EURASIA
Statinvest GmbH

2025 Sustainability Report

Sustainability Reporting in accordance with the standards of the Global Reporting Initiative (GRI)

Foreword

Eurasia Statinvest, an owner-managed group of companies comprising its subsidiaries Carstensen Import-Export Handelsgesellschaft mbH and STYLEX Schreibwaren GmbH, is convinced that long-term business success is only possible in harmony with responsible social and environmental practices.

As an internationally active group of companies, we bear responsibility toward people, the environment, and society. This responsibility does not end at our own locations but also extends to our global supply and value chains. The careful use of natural resources, the continuous improvement of our processes, fair working conditions, and respect for human rights are integral parts of our corporate identity.

In the 2025 reporting year, our supply chains remained at the center of our sustainability efforts. They are dynamic, internationally interconnected, and in some cases linked to countries where heightened human rights or environmental risks may exist. To prevent or minimize the potential negative impacts of our business activities on people, animals, and the environment, we continuously analyze our supply chains and subject both existing and new suppliers to a multi-stage evaluation and audit process.

This due diligence process serves to identify risks at an early stage, develop appropriate measures, and implement improvements in collaboration with our business partners. In doing so, we take into account relevant international standards and recommendations, including the OECD Guidelines for Multinational Enterprises, the United Nations Guiding Principles on Business and Human Rights, the International Labor Organization's Core Labor Standards, and the amfori BSCI Code of Conduct.

To implement these requirements, we conduct regular factory visits, informational sessions, and training programs. Existing business relationships are continuously reviewed. Our audits are conducted regularly and at least once a year. Our goal is to create transparency not only among our direct product suppliers but also, step by step, throughout the upstream supply chain.

The demand for fair and sustainable consumption continues to grow. This trend reinforces our commitment to consistently fulfilling our responsibilities throughout the value chain. We view sustainability not as a one-time task, but as a continuous improvement process. This includes regularly reviewing our measures, evaluating new requirements, and further developing our sustainability processes accordingly.

This Sustainability Report for the year 2025 serves to transparently communicate our sustainability performance. It provides our stakeholders with insights into our measures to reduce environmental impacts, fulfill our social responsibilities, and align economic activity with ethical principles. At the same time, it highlights where we have made progress and in which areas there is still a need for action.

This report was prepared in accordance with the standards of the Global Reporting Initiative and underscores our commitment to systematically integrating sustainable development into our business processes.
For the sake of readability, this sustainability report avoids the simultaneous use of masculine, feminine, and diverse forms of address. All references to people apply equally to all genders.

We sincerely thank you for your interest in our sustainability report and are happy to provide further information and engage in constructive dialogue. Together, we want to contribute to a more sustainable future.

Sönke Carstensen
Managing Director, Eurasia Statinvest GmbH

Martin Pancke
Managing Director, Eurasia Statinvest GmbH

Table of Contents

GRI 102: General Information

1. Organizational Profile:

GRI 102-1: Name of the Organization
Eurasia Statinvest GmbH

GRI 102-2: Activities, Brands, Products, and Services
As a holding company, Eurasia Statinvest GmbH, together with its subsidiaries Carstensen Import-Export Handelsgesellschaft mbH and STYLEX Schreibwaren GmbH, offers a broad portfolio of non-food items in the categories of paper, office, and stationery supplies; toys; textiles; luggage; pet supplies; home décor; garden supplies; and promotional items. No products are offered whose sale is prohibited in the regions where the company operates.

In addition to numerous private labels for our customers, Eurasia Statinvest's international portfolio also includes the group's own brands. The following overview lists only those private labels that were actively marketed during the 2025 reporting year:

Eurasia Statinvest GmbH
- Flexilife
- Urban Zweirad
- Reternity

Carstensen Import-Export Handelsgesellschaft mbH:
- A-Z Toys
- Raskidz
- Lütt & Leev
- dieckkinners
- Miau Wau
- reeko
- A2Z All Things Play

STYLEX Stationery GmbH:
- STYLEX
- TOPFUN
- TOPINO

GRI 102-3: Organization's headquarters
Werner-von-Siemens Str. 3-7
25479 Ellerau
Germany

GRI 102-4: Operating Sites

In 2025, Eurasia Statinvest operated the following companies at its headquarters in Ellerau:
Carstensen Import-Export Handelsgesellschaft mbH and its own warehouse, which also serves as a distribution center, at its headquarters in Ellerau. The headquarters of the subsidiary STYLEX Schreibwaren GmbH is located in Bad Bentheim, and its sales office is in Bremen.

