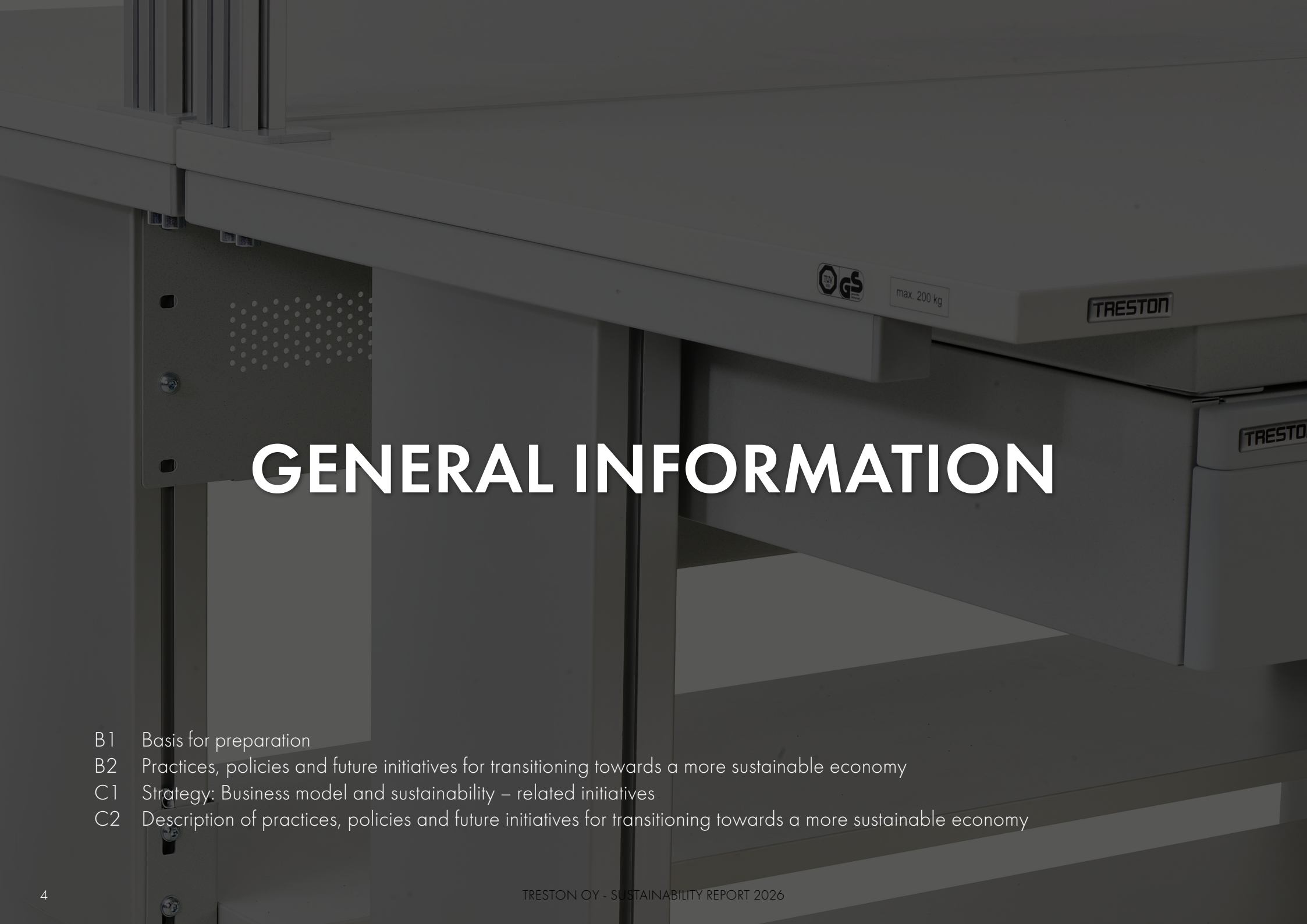
At Treston, sustainability has long been visible in our everyday operations: we manufacture long-lasting and ergonomic workplace solutions, invest in safe working conditions, and continuously develop our operations with both the environment and people in mind.

At the same time, we recognise that sustainability encompasses far more than this — and the work is never truly done. The expectations of our customers, other stakeholders and legislation with regard to sustainability are growing continuously. We want to respond to this development proactively and develop our sustainability work and the associated reporting in a phased and long-term manner.

This first report helps us identify our key areas for development, increase transparency and monitor our progress more effectively. We are committed to developing our operations and improving year on year.

I warmly encourage all our employees, customers, partners and other stakeholders to read this report. I hope it provides an open view of what sustainability means for Treston today — and where we are headed in the future.

**Esa Siljander**
Chief Executive Officer




# GENERAL INFORMATION

B1 Basis for preparation
B2 Practices, policies and future initiatives for transitioning towards a more sustainable economy
C1 Strategy: Business model and sustainability – related initiatives
C2 Description of practices, policies and future initiatives for transitioning towards a more sustainable economy

# ABOUT TRESTON

Treston specialises in the design and manufacture of ergonomic, modular and durable workstations. The product range includes industrial workbenches as well as storage solutions, trolleys, drawer units, workstation lighting, work chairs and accessories. In addition, the Treston ErgoID™ service leverages artificial intelligence to visualise and optimise workstation ergonomics. Treston's products are suited to industrial and technical environments and have been delivered to more than 15,000 customers worldwide. The modular, adaptable and high-quality workstation solutions are based on strong expertise in ergonomics and ESD. Treston's trademarks are Treston (industrial furniture) and Sovella (home storage solutions).

