



Sustainability Report 2023

**Sustainability reporting according to the
standards
of the Global Reporting Initiative (GRI)**

Foreword

Eurasia Statinvest Holding, an owner-managed group of companies with its subsidiaries Carstensen Import-Export Handelsgesellschaft mbH, STYLEX Schreibwaren GmbH and Felidae (Europe) GmbH, is convinced that long-term business success is only possible if entrepreneurial activity is in harmony with socially and environmentally responsible action.

As an internationally active group of companies, we are aware of our extensive responsibility for people and nature. This also applies to our global supply and value chains.

Continuously improving our processes and using natural resources carefully or reducing their use is an integral part of our corporate philosophy. Reducing the carbon footprint of both our group of companies and the supply chains associated with us and each individual employee, fair working conditions and social responsibility determine our daily actions.

Our supply chains are dynamic, globally networked and production often takes place in countries that are classified as risk countries due to potential environmental and human rights issues. We analyse our supply chains and subject both existing and new suppliers to a multi-stage evaluation and auditing process (due diligence) in order to implement our claim to social and environmental sustainability and to minimize the unwanted effects of our business activities on people, animals and the environment.

The main purpose of this process is to identify risks at an early stage and develop measures to minimize these and future risks. As part of this process, we record, analyze and evaluate potential risks from our suppliers and upstream suppliers at regular intervals.

These risks can vary in nature and depend on various influencing factors, such as products and production countries, local and international standards and laws.

We at Eurasia Statinvest Holding are guided by generally applicable standards, such as the Organization for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises, the United Nations (UN) Guiding Principles on Business and Human Rights, the International Labor Organization (ILO) Conventions and Recommendations on Labor and Social Standards and the amfori BSCI Code of Conduct.

In order to successfully implement these standards as well as the results and recommendations of the auditing processes, regular factory visits, information events and training sessions are carried out. Existing business relationships do not exempt us from this process and our inspections are carried out on an ongoing basis, at least once a year.

Our efforts do not stop at the product suppliers (Tier 1), but we are working our way along the supply chain to create the necessary transparency and implement the standards and processes there as well.

Fair and sustainable consumption is becoming increasingly important for a growing number of people. Taking responsibility for people, the environment and society is an essential part of our corporate culture.

Our Sustainability Report for 2023 serves as a tool for communicating and evaluating our performance in terms of sustainable business practices.

It provides stakeholders with insights into our efforts to minimize environmental impact, act in a socially responsible manner and balance economic benefit with ethical principles

This report reflects our commitment to sustainable development and underlines our efforts to tackle global challenges in accordance with the principles of the Global Reporting Initiative (GRI).

To improve readability, this sustainability report does not use the masculine, feminine and diverse (m/f/d) forms of language simultaneously. All formulations apply equally to all genders.

We would like to thank you for your interest in our sustainability report and remain at your disposal for further information and constructive dialog. Together, we are shaping a more sustainable future.

A blue ink signature of Sönke Carstensen, written in a cursive style.

Sönke Carstensen
Managing Director Eurasia Statinvest GmbH

A blue ink signature of Martin Pancke, written in a cursive style.

Martin Pancke
Managing Director Eurasia Statinvest GmbH

GRI 102: General disclosures

1. Organizational profile:

GRI 102-1: Name of the organization

Eurasia Statinvest GmbH

GRI 102-2: Activities, brands, products and services

Eurasia Statinvest Holding and its subsidiaries Carstensen Import-Export Handelsgesellschaft mbH, STYLEX Schreibwaren GmbH and Felidae (Europe) GmbH offer a broad portfolio of non-food articles in the areas of paper, office supplies and stationery, toys, textiles, luggage, pet accessories, interior, garden and promotional products. No products are offered whose sale is prohibited in the sales regions. Distribution takes place via ...

In addition to many of our customers' own brands, the entire international portfolio also includes the following own brands of the divisions within the holding company:

Eurasia Statinvest GmbH

- Kattbjörn
- Flexilife
- Urban two-wheeler

Carstensen Import-Export Handelsgesellschaft mbH:

- A-Z Toys
- Raskidz
- Lütt & Leev
- dieckkinners
- Meow Meow

STYLEX Schreibwaren GmbH:

- STYLEX

Felidae (Europe) GmbH:

- School-Mood

GRI 102-3: Headquarters of the organization

Werner-von-Siemens Str. 3-7
25479 Ellerau
Germany

GRI 102-4: Operating sites

In 2023, Eurasia Statinvest GmbH maintained the following companies at its headquarters in Ellerau Carstensen Import-Export Handelsgesellschaft mbH, Felidae (Europe) GmbH and its own warehouse, including a distribution business.

The head office is in Bad Bentheim and the sales office of the subsidiary STYLEX Schreibwaren GmbH.

GRI 102-5: Ownership and legal form

Eurasia Statinvest has the legal form of a limited liability company (GmbH) and is an owner-managed group of companies.
and is an owner-managed group of companies.

As a holding company, it holds a 90% stake in Carstensen Import-Export Handelsgesellschaft, 100% in STYLEX Schreibwaren GmbH and 45% in Felidae (Europe) GmbH. Further information can be found at <https://www.eurasia-statinvest.com/#geschaeftsfelder>.

GRI 102-6: Markets served

Customers around the world are supplied with a range of non-food products tailored to the respective market and
non-food product range tailored to the respective market and needs.

The core business consists of European retail companies and retailers for which own-brand products are manufactured and a full service is provided from sourcing to quality assurance and production monitoring as well as import processing from the production countries.

Main supplier countries in 2023: Germany, France, Spain, Italy, the Netherlands, Poland, Portugal, Denmark, Belgium, Luxembourg, Austria, Switzerland, Slovenia, Hungary, Australia and the USA.

GRI 102-7: Size of the organization

Eurasia Statinvest GmbH, together with its subsidiaries, had a total of 183 employees in Germany as at December 31, 2023.

The total number of operations is made up of a head office in Ellerau, in which Eurasia Statinvest GmbH, Carstensen Import-Export Handelsgesellschaft mbH and Felidae (Europe) GmbH are based, as well as a sales office of STYLEX Schreibwaren GmbH in Bremen and the headquarters of STYLEX Schreibwaren GmbH in Bad Bentheim.

Information on turnover can be found in the annual report of the respective company.

GRI 102-8: Information on salaried employees and other employees

There have been no significant changes in the personnel structure.

All employees of the holding company and subsidiaries are systematically recorded. This enables automated reporting of the absolute number of employees in relation to demographic factors such as gender and employment relationship. The personnel data is based on a database query for the sustainability report and relates to the reporting date of December 31, 2023.

Personnel structure 2023

Eurasia Statinvest GmbH

	Total	Women	Men	Miscellaneous
Quantity	11	7	4	0
Full-time (%)	36,36	14,29	75,00	0
Part-time (%)	63,64	85,71	25,00	0
Indefinite (%)	100,00	100,00	100,00	0

Carstensen Import-Export Handelsgesellschaft mbH

	Total	Women	Men	Miscellaneous
Quantity	84	59	25	0
Full-time (%)	57,17	44,07	88,00	0
Part-time (%)	42,86	55,93	12,00	0
Indefinite (%)	100,00	100,00	100,00	0

Felidae (Europe) GmbH

	Total	Women	Men	Miscellaneous
Quantity	26	20	6	0
Full-time (%)	19,23	5,00	50,00	0
Part-time (%)	80,77	95,00	50,00	0
Indefinite (%)	100,00	100,00	100,00	0

STYLEX Stationery GmbH

	Total	Women	Men	Miscellaneous
Quantity	62	35	27	0
Full-time (%)	70,97	51,43	96,30	0
Part-time (%)	29,03	48,57	3,70	0
Indefinite (%)	93,55	94,29	92,59	0

GRI 102-9: Supply chain

Our supply chains are constantly evolving through product innovations and adjustments to product design.

The underlying supply chain structure is presented in abbreviated form below.

Transparency is a key prerequisite for making supply chains sustainable.

Knowing the various stages of the value chain is a challenge that Eurasia Statinvest faces together with its suppliers.

The implementation of social and ecological standards affects the entire supply chain. Starting with the starting and raw materials, through production, to the final manufacturing step and the transportation of the goods to our customers' warehouse or point of sale.

The concept is to build long-term business relationships and work closely on sustainability issues with our customers and suppliers.

We are proud not only to offer high-quality products, but also to take responsibility in a time when the ethical and sustainable sourcing of products is becoming increasingly important.

The transparency of our supply chain for all product areas is a central aspect of our business philosophy. It means that we are not only interested in the quality of our products, but also in how they are manufactured and transported.

As a responsible company, we actively pursue the goal of improving supply chain transparency. We work closely with our suppliers and customers to ensure that we always exceed high standards and expectations in terms of social responsibility and environmental protection.

We place particular emphasis on respecting human rights, protecting vulnerable groups, improving working conditions and minimizing our environmental footprint.

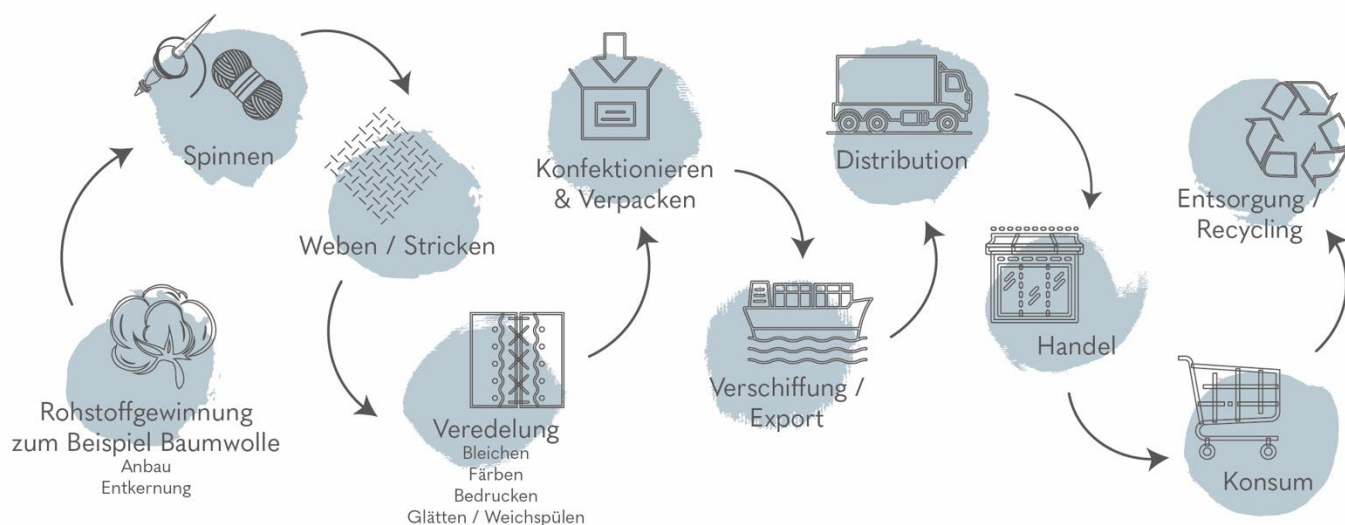
Our procurement practices are based on clear ethical standards.

We continuously monitor all our suppliers and production facilities as part of our ongoing due diligence. We review them at least once a year. This also includes analyzing wage differences and implementing corrective and preventive measures if we identify violations of our Code of Conduct.

Illustration of the process steps using the example of our textile supply chain

The manufacture of textiles requires many production steps (preliminary stages) are necessary in various supplier companies from different countries or regions.

Starting with cotton cultivation and harvesting or the use of artificial fibers and the transport of these raw materials as well as spinning, weaving, knitting, dyeing, washing, finishing and production as well as packaging and transport to our customers. There are also additional suppliers for buttons, zippers, appliqués and printing.



Our subsidiary Carstensen Import-Export Handelsgesellschaft mbH is certified with the following textile standards and offers its customers production in accordance with these requirements:

- GRS
- OCS
- GOTS
- OEKO-TEX Standard 100
- Green button

These standards and certifications ensure compliance with sustainable approaches throughout the supply chain.

The "Grüner Knopf" certification in particular includes comprehensive social and ecological requirements along the entire textile value chain.

GRI 102-10: Significant changes to the organization and its supply chain

There were no significant changes at Eurasia Statinvest GmbH in the 2023 reporting year.

Within the supply chain, sourcing for inclusion in our textile supplier pool was started in Pakistan and Cambodia.

in the countries of Pakistan and Cambodia.

The Corporate Responsibility department has carried out a country-specific risk analysis and defined the resulting

and defined the resulting social and environmental requirements.

Based on the Panorama investigation about LIDL from 07.12.2023 ("Production of LIDL clothing: cheap, but brutal"), it was decided that production in Myanmar was out of the question and this country was removed from the list of possible production countries for the time being until the political situation improves

and a sustainable production approach is possible.