GRI 102-5: Ownership Structure and Legal Form

Eurasia Statinvest is organized as a limited liability company (GmbH) and is an owner-managed group of companies.

As a holding company, it holds majority stakes in Carstensen Import-Export Handelsgesellschaft mbH and STYLEX Schreibwaren GmbH. These companies are included in the scope of consolidation and reporting for this sustainability report.
In addition, there are other equity interests within the corporate group. These consist exclusively of minority interests, which are not listed individually by name in this report.

Due to its minority position, Eurasia Statinvest has only limited control and influence over these companies with regard to their operational activities as well as the specific design and effectiveness of sustainability measures. Regardless of this, Eurasia Statinvest aims to communicate sustainability-related principles, responsible business practices, and measures to uphold human rights and environmental due diligence obligations—including with regard to minority interests—and to promote them within the scope of its respective influence.
Further information can be found at https://www.eurasia-statinvest.com/#geschaeftsfelder.

GRI 102-6: Markets Served

Around the globe, customers are supplied with a non-food product range tailored to the respective market and needs.

The core business consists of European retail companies and retailers for whom private-label products are manufactured and comprehensive services are provided along the value chain. These range from sourcing, quality assurance, production monitoring, and import processing from the countries of origin to ongoing support from the Corporate Responsibility Team. This team provides support, in particular, with social, environmental, and regulatory requirements along the supply chain.

Main supply countries in 2025: Germany, France, Spain, Italy, the Netherlands, Poland, Portugal, Denmark, Belgium, Luxembourg, Austria, Switzerland, Slovenia, Hungary, Australia, and the United States.

GRI 102-7: Size of the Organization

As of the reporting date, December 31, 2025, Eurasia Statinvest GmbH, together with its subsidiaries, employs a total of 204 people in Germany.

The total number of locations consists of a headquarters in Ellerau, where
Eurasia Statinvest GmbH and Carstensen Import-Export Handelsgesellschaft mbH are located, as well as a sales office of STYLEX Schreibwaren GmbH in Bremen and the headquarters of STYLEX Schreibwaren GmbH in Bad Bentheim.
Information on revenue can be found in the financial statements of the respective companies.

GRI 102-8: Information on Employees and Other Personnel

The number of employees has increased at all companies compared to the previous year. At the same time, there has been a greater use of part-time work, particularly among women. The contract structure is evolving differently: While STYLEX 2025 has exclusively permanent employment contracts, the number of fixed-term contracts has increased at Eurasia Statinvest and Carstensen. Overall, the workforce structure remains stable, with company-specific changes in working hours and contract types.

All employees of the holding company and its subsidiaries are systematically tracked. This enables automated reporting of absolute employee numbers in relation to demographic factors such as gender and employment status. The personnel data is based on a database query for the sustainability report and is as of December 31, 2025.

Workforce Structure 2025

Eurasia Statinvest GmbH

	Total	**Women**	**Men**	**Other**
Number	16	10	6	0
Full-time (%)	31.25	0	83.33	0
Part-time (%)	68.75	100	16.67	0
Permanent (%)	93.75	90	100	0
Fixed-term (%)	6.25	10	0	0

Carstensen Import-Export Handelsgesellschaft mbH

	Total	**Women**	**Men**	**Miscellaneous**
Number	121	85	36	0
Full-time (%)	52.07	38.82	83.33	0
Part-time (%)	47.93	61.18	16.67	0
Permanent (%)	91.74	96.47	80.56	0
Fixed-term (%)	8.26	3.53	19.44	0

STYLEX Schreibwaren GmbH

	Total	**Women**	**Men**	**Miscellaneous**
Quantity	67	38	29	0
Full-time (%)	64.18	42.11	93.10	0
Part-time (%)	35.82	57.89	6.90	0
Permanent (%)	100	100	100	0
Fixed-term (%)	0	0	0	0

Total 2025

	Total	**Women**	**Men**	**Other**
Number	204	133	71	0
Full-time (%)	54.41	36.84	87.32	0
Part-time (%)	45.59	63.16	12.68	0
Permanent (%)	94.61	96.99	90.14	0
Fixed-term (%)	5.39	3.01	9.86	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 summarized below.

Transparency is an essential prerequisite for designing sustainable supply chains.
Understanding the various stages of value creation is a challenge that Eurasia Statinvest tackles together with its suppliers.
The enforcement of social and environmental standards affects the entire supply chain—from raw materials and starting materials through production to the final manufacturing step and the transport of goods to our customers' warehouses or points of sale.

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

We are proud not only to offer high-quality products but also, at a time when ethical and sustainable procurement is becoming increasingly important, to commit to taking responsibility.
Transparency in our supply chain across all product categories is a central aspect of our business philosophy. This means that we are not only concerned with the quality of our products, but also with how they are manufactured and transported.