The parent company of the Treston Group is Treston Group Oy. The Group includes the operating company Treston Oy and its subsidiaries. Offices are located in Turku and Jyväskylä in Finland, with subsidiaries in Sweden, France, Germany, the United Kingdom and the United States. Manufacturing facilities are located in Turku and Jyväskylä, as well as in the United States (Goodyear, Arizona). Domestically, our own sales team and wide distribution network serve our customers and provide assistance and support. Outside Finland, Treston's own sales network and knowledgeable distributors offer assistance and services in more than 30 countries worldwide.

Treston's business is based on long-lasting and adaptable products, which supports resource efficiency and reduces the environmental impact of products over their lifecycle. Modularity enables products to be adapted to changing needs without the need to replace the entire workstation.

Sustainability is a core element of Treston's competitiveness, particularly in industrial customer environments where ergonomics, safety and product durability are critical factors. Customer demands for transparency and sustainability are growing, and this also guides Treston's operations and strategic direction.

**Treston's values**



Smiling customers



Courage and bravery



Success through teamwork



Pleased but not satisfied

# BASIS FOR PREPARATION

B1 – Basis for preparation
C1 – Strategy: Business model and sustainability – related initiatives

Treston's sustainability work is based on continuous improvement and a business-driven approach. Sustainability considerations are taken into account especially in product development, production and supply chain management.

This report is Treston's first sustainability report and has been prepared in accordance with the principles of the VSME standard (*Voluntary European Sustainability Reporting Standard for non-listed small- and medium-sized enterprises*). The report includes sections from both the Basic and Comprehensive modules where applicable. This sustainability report covers Treston Oy and its Finnish operations unless otherwise stated. Some key figures are presented at Group level to support consistency of reporting and to provide a complete picture of the business.

The information in the report is divided into three categories: *Climate and Environment*, *Social Responsibility*, and *Governance and Ethics*. For this first report, the focus is on identifying key impacts and developing measurement. The aim is to increase transparency and support decision-making both internally and towards stakeholders. The reporting period is 1 January – 31 December 2025.

### Treston Group key figures and indicators (financial statements 2025)

| | |
|---|---|
| **Legal form:** | Limited liability company (Oy) |
| **NACE sector classification:** | 22.29 29 Manufacture of other plastic products (25.99 Manufacture of other fabricated metal products) |
| **Country of registration:** | Finland |
| **Consolidated reporting:** | Yes |

| | |
|---|---|
| **Turnover:** | EUR 63.695 million |
| **Balance sheet total:** | EUR 45.459 million |
| **Country of registration:** | Finland |
| **Average number of employees in 2025:** | 345 |

## Certifications and assessments

- ISO 9001 certification (quality management)
- ISO 14001 certification (environmental management)
- ISCC+ certification (International Sustainability and Carbon Certification)
- EcoVadis assessment (Committed level)



## Locations

| Site | Address | Post Code | City | Country | Coordinates |
|---|---|---|---|---|---|
| Treston Oy | Sorakatu 1 | 20730 | Turku | Finland | 60.426384168195895, 22.318905136827077 |
| Treston Oy | Sohlberginkatu 10 | 40530 | Jyväskylä | Finland | 62.19572861516621, 25.711072534358248 |
| Treston Ab | Polygonvägen 73 | 18766 | Täby | Sweden | 59.46791774160422, 18.130507254725146 |
| Treston GmbH | Friedrich-Ebert-Damm 143 | 22047 | Hamburg | Germany | 53.58937915714429, 10.097705391779698 |
| Treston GmbH | Frankfurter Strasse 101 | 65479 | Raunheim | Germany | 50.01688247290257, 8.463027359981282 |
| Treston Sarl | Z.A.C. de la Bonne Rencontre 1 | 77334 | Quincy Voisins | France | 48.9054816202017, 2.8816700042615806 |
| Treston Ltd | 5b Bone Lane | RG14 5SH | Newbury, Berkshire | UK | 51.40217603228971, -1.31263763922209 |
| Treston INC | 156 Bluffs Court | 30114 | Canton, GA | USA | 34.28404308307446, -84.46666435382559 |
| Treston IAC | 3831 S Bullard Ave | 85338 | Goodyear, AZ | USA | 33.41178062781695, -112.37412625445964 |

# DOUBLE MATERIALITY ANALYSIS

B2 – Practices, policies and future initiatives for transitioning towards a more sustainable economy
C2 – Description of practices, policies and future initiatives for transitioning towards a more sustainable economy

Treston conducted a double materiality assessment at the turn of 2024–2025 in accordance with EFRAG guidance. The double materiality assessment was carried out by evaluating the impacts of Treston's operations on the environment and society, as well as the financial impacts of sustainability factors on the company. The assessment drew on internal expertise, existing data and the results of a stakeholder survey.