GRI 102-11: Significant changes to the organization and its supply chain

We consider it our corporate duty to take responsibility for our actions along the entire global value chain.



The explanation of our precautionary approach can be found in the combined management approach

GRI 201, 203, 205 and 206.

GRI 102-12 & 13: External initiatives and membership in associations and interest groups

The companies within Eurasia Statinvest Holding are members of various associations and interest groups as well as external initiatives for economic, ecological and social compliance.

Image	Organization	Year of joining and relationship
	International Accord for Health and Safety in the Textile and Garment Industry	2023: Self-commitment for our textile production facilities in Bangladesh
	amfori - with the BSCI & BEPI standards	2009: Initiative to improve working conditions & environmental performance in the supply chain
	Sedex - SMETA (Sedex Members Ethical Trade Audits)	2022: Platform for managing ethical practices in the supply chain
	ICTI (International Council of Toys Industries)	2023: Promotion of ethical production standards with a focus on the toy industry
	Rainforest Alliance	2023: Self-commitment for coffee wood used (pet supplies)

	FSC (Forest Stewardship Council)	2009: International Organization for the Promotion of Responsible Forest Management
	PEFC (Program for the Endorsement of Forest Certification)	2009: International system for the certification of sustainable forest management
	Green button	2022: State seal for sustainably produced textiles that meet high social and ecological criteria
	OEKO-TEX Standard 100	2021: Independent testing and certification system for textile products at all stages of processing, which aims to ensure that they are free of harmful substances and harmless to health. We hold the following certificates: <ul style="list-style-type: none"> - Home textiles - Textiles - Textiles (Recycled)
	GOTS (Global Organic Textile Standard)	2021: Standard and certification for the processing of textiles made from organically produced natural fibers. Sets high environmental and social criteria along the entire textile supply chain, including test criteria
	GRS (Global Recycle Standard)	2021: Standard and certification for recycled content requirements, social and environmental practices and chemical properties
	OCS (Organic Content Standard)	2023: Standard and certification for tracking organically produced materials in textile products
	Ocean Bound Plastic	Certification prepared in 2023. Implementation in the 2024 financial year. Program aimed at certifying the collection and recycling of plastic waste in coastal areas.

2. Strategy

GRI 102-14: Statement from the most senior decision maker

As the founder of Eurasia Statinvest GmbH, I would like to emphasize our vision and our commitment to sustainability and social responsibility.

Our group, which is made up of companies in various industries, specializes in the import and distribution of specialized in the import and distribution of branded and private label products.

We see ourselves as an international service and trading company with decades of experience. with decades of experience.

The quality and customer satisfaction of our services are our top priority.

Transparency and sustainability are firmly anchored in our actions. We attach great importance on compliance with labor and social standards and strive to act ethically and responsibly in our business processes as well as in product development and distribution.

Our aim is to take responsibility for people, animals, the environment and society.

We are proud to make our contribution to climate protection and fair, sustainable trade.

Our sustainability strategy encompasses both compliance with labor and social standards as well as the promotion of environmental protection initiatives.

As part of our commitment to transparency, we work to regularly communicate our sustainability measures and

and successes on a regular basis. We firmly believe that responsible business practices contribute significantly to the long-term success of our company and see our path to becoming a more sustainable company as a directional and forward-looking approach to business success.

A handwritten signature in blue ink, consisting of a stylized 'S' and 'C'.

Sönke Carstensen
Managing Director Eurasia Statinvest GmbH

"Sustainability is not a buzzword, but the basis of our daily actions and a promise to our future to tackle the problems of our time now in a forward-looking and entrepreneurial way in order to preserve our world for future generations." - Sönke Carstensen

GRI 102-15: Significant impacts, risks and opportunities

Sustainability assessment in the context of economic risks

Eurasia Statinvest's entrepreneurial focus is exposed to a range of risks. These include volatile currency fluctuations and environmental events, which have a direct impact on commodity prices.

The Ukraine conflict between Russia and Ukraine, which has been ongoing since 2022, has led to global sanctions against Russia. Among other things, a ban on imports of Russian steel was adopted by the EU in 2023, which has a direct impact on Eurasia Statinvest's supply chain. Since then, it has been necessary to check the origin of steel for our productions and this is carried out before every production run.

At the end of 2023, the container ship route via the Suez Canal also became too dangerous due to renewed and increased attacks on container ships by Houthi rebels in the Red Sea and Somali pirates, with the result that many shipping companies are avoiding the Suez Canal with their ships.

The Suez Canal is located in the immediate vicinity of the Red Sea and plays a crucial role in global shipping between Europe and Asia. It is an artificial waterway that connects the Mediterranean with the Red Sea and offers a way to avoid the southern tip of Africa.

However, since December 2023, many shipping companies have been using this detour instead of the Suez Canal.

This leads to longer transport routes and increased fuel consumption. This also has an impact on the CO₂ balance. An improvement in the situation is not foreseeable for the time being.

Strategic perspectives: Positioning Eurasia Statinvest as a reliable partner

Consumption trends:

Consumer awareness of sustainable brands is increasingly becoming a decisive factor in purchasing decisions, especially among the younger generation. Our agile programs and products enable us to react extremely flexibly to changing customer needs and to continuously develop our range to the highest level.

Regulatory and ethical operating practices:

Eurasia Statinvest has the substance and credibility to establish sustainability as an integral element of its brands. Through innovative product solutions and sincere approaches to change in supply chains, we strive to position ourselves as a one-stop shop for sustainable consumption. The ongoing regulation of the competitive environment (Supply Chain Act since 01.01.2023) and the new German government's increased focus on sustainable issues offer us favorable framework conditions.

Eurasia Statinvest's long-standing commitment puts it in a position to respond extremely effectively to the increasing legalization of corporate responsibility (regulatory). In addition, Eurasia Statinvest is recognized by stakeholders and receives substantial support (ethical).

Commodity hedging:

Climate change, extreme weather events, environmental degradation, loss of biodiversity and insufficient wages and income pose potential risks for the cultivation of raw materials and can lead to a shortage of resources. Our sustainability strategy allows reliable access to sustainable resources and supply chains, which minimizes the risk of scarcity through our actions as a Group.

Environmental and human rights framework conditions at EU and German level:

Based on the UN Guiding Principles on Business and Human Rights, companies that make purchases are responsible for the working conditions in their production facilities. Especially if the products are sourced from external suppliers or produced in other countries.

The Supply Chain Due Diligence Act (LkSG) for companies, which came into force on 01.01.2023, will be tightened up once again from 01.01.2024 and will apply from this date instead of companies with > 3,000 employees also companies with > 1,000 employees.

From this date, a large number of Eurasia Statinvest's clients will be legally obliged to implement the LkSG. We therefore consider ourselves to be indirectly affected by this requirement and must enable and disclose the same reporting to our clients as if we were affected by the law ourselves.

The EU Green Claims Directive was adopted at EU level in 2023 and will come into force with a transitional period around 2025. From this date, sustainable claims must be certified or verifiable with sound evidence. We see this as a strength, as we are already sustainably positioned as a group of companies and offer our customers corresponding certifications and the use of recycled or organic raw materials (e.g. organic cotton).

Liability risks in connection with social and environmental responsibility in our supply chain:

In the production of non-food articles, there are risks with regard to occupational health and safety, environmental protection and building safety. Particularly in the production of textiles and clothing. In Asian production countries, there is often a lack of highly professional, integrated and extremely effective risk management at factory level, partly due to a lack of government control mechanisms.

Eurasia Statinvest is actively involved in its own supply chains and initiatives (e.g. International Accord for Health and Safety in the Textile and Garment Industry, amfori BSCI, etc.) for highly preventive measures.

Sustainable Development Goals (SDGs):

As part of the global community, we contribute to the SDGs and align our sustainability commitment based on a materiality analysis carried out with a focus on points where we have the greatest impact and can achieve the greatest impact with improvement measures.

In our supply chain, 9 / 17 SDGs are directly relevant to us. They form the framework for our sustainability strategy with a focus on social and environmental requirements.

How does Eurasia Statinvest GmbH contribute to the SDGs?

 <p>1 KEINE ARMUT</p>	 <p>2 KEIN HUNGER</p>	Compliance with minimum social minimum requirements, continuous improvements and implementation of the strategy for living wages	 <p>10 WENIGER UNGLEICHHEITEN</p>	Less inequality, real co-determination and transparency
 <p>5 GESCHLECHTER-GLEICHHEIT</p>		Gender equality in the workplace and no gender pay gap	 <p>12 NACHHALTIGE/R KONSUM UND PRODUKTION</p>	Sustainable consumption & constant attention to a possible circular economy
 <p>6 SAUBERES WASSER UND SANITÄR-EINRICHTUNGEN</p>		(Drinking) water protection, sanitation & hygiene	 <p>13 MASSNAHMEN ZUM KLIMASCHUTZ</p>	Climate protection & adaptation to climate change. Reduction of CO ₂ emissions in Scope 1, 2 and 3 of our entire supply and value chain
 <p>8 MENSCHENWÜRDIGE ARBEIT UND WIRTSCHAFTS-WACHSTUM</p>		Fair and good work, Health & safety	 <p>15 LEBEN AN LAND</p>	Biodiversity, chemical management of our suppliers, sustainable cultivation (organic) & sustainable forestry for packaging and products

3. Ethics and integrity

GRI 102-16: Ethics and integrity - Values, principles, standards and norms of behavior

Our values

Eurasia Statinvest GmbH is a company with a long tradition in the service and trading sector. We attach great importance to responsibility and ethical behavior. We see ourselves as a company that is committed to the safety and well-being of our employees and partners in our supply chain.

our supply chain. Growth and profit are of course important to us, but never at the expense of people, animals and the environment.

We see it as our corporate duty to take responsibility for our actions along the entire global value chain and to achieve continuous improvements together with our partners.

Openness: We strive for real change and deal with challenges transparently.

We do not engage in greenwashing and want to authentically improve and make a positive difference with our actions.

Humanity: The people who are affected by our work are at the center of our efforts. Farmers growing raw materials, factory workers and many more. We actively place their voice at the center of our social responsibility.

Impact: We pursue the goal of acting in an economically, ecologically and socially responsible manner and believe in the principle of "return on investment".

Fairness and sustainability: We are committed to the needs of our customers and strive to support them in the best possible way with our products and services.

Courage: We strive to develop innovative and sustainable solutions in order to achieve our goals.

An integral part of our ethics policy is the [declaration of principles](#) and our [Code of Conduct](#).

Our Code of Conduct applies to all employees and includes compliance with international conventions and principles. This includes transparency, legal compliance and continuous improvement of our processes, taking into account environmental, social and societal aspects.

It sets out the values and principles that Eurasia Statinvest GmbH, as well as its affiliated subsidiaries, their business partners and their supply and value chains. It is a binding component of our purchasing agreements.

In the context of growing requirements and based on our voluntary commitments, the Code of Conduct is being continuously developed.

GRI 102-17: Procedures for advice and concerns regarding ethics

Eurasia Statinvest takes ethical concerns and advice seriously.

Our [grievance procedure](#) enables stakeholders to effectively communicate concerns about ethical issues or report evidence of human or environmental rights violations.

This procedure ensures transparency and accountability by providing a clear and accessible way to raise concerns and suggestions. We leave it up to the whistleblower to choose whether to do so anonymously or with their contact details.

We are committed to carefully examining and responding appropriately to every inquiry or complaint in accordance with the German Whistleblower Protection Act. We thus ensure that ethical standards are consistently adhered to and promoted. Whistleblowers who leave their contact details are kept informed of developments and can also be involved if desired.

Sample display of our subsidiary Carstensen Import-Export Handelsgesellschaft mbH in our production facilities (in the respective national language):


CARSTENSEN
TRADE SINCE 1991

Kontaktinformationen für Beschwerden

Wir nehmen unsere Verpflichtung zu ethischen und sozial verantwortlichen Geschäftspraktiken ernst. Wir arbeiten eng mit unseren externen Fabriken zusammen, um sicherzustellen, dass sie unsere Erwartungen in Bezug auf die Sicherheit der Arbeiter, die Verantwortung für die Umwelt und faire Arbeitspraktiken gemäß unserem VERHALTENSKODEX und unserer MENSCHENRECHTSPOLITIK erfüllen.

Wir möchten Ihnen versichern, dass wir unethisches Verhalten NICHT dulden und dass wir bei Problemen, die uns zur Kenntnis gebracht werden, schnell handeln werden. Wenn Sie eine Verletzung Ihrer Rechte feststellen, können Sie uns anonym kontaktieren.

**KEINE PERSÖNLICHEN DATEN
ERFORDERLICH!**

Beschwerdedetails:

1. Worum handelt es sich bei Ihrer Beschwerde oder Ihrem Anliegen?
2. Wann ist dieser Vorfall eingetreten? (Datum und Uhrzeit, wenn möglich)
3. Wo hat sich der Vorfall ereignet? (Ort und Name der Fabrik, falls möglich)
4. Haben Sie diesen Vorfall einer anderen Person gemeldet?