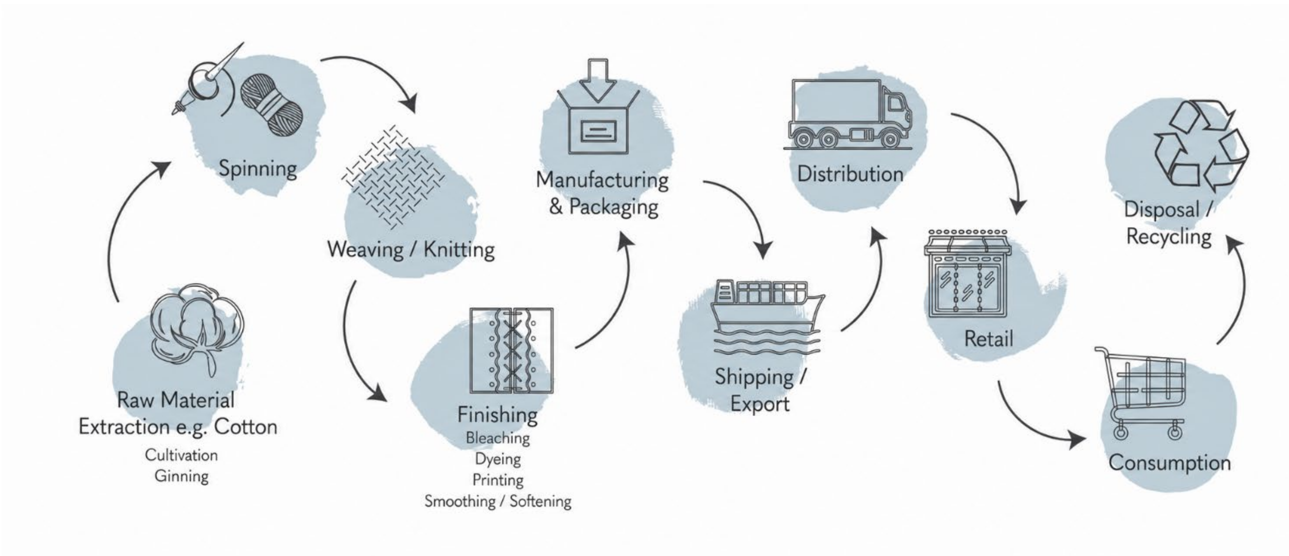
As a responsible company, we actively pursue the goal of improving supply chain transparency. We work closely with our suppliers and customers to ensure that we consistently exceed high standards and expectations regarding social responsibility and environmental protection. In doing so, we place particular emphasis on respecting human rights, protecting vulnerable groups, improving working conditions, and minimizing our environmental footprint. Our procurement practices are guided by 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 and on an ad hoc basis, for example, in response to changes in customer requirements, new legal regulations, or identifiable risks in the supply chain. The review covers compliance with our Code of Conduct, relevant legal requirements in the respective procurement and production countries, and customer-specific requirements—particularly with regard to social standards, environmental protection, product safety, transparency, and documentation. This also includes analyzing wage disparities and implementing corrective and preventive measures if we identify violations of our Code of Conduct, customer requirements, or legal requirements.

Illustration using our textile supply chain as an example

The manufacture of textiles requires many production steps
(preliminary stages) at various supplier facilities in different countries or regions.

Starting with cotton cultivation and harvesting—or the use of synthetic fibers—and the transport of these raw materials, as well as spinning, weaving, knitting, dyeing, washing, garment manufacturing, production, packaging, and transport all the way to our customers. In addition, there are suppliers for buttons, zippers, appliqués, and prints.



Our subsidiary, Carstensen Import-Export Handelsgesellschaft mbH, is certified to the following textile standards and offers its customers manufacturing that complies with these requirements:

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

The standards and certifications mentioned support the implementation of social and environmental requirements throughout the textile value chain. They are an integral part of our verification and monitoring system, but do not replace our own human rights and environmental due diligence obligations. The Green Button, in particular, sets comprehensive requirements for corporate due diligence processes as well as for social and environmental product and process standards.

Our textiles are manufactured exclusively in the following countries:

- **China**
  Production facilities in the provinces of Fujian, Jiangsu, and Guangxi
  Raw materials, among others, from China: Gansu, Zhejiang, and Hebei; and from India: Madhya Pradesh, Rajasthan, and Maharashtra

- **Turkey**
  Manufacturing in Tekirdağ; raw materials from Şanlıurfa and Izmir, as well as from Kazakhