Steelcase[®]

FY24 Sustainability Accounting Standards Board (SASB)

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Energy Management

CG-BF-130a.1 - Energy Use by Source

Steelcase shares in-depth information related to our energy usage, greenhouse gas emissions, targets, and management of climate issues in our annual CDP response. Please see question 7.30 and all subquestions.

References Description Page Number 2024 CDP

Product Quality & Safety

CG-BF-250a.1 - Risks and Hazards Associated with Products

Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products

Discuss the business and operational processes employed to assess and manage potential risks and hazards associated with the use of materials, chemicals, and substances

All materials used in Steelcase products are subject to a robust and stringent chemical management and assessment framework. Steelcase works actively with its suppliers and upstream raw material manufacturers to obtain detailed chemical composition and supporting documentation for materials, as allowed by confidential business information and data privacy laws. This information is screened against a comprehensive Steelcase Reportable Substances List (RSL), which is a compilation of all applicable regulated chemicals (globally) and restricted lists ("red lists") published by Non-Governmental Organizations, third-party sustainability certifications and ecolabels, and by customers.

Each approved material is governed by a formal "material specifications" document managed internally within design/engineering and ERP systems that stipulates the "approval status" and "conditions of use" for each material.

Steelcase subscribes to a third-party compliance database to track, monitor, and evaluate chemical-related regulations, both active and pending, at various levels of jurisdiction (municipal, state/province, national/federal, international etc.) for products, import/export and facility processes.

In addition to the RSL screening process, materials may also be subjected to direct analytical testing for chemicals of concern, and/or subject to well-established hazard- and/or riskbased chemical assessment, life cycle assessment, and alternative assessment methodologies.

All chemical substances, mixtures and formulations entering Steelcase facilities must go through a formal management system to document approval for the following aspects of chemical management:, in accordance with regional laws, regulations and safety standards: (1) employee health & safety: (2) fire protection; (3) air permitting; (4) waste water permitting; (5) waste characterization and permitting; (6) homeland security; (7) community right to know reporting and emergency planning; and (8) product-level compliance.

Discuss management of chemicals that are used during manufacturing and production of products or that are associated with the production of raw materials or components of products (which are not present in finished products)

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Describe whether your approach to chemicals management is characterised by a hazard-based, risk-based, or other approach

Steelcase takes a precautionary approach to assess chemicals for potential harm to human and health and the environment. Steelcase employees well-established chemical assessment methodologies that hazard-based and/or risk (exposure)-based.

Primary emphasis is on the presence/absence of chemical of concern (based on a hazard characterization) in a product above a certain threshold, typically set as 0.01-0.1% by weight of product. Risk-based assessments are informed by regulatory established limits (thresholds) and use applications / conditions of use.

Discuss the operational processes you employ for chemicals management

All materials used in Steelcase products are subject to a robust and stringent chemical management and assessment framework. Steelcase works actively with its suppliers and upstream raw material manufacturers to obtain detailed chemical composition and supporting documentation for materials, as allowed by confidential business information and data privacy laws. This information is screened against a comprehensive Steelcase Reportable Substances List (RSL), which is a compilation of all applicable regulated chemicals (globally) and restricted lists ("red lists") published by Non-Governmental Organizations, third-party sustainability certifications and ecolabels, and by customers.

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Describe your approach to chemicals management in the context of each stage in your products' lifecycles

Steelcase takes a life-cycle perspective to the assessment of chemicals of concern that may be present in its products. In other words, the Steelcase chemical management framework takes into account the potential impact (hazard and risk-based) of its products on human health and the environment during each main life cycle stage of the product's entire life cycle: (1) upstream of Steelcase facilities; (2) within Steelcase facilities, including surrounding communities and environs; (3) users of our products (employees within Steelcase offices, customers); (4) end-of-life management of products (e.g. recycling, disposal).

Moreover, the Steelcase Sustainable Design Framework utilizes life-cycle thinking (supported by analytical tools like Life Cycle Assessment) during the design phase to identify potential impacts of material selection, product design, and manufacturing processes, before the product is manufactured.

Describe how you prioritise chemicals for reduction and/or elimination from products and how you work to incorporate alternative chemicals into product formulation and design

Prioritization for reduction and elimination is based on the following criteria:

- (1) Any chemical that becomes newly regulated per given applicable regulations
- (2) Changes to chemical criteria with targeted product- and/or material-level sustainability certifications and ecolabels.
- (3) Specific mandates from key customers
- (4) Actions to proactively address pending/emerging issues that have a high probability of impacting Steelcase materials and products.
- (5) Steelcase decision to adhere to the most stringent regional standard for all products, globally.