Anonyme Einreichung Ihrer Beschwerde:

@ : csr_grievance@carstensen.de

📄 : QR-CODE SCANNEN

☎ : +49 4106 9777 578

Wir danken Ihnen für Ihre Zeit und Ihre Mitarbeit, die uns hilft ethische und verantwortungsvolle Geschäftspraktiken aufrechtzuerhalten.



Carstensen Import Export
Handelsgesellschaft mbH
Werner-von-Siemens-Str. 3-7
25479 Ellerau
Germany



SCAN ME

4. Corporate management

GRI 102-18: Governance structure

Within Eurasia Statinvest, the integration of sustainability into our corporate structure is of crucial importance.

is of crucial importance. This is reflected in our management approach, which includes the GRI Standards 201, 203, 205 and 206.

Responsibility for the strategic direction and coordination of our sustainability goals lies with the Corporate Responsibility Management department at our subsidiary Carstensen Import-Export Handelsgesellschaft mbH.

This department reports directly to the management and is responsible for all companies within Eurasia Statinvest GmbH.

Together with the Executive Board, the management division decides on the implementation and further development of the sustainability strategy.

It also coordinates comprehensive and division-specific stakeholder management.

It develops specific goals and measures from the strategic framework in order to drive forward ecological and social transformation processes.

The assumption of responsibility and expertise in matters of sustainability is an ongoing development process that is constantly being continued.

Progress, such as the increased transfer of responsibility to the specialist departments and the cross-departmental prioritization and alignment of important sustainability goals, was continuously achieved in 2023.

In addition, we have established a knowledge management system on the topic of sustainability to provide all Eurasia Statinvest employees with access to relevant information and resources, also across companies within the holding company.

5. Involvement of stakeholders

GRI 102-40: List of stakeholder groups



GRI 102-41: Collective bargaining agreement

Within Eurasia Statinvest, we take an individual approach to employment agreements and wage setting. We do not have collective agreements, but rely on individual agreements that are tailored to the individual employee. This allows us to respond flexibly to the needs and skills of our employees while ensuring a fair and competitive working environment.

We believe that this approach fosters a more direct and personal relationship between employees and management and contributes to a stronger and more sustainable corporate culture.

GRI 102-42: Identification and selection of stakeholders

At Eurasia Statinvest, the selection and identification of our stakeholders is of critical importance. We base our selection on the stakeholder's relevance in terms of his or her institutional role, importance to our group and potential impact on our brand.

It is important to us to engage stakeholders who have extensive expertise in the area of sustainability. We strive to learn from these stakeholders and make significant progress in the area of sustainability in partnership with them.

GRI 102-43: Approach to stakeholder engagement

As a global economic player, Eurasia Statinvest shares responsibility for shares responsibility for solving environmental and social challenges arising from its business activities. We are convinced that solutions to global challenges and the necessary innovations can often be better developed and implemented in collaboration with other social players. We therefore attach great importance to a close and continuous exchange with our stakeholders, both inside and outside the company.

Our aim is to understand the expectations and assessments of our stakeholders, to incorporate their input into the further development of our sustainable business processes and to work together on forward-looking solutions for environmental, social and societal challenges. Within this framework, dialog with our stakeholders serves as a driving force for important innovation processes, both within the company and at a societal level.

In addition, we recognize the importance of engaging with our stakeholders to identify opportunities and risks for Eurasia Statinvest's business at an early stage and to enable proactive action. Our approach is to engage stakeholders, jointly identify relevant issues and take appropriate action.

This approach is based on the principles of inclusivity, materiality and responsiveness and includes the involvement of relevant stakeholders in topic- and event-related formats, such as surveys, dialog events or cooperation in initiatives and alliances.

1. inclusivity:

- Identification of relevant stakeholders
- Exchange

2. materiality:

- Identification of stakeholder concerns
- Analysis
- Strategy development

3. reactivity:

- Implementation
- Evaluation

The following table provides an overview of the stakeholders, their fundamental concerns and our joint dialog and examples of implementation.

	Media	Surveys	Memberships, networks and voluntary commitment	Projects
Formats	<ul style="list-style-type: none"> Website & Webshop Blog, social media & forums Annual and sustainability report Intranet LinkedIn company profile Product information Certifications & standards 	<ul style="list-style-type: none"> Employee survey Market research and trend studies (Category Management) 	<ul style="list-style-type: none"> General meetings Working groups Workshops Best practice exchange with stakeholders 	<ul style="list-style-type: none"> Dialogs on specific topics Cooperation projects Working groups Employee training
Stakeholder	<ul style="list-style-type: none"> Customers Consumer protection organizations Non-governmental organizations (NGOs) Employees Banks & Insurances Government (legal requirements) Supply chain (suppliers & business partners) 	<ul style="list-style-type: none"> Customers Employees Consumer protection organizations Suppliers & business partners 	<ul style="list-style-type: none"> NGOs and initiatives Government (legal requirements) Consumer protection organizations Suppliers & business partners 	<ul style="list-style-type: none"> Start-ups Technology providers
Implementation & examples	<ul style="list-style-type: none"> Sustainability report Influencer cooperations (STYLEX) Participation in the Impact Festival 	<ul style="list-style-type: none"> Supplier questionnaire (Feedback form) Consumer protection inquiries on our part Employee questionnaires Customer inquiries and requests 	<ul style="list-style-type: none"> Social compliance: amfori BSCI, Sedex (SMETA), ICTI and SA8000 Textiles tested according to OEKO-TEX Standard 100 GRS OCS GOTS Green Button certified textiles Rainforest Alliance (coffee wood) PEFC Forest Stewardship Council® 	<ul style="list-style-type: none"> Establishing transparent supply chains Employee training on sustainability New CR strategies Tree nursery project in Uganda Wilderness International

GRI 102-44: Key topics and concerns raised

At Eurasia Statinvest, we take the concerns of our stakeholders very seriously and consider them to be an integral part of our sustainability strategy. In this report, we would like to highlight the key issues and concerns raised by our stakeholders during the reporting period.

1. environmental protection and sustainability: A significant concern raised by our stakeholders is the protection of the environment and the promotion of sustainable practices in our business area. This includes measures to reduce CO₂ emissions, resource management and the minimization of environmental impacts.

2. employee rights and working conditions:

Working conditions and the protection of their rights. We are therefore committed to fair wages, job security and the promotion of diversity and inclusion.

3. ethics and transparency: the importance of transparent business practices and ethical behavior. We are working to uphold our ethical standards and fight corruption. combat corruption.

4. customer interests and product quality: Our customers are interested in high-quality products and services as well as transparent communication. We are committed to customer satisfaction, product innovation and open communication about market trends.

These issues and concerns were identified in close cooperation with our stakeholders and are of central importance to our business strategy. We will continue to actively address these concerns and maintain a dialog with our stakeholders to ensure that their interests are adequately taken into account.

6. Procedure for reporting

GRI 102-45: Entities included in the consolidated financial statements

All information relates to business activities relevant to sustainability. These include the company headquarters in Ellerau with headquarters for Eurasia Statinvest GmbH, Carstensen Import-Export Handelsgesellschaft mbH, Felidae (Europe) GmbH and the company's own warehouse, including the distribution business.

The head office is in Bad Bentheim and the sales office of the subsidiary STYLEX Schreibwaren GmbH is in Bremen.

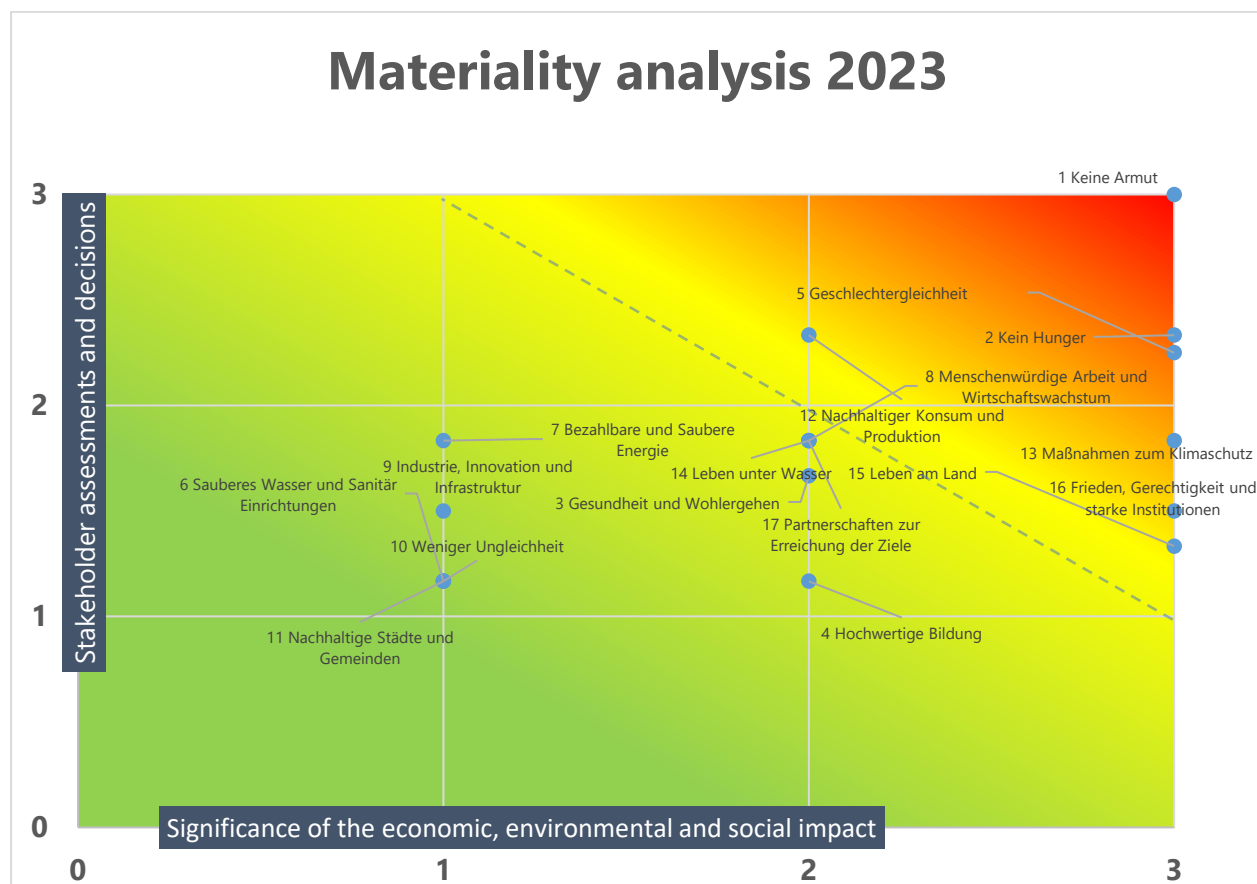
GRI 102-46: Procedure for determining the content of the report and the Delimitation of the topics

At Eurasia Statinvest, the content of the sustainability report is based on a materiality analysis that was originally carried out in 2021 and has been continuously updated since then.

This analysis identifies key topics that are in line with the Global Reporting Initiative (GRI) Standards and the Sustainable Development Goals (SDGs) of the United Nations. For clearer communication, certain topic terms have been adapted and in some cases summarized.

Eurasia Statinvest's corporate responsibility topics and strategies are developed through regular interactions with sustainability experts and exchanges with our stakeholders. In addition, the topics are evaluated and selected in cooperation with employees from relevant departments.

On this basis, the topics for sustainability management are continuously prioritized and the materiality analysis is continuously developed.



GRI 102-47: List of material topics

Eurasia Statinvest has grouped the main topics into 7 subject areas:

1. sustainability management:

- Strategy development for sustainability
- Integration of sustainability goals into business processes
- Monitoring and reporting on sustainability performance
- Evaluation of sustainability progress

2. legal development:

- Compliance with current laws and regulations
- Adaptation to changes in legislation
- Management of legal risks

3rd employee:

- Promotion of safe and healthy working conditions
- Employee development and retention
- Diversity and inclusion
- Talent management and succession planning

4th company:

- Social commitment and responsibility
- Community projects and social investments
- Contribution to social welfare

5. human and labor rights in the supply chain:

- Monitoring working conditions in the supply chain
- Ensuring compliance with human rights
- Promotion of fair labor practices

6. environmental protection:

- Measures to reduce environmental impact
- Waste management and recycling
- Emission reduction and energy efficiency
- Sustainable use of resources

7. stakeholders:

- Identification and involvement of stakeholders
- Stakeholder communication and feedback
- Consideration of stakeholder interests in corporate decisions

GRI 102-48: Restatement of information

-

GRI 102-49: Changes in reporting

-

GRI 102-50: Reporting period

The report contains measures, results and key figures for the 2023 financial year (January 1 to December 31, 2023).