**Topics identified as material for Treston's operations:**

- Climate change mitigation
- Circular economy — inflows and outflows
- Own workforce — working conditions and equal treatment
- Value chain workers — working conditions and work-related rights
- Safety of consumers and end-users
- Business conduct — corporate culture, relationships with suppliers and responsible tax planning

The identified material topics reflect in particular the key impacts of manufacturing industry, such as materials use, energy consumption and workforce-related factors. Focusing on these topics enables sustainability efforts to be directed towards areas where impacts are most significant.

Stakeholder survey findings highlighted the following priorities:

**Environment:**
Survey respondents considered energy efficiency, reducing carbon footprint and transport emissions, and the use of sustainable and recycled materials to be especially important.

**Social responsibility:**
Ensuring high product quality and safety emerged as a key priority. In addition, equality and employee wellbeing were considered significant areas of focus by respondents.

**Governance topics:**
Transparency and ethical business practices were assessed as critically important. Stakeholders also emphasised the importance of clear and honest communication to avoid any perception of greenwashing.

At Treston, we are committed to creating a more sustainable world by offering high-quality, innovative and ergonomic workplace solutions for industrial environments. The three pillars of our sustainability work are:



### 1. Sustainable products and services

Treston continuously collects customer feedback to develop solutions that are not only more user-friendly but also more sustainable.

- **Continuous development:** Our product development team continuously innovates, exploring more sustainable designs, practices, materials and services.
- **Durability and adaptability:** We design our products to be long-lasting and to withstand the changes that the future may bring.
- **Recyclability:** All metal, plastic and aluminium parts of our products are recyclable, ensuring end-of-life sustainability.

### 2. Employee Wellbeing

At Treston, we believe that employee wellbeing is the foundation of successful business. We continuously measure and monitor our progress and implement various initiatives to improve employee wellbeing. By offering ergonomic furniture solutions and services for industrial working environments, we help our customers improve their employees' wellbeing and thus their productivity in a responsible way.

- **Ergonomic working environments for our customers:** By providing ergonomic furniture and services, we enable our customers to improve their employees' wellbeing in a sustainable way.
- **Health and wellbeing:** Our internal wellbeing team organises various activities to promote employee health, such as exercise breaks. We also provide a comprehensive occupational health service.
- **Ergonomic environment:** Our employees are provided with an ergonomic working environment.
- **Career development:** We support continuous skills development through various training programmes and internal career development opportunities.
- **Employee satisfaction:** Regular wellbeing surveys demonstrate high levels of employee wellbeing, with 86% rating their work–life balance as excellent. Employee satisfaction is also reflected in an average employment duration of 11 years.

## 3. Responsible production and practices

Treston stands for responsible production. We are committed to continuously improving and developing our practices in line with sustainable development.

- **Quality and environmental management:** Our operations are based on manufacturing high-quality products. Our Finnish operations are certified to ISO 9001:2015 and ISO 14001:2015 standards, demonstrating our commitment to quality and the environment.
- **EcoVadis:** At Treston Oy, we are committed to improving our sustainable development practices and have achieved *EcoVadis Committed* status. Our goal is to achieve an EcoVadis Bronze medal in 2026.



- **Transparent production:** Our factories are located in Finland and the United States. The US factory serves local American markets. The Finnish factories serve all our other market areas, which ensures transparency and the capability to adhere to responsible practices.
- **Energy:**
  - We reduced energy consumption by 7.5% during 2022–2025 as part of Motiva's energy efficiency agreement.
  - From 2026, we have joined Motiva's energy efficiency system (ETJ+), which together with the ISO 14001 standard fulfils the energy efficiency directive (Article 11) entering into force in 2026.
- **Water and waste management:** Continuous monitoring has led to a reduction in water consumption, and all plastic and steel waste generated is fully recycled. Heat produced by our machinery is utilised for heating factory premises.
- **Ethical standards:** We adhere to our own Code of Conduct and require our partners to comply with our ethical guidelines. In Finland, we provide a whistleblowing channel for reporting potential misconduct.




# CLIMATE AND ENVIRONMENT

B3 Energy and greenhouse gas emissions
B6 Water
B7 Resource use, circular economy and waste management
C3 GHG reduction targets and climate transition

# CLIMATE

B3 – Energy and greenhouse gas emissions
C3 – GHG reduction targets and climate transition