Disclose if you pursue testing and/or third-party certification to verify the chemical content of your finished products

Steelcase certifies its products, globally, to a number of independent third-party product sustainability ecolabels and certifications that have robust and strict criteria around chemical content. These include:

• BIFMA LEVEL (Americas)

- Declare (Americas)
- SCS Indoor Advantage (Global)
- Green Tick (Australia)
- Blue Angel (Germany)
- GS (German Safety Standard)
- NF Environment (France)
- NFOEC (French Safety Data)

Steelcase routinely performs direct analytical testing of its products for indoor air emissions (formaldehyde, VOCs) in accordance with international standards for test methods and thresholds.

Materials and final products may also be tested to validate compliance to specific chemical content regulations, including:

EU/UK REACH Substances of Very High Concern

- EU/UK Restriction of Hazardous Substances (RoHS)
- California Proposition 65
- halogen content
- flame retardants
- metals of concern (e.g. lead, cadmium, mercury)
- per- and polyfluoroalkyl substances (PFAS)

Describe where chemicals management policies and practices differ significantly by business unit, product category, or geography

Steelcase adheres to the same chemical management framework (policy, strategy, management system, chemical assessment methodologies) globally, i.e. all countries where Steelcase manufactures and sells products.

Regional differences do exist in terms of the specific chemicals that are regulated (and their thresholds), are addressed through criteria in regional product sustainability certifications and ecolabels, and/or of specific concerns to customers.

Even with these regional differences, Steelcase has a corporate goal of applying the most stringent regional standard (for a specific chemical of concern) to all its products, globally.

Identify chemicals found in your finished products that you are targeting for reduction, elimination, or assessment

Steelcase has a corporate policy to prohibit the use of any type of flame retardant unless critically required to meet a flammability or electrical safety standard. If a flame retardant is required, it must be subject to a comprehensive toxicological assessment for human health impacts before its use can be approved. Steelcase has implemented a plan to reduce and ultimately eliminate the presence of any per- and polyfluoroalkyl substance (PFAS) in its products.

Steelcase prohibits the use of hexavalent chromium in its products, or in upstream processes, globally, irrespective of whether such a use is permitted in a particular country.

Discuss the timeline to achieve elimination or substitution goals, identify which products or product lines will be affected, and provide an analysis of progress toward achieving those goals

Steelcase does not have details, at this time, to share on its implementation plan and timeline to eliminate certain chemicals of concern.

In general, rejection of a material due to the presence of a chemical concern is done at the time that a material is nominated by design/engineering and supply chain. i.e. as a part of the material approval process, and is documented in the material specification documentation.

Steelcase does have a target to phase-out and eliminate all uses of PFAS in its products within the next 1-2 years.

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Discuss use of chemicals classified as Group 1 carcinogens by the IARC Monographs on the Evaluation of Carcinogenic Risks to Humans and substances listed in Annex XVII to REACH

Steelcase strives to avoid the use/presence of IARC Group Carcinogens and EU REACH Restricted Substances (Annex XVII) in its products. If the presence of such chemicals is unavoidable, then Steelcase complies with all thresholds and conditions of use stipulated by the applicable regulations. Moreover, Steelcase established that the presence of the chemical(s) will not present an unsafe risk of exposure to the user of the product under normal conditions of use.

As a case-in-point, Steelcase products may contain composite wood (e.g. particleboard, MDF, plywood), where formaldehyde-based resins are commonly used. Due to these materials, formaldehyde (an IARC Group 1 Carcinogen) may off-gas from the product, but Steelcase voluntarily performs indoor air quality to measure and validate that the level of formaldehyde off-gassing is well below the most stringent indoor air quality standards/

References			
	Reference	Description	Page Number
-	2024 Impact Report		57-59

CG-BF-250a.2 - Products Meeting VOC Standards

Percentage of eligible products meeting volatile organic compound (VOC) emissions and content standards

Percentage of eligible products that meet VOC emissions and content standards (% by revenue)

100%

Comments

All materials used in Steelcase products, globally. must comply with all applicable laws, regulations and standards, including for VOC, formaldehyde and aldehyde emissions and content. Moreover, most Steelcase products, globally, have achieved Indoor Advantage Gold certification through Scientific Certification Systems (SCS). This certification provides independent third-party verification that these products have been tested and comply with the most stringent criteria for formaldehyde and VOC in accordance with the BIFMA Furniture Emissions Standards for indoor air quality:

ANSI/BIFMA M7.1-2011(R2021) Standard Test Method for Determining VOC Emissions from Office Furniture Systems, Components, and Seating ANSI/BIFMA X7.1-2011(R2021) Standard for Formaldehyde & TVOC Emissions of Low-emitting Office Furniture and Seating

Furthermore, some Steelcase products sold in Europe are also certified to The Blue Angel Standard for "Low-Emission Furniture and Slatted Frames made of Wood and Wood-Based Materials" (DE-UZ 38), which has strict limits for VOC and formaldehyde emissions.

References			
	Reference	Description	Page Number
-	2024 Impact Report		57-59

97%

Product Design & Lifecycle Management

CG-BF-410a.1 - Product Lifecycle Impacts

Description of efforts to manage product lifecycle impacts and meet demand for sustainable products.

Percentage of products certified to third-party standards (%)

Percentage of products certified to third-party multi-attribute or single-attribute sustainability standards (%)

Discussion Section

Discuss your strategies to assess and manage the environmental impact of products throughout their lifecycle

Steelcase currently leverages the dealer network to help with repairs after the point of sale. We do lose some control over products after point of sale, but we have piloted repair and reuse programs and have gained insights into which products are easier to recycle than others. We currently have an active program that allows customers to utilize a project management service that supports sustainable end of life options like donation, resale, recycling, and incineration to divert as much as 98% from landfill.

Discuss factors that drive demand for your sustainable building and furnishings products

Most customers are interested in sustainable furnishings because it helps them meet their internal sustainability goals. As more organizations set science based carbon targets, they are becoming more interested in sustainable decommissioning services, repair services, and refurbishment and remanufacturing.

Describe the scope of your efforts including to which product categories, business segments or operating regions you relate

We currently offer sustainable decommissioning services in all of NA, some parts of South America, Germany, France, Luxembourg, Switzerland, UK, China, Singapore, Australia, and on a case by case bases, based on our partners and dealers capabilities.

Discuss your use of Life Cycle Assessment (LCA) and Environmental Product Declarations (EPD) in the context of your approach to reducing environmental impact and maximising product resource efficiency

We are currently leveraging LCA and EPD data to identify baseline carbon data for product categories to help reduce embodied carbon of our products.

Describe your extended producer responsibility (EPR) efforts

Steelcase is actively engaged and pays into schemes in all regions where obligated for EPRs. We work with a consultant to support our EPR efforts globally. We are registered, report, and pay into each system in accordance with the local laws. If a customer requests support with recycling electronics, batteries, or packaging we support those requests.

Comments

Circular Economy and Product End of Use is a material topic for Steelcase as it relates to climate change impacts through resource extraction and carbon impacts from waste produced from our products at end-of-use. Steelcase is working to develop a network of partners to support end-of-use solutions to help divert not only our products from landfills but also competitor products.

Steelcase is managing end-of-use solutions for our customers through a network of partners, including internal support, dealer support, and third-party support. Steelcase has established and continues to grow a network of global partners to support sustainable end-of-use solutions.

Steelcase engages with extended producer responsibility laws globally. In regions where obligated, we offer product and packaging recycling support for our customers.

References

Reference

Description

Page Number

- End of Use Partnership Program

CG-BF-410a.2 - End-of-Life Material Recovered

Weight of end-of-life material recovered, percentage of recovered materials recycled

Weight of materials recovered, in metric tons (t)	6,497
Percentage of end-of-life materials recovered that were recycled or remanufactured (%)	98%

Discussion Section

Disclose whether your company directly conducts product take-back, recovery, and recycling or if you contract with a third party the task of collection for the express purpose of reuse, recycling, or refurbishment

We leverage our dealer network or contract with a third party for the task of collection, recovery, resale, or donations. We use Green Standards specifically in NA, but they have supported our clients in other global regions as well. We utilize a network of third parties to support NA, SA, EMEA and APAC. In France, we operate our own end of use program called Eco'Services, they support clients in French speaking markets and in German markets. We also support customers with refurbished offerings in French markets.

In India, we support customers with our own service offerings, and have helped many customers divert materials from landfill through task seating repurposing.

Disclose whether you support infrastructure for product recovery and recycling through joint ventures, partnerships, or by funding research into recycling technologies

We actively pay into supporting infrastructure for recycling electronics, batteries and packaging through EPRs. We also support our clients through partnerships with third parties to divert our products, and competitors products from landfill at the end of its useful life.

Disclose whether your product take-back, recovery, and recycling efforts are voluntary or mandatory

Product recovery and recycling efforts are voluntary except for electronics, batteries and packaging in some regions where it is mandatory to support recycling efforts.

Disclose relevant performance measures or targets for your product take-back, recovery, and recycling efforts

We have a target to establish a network of partners to support our clients with sustainable end of use solutions starting in 2023. We are ahead on this goal and have a robust network established in all regions we sell products.

Comments

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Steelcase is managing end-of-use solutions for our customers through a network of partners, including internal support, dealer support, and third-party support. Steelcase has established and continues to grow a network of global partners to support sustainable end-of-use solutions. Steelcase engages with extended producer responsibility laws globally. In regions where obligated, we offer product and packaging recycling support for our customers.

