

BENE AG

1. KEY DATA

COUNTRY	Austria	
INDUSTRY	Consumer Goods	
SECTOR	Furnishings	
EXCHANGE	Vienna	
ISIN / TICKER	AT0000BENE6 / BENE	
MARKET CAP	40 mil EUR	9/2009
TOTAL ASSETS	146 mil EUR	2008/09
TURNOVER	269 mil EUR	2008/09
EMPLOYEES	1.518	2008/09
FISCAL YEAR	1.2. – 31.1.	
ADDRESS & WWW	A-3340 Waidhofen/Ybbs Schwarzwiesenstrasse 3 www.bene.com	

2. EXCLUSIONARY SCREENS

ARMAMENT	No	NUCLEAR ENERGY	No
GMO	No	ADDICTIVE DRUGS	No
GAMING	No	OTHERS	No

3. STAKEHOLDER & PRODUCT SCREENS

EMPLOYEES	B+	PRINCIPLES & STRATEGIES	B+
SOCIETY	B+	MGMT.SYSTEMS & ORGANISATION	A-
CUSTOMERS	A-	PRODUCTS & SERVICES	A-
MARKET PARTNERS	ba	PROGRAMMES, ACTIVITIES & ACHIEVEMENTS	B+
INVESTORS	B+		
ENVIRONMENT	A-		

4. OVERALL SUSTAINABILITY RATING

RATING	A+	A	A-	B+	B	B-	C+	C	C-	EX
INDICATIVE RATING	a			b			c			NR
	ab				bc					
	ba									

PREVIOUS RATING **A- * 6/2008**
DATA RATE **58%**

* ... Change in methodology: 2009 ratings are ca. one mark lower than previous ones.

This report is provided by rfu (Reinhard Friesenbichler Unternehmensberatung / Business Consultancy). The rfu Sustainability Rating Methodology is based on about 100 criteria / 400 indicators for studying and measuring a company's sustainability performance. The first layer of the research process is formed by the exclusionary screens (Table 2). Significant activities in one or more of these areas lead to exclusion (EX). The second layer is formed by the stakeholder & product screens, which are structured in line with the stakeholder model and the management pyramid (Table 3). The evaluation is based on a weighting system, which aggregates the individual grades, differentiated by industry / sector and other structural data, to form an overall rating (Table 4) on a nine steps scale from A+ ("innovative") to C- ("regressive"). If the data rate (% of relevant criteria that were appraisable) is too low for a detailed rating, an indicative rating on a gross scale may be deduced. This is shown by small characters (a, ab, ...). If the data rate is absolutely insufficient, this leads to an NR ("No Rating"). Sources of information are corporate publications (annual and sustainability report, website, etc.), individual sources (questionnaire, direct contact) and others (media, experts, databases, etc.).

This report is provided for information purposes only and is no recommendation for the purchase or sale of the securities of the companies rated. The information used is based on sources that are regarded as being reliable and have been chosen to the best of our knowledge and belief. The rating is based on subjective models and interpretations of the persons entrusted with the analyses and on the knowledge available at the editorial deadline. rfu will not assume any liability for the correctness, completeness and accuracy of the information and evaluations contained and reserves to make amendments or supplements at any time. rfu is the owner of the present report. Any complete or partial publication or passing on to third parties in any other way requires written consent.

5. PROFILE

bene AG is the leading manufacturer of office furniture in Austria.

The Company operates through numerous subsidiaries and affiliated companies. Besides the production and sales of office furniture, bene provides services concerning planning and logistics and is also engaged in the development, planning and implementation of office building projects.

The company's production plant is located in Austria. bene operates about 80 points of sale in more than 30 countries. Major markets are Austria, Germany, Russia and the United Kingdom.

Main shareholders are the bene Privatstiftung with a 42% stake and the company's management with 6%. The remaining 52% are free float.

Exclusionary screens relating to sustainability are not affected.

The company has defined explicit principles and strategies concerning social responsibility, dealing with several important ethical, sustainability and stakeholder issues.

Management systems (widely certified acc. to ISO 14001, ISO 9000 and ISO 10014) exist for all essential areas and stakeholders.

Programmes, activities and achievements are widely in accordance with own principles and goals and general requirements to a sustainable corporation. A Sustainability / CSR report has not been published yet, but an Environmental Brochure does exist.

The company's products are of high quality and usefulness and contain environmentally friendly materials.

bene is member of the VÖNIX Austrian Sustainability Index in the season 2009/2010.