GRI 102-51: Date of last report

This is the first sustainability report for Eurasia Statinvest GmbH and its subsidiaries.

GRI 102-52: Reporting cycle

The report is updated annually.

GRI 102-53: Contact for questions regarding the report

A [contact form](#) is available on our website, which can be used to submit any questions.

Interested parties can also contact our Corporate Responsibility department by e-mail: csr_de@eurasia-statinvest.de

GRI 102-54: Statement on reporting in accordance with the GRI Standards

This report was prepared in accordance with the GRI Standards: Core option.

GRI 102-55: GRI Content Index

The GRI content index can be found on pages 66 to 71.

GRI 102-56: External assurance

Eurasia Statinvest GmbH has not yet conducted an external audit of its sustainability reporting. Our aim is to continuously improve the quality and transparency of our sustainability initiatives. In this context, we will reassess and consider the potential added value of external assurance in future reporting cycles.

GRI 200: Economic standards

GRI 201, 203, 205, 206: Management approach

Our claim to responsible corporate governance

Eurasia Statinvest pursues a philosophy that is geared towards both long-term success and the principles of an honorable businessman, which forms the basis of our actions.

The Group considers it essential to act responsibly throughout its global value chain. In today's globalized world, Eurasia Statinvest attaches great importance to recognizing and reducing the impact of its business activities on people, animals and the environment.

Sustainability is a central pillar of the company's business strategy, embedded in the corporate culture and the Code of Ethical Conduct.

Sustainability is not understood as a static goal, but as a continuous improvement process.

The central objectives are to promote fair working and living conditions in the supply chains and to focus more strongly on environmental protection. This is achieved through the use of sustainable materials, innovative manufacturing processes and the development of sustainable products, always in line with consumer expectations.

When challenges arise, we focus on innovation and new solutions. We recognize that new fields of action are constantly emerging and that economic conditions must be taken into account.

Our values

We see it as our corporate duty to take responsibility for our actions along the entire global value chain and to achieve continuous improvements together with our partners.

Openness: We strive for real change and deal with challenges transparently.

We do not engage in greenwashing and want to authentically improve and make a positive difference with our actions.

Humanity: The people who are affected by our work are at the center of our efforts. Farmers growing raw materials, factory workers and many more. We actively place their voice at the center of our social responsibility.

Impact: We pursue the goal of acting in an economically, ecologically and socially responsible manner and believe in the principle of "return on investment".

Fairness and sustainability: We are committed to the needs of our customers and strive to support them in the best possible way with our products and services.

Courage: We strive to develop innovative and sustainable solutions in order to achieve our goals.

An integral part of our Code of Ethics is [our Declaration of Principles](#) and our [Code of Conduct](#), which applies to all employees and covers the following aspects

Compliance with international conventions and principles. This includes transparency, compliance with the law and continuous improvement of our processes, taking environmental, social and societal aspects into account.

It sets out the values and principles that Eurasia Statinvest GmbH, as well as its affiliated its affiliated subsidiaries, their business partners and their supply and value chains. It is a binding component of our purchasing agreements.

In the context of growing requirements and based on our voluntary commitments, the Code of Conduct is being continuously developed.

Complaints mechanisms

Eurasia Statinvest has implemented a comprehensive system of grievance mechanisms to ensure compliance with human rights and environmental protection in its supply chains. These mechanisms are crucial for detecting violations of labor and environmental standards and taking action to remedy them.

For these mechanisms to be effective, it is essential that those affected are informed about their existence, how they can be used and the process for submitting complaints. In addition great importance is attached to the confidentiality of complaints. However, it should be noted that complaints mechanisms alone are not sufficient to achieve long-term improvements, as they are merely reactive and selective. Therefore, findings from complaints received are incorporated into Eurasia Statinvest's strategic planning and long-term measures to address systemic deficiencies.

The company uses several complaint channels to enable a broad target group to report grievances and fulfill the legal requirements of the German Whistleblower Protection Act.

These complaints are recorded, analyzed and processed by designated Eurasia Statinvest employees in accordance with internal guidelines.

Based on these investigations, an action plan is developed in collaboration with the relevant specialist departments and decision-makers in the company.

The aim is to resolve every complaint in cooperation with the affected parties and the perpetrators.

The results of these processes contribute to the continuous improvement of Eurasia Statinvest's supply chain programs, training measures and business processes and help to prevent future violations.

Direct complaints:

In 2021, an open [complaints system](#) was established in German, English and Mandarin (Chinese), which enables all parties involved in the supply chains, their representatives and third parties to contact the company directly, confidentially and anonymously via various channels.

The special e-mail address and telephone number for social compliance, which is publicized in all production facilities, serves as a central point of contact for such reports.

This channel is also systematically published on the websites of Eurasia Statinvest. In addition, producers are obliged by Code of Conduct requires producers to establish their own complaints which is regularly reviewed through audits.

Bangladesh:

In addition to building protection and fire safety in Bangladesh, the [International Accord](#) includes a cross-factory grievance system, which can also be used by employees for labor law complaints.

Whistleblowing:

The German Whistleblower Protection Act is covered by an internal reporting office.

Information letters with a telephone number, email address, QR code for our complaints channel and a WeChat connection (for Chinese producers, employees and service providers) are provided in the company and at our suppliers.

GRI 201-1: Economic performance - Direct economic value generated and economic value generated and distributed

Information on economic value generated and distributed can be found in the final report.
can be found in the final report.

GRI 203-1 & 2: Indirect economic impacts - Infrastructure investments and supported services

Infrastructure investments and supported services

Many of our activities in the area of corporate responsibility promote services and infrastructure in our supply chains. A partial selection of relevant projects is listed below.
Further information can be found on the respective company websites or blog entries.

1. examples of indirect economic impacts in the cotton value chain

In the cotton value chain, our company has identified various levels of levels of action to integrate sustainability more effectively.

We rely on both direct local engagement through targeted projects and the use of certifications and standards (see the use of certifications and standards (see GRI 102-12 & 13) to manufacture our cotton products.
manufacture our cotton products.

We are aware that the complexity of the challenges in the cotton sector exceeds the capacities of our of our group of companies.

In addition, many of the biggest challenges are due to systemic problems, which can often only be effectively addressed through legal regulations or legislative measures. We are committed to ensuring that political discussions on this topic are taken up and conducted taking all aspects and parties into account in order to achieve continuous improvement for the entire value chain, but above all for the farmers.

2. indirect economic effects in the non-food value chain

As part of its sustainability strategy and responsibility towards the environment, Eurasia-Statinvest has committed to using primarily products in its non-food value chain that are are certified according to the standards of the Forest Stewardship Council (FSC) and the Program for the Endorsement of Forest Certification (PEFC). This applies in particular to wood and wood-based products as well as packaging and packaging components.

By implementing these standards, Eurasia-Statinvest is sending out a clear signal for ecological sustainability and responsible forest management.

The use of FSC- and PEFC-certified materials ensures that the wood comes from responsibly managed forests, which means that the wood is used in the production process.
reforestation measures are carried out after every tree is cut down. This not only contributes to the preservation of biodiversity and the protection of ecosystems, but also promotes social standards such as the rights and well-being of the communities involved in forestry.

3. indirect economic effects in the area of "social commitment"

The Eurasia Statinvest Group considers itself a committed member of society and is committed to actively supporting social progress, both in its day-to-day business and beyond.

This attitude forms the foundation of the company's social activities, which are reflected in educational initiatives in the countries of origin of its products and in social projects in the local and international environment.

The commitment of our group of companies extends along the entire value chain.

In addition, the company provides immediate financial assistance in acute crisis situations that occur in the business activities, also with the voluntary involvement of its employees.

Annual donations in kind and cash donations are also made.

3.1 Earthquake in Turkey and Syria in 2023

On February 6, 2023, an earthquake with a magnitude of 7.8 Mw struck south-eastern Turkey and northern Syria.

The employees in our local partner office lost many relatives and helped the local population to procure missing and necessary food and household goods.

Thanks to donations from employees and an increase from the management, large quantities of food, baby food, diapers and clothing as well as hygiene articles were procured and distributed to the population.

3.2 General support and donations

Beyond the conditions within our company, we want to make a social contribution in the region. With every kattboern backpack sold, our subsidiary Felidae (Europe) GmbH donates to selected campaigns. We also support the following projects as a group of companies:

3.2.1 KINDER-HOSPITAL Sternenbrücke: In Hamburg, children, adolescents, young adults with life-limiting illnesses and their relatives receive relief on their often long journey through illness. We have made an annual donation to this project for many years.

3.2.2 The social business VIVA CON AGUA ARTS supports the water, sanitation and hygiene projects of Viva con Agua de Sankt Pauli e.V. by organizing music and art projects as well as cultural events under the motto: "Art creates water". Since 2022, we have participated annually with a donation and plan to continue to do so.

3.2.3 The red pandas (named kattboern - Norwegian), receive care at Heidelberg Zoo through our financial support.
receive species-appropriate care and employment thanks to our financial support.

3.3 Promoting education in Afghanistan - Visions for Children

In our partnership with Visions for Children e.V., we want to help sustainably improve educational opportunities in Afghanistan. Our commitment is reflected in our support for a long-term project that will be implemented over the next two years.

Visions for Children is an established non-profit organization dedicated to breaking down barriers to education and creating lasting change. We are delighted to play a key role in this endeavor by providing targeted funding to equip classrooms with around 80 much-needed desks and benches.

This funding is an important component of the overall project, which is coordinated by Visions for Children in cooperation with a local partner organization in Afghanistan. Together, we are committed to creating educational opportunities that have an impact beyond borders. Together, we are laying the foundations for a promising future - a future based on education, equal opportunities and sustainable change.



3.4 Open-ended financing of the tree nurseries in the SALEM village in Uganda

In the 2023 financial year, a memorandum of understanding was signed by the subsidiary STYLEX Schreibwaren GmbH with the project sponsor SALEM International gemeinnützige GmbH and SALEM Brotherhood Uganda Ltd. for an indefinite period.

STYLEX will assume the full costs of operating the 7 village tree nurseries on 01.01.2024 of SALEM Uganda.

The takeover includes the salaries of the employees, seeds and all necessary monthly costs for ongoing operations amounting to around €3,000.00. The planting of trees in the region and the distribution of seedlings is carried out by the network of tree nursery operators.

Effective documentation and management of the tree population can be established through our donations.

We are currently recording the current tree stocks of around 32 different tree species (including mango, bathdavia, silver oak, tamarind and cypress) and will monitor the development every quarter in future. We currently have the capacity to produce and distribute 540,000 seedlings per year.

We hope to make a social and ecological contribution through this commitment.

The seedlings distributed and the trees that grow from them bind CO₂ emissions in the long term. At the same time, our support creates jobs in the tree nurseries.



GRI 205-1 & 2: Anti-corruption - Operations assessed for risks related to corruption & Communication and training on anti-corruption policies and procedures to combat corruption

All employees and business partners are prohibited from any form of corruption, granting or accepting advantages as part of the Code of Conduct.

The Code of Conduct is regularly adapted to legal requirements and compliance with it is monitored. It forms the contractual basis for establishing a business relationship with our group of companies.

The Code of Conduct is part of the onboarding documents for Eurasia Statinvest and each subsidiary. The content is covered in an annual employee training course.

Our partner offices are also trained at least once a year via webinar or on-site training.

GRI 205-3: Anti-corruption - Confirmed incidents of corruption and actions taken

No incidents of corruption were reported or uncovered during the reporting period.

GRI 206-1: Anti-competitive behavior - Legal actions for anti-competitive behavior, anti-trust and monopoly practices

No anti-competitive behavior was reported or uncovered during the reporting period.

GRI 300: Environmental Standards

Introduction

Our planet is facing profound ecological difficulties: Global warming is progressing, essential resources are running out, countless animal and plant species are disappearing every year and ecosystems that have evolved over centuries are suffering irreversible damage.

In many countries where our raw materials come from and where our products are manufactured - for example in China, Vietnam and India - these problems are already acutely felt.

Eurasia Statinvest's business activities are inextricably linked to a healthy environment.

We have recognized that it is essential to rethink the way we do business, with a focus on protecting our environment and its resources.

It is our corporate obligation to take responsibility for our actions, to make our business processes as environmentally friendly as possible and thereby secure the basis of life for mankind and the economic basis of our company.

Our main focus is on protecting the climate, water, biodiversity and the environment.
the promotion of a circular economy.

There is a high risk of environmental damage, particularly in the area of cotton and timber cultivation. For example, soil degradation or the contamination of water resources by toxic substances. In the area of climate protection, we refer not only to cultivation and production, but also to the transportation of our products and the CO₂ emissions generated by our administration, warehouses, stores and production facilities.

With the aim of transforming the Eurasia Statinvest Group into a sustainable company, we have started to identify critical areas and tackle problems step by step.

GRI 301: Materials

Disclosures on management approach (This section includes GRI 103-1, 2 & 3)

Every year, humanity's consumption of resources exceeds the earth's ability to regenerate many times over.

many times over, with current estimates around 1.7 times.

Minimizing the environmental impact caused by the production and transport of our products is therefore a central concern of the Group.

Our strategy in recent years has focused on gradually replacing conventional materials with sustainable alternatives. For example, the switch from conventional to organically grown cotton and the increased use of recycled fibers and plastics in products and packaging.
in products and packaging.

Materials and challenges:

There is no universal solution for the "perfect" material, which is why individual individual approaches are required for our products.

At the same time, our aim is to offer our customers products such as stationery, toys, pet supplies and textiles with the usual functionality, quality and sales-promoting packaging. This requires a step-by-step approach, as innovative materials are often not immediately available in the quantities required for the mass market. Chemical safety is also very important to us in order to ensure the marketability of the products and is also taken into account when selecting sustainable materials.

Strategy, goals & measures:

In the area of clothing and home textiles, we rely on organic natural fibers, recycled materials or synthetic fibers made from recycled materials.

We strive to reduce the use of materials of animal origin and rely on vegan alternatives instead. For our product portfolio, this primarily relates to dyes and feathers for pet supplies (cat toys). In the 2024 financial year, we will establish an animal ethics policy and implement it in our day-to-day business, especially in pet supplies.

In order to ensure that textiles are chemically harmless, we will always have an tested and manufactured in accordance with OEKO-TEX Standard 100 certification. We will gradually increase the proportion of textiles with the state "Grüner Knopf" seal.

Progress:

Cotton is the most important natural fiber in the Eurasia Statinvest Group's textile range. We have been monitoring the supply chains of our organic cotton since 2021. Through GOTS or OCS certification, we ensure the origin and processing according to the two standards from cultivation to our customer's warehouse.
to our customer's warehouse.

Since 2021, we have also been offering textile products made from recycled materials, which are certified by GRS.

The use of wood or wood-based components in our products or packaging such as paper and cardboard is already largely made from FSC or PEFC-certified material.

Re-certification in accordance with the Green Button Standard 2.0 was successfully completed this year. We thus ensure good socially and ecologically recognized production and would like to gradually gradually increase the proportion of products with this seal and offer them to our customers.



Circular economy

Challenge:

The use of recycled materials for the manufacture of our products, especially textiles, represents an important intermediate step. However, the main challenge lies in the realization of a closed-loop economy.

This involves turning old products into new ones.

Innovative approaches in the areas of production, disposal, sorting and recycling are required to successfully achieve this goal.

This requires the cooperation of various stakeholders along the entire value chain.

Strategy, goals & measures:

Our approach to the circular economy begins in the design phase of our products and packaging.

We attach great importance to the use of recycled and sustainable materials in order to close the material cycle and at the same time strengthen the demand for such materials in our supply chain.

However, we are aware that our responsibility as a manufacturer should go beyond what we have done so far. We are therefore currently conducting an analysis of our existing measures in the area of the circular economy in order to identify any gaps.

Our long-term goal is to develop products in such a way that most of their components are recyclable at the end of their life. This includes implementing specific design guidelines and effective end-of-life solutions in various areas.

Eurasia Statinvest plans to engage in pilot projects with cooperation partners in the future. on the topic of the circular economy.

Progress:

We have been monitoring our own waste since 2021 and ensure that it is disposed of and recycled properly.

In order to close the material cycle, we are gradually expanding the use of recycled or organically grown materials.

We reduce empty spaces in our packaging to avoid unnecessary use of materials.

The recyclability of our products and packaging has been determined since 2023 and we are creating internal measures and guidelines to achieve optimized recyclability through material conversions.

GRI 301-1: Materials used by weight or volume

Non-food goods

The materials used were not yet recorded in a systemically evaluable variant in 2023.

We opted for a new ERP system in 2023, which has since been prepared for implementation by our IT department and various project groups from the specialist departments. In the 2025 Sustainability Report, we plan to list the data broken down by materials such as cotton, wood or plastic and separately the corresponding proportion of recycled or organic raw materials used.

Packaging

The packaging materials used by weight, which are typically generated as waste by our products at private end consumers in Germany.

The data comes from our 2022 packaging licensing volume report. The final, audited data for the 2023 financial year will be available at the end of the second quarter of 2024 and will be included in the next Sustainability Report 2024.

	Paper, cardboard & carton	Ferrous metals	Other composite packaging	Plastics	Other materials
Total	378,303 kg	7 kg	4,727 kg	79,700 kg	3 kg

GRI 301-2: Recycled materials used

See GRI 301-1, Non-food goods.

GRI 301-3: Recycled products and their packaging materials

In the 2023 financial year, we did not directly take back any products or packaging after their use phase.

Eurasia Statinvest and its subsidiaries comply with the legal requirements in Germany and other sales and delivery countries for the take-back and recycling of packaging by licensing all packaging put into circulation or by discussing licensing with customers and offering solutions.
or discussing licensing with customers and offering solutions.

This measure ensures that 100% of the packaging used can be disposed of by consumers via the waste paper garbage can, the yellow bags, the recycling garbage can or the local recycling center at no additional cost and with minimal effort.

The Group also fulfills the legal requirements for electrical and electronic equipment and batteries by participating in the relevant take-back systems.

Since January 2022, in accordance with Section 17 of the German Electrical and Electronic Equipment Act (ElektroG), our customers have been obliged to take back a comparable old appliance free of charge when selling a new category 1, 2 or 4 electrical appliance.

An infrared marble heater from our product portfolio is affected.

We have established a corresponding take-back system for this purpose and offer our customers the opportunity to enable their customers to collect and return their products free of charge.

GRI 302: Energy

Disclosures on the management approach

(This section includes GRI 103-1, 2 & 3)

Challenges:

In view of the critical greenhouse gas emissions resulting from the use of fossil energy sources, a rethink towards CO₂-neutral renewable energy sources is essential.

However, as these are not yet available in sufficient quantities, Eurasia Statinvest attaches great importance to reducing energy consumption as much as possible at all its sites - the head office, the various storage locations and STYLEX branches in Bremen and Bad Bentheim. This approach is an essential part of our efforts to reduce our company's ecological footprint and contribute to climate protection.

Strategy, goals & measures:

Eurasia Statinvest's strategic direction and objectives focus on the reduction of CO₂ emissions.

Currently, our highest emissions are likely to be in Scope 3 and therefore not in the area directly influenceable area.

This year, we established an [online questionnaire](#) for our suppliers and began collecting data. In the 2024 financial year, we will evaluate the results and derive suitable measures.

As a company, we also focus on the sale of sustainable, climate-friendly products in order to make a significant contribution to environmental protection.

The measures include:

- The reduction of CO₂ emissions through the use of sustainably sourced raw materials, such as organically grown cotton
- The use of recycled materials in our products
- The promotion of environmentally friendly cultivation methods for cotton, in particular by reducing the use of fertilizers and pesticides in various projects
- Designing climate-friendly transportation and logistics processes
- Supporting our suppliers in manufacturing our products with minimal energy consumption and using renewable energies. A pilot project is already underway in Quanzhou, China
- Electricity from renewable sources is used at all of the company's sites and investments are made in energy-saving measures such as LED lighting.

With this holistic approach, Eurasia Statinvest itself and its subsidiaries plan to save more than half of CO₂ emissions from their own operating processes (Scope 1 & 2) by 2030 and achieve a 15% reduction in emissions in upstream and downstream value chains (Scope 3) compared to the 2022 financial year.

Progress:

In order to optimize energy consumption, an energy consultant was engaged in 2023 and commissioned to draw up a refurbishment concept for the main headquarters in Ellerau.

We expect the concept proposal in the 2024 financial year in order to draw up our own action plan to implement relevant potential savings.

The following points are already being implemented to achieve energy savings:

- 14 charging stations for electric vehicles, which are freely available to all employees
- The gradual conversion of the vehicle fleet to electromobility
- The expansion of LED lighting in the head office and warehouse
- A high-performance photovoltaic system has been online and productive at the head office since May 2021.

It covers an area of almost 950 m². The monocrystalline modules produce an annual yield of around 160,000 kWh. The surplus produced is fed into the electricity grid. We obtain purchased electricity from renewable energy sources.



GRI 302-1: Energy consumption within the organization:

Energy monitoring was started in 2022.

The months of November & December 2023 are not yet available for the electricity consumption of our locations at the end of the Sustainability Report.

The 2023 gas bill is also missing in order to compare consumption with the previous year 2022.

We will include this in future sustainability reports and continue monitoring.

Energy type	2022	2023
Electricity (kWh)	69.300	outstanding
Gas (kWh)	465.300	outstanding

GRI 302-2: Energy consumption outside the organization

Eurasia Statinvest does not currently have any primary data available that could provide detailed information on energy consumption in the upstream and downstream stages of the value chain.

Although we as a company are working intensively to collect such data, it is currently only available in isolated cases and does not yet meet our internal data quality requirements.

For this reason, Eurasia Statinvest has decided against publishing this data until sufficient data quality and completeness is ensured.

GRI 302-3: Energy intensity

No information is available yet.

GRI 302-4: Reduction of energy consumption

Compared to the base year 2022, we have not yet been able to finalize our energy consumption in Scope 1 & Scope 2 in 2023.

The total savings compared to the previous year can therefore only be assessed in the upcoming sustainability report for the 2024 financial year.

We do not expect a significant reduction in energy consumption at our locations due to employees returning from the COVID-19-related home office regulation.

GRI 302-5: Reduction of energy requirements for products and services

No information is available. The product portfolio consists of various non-food goods and services. A meaningful, product-specific energy requirement is therefore hardly possible. We are therefore currently refraining from publishing a corresponding key figure.

GRI 303: Water and wastewater

Disclosures on management approach

(This section includes GRI 103-1, 2 & 3)

Challenges:

Dealing with water resources and wastewater is a key environmental challenge. Especially in the textile production chain, where water consumption and wastewater disposal are critical environmental aspects.

Strategy, goals & measures:

Eurasia Statinvest pursues the goal of minimizing water consumption and wastewater pollution. This includes the implementation of water-saving technologies, the promotion of sustainable water management in the supply chain and the treatment and recycling of wastewater.

We launched our monitoring at our own locations in 2023 and prepared measures for implementation in our supply chain. We plan to tackle and gradually implement these measures in the coming 2024 financial year.

Progress:

Our progress will be measured in future by regularly monitoring water consumption and wastewater quality.

We are committed to increasing water efficiency and reducing our environmental impact through continuous improvements in production processes and cooperation with suppliers.

GRI 303-1: Water as a shared resource

The Group uses fresh water as drinking and washing water for employees and for preparing food in the tea kitchens. The water is sourced from regional supply companies and is not a resource in our own production processes. Regular waste water checks are carried out, including laboratory tests.

Monitoring for our production processes has not yet been started and is planned for the coming years with appropriate preventive and corrective measures.

GRI 303-2: Managing impacts

Water recirculation

There are currently no specific measures in this area which represents an opportunity for future developments and improvements.

GRI 303-3: Water withdrawal

Eurasia Statinvest has not yet implemented any special measures for water withdrawal.

GRI 303-4: Water recycling

No valid data is yet available for water recycling, which is why we are unable to publish any key figures.

GRI 303-5: Water consumption

Monitoring of water consumption at our locations began in 2023.

At the end of the 2023 Sustainability Report, our provider had not yet reported the quantities of water

consumed at our locations.

We will include this in future sustainability reports and continue monitoring.

	2022	2023
Water consumption (m³)	not available	outstanding



GRI 304: Biodiversity

Disclosures on the management approach

(This section includes GRI 103-1, 2 & 3)

Challenges:

Eurasia Statinvest is aware of intact ecosystems and their diversity as well as the necessary protective measures.

The natural resources wood and cotton are essential for the manufacture of our products.

We are aware of the increasing threat to biodiversity and the negative impact of intensive land use on the environment.

We see an urgent need for action to prevent the loss of habitats and species and to promote sustainable practices.

Strategy, goals & measures:

Eurasia Statinvest has set itself the goal of protecting and promoting the diversity of plant and animal species and their habitats in the high-risk areas of our supply chains.

The measures and activities are defined according to the principle of materiality and effectiveness.

We identify areas where we can exert the greatest influence and achieve a significant, scalable impact.

A risk analysis has identified the main impact of the company's activities on biodiversity in terms of products, supply chains and production countries. The initial focus is on cotton cultivation, textile processing and forestry.

We have identified the following four fields of action:

1. Use of sustainable materials and compliance with environmental protection standards through raw material standards and certifications:

- Primary use of cotton from sustainable sources, certified according to the Organic Content Standard (OCS) or the Global Organic Textile Standard (GOTS).
- Coffee wood for our pet supplies, which is certified according to Rainforest Alliance standards.
- Wood products that are either FSC or PEFC certified.