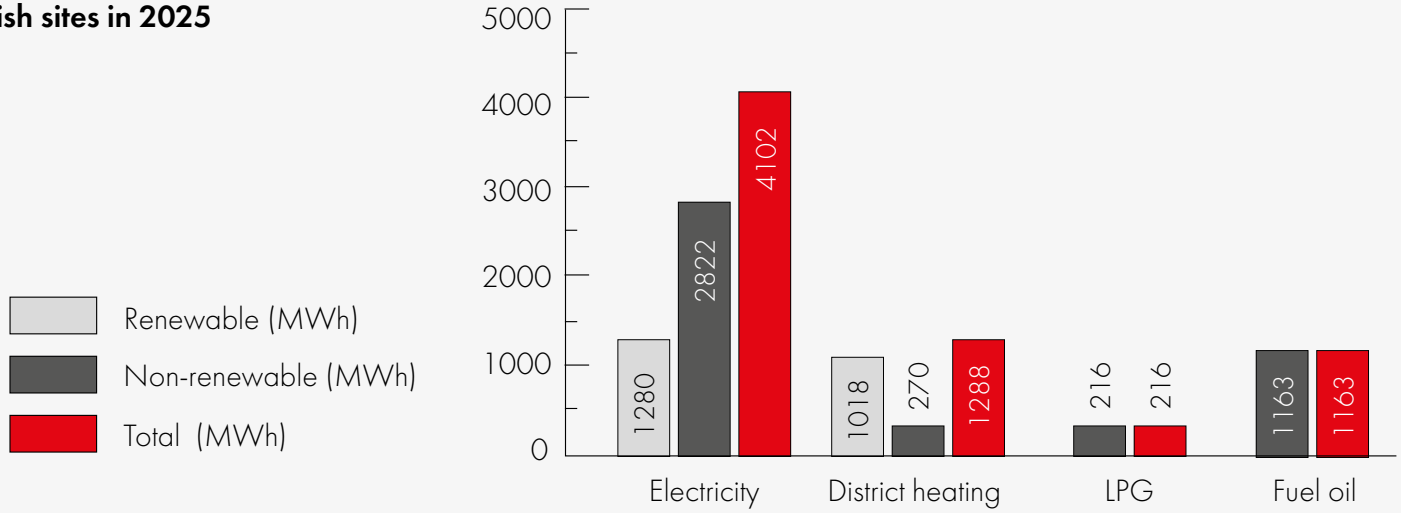
### Energy consumption

Treston's energy consumption and resulting emissions relate primarily to production activities and heating of premises. Improving energy efficiency and developing energy sources are key means of reducing the climate impact of operations.

Energy intensity (MWh relative to turnover) decreased by approximately 11% during the reporting period, indicating that energy efficiency has improved as the business has grown. At the same time, the share of renewable energy increased slightly and the use of non-renewable energy declined. Total energy consumption decreased moderately despite growth in turnover, supporting the observation of improved operational efficiency.

Treston will continue to develop energy efficiency as part of the ongoing improvement of production and premises.

### Energy consumption at Treston Oy Finnish sites in 2025



## Greenhouse gas emissions

Greenhouse gas calculations have been carried out at Treston Oy for the first time during the 2025 reporting period, and the comparative year 2024 data has been compiled retrospectively using the same calculation methodology to ensure comparability.

Emissions have been calculated in accordance with the GHG Protocol for Scope 1 and Scope 2. In 2025, total emissions were 1,646 $tCO_2e$, and the emissions intensity relative to turnover was 40.95 $tCO_2e$/M€.

Emissions intensity decreased by approximately 5% compared to 2024, suggesting improved carbon efficiency as the business has grown. Progress has been modest, but the direction is correct.

## Planned emission reduction measures

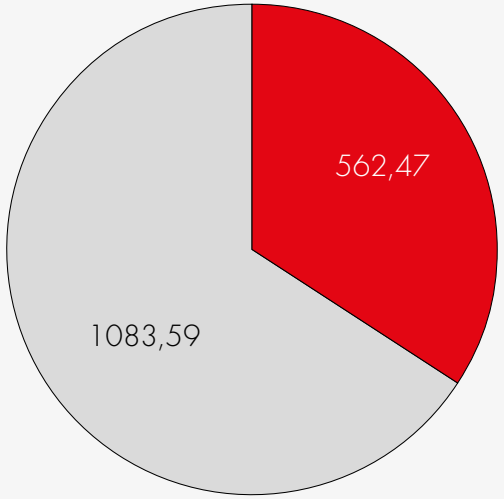
Treston Oy aims to reduce the intensity of its Scope 1 and Scope 2 greenhouse gas emissions by 30% by 2030 relative to the 2025 baseline.

The Turku site will transition from oil heating to district heating during 2026. The use of liquefied petroleum gas at the Jyväskylä site was discontinued in December 2025. These measures will significantly reduce Scope 1 emissions as the use of fossil fuels declines.

In line with sustainable development principles, Treston will transition wholly or partially to electricity generated from renewable sources. This change will have a significant impact on Scope 2 emissions (market-based).

In addition, we are continuing to develop our greenhouse gas accounting to improve data quality and to extend emissions calculations to also cover Scope 3 emissions. Calculation methodologies will be refined in future reporting periods.