References

Reference

Description

Page Number

- Electronics and Battery Take Back Program

End of Use Partnership Program

Supply Chain Management

CG-BF-430a.1 - Wood Supply Chain Management

(1) Total weight of wood fibre materials purchased, (2) percentage from third-party certified forestlands

Total amount of wood fibre materials (in air-dried metric tons) purchased during the reporting period (t)	
Percentage of your total wood fibre materials purchased that have been sourced from forestlands certified to a third-party forest management standard (%)	24%

Percentage of the company's total wood fibre materials purchased that have been sourced from forestlands certified to a third-party forest management standard

Third-Party Forest Management Standard	Percentage Purchased (%)
FSC (APAC)	66%
PEFC (EMEA)	95%
FSC (EMEA)	4%
FSC (AMER)	4%

Disclose the percentage of total wood fibre materials purchased that have been certified to wood fibre standards

Percentage of total wood fibre materials purchased that have been certified to wood fibre standards (%)

Percentage of the company's wood fibre materials purchased that have been certified to wood fibre standards, separately by standard

Wood fibre standard Percentage of the company's wood fibre materials purchased that have been certified to wood fibre standards (%)

0%

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Discussion Section

Describe the company's practices for sourcing wood fibre materials from forestlands not certified to a third-party forest management standard and for sourcing wood fibre materials not certified to other wood fibre certification standards

Steelcase enforces strict adherence to applicable environmental and trade regulations, (e.g. US Lacey Act, EU Timber Regulations).

This requirement is managed and communicated through: The Steelcase corporate Sustainable Wood Policy

https://www.steelcase.com/content/uploads/2020/09/Steelcase-Sustainable-Wood-Policy-June-2020.pdf

The Steelcase Supplier Code of Conduct

https://www.steelcase.com/content/uploads/2023/01/Supplier-Code-of-Conduct-September-2022.pdf

Contracts with suppliers

. Verify that not sourced from illegal forests, etc. (see wood policy), no exotic/endangered species. ConformancCompliance e by suppliers to applicable is additionally validated through:

• Internal audits by the corporate Global Trade Compliance team

• Review of supplier policies related to wood management

For non-certified, ask GTC: on-going maintenance for Lacey act. Regular basis, annual internal audit of wood policies from suppliers.

Describe the company's policies to verify the forestry management and harvesting practices of suppliers

Steelcase maintains a corporate Sustainable Wood Policy that emphasizes a commitment to the procurement and use of wood fiber inputs are from legal and sustainably managed sources.

Steelcase Sustainable Wood Policy:

https://www.steelcase.com/content/uploads/2020/09/Steelcase-Sustainable-Wood-Policy-June-2020.pdf

Standard of Works are maintained for all our regional FSC and PEFC certified programs. These documents require a continuous maintenance approach to ensure that suppliers have valid third-party certifications and are providing the necessary Chain of Custody documentation, including tracking FSC/PEFC claims made by the supplier. These processes are checked annually through both internal and external audits.

For FSC/PEC certifed suppliers, we follow a Standard of Work - chain of custody documentation verification (invoices, bill of ladings), online verification of FSC/PEFC database to ensure supplier is in good-standing, annual internal audits

For non-certified, ask GTC: on-going maintenance for Lacey act. Regular basis, annual internal audit of wood policies from suppliers.

Disclose the company's wood fibre sources and the potential risks associated with procuring fibre from these sources

Most/majority of Americas: The majority of composite wood (e.g. particleboard, MDF), laminates, veneers and solid wood components are sourced within the USA and Canada, with some input from Mexico. Plywood is primarily sourced from Europe with supplemental supply chains supported from countries in Asia (e.g.. China)

Europe: The majority of all wood fiber material inputs are sourced from countries within Europe.

APACAsia and Pacific region: : The majority of all wood fiber material inputs are sourced from suppliers based in China. Some components, including solid wood and laminates, are imported from Europe and the Americas.

EMEA: Egger/Plfeiderer Recently there have been significant disruptions in the global wood supply chain due to the COVID-19 pandemic, geopolitical events, and the global recession. In particular, it has been a challenge to find alternatives for FSC- or PEFC-certified sources of wood, especially plywood. This has impacted our current metrics around the amount of FSC-/PEFC-certified wood that ha been purchased in recent years. Regardless of the challenges, Steelcase has maintained its commitment to procure sources of wood fiber inputs that are harvested in a legal and sustainable manner.

Have been significant suppy chain disruptions due to covid pandemic, global recession, geopolitical conflicts, find alternative sources = can be harder documented

Activity Metrics

CG-BF-000.A - Building Products and Furnishings Annual Production

Due to the variety and global sales volume of Steelcase products, this data is not currently available to report. A methodological approach for counting production output in standard units is underway.

CG-BF-000.B - Building Products and Furnishings Area of Facilities

Area of manufacturing facilities in square metres (m²)

Area of manufacturing facilities in square metres (m²)

673,844