2. Farm and factory projects:

- Projects for environmentally and health-friendly textile processing, e.g. through training for factory workers and support in monitoring chemical stocks.

3. Stewardship and landscape projects:

- Protection of ecosystems through the development of sustainable regions for the cultivation of cotton and sustainable textile production.

4. Transformation:

- Promoting biodiversity conservation in the textile and cotton sectors and beyond.
- Support for science and development.
- Raising awareness among customers and employees about the importance of biodiversity.

We intend to set science-based targets for nature in the future and join the Science Based Targets for Nature Corporate Engagement program of the Science Based Targets Network program. This program is working on the development of guidelines for the creation of science-based targets for nature conservation.

Progress:

1. Sustainable material procurement and environmental standards in the supply chain:

- Almost all of the cotton came from certified, sustainable sources.
- A significant proportion of wooden products, paper and cardboard packaging were manufactured using FSC-certified wood.

2. Ecosystem protection and landscape conservation projects:

- **Two flowering sponsorships since 2020:** with Hof Rose in Ellerau and Hof Segger in Gölenkamp. Through our contributions, these farmers support the sowing and planting of flowering strips every year, which ensure an ecological balance. These flowering meadows provide a habitat for many different animal species.

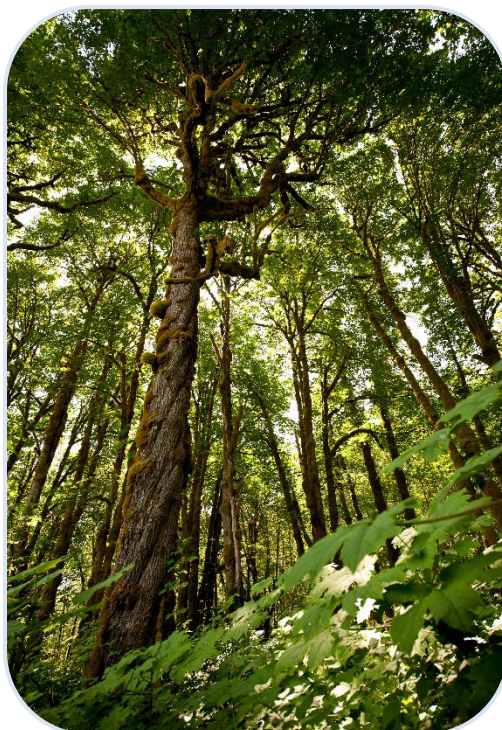


- **BEE-Rent since 2020:** We see it as a joint task to actively ensure the survival of our valuable bees. We therefore support the Bremen-based start-up BEE-Rent and finance the preservation and care of a beehive with 50,000 honey bees. Together with experienced beekeepers who look after our bee colony all year round, we are creating a new habitat for the bees.



- **Partnership with Wilderness International since 2023: Preserving rainforests in Peru & Canada:** Wilderness International is a non-profit foundation that is passionate about preserving the rainforest on the west coast of Canada and in the most biodiverse tropical rainforests in eastern Peru.

1. The deforestation of rainforests is one of the most pressing environmental problems of our time. In Peru and Canada, as in many other parts of the world, this practice not only threatens unique biodiversity and natural habitats, but also contributes significantly to climate change. The loss of virgin forest areas has far-reaching negative effects on the environment, the climate and the communities that depend on these ecosystems. Together, we are working to protect these valuable ecosystems and contribute to a sustainable future for generations to come.
2. Our financial support is an essential part of this comprehensive approach by Wilderness International. With our wilderness partnership, we are helping to protect 5,000 m² of rainforest forever, bind 300,000 kg of CO₂ as biomass and finance long-term conservation measures that strengthen the ecosystem.



3. Transformation and commitment to research and development:

- Active participation in a program to set science-based targets for nature conservation.
- Membership in various environmentally oriented organizations and initiatives.

GRI 304-1: Owned, leased, and managed operating sites that are located in or adjacent to or adjacent to protected areas and areas of high biodiversity value are located outside protected areas

Eurasia Statinvest and its subsidiaries do not own or lease operating sites that are located in or adjacent to protected areas and areas of high biodiversity value outside protected areas.

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

As a group of companies, we do not have the greatest impact on biodiversity through our direct business activities, but where the raw materials such as cotton and wood for our products are grown and harvested.

GRI 304-3: Protected and restored habitats

Eurasia Statinvest does not currently carry out any restoration projects of its own and does not designate any protected habitats.

However, we are already in contact with MoorFutures to make our regional contribution to the third project of the Königsmoor in Schleswig-Holstein at the end of 2024 to make our regional contribution to nature and species conservation.

GRI 304-4: Species on the International Union for Conservation of Nature (IUCN) Red List and national lists of protected species occurring in areas affected by operations

Our company and subsidiaries are headquartered in Germany. The impact of direct operating activities is extremely low in relation to the impact from the supply chain.

Taking into account the IUCN Redlist (<https://www.iucnredlist.org/>), our operations in Germany do not endanger any species or habitats.

We will address and report on the risks from our production countries in the upcoming Sustainability Report 2024.

GRI 305: Emissions

Disclosures on the management approach

(This section includes GRI 103-1, 2 & 3)

Challenges:

As a group of companies, we are aware of the urgent need to respond to climate change, particularly with regard to our key raw materials such as cotton and wood.

In view of increasing global warming, these resources could become scarcer, which would have a serious impact on the people in the growing regions and subsequent supply chains.

Based on the findings of international climate research and in line with the 2015 Paris Climate Agreement, which aims to limit global warming to an average of 1.5 degrees Celsius, Eurasia Statinvest is committed to decisive and ambitious climate protection measures.

This year, we established an [online questionnaire](#) for our suppliers and began collecting data. In the 2024 financial year, we will evaluate the results and derive suitable measures.

Strategy, goals & measures:

We see great leverage in selling sustainable products that are manufactured in a climate-friendly way. This includes the reduction of CO₂ emissions through the use of sustainable raw materials such as organic cotton, the use of recycled materials, the promotion of environmentally friendly cultivation methods for cotton and wood, efficient transportation and logistics processes and supporting suppliers in energy-efficient production.

Eurasia Statinvest also relies on electricity from renewable sources and energy-saving measures at its own sites.

and energy-saving measures.

By 2030, the company aims to achieve significant savings in CO₂ emissions both in its own processes and along the entire value chain.

With this holistic approach, Eurasia Statinvest itself and its subsidiaries plan to save more than half of the CO₂ emissions from their own operating processes (Scope 1 & 2) by 2030 and achieve a 15% reduction in emissions in upstream and downstream value chains (Scope 3) compared to the 2022 financial year.

Progress:

A corresponding monitoring system, including software, was prepared in 2023 and is to be implemented in the 2024 financial year. In order to optimize energy consumption, an energy consultant was engaged in 2023 and commissioned to draw up a refurbishment concept for the main headquarters in Ellerau.

We expect the concept proposal in the 2024 financial year in order to draw up our own action plan for implementing relevant savings potential. The renewal of the heating system will play an important role in this. Improving the efficiency of a new heating system will also reduce the associated CO₂ emissions.

Through the provider ClimatePartner, we calculated all GHG emissions from our locations in the 2022 financial year and offset 1,279,064 kg of CO₂ emissions through a forest conservation project in Mataven, Colombia.

Project summary: <https://climatepartner.com/17460-2111-1001>

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

Financial year 2022

Total: 213,069.21 kg CO₂

The GHG emissions (Scope 1) for the 2023 reporting year will be reported in the 2024 Sustainability Report.

Location	Ellerau	Bad Bentheim	Bremen
CO ₂ (kg)	112.608,33	0	100.460,87

GRI 305-2: Indirect energy-related GHG emissions (Scope 2)

Financial year 2022

Total: 406,472.18 kg CO₂

The GHG emissions (Scope 2) for the 2023 reporting year will be reported in the 2024 Sustainability Report.

Location	Ellerau	Bad Bentheim	Bremen
CO ₂ (kg)	224.564,72	177.071,94	4.835,52

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

Financial year 2022

Total: 553,880.02 kg CO₂

The determination of CO₂ emissions for our delivery transports was included in the overall result to the extent that the data was available. Unfortunately, many of our logistics service providers were not yet able to provide valid data for the CO₂ emissions generated in 2022.

The GHG emissions (Scope 3) for the 2023 reporting year will be reported in the 2024 Sustainability Report. We are already in discussions with our service providers regarding measures and solutions to include CO₂ emissions caused by logistics.

Location	Ellerau	Bad Bentheim	Bremen
CO ₂ (kg)	336.321,56	132.797,87	84.760,60

GRI 305-4: Intensity of GHG emissions

No information is available.

GRI 305-5: Reduction of GHG emissions

In view of the urgent challenge of climate change, we are focusing on minimizing our CO₂ emissions across the entire value chain.

Our strategy includes implementing energy efficiency measures, investing in renewable energies and optimizing our logistics and production processes.

We also promote the use of sustainable materials and the development of more environmentally friendly products.

Our goal is to make a substantial contribution to reducing GHG emissions in the coming years and thus reduce our environmental footprint. To this end, we are committed to regularly reviewing and adapting our practices and strategies, to achieve these goals.

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

No information is available.

GRI 305-7: Nitrogen oxides (NO_x), sulfur oxides (SO_x) and other significant air emissions

No information is available.



GRI 306: Waste

Disclosures on the management approach

(This section includes GRI 103-1, 2 & 3)

Challenges:

The avoidance of waste is unavoidable in manufacturing companies.

Within the Group, we address this issue at several levels in the supply chain and see the generation of packaging materials and the associated waste as a particular challenge.

Strategy, goals & measures:

Eurasia Statinvest pursues a three-pronged sustainability strategy: reduce, reuse, recycle. This includes minimizing the use of paper and cardboard, with the remaining needs being covered mainly by certified, responsible forestry and recycled materials.

The use of plastic has been reduced, for example by dispensing with plastic packaging for clothing items in favor of paper banderoles or cardboard boxes. We are also working on solutions to make packaging recyclable and increase recyclability in general.

Although no quantitative waste reduction targets have been set, we are constantly striving to find innovative solutions to reduce the volume of waste.

Progress:

The materials used were not yet recorded in a systemically evaluable variant in 2023.

In 2023, we opted for a new ERP system, which has since been prepared for implementation by our IT department and various project groups from the specialist departments.

We plan to list the data broken down by material in the Sustainability Report 2025.

GRI 306-1: Waste generated and significant waste-related impacts

Eurasia Statinvest's waste management can be divided into two main areas:

First, the waste generated at its own sites and those operated by service providers.

This mainly includes packaging waste from the upstream value chain, such as transport cartons used to transport goods from the production countries to Germany.

The second area relates to the waste generated by the packaging of non-food products in the downstream value chain at our customers and end consumers.

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

All management approaches to the circular economy and waste prevention can be found in GRI 301 (GRI 103-1, 2 & 3).

We are not yet able to provide any information on the process we use to determine whether waste is disposed of by our disposal service provider in accordance with is managed in accordance with contractual or legal obligations.

We record waste-related packaging data via our annual packaging licensing and quantity reporting.

GRI 306-3: Waste generated

We receive the data on the waste generated at our company headquarters and locations of our subsidiary STYLEX Schreibwaren GmbH is provided to us in an annual waste waste balance sheet from our waste disposal service provider.

GRI 306-4: Waste diverted from disposal

S. 306-3

GRI 306-5: Waste sent for disposal

S. 306-3



GRI 307 & 308: Environmental compliance & environmental assessment of suppliers

Disclosures on management approach

(This section includes GRI 103-1, 2 & 3)

Challenges:

Eurasia Statinvest is aware of the importance of legal and voluntary initiatives to increase environmental and resource protection at national, EU and global level.

The main challenge remains the inclusion of all players in the value chain.

Strategy, goals & measures:

The implementation of our methods is divided into four main areas:

1. code of conduct: this is a contractual component and sets out binding principles for employees and business partners.

Compliance with environmental criteria is taken into account and is the cornerstone of cooperation with our group of companies.

2. measures at our own locations: Investments in modern technologies to reduce CO₂ emissions and energy consumption. E.g. installation of LED lighting at the organization's headquarters or commissioning an energy consultant to draw up a refurbishment concept for the building.

3. measures in further processing and production: assessment of human rights and environmental aspects in production countries by means of risk analysis, implementation of audits and implementation of improvement plans in the event of non-compliance with standards, including preventive and corrective measures that are continuously reviewed and monitored by us.

4. measures in the cultivation of raw materials: use of certified raw materials and promotion of sustainable cultivation methods.

Progress:

This year, we established an [online questionnaire](#) for our suppliers and began collecting data. In the 2024 financial year, we will evaluate the results and derive suitable measures.

The proportion of wood and wood-based components consists almost exclusively of FSC or PEFC-certified components. This applies to the product as well as the packaging and packaging components.

GRI 307-1: Non-compliance with environmental laws and regulations

During the reporting period, no incidents were known, reported or apparent from the information available to us.