## GHG emissions in 2025




**Total 1646,05 $tCO_2e$**

# ENVIRONMENTAL IMPACTS

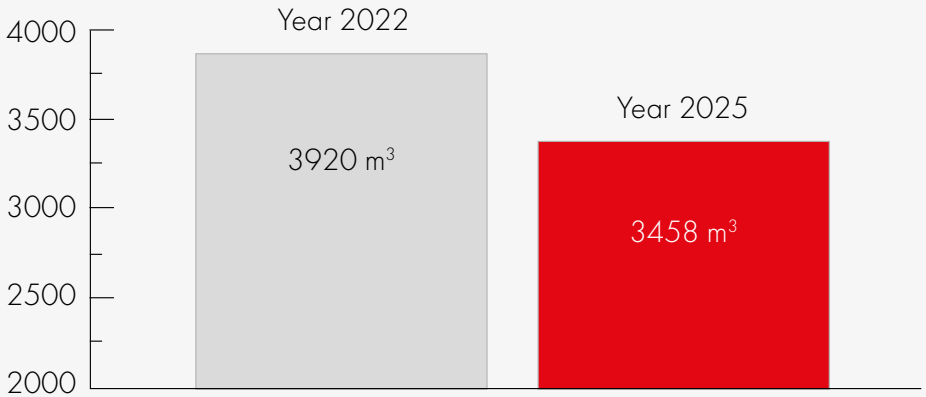
B6 – Water
B7 – Resource use, circular economy and waste management

**Water use**

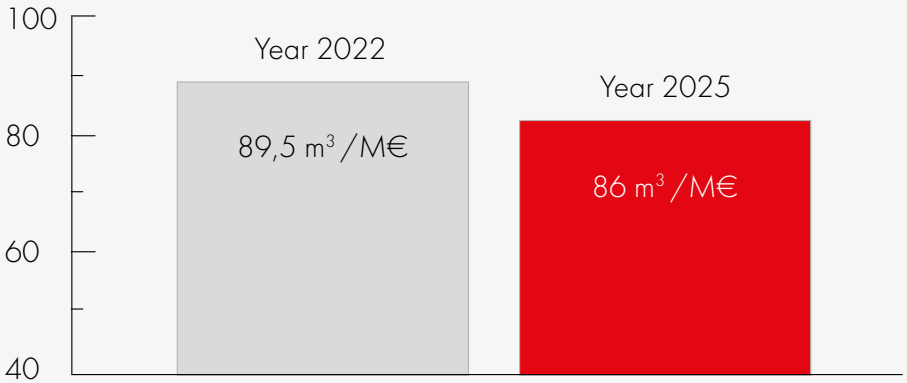
At the Jyväskylä factory, the paint line is the single largest consumer of water. Water consumption has been successfully reduced by 10% over the past three years, and consumption relative to turnover has decreased by approximately 4%.

Water use is being improved through process optimisation and recycling. Automation controls the water cycle, and all process water is treated appropriately. Wastewater from the paint line is sent for further treatment.

Water use is not a key environmental risk in our operations, but attention is paid to its management as part of the ongoing development of production processes. Reductions in water consumption are based in particular on process optimisation and enhanced recycling. The reduction in water consumption achieved demonstrates that the measures implemented have been effective.




**Water consumption change (m³) -11,8 %**




**Water consumption change (m³/M€) relative to turnover -4 %**

## Circular economy principles

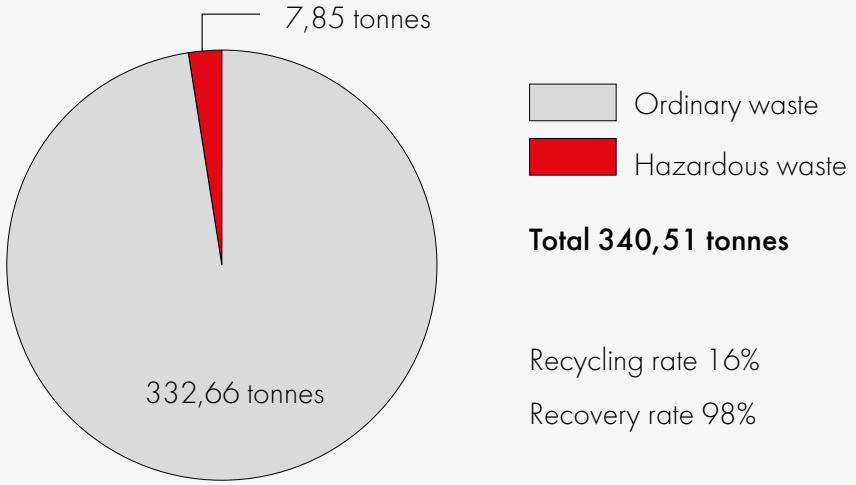
The primary raw materials used in production are steel, wood and plastic. Steel waste is delivered to separate material recycling and is utilised almost 100% as material. Steel waste generated annually amounts to approximately 400 tonnes.

Waste generated in plastic production is returned to production as raw material through shredding. Actual waste is only generated in small quantities during colour changes.

The majority of other waste is wood waste, generated in surface panel manufacturing, and is directed primarily for energy recovery. The difference between the recycling rate and the utilisation rate is due to the fact that a significant proportion of waste is directed to energy recovery rather than material recycling. The majority of hazardous waste originates from the painting process (approximately 6 t/year) and is handled appropriately and sent for further treatment.

Products are packaged for transport primarily in cardboard- and plastic-based packaging that is recyclable. Packaging solutions are developed from the perspective of material efficiency and logistical efficiency, so that product protection, transport and storage can be carried out as efficiently as possible.