GRI 308-1: New suppliers that were screened using environmental criteria

In 2023, 100% of all producers were assessed on the basis of social audits.

We define this process in our Ongoing Due Diligence as an ongoing audit with at least an annual assessment including a corrective action plan for any deviations that occur.

Inclusion in our supplier pool is the onboarding due diligence, which all producers also undergo. by all producers. Approval by the CR department in accordance with clearly defined internal work instructions is essential. The consideration of environmental criteria has so far only an essential component for textiles, wood and wood-based components. In the 2024 financial year, we will review the expansion of due diligence to include other environmental criteria.

GRI 308-2: Negative environmental impacts in the supply chain and actions taken

One particularly relevant topic is the reduction of negative environmental impacts caused by the use of chemicals, especially in textile production.

To this end, we rely primarily on the use of GOTS and GRS-certified materials. Both standards include environmental criteria that restrict the use of hazardous chemicals in processing.



GRI 400: Social Disclosures

Since Eurasia Statinvest was established, the company has always placed a special focus on the individual. The company's philosophy has always been guided by the conviction that committed and professionally competent employees are a company's most valuable asset.

This conviction has been extended: it now applies equally to all people in our supply chains. Respectful and fair treatment both within our organization and with all those whose work contributes to the success of our company forms the foundation of our corporate ethics. As an established trading company, we rely on cooperation with suppliers from Asia and other parts of the world.

Globalization brings both benefits for our customers and opportunities for the people in our production countries. However, it also entails risks and challenges that we feel obliged to address. In particular, the disregard for labor and social standards, which still occurs too often.

Our aim is to balance the opportunities and risks for the benefit of all those involved and to actively involve them in these transformation processes.

GRI 401 & 402: Employment & labor relations

Disclosures on the management approach (This section includes GRI 103-1, 2 & 3)

Challenges:

The success of our company is based on the commitment and team spirit of our employees. In a time of demographic change and a growing shortage of skilled workers, we strive to attract motivated employees, retain them for the long term and continuously promote their passion and performance. We strive to constantly develop ourselves further, anticipate changes and react flexibly to them.

Our corporate culture is anchored in our company principles. Only together can we ensure long-term success.

We therefore see the development towards a uniform corporate culture at Eurasia Statinvest as an ongoing transformation process that requires greater conflict resolution, trust and transparency both within the organization and among employees.

Strategy, goals & measures

We want to establish efficient structures and processes in our company in order to implement and continuously improve the needs and rights of our employees and workers in our supply chain in the best possible way.

Our goal is to strengthen Eurasia Statinvest with a work culture in which people are at the forefront and their skills can be used effectively.

It is becoming increasingly important to reconcile the individual needs of people with the interests of the company.

GRI 401-1: New employee hires and employee turnover

Employee growth in the 2023 financial year: 2.19%.

New hires: 31

	2023 (number)	Total (number)
Women	< 30 years: 6 30 - 50 years: 10 > 50 years: 6	22
Men	< 30 years: 3 30 - 50 years: 1 > 50 years: 4	8
Miscellaneous	< 30 years: 0 30 - 50 years: 0 > 50 years: 0	0

Employee turnover: 27

	2023	Total (number)
Women	< 30 years: 3 30 - 50 years: 7 > 50 years: 8	18
Men	< 30 years: 2 30 - 50 years: 3 > 50 years: 4	9
Miscellaneous	< 30 years: 0 30 - 50 years: 0 > 50 years: 0	0

There are no significant differences between women and men in terms of fluctuation in terms of the percentage of employees.

GRI 401-2: Benefits offered only to full-time employees and not to temporary or part-time employees

Eurasia Statinvest does not differentiate between full-time and part-time employees with regard to company benefits.

full-time and part-time employees.

The principle of equal pay and equal treatment for temporary workers is directed against the respective employer in accordance with the Temporary Employment Act (AÜG) in Germany, i.e. the temporary employment agencies. Temporary workers therefore do not benefit from the additional and social benefits

of Eurasia Statinvest. In principle, however, the employment of temporary workers is only intended for peak workloads and for a short, foreseeable period of time.

Within the Group, additional benefits serve as recognition for the commitment and dedication of our employees.

These benefits include discounts for our employees at our customers and our partner Corporate Benefits:

<https://eurasia.mitarbeiterangebote.de/>.

As part of our company health program, we offer an active lunch break once a week and provide employees with water, fruit and vegetables free of charge. Group insurance through Hallesche

Versicherung covers an annual cost contribution of €300.00, which can be used for medication, glasses, etc.

GRI 401-3: Parental leave

We grant parental leave in accordance with the legal requirements (BEEG).
No distinction is made between part-time and full-time employees.

GRI 402-1: Minimum notice period for operational changes

The employees are not represented by a works council.

In the event of operational changes, a staff meeting is convened and informed in a timely and comprehensive manner so that all employees can exercise their rights to consultation and representation of interests.

A change will only be implemented after this participation procedure has been carried out properly and taking into account possible conflicts of interest with the employees.

GRI 402-1 B: Not applicable, as Eurasia Statinvest and its subsidiaries are not bound by collective bargaining agreements.



GRI 403: Occupational health and safety

Disclosures on the management approach (This section includes GRI 103-1, 2 & 3)

Challenges:

Eurasia Statinvest's employees tackle demanding tasks every day.

An essential basis for their commitment, their performance and therefore the success of our company is a working environment that promotes health and enables a good work-life balance.

We see it as our task to develop effective management methods, processes and support services that allow our employees to find a healthy balance between professional commitment and personal self-care. Occupational health and safety is a high priority for us, and during the coronavirus crisis, protection against infection became an additional, important challenge from 2020.

Strategy, goals & measures:

We hold weekly, voluntary events such as an "active break" with sports trainers at our headquarters in Ellerau.

A healthy working environment also includes regular reviews of ergonomic workplace design and the minimization of stress factors such as noise.

We offer individual and flexible solutions for workplace and working time organization and also adapt activities if necessary.

We support the compatibility of work and family life through flexible working models such as working from home, part-time or parental leave.

Progress:

In cooperation with our company doctor, we can offer employees vaccinations against the coronavirus and annual flu jabs.

We have replaced the ceiling lighting at our headquarters in Ellerau with powerful LED panels and carried out a measurement at each workstation to create sufficiently bright lighting conditions.

Every employee has been given a height-adjustable desk and an ergonomic office chair. An external specialist conducts annual occupational safety training, including correctly adjusted workstations, seat heights, etc.

In 2023, a computer workstation analysis was offered by our company doctor and taken up by numerous employees.

GRI 403-1: Occupational health and safety management system

Eurasia Statinvest does not implement a special management system for occupational health and safety. Occupational health and safety is carried out in accordance with German legislation.

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

In accordance with legal requirements, Eurasia Statinvest conducts regular and situational risk assessments to evaluate the safety and health risks in workplaces and work processes.
in work processes.

Due to the special circumstances in 2020, for example, a specific risk assessment was implemented for mobile work scenarios.

Occupational safety at Eurasia Statinvest is subject to a continuous improvement process that is shaped both by legal guidelines and by findings from day-to-day work.

Our employees are informed and made aware of their rights and obligations in the area of occupational health and safety through annual training courses.

GRI 403-3: Occupational health services

All employees can obtain advice from occupational health services or the company doctor on the topics of health protection, health promotion and preventive measures.

All relevant information and contact details are available on the intranet and on notice boards.

GRI 403-4: Employee participation, consultation and communication on occupational health and safety and health protection

Eurasia Statinvest implements occupational safety measures in accordance with legal requirements without resorting to a formal management system.

Information on occupational health and safety issues is provided to employees primarily via the intranet and notices.

In accordance with legal requirements, Eurasia Statinvest's health and safety committee meets once a quarter.

GRI 403-5: Employee training on occupational health and safety

In the 2023 financial year, all employees were trained in the prescribed occupational health and safety topics.

and health protection were instructed.

GRI 403-6: Promotion of employee health

You can find information on the subsidies in the management approach, GRI 403 under Strategy, Goals & Measures.

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

Eurasia Statinvest has established social and environmental requirements in its Code of Conduct.

The implementation of the Code of Conduct is contractually binding for all employees, our suppliers, service providers and cooperation partners.

In this Code of Conduct and our Declaration of Principles, we expressly point out the need to provide employees with a safe and hygienic working environment.

The process specification and training of occupational safety is mandatory.

Unsafe and life-threatening working environments and inadequate building facilities, particularly with regard to fire protection and escape routes, are considered serious violations of our Code of Conduct. In

all our social and environmental audits, we check compliance with these requirements and implement corrective and preventive measures in consultation with the business partner.

We primarily use the certifications and standards listed under GRI 102-12 & 13 for our raw materials. The guidelines for occupational safety, health protection and chemical management are also taken into account.

To counter these risks in a preventative and problem-solving manner, we rely on a range of measures. These include strict inspections and approval processes for production facilities as well as annual checks. In addition, we insist on compliance with minimum social standards with positively completed audits of an initiative such as amfori BSCI, Sedex (SMETA), ICTI or similar in order to implement further control and determination measures.

The focus is on promoting long-term partnerships with suppliers and producers and forms a framework for the long-term improvement of occupational health and safety.

In 2023, we committed ourselves to ensuring that all our textile producers in Bangladesh agree to the Accord (International Accord on Health and Safety in the Textile and Garment Industry) and are integrated. We are therefore committed to employee safety through a collaborative approach with external monitoring, union involvement and transparency.

Today, this program is one of the most successful initiatives to improve working conditions in the textile industry, with a particular focus on occupational health and safety.

Since its inception, there have been no fatal fires or collapses in participating factories. The Accord independently monitors the safety of buildings, fire protection equipment and electrical installations and specifies improvement plans.

GRI 403-8: Employees covered by an occupational health and safety management system

Eurasia Statinvest does not implement a special management system for occupational health and safety. Occupational health and safety is carried out in accordance with German legislation.

GRI 403-9: Work-related injuries

An evaluation of accidents at work according to the frequency of injuries is not possible based on the available data.

There were no fatalities due to work-related injuries in 2023.

For the Sustainability Report 2024, we will record reportable workplace accidents with a lost time of at least three working days and report on an ongoing basis in future.

Commuting accidents occur outside the company and are therefore not within our direct sphere of influence. However, we will also record these in the upcoming Sustainability Report 2024 to ensure transparent allocation.

GRI 403-10: Work-related illnesses

In the 2023 financial year, we were not aware of any work-related illnesses among employees within the Group.

GRI 404: Education and training

Disclosures on the management approach (This section includes GRI 103-1, 2 & 3)

Challenges:

In the German labor market, the shortage of skilled workers presents many employers with challenges. It is therefore highly relevant for our group of companies to train talented young people and not only successfully fill training positions, but also to retain young professionals in the company in the long term.

Strategy, goals & measures:

We attach great importance to the professional and personal development of our employees and managers.

Our main objective is to continuously improve the skills of our workforce through ongoing training and development programs. We rely on a combination of internal training courses, external training measures and digital learning platforms to offer a wide range of learning opportunities.

We plan to set specific training objectives each year that are tailored to the individual needs and career goals of our employees.

We also aim to promote managers through special leadership programs to strengthen their skills in the area of employee management and development.

In future, we would like to create career development plans for all employees in order to offer them clear paths for their professional and personal development within our Group.

Progress:

Further training measures, seminars and courses are discussed between employees and managers in our annual employee appraisals. General further training courses such as Excel training or English courses are also implemented, as are specialist further training courses.

GRI 404-1: Average hours of training and education per year per employee

An evaluation of the average number of hours of training and development per year and employee is not yet systematically recorded.

We will determine a way to collect data in the 2024 financial year and report on this in future sustainability reports.

GRI 404-2: Programs to improve employee skills and transition assistance

The annual performance review includes a feedback process including a development meeting. Employees receive structured feedback on the achievement of their performance and goals.

GRI 404-3: Percentage of employees receiving regular performance and career development reviews and their professional development

All employees are entitled to an annual employee appraisal and conduct this within the Group. within the Group.

GRI 405 & 406: Diversity / equal opportunity & non-discrimination

Disclosures on the management approach (This section includes GRI 103-1, 2 & 3)

Challenges:

Contrary to progressive global trends, ensuring a diverse and inclusive work environment remains a constant task.

The promotion of equal opportunities in all areas of the company and the consistent avoidance of discrimination on the basis of gender, ethnic origin, age, religion, sexual orientation or disability are particularly important challenges.

Strategy, goals & measures:

Eurasia Statinvest has set itself the goal of establishing diversity and equal opportunities as central components of its corporate culture. Our strategy includes the development and implementation of policies and programs aimed at promoting diversity and preventing discrimination. We plan to introduce specific training and awareness-raising measures for employees and managers in order to create an inclusive working environment.

We also strive to design our recruitment and promotion processes in such a way that they ensure equal opportunities and promote diversity at all levels of the company.