## Non-steel waste in 2025

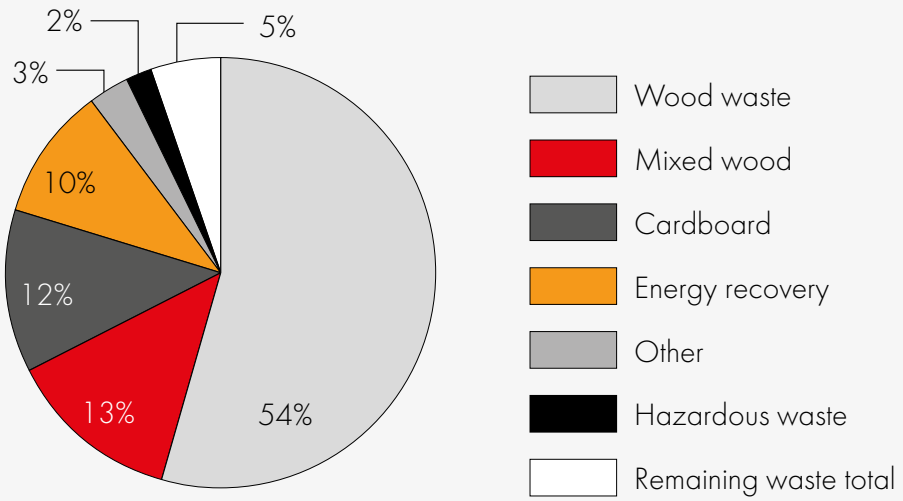



**Total 340,51 tonnes**

Recycling rate 16%

Recovery rate 98%

## Non-steel waste in 2025, waste shares (%)






# SOCIAL RESPONSIBILITY

B8 Workforce – General characteristics
B9 Workforce – Health and safety
B10 Workforce – Remuneration, collective bargaining and training
C5 Additional (general) workforce characteristics

# WORKFORCE

B8 – Workforce – General characteristics
C5 – Additional (general) workforce characteristics

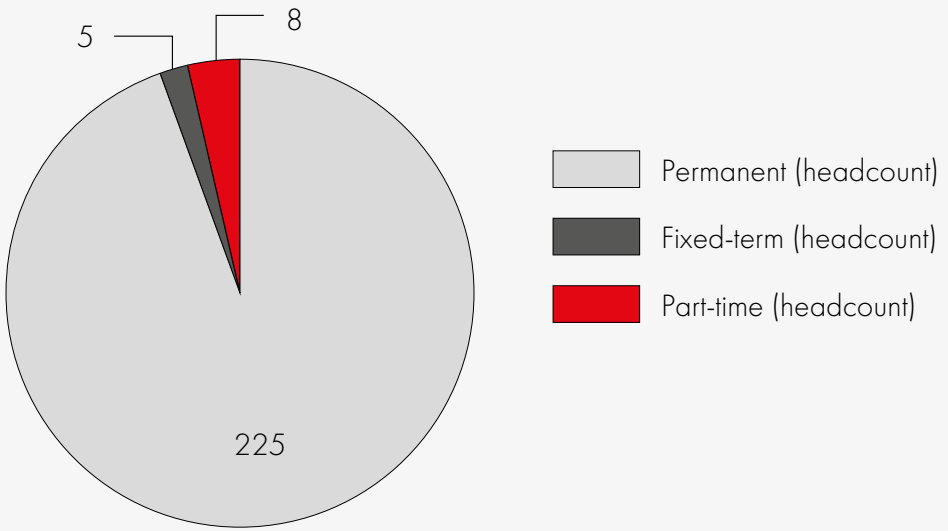
## Employee wellbeing

A skilled and committed workforce enables high-quality production and continuous development, and for this reason Treston invests in employee wellbeing. Treston provides a safe, fair and respectful working environment for all employees. Treston supports the development of employee competencies and internal career paths. Examples of career stories that have taken place within the company have been published on the company's website.

Personnel policies are based on international human rights and labour standards. Employment relationships are primarily permanent and based on written contracts, adhering to collective agreements and applicable legislation.

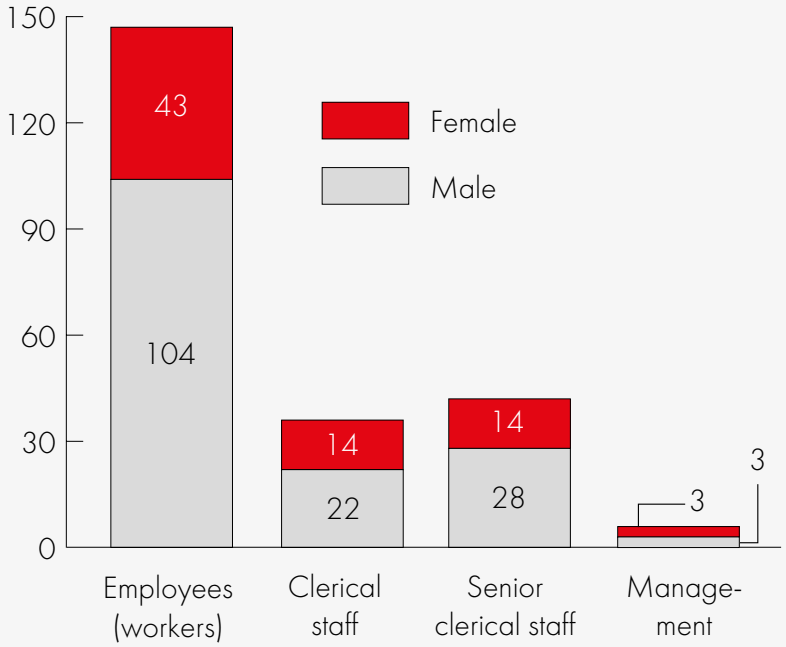
## Employment contracts and employee turnover 2025

| | |
|---|---|
| **Collective agreement coverage:** | 100% |
| **Entry turnover:** | 1,7% |
| **Exit turnover:** | 3,5% |
| **Total turnover:** | 2,6% |

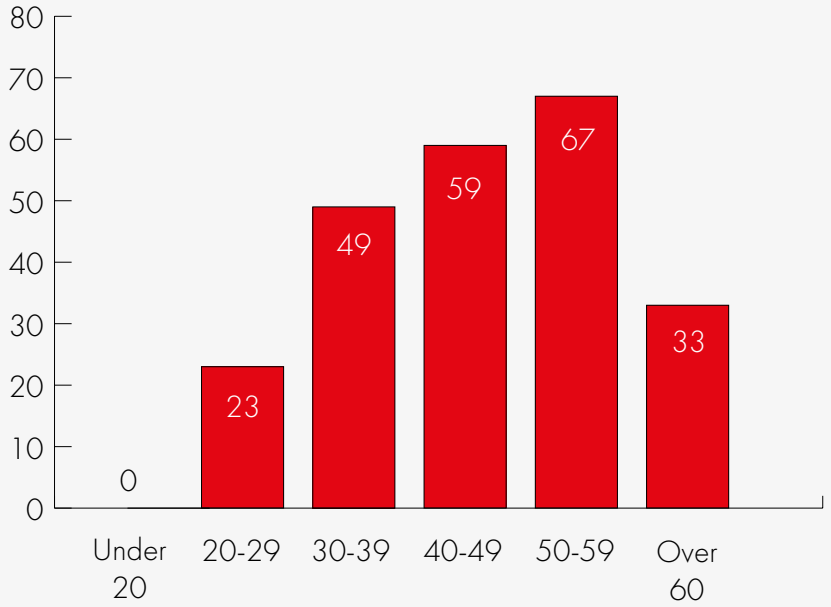


Employee wellbeing is monitored regularly through personnel wellbeing surveys and absence statistics. Surveys assess, amongst other things, job satisfaction, management and the functioning of the work community. Survey results demonstrate high levels of employee wellbeing, with as many as 86% rating their work–life balance as excellent. Employee satisfaction is also reflected in an average employment tenure of 11 years. Long tenures and low turnover point to a stable working environment and employee commitment.

**Gender distribution of personnel in 2025**




**Age distribution of personnel in 2025**



# OCCUPATIONAL HEALTH AND SAFETY

B9 – Workforce – Health and safety

Occupational safety is managed systematically through risk assessment, safety observations and accident monitoring. Prevention, induction and employee engagement are key practices. Employees are encouraged to make safety and near-miss observations and to maintain their competence through, for example, occupational safety card training. Active reporting of near-miss incidents supports prevention and helps identify areas for development before accidents occur.

Close cooperation is maintained with occupational health services to uphold work capacity and working conditions, including through ergonomic walk-throughs. Employee wellbeing is also supported through staff catering, and sports, cultural and wellbeing benefits. In addition, management competence is systematically developed, and employees are encouraged to participate in the development of operations and the working environment, for example through the suggestion scheme.

The level of sickness absence has remained reasonable and is actively monitored as part of wellbeing development.

### Accidents 2025

| | |
|---|---|
| **Near-miss incidents (no.)** | 29 |
| **Accidents during the financial period (no.)** | 19 |
| **Accidents resulting in absence (no.)** | 6 |
| **Accident frequency rate*** | 3.33 |
| *Accidents relative to hours worked, per 200,000 working hours (VSME standard). | |

### Sickness absence 2025

| | |
|---|---|
| **Total (hours)** | 25126 |
| **Sickness absence hours / theoretical hours** | 5,60% |

# REMUNERATION AND TRAINING

B10 – Workforce – Remuneration, collective bargaining and training

Remuneration is based on collective agreements and local practices. Employees are provided with statutory benefits and practices that support wellbeing at work. Competence is developed through induction, training and regular development discussions in which individual development needs are defined.

Treston has a profit-sharing scheme covering all personnel in Finland, the aim of which is to support the achievement of shared business objectives and employee commitment. The profit-sharing bonus is based on the Group's business performance, and the bonus is distributed to employees on uniform principles. The objectives and basis of the scheme are defined annually.

The focus of competence development is on practical learning and development that occurs alongside work. In terms of training volumes, development potential is recognised, and the goal going forward is to increase planned competence development, particularly from the perspective of changing job roles and technologies.