Progress:

Eurasia Statinvest has implemented a monitoring system to monitor and evaluate progress in the areas of diversity and equal opportunities. This system records relevant data and key figures, such as gender and salary distribution in various areas of the company.

We report annually on our progress and adjust our measures accordingly in order to continue to achieve and improve our goals in these areas.

We are also committed to regularly reviewing and adapting our strategies to ensure that they contribute effectively to the promotion of diversity, equal opportunities and non-discrimination.

GRI 405-1: Diversity in governance bodies and among employees

All information on diversity can be found in GRI 102-8, in the Personnel Structure section.

GRI 405-2: Ratio of basic salary and remuneration of women to basic salary and remuneration of men and remuneration of men

Due to the different company structures and areas of activity of Eurasia Statinvest and its subsidiaries, it is not possible to make an exact statement at the present time.

We carried out a living wage analysis in the current financial year 2023.

The value determined is above the statutory minimum wage in Germany. All employees are paid at least this Living Wage (excluding trainees and in accordance with training contracts).

We evaluate and pay all employees based on their professional and personal qualifications.

No differentiation is made between genders, ethnic origin, age, religion, sexual orientation or disability.

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

There were no known cases of discrimination within the Group during the reporting period.

GRI 407, 408, 409, 411, 412, 413, 414:**Management approach**

(This section includes GRI 103-1, 2 & 3)

Challenges:

In the 2023 financial year, we as a group of companies purchased non-food items from around 500 producers in Asia and Europe.

These international partnerships enable us to offer our customers a wide range of non-food items and various services. However, they also commit us to a great responsibility.

Unfortunately, disregard for labor and social standards cannot be completely ruled out in many of our production countries.

Strategy, goals & measures:

Our goal is to improve compliance with human rights standards in our production countries. We strive to balance the opportunities and risks of globalization for the benefit of all stakeholders and actively involve them in these transformation processes.

This requires comprehensive cooperation with companies, non-governmental organizations, human rights organizations and local governments.

Human rights due diligence is an integral part of the Supply Chain Due Diligence Act (LkSG), which came into force in 2023.

As a group of companies, we do not fall within the scope of the law.

However, many of our customers are obliged to identify and disclose data. We therefore consider ourselves to be indirectly affected and have committed ourselves to implementing and complying with the LkSG.

We follow the guiding principle of respecting human rights, systematically preventing any human rights violations and remedying violations through targeted measures and continuous improvements.

We have integrated this into our management approach with 4 key topics:

1. Policy statement and guidelines
2. Assessment of particular risks and impacts on human rights
3. Implement and review measures
4. Establishment of a complaints mechanism

More information on our management approach, strategies and measures can be found in our [Declaration of Principles](#) and [Code of Conduct](#).

Progress:

Reporting on progress and targets in the areas of freedom of association and collective bargaining (GRI 407), forced or compulsory labor (GRI 409) and social assessment of suppliers (GRI 414) can be found in the respective subchapters.

There are no reportable goals and progress in the areas of child labor (GRI 408), rights of indigenous peoples (GRI 411), respect for human rights in significant investment agreements and contracts (GRI 412) and local communities (GRI 413).

In 2023, we established an internal process instruction that requires a comprehensive review of suppliers and production facilities before they are included in our supplier pool and is carried out on an ongoing basis and at least once a year for existing suppliers.

The control of valid minimum social and ecological requirements is a decisive is a crucial point.

We draw up corrective and preventive action plans, visit the production facilities ourselves to gain our own impression of the situation and also work together with initiatives such as amfori BSCI, Sedex (SMETA), ICTI and others.

GRI 407-1: Freedom of Association and Collective Bargaining - Operations and suppliers in which the right to exercise freedom of association and collective bargaining may be at risk

Operating sites:

Eurasia Statinvest's Code of Conduct is binding for all employees.

It strongly states that human rights and basic social standards, including the right to freedom of association and collective bargaining, must be respected.

We encourage all employees to report any violations of this Code of Conduct through our [complaints channel](#).

Eurasia Statinvest guarantees that there will be no negative consequences for the reporting persons or the persons concerned and that the report can also be made anonymously.

During the reporting period, no violations of freedom of association and collective bargaining were reported to us at Eurasia Statinvest's facilities.

Suppliers:

Eurasia Statinvest's Code of Conduct is contractually binding for all suppliers, service providers and cooperation partners. This Code of Conduct explicitly emphasizes the need to respect the right to freedom of association and collective bargaining. Any violation of these principles is considered a strict violation of our beliefs as outlined in section GRI 414.

No cases or violations of freedom of association were reported via our grievance mechanism during the reporting period.

In many countries from which we source our products, there is an increased risk of disregard for the right to freedom of association and collective bargaining. We therefore believe that our grievance mechanism still needs to be improved and should not be used as a basis for assuming that there are no widespread labor rights violations in these countries.

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

Eurasia Statinvest's Code of Conduct is contractually binding for all suppliers, service providers and cooperation partners. This Code of Conduct explicitly states that human rights and minimum social standards must be respected. This also includes the prohibition of child labor.

There were no known violations of the ban on child labor during the reporting period.

GRI 409-1: Forced or Compulsory Labor - Operations and suppliers at significant risk for incidents of significant risk for incidents of forced or compulsory labor

Eurasia Statinvest's Code of Conduct is contractually binding for all suppliers, service providers and cooperation partners. This Code of Conduct expressly states that minimum social standards must be observed and that the use of forced or compulsory labor is prohibited.

There were no known violations of forced or compulsory labor during the reporting period.

GRI 411-1: Rights of indigenous peoples - Incidents of violations involving rights of indigenous peoples

No violations or incidents in which the rights of indigenous peoples were violated came to light during the reporting period.

GRI 412-1, 2 & 3: Human rights due diligence

Eurasia Statinvest's Code of Conduct is contractually binding for all suppliers, service providers and cooperation partners.

This Code of Conduct contains all relevant human rights and labor law provisions as well as associated international agreements.

We monitor the applicable minimum social and ecological requirements ourselves on site at the production facilities and also work with initiatives such as amfori BSCI, Sedex (SMETA), ICTI and others.

GRI 413-1: Local communities - Operations with local community engagement, impact assessments and support programs

There were no negative effects on local communities during the reporting period.

This did not result in any promotion or involvement.

GRI 413-2: Operations with significant or potential negative impacts on local communities on local communities

See GRI 413-1.

GRI 414-1 & 2: Social assessment of suppliers

Our evaluation includes a thorough review of compliance with human rights standards, working conditions and social practices of our suppliers as well as environmental requirements.

Particular focus is placed on aspects such as fair working hours, appropriate remuneration, health and safety conditions in the workplace and compliance with freedom of association and non-discrimination.

In the reporting year, we subjected all of our suppliers to an in-depth social assessment. This included on-site audits as well as detailed questionnaires and interviews to ensure compliance with our high standards in terms of labor rights and social responsibility. We have also introduced training programs for our suppliers to promote awareness and compliance with these standards.

Through these measures, we strive not only to ensure the compliance of our supply chain, but also to actively contribute to improving living and working conditions in the production countries.

We recognize that this continuous social assessment is an essential part of our responsibility as a global company and are committed to using our sphere of influence to promote sustainable and ethical business practices for positive development.

GRI 415: Political influence **(This section includes GRI 103-1, 2 & 3)**

Challenges:

The biggest challenge is to strike a balance between representing our corporate interests and maintaining transparency and integrity in our political communication.

Strategy, goals & measures:

Our strategy in this area focuses on ensuring that our political influence is transparent, responsible and in line with our corporate values.

We do not currently participate in political discussions, but plan to do so in the future.

Progress:

We did not carry out any reviews of political activities during the reporting period.

GRI 415-1: Donations to political parties

No donations were made to political parties in the reporting period. We generally refrain from making financial and in-kind donations to political parties.

GRI 416: Customer health and safety **(This section includes GRI 103-1, 2 & 3)**

Challenges:

Our product portfolio includes a wide range of different product groups. These include textiles and toys, which are already subject to high legal requirements in terms of product quality and product safety due to their intended use.

Strategy, goals & measures:

We always produce to the highest quality standards. We regard the statutory regulations as fundamental basis on which we build and go beyond in many areas.

Our high quality standards are not only checked by our internal quality assurance, but also regularly validated in cooperation with independent, ISO17025 accredited testing institutes, which confirm the chemical, mechanical and textile-physical safety of our products.

We see it as our great responsibility to manufacture and supply flawless products without exception, especially for infant products such as baby toys.

Our quality management process begins as early as the product development stage and is communicated to our producers with clear requirements regarding safety, functionality and workmanship.

The EU REACH Regulation (Registration, Evaluation, Authorization and Restriction of Chemicals) is always adhered to.

GRI 416-1: Assessment of the health and safety impacts of product and service categories

In accordance with German and European legislation, we prepare a risk analysis for each product and use this to derive appropriate measures for product design, warnings and instructions for use.

For competitive reasons, we will not publish this assessment.

GRI 416-2: Incidents of non-compliance concerning the health and safety impacts of products and services

During the reporting period, there were no violations in connection with our products and services relating to health and safety.

GRI 417: Marketing and labeling

(This section includes GRI 103-1, 2 & 3)

Eurasia Statinvest's sustainability communication guidelines are based on the principles of honesty of honesty, credibility and transparency.

For us, honesty is the key to change. We are determined to address problems openly, critically rethink existing practices, promote innovation and not shy away from complex challenges. Progress requires a transparent approach. Clear communication and dialog about insights and successes. We strictly reject any form of greenwashing, as it stands in the way of real change and is not compatible with our corporate principles.

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

Eurasia Statinvest always ensures correct labeling with ecological and social seals and standards. This is based on our comprehensive certification management process in the Corporate Responsibility department.

We contribute to transparency by providing detailed information on the material composition of our products and their correct use and disposal.

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

In the reporting year, there were no non-compliances in connection with product and service information and labeling.

GRI 417-3: Incidents of non-compliance concerning marketing and communication

There were no violations in connection with marketing and communication in the reporting year.

GRI 418: Protection of customer privacy **(This section includes GRI 103-1, 2 & 3)**

Challenges:

Rapid technological development and the growing threat of cyberattacks increase the risk of data the risk of data breaches.

Ensuring the privacy and security of customer information in an increasingly digitalized world is our greatest challenge.

Strategy, goals & measures:

Our strategy is based on the implementation of robust data protection and security measures.

We have set ourselves the goal of protecting the personal data of our customers and end customers through advanced encryption technologies, regular security audits and the continuous training of our employees in data protection-related topics. Equally important is strict compliance with national and international data protection laws and guidelines.

Progress:

In the reporting year, we conducted data protection training with all employees via the cyber security provider Perseus.

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

During the reporting period, there were no complaints relating to breaches of data protection and the loss of customer data.

GRI 419: Socioeconomic compliance **(This section includes GRI 103-1, 2 & 3)**

Challenges:

Understanding and meeting the ever-changing global and local regulatory requirements, which is particularly relevant in a dynamic economic environment and when expanding into new markets, is the biggest challenge.

Strategy, goals & measures:

Our strategy includes the implementation of a comprehensive compliance management system that aims to take into account all relevant social, economic and regulatory standards.

This system is supported by regular training and further education for our employees and business partners in order to promote a deep understanding of compliance issues and raise awareness of the importance of ethical behavior.

The aim is not only to comply with legal requirements, but also to ensure a high level of social responsibility and ethical business practice.

Progress:

Through regular internal and external audits, the evaluation of our business practices and the continuous revision of our compliance guidelines, we have been able to ensure that our processes and procedures meet current socio-economic standards.

These efforts have led to a stronger compliance culture within the company and help to strengthen the trust of our stakeholders in our business activities.

GRI 419-1: Non-compliance with laws and regulations in the social and economic area

During the reporting period, there was no disregard or non-compliance with laws and regulations in the social and economic area.

List of contributors

This Sustainability Report 2023 is the result of extensive collaboration between various people and teams within Eurasia Statinvest GmbH and its subsidiaries.

Below you will find a list of all those who were significantly involved in the creation and design of this report:

Eurasia Statinvest GmbH:

- Sönke Carstensen: Managing Director
- Martin Pancke: Managing Director

Carstensen Import-Export Handelsgesellschaft mbH:

- Patric Pletz: Teamlead Corporate Responsibility
- Jessica Schabdach, Corporate Responsibility Manager
- Bernd Brunssen, Head of Quality Management
- Lennart Teske, Quality Manager

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The report will be published on 31.01.2024.

Conclusion and outlook by the corresponding author:

*"We are convinced that an effective and lasting solution for social, ecological and economic development can be achieved if all relevant stakeholders work together. For this reason, we will regularly report on our progress and successes in our sustainability report and critically reflect on ourselves and our actions as a group of companies." - **Patric Pletz***



Patric Pletz

**Teamlead Corporate Responsibility,
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