### Training 2025

| | |
|---|---|
| **Employees (workers)** | 107 h/year |
| **Clerical staff** | 99 h/year |
| **Average (per person)** | 0,9 h/person |



# ETHICAL PRINCIPLES

B10 – Workforce – Remuneration, collective bargaining and training

Operations adhere to the principles of equality, non-discrimination and ethical business conduct. Harassment and inappropriate behaviour are prohibited. A confidential and, where necessary, anonymous reporting channel is available for reporting discrimination, harassment or other inappropriate behaviour. All reports are handled confidentially and without risk of retaliation (whistleblowing). The reporting channel is also open to external stakeholders.

The company promotes open and constructive dialogue between personnel and management. Employees have the opportunity to participate in the processing of matters affecting them through co-operation procedures. The Co-operation Committee meets twice a year.

Recruitment, remuneration and career development are based on competence and qualification. Equality and non-discrimination are monitored regularly, and identified areas for development are addressed in a planned manner.

**Remuneration 2025**

| | |
|---|---|
| **Pay equity** | All employees receive remuneration in accordance with the applicable collective agreement |
| **Pay gap*** | -4,2 |
| *(Men's average salary – Women's average salary) / Men's average salary. | |
| The pay gap describes the difference between the average salaries of men and women at the overall workforce level. A negative value means that women's average salary level is higher than men's in the review. The figure is particularly influenced by workforce structure, role distribution and the salary levels of different job categories. | |




# GOVERNANCE AND HUMAN RIGHTS

C6 Additional own workforce information – Human rights policies and processes
C7 Severe negative human rights incidents
C9 Gender diversity ratio in the governance body

# GOVERNANCE

## C9 – Gender diversity ratio in the governance body

Treston's governance and management structure consists of a Board of Directors, a Group Management Team and an Operational Management Team. The structure aims to ensure effective business guidance, decision-making and collaboration between different functions within the Group.

The Board of Directors is responsible for the strategic direction and oversight of the company. The Board's composition is determined by the company's ownership structure and the needs of the business. The Board includes expertise in industry, business and management.

The Group Management Team consists of heads of Group-level areas of responsibility. The Group Management Team is responsible for leading the entire Treston business and organisation, business development, and promoting the adoption of shared practices across different market areas.

The Operational Management Team is responsible for the development and operational management of Treston Oy's day-to-day operations. The Operational Management Team includes representation from key operational business functions, human resources and employee representatives.

Gender distribution is monitored as part of sustainability reporting for the Board and management teams. In the selection of members, competence, experience and suitability for the role are given primary weight.

### Gender Distribution in Governance Bodies 2025

**Board of Directors**

| | |
|---|---|
| **Male** | 6 |
| **Female** | 1 |
| **Diversity (% women/men)** | 17% |

**Group Management Team**

| | |
|---|---|
| **Male** | 5 |
| **Female** | 3 |
| **Diversity (% women/men)** | 60% |

**Operational Management Team**

| | |
|---|---|
| **Male** | 9 |
| **Female** | 3 |
| **Diversity (% women/men)** | 33% |

# HUMAN RIGHTS

C6 – Additional own workforce information – Human rights policies and processes
C7 – Severe negative human rights incidents

### Human rights policy – Code of conduct & Supplier code of conduct

Risks related to human rights are assessed as part of supplier management and our own operations. Although no significant risks have been identified, adherence to principles is continuously monitored and expectations are clearly communicated to partners as well.

Treston is committed to ensuring that neither child labour nor forced labour occurs in our operations or supply chain under any circumstances. We adhere to the core principles of the *International Labour Organization (ILO)*, national legislation, and international human rights and labour standards. Treston has a zero-tolerance policy towards any workforce based on coercion, exploitation, threats or restriction of workers' freedoms. Treston also requires its suppliers and business partners to adhere to corresponding principles, and these requirements are set out in the *Supplier code of conduct*.

### Severe human rights incidents

Treston has not identified any human rights violations within its own workforce related to child labour, forced labour, human trafficking, discrimination or accident prevention. We have also not identified any human rights violations concerning workers in the value chain, affected communities, consumers or end-users.



# VSME INDEX

## Basic module

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| B6 | Water | 11 |
| B7 | Resource use, circular economy and waste management | 11 |
| B8 | Workforce – General characteristics | 16 |
| B9 | Workforce – Health and safety | 16 |
| B10 | Workforce – Remuneration, collective bargaining and training | 16 |

## Comprehensive module

| Code | Topic | Report page |
|---|---|---|
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| C2 | Description of practices, policies and future initiatives for transitioning towards a more sustainable economy | 4 |
| C3 | GHG reduction targets and climate transition | 11 |
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## Not reported

| | |
|---|---|
| B4 | Pollution of air, water and soil |
| B5 | Biodiversity |
| B11 | Convictions and fines for corruption and bribery |
| C4 | Climate risks |
| C8 | Revenues from certain activities and exclusion from EU reference benchmarks |

Topics not reported have been assessed as part of the double materiality assessment and have not been identified as significant for Treston's operations during this reporting period. The situation is reviewed regularly, and the scope of reporting will be updated as necessary in the future.


TRESTON
WORKSPACES FOR HAPPIER WORKFACES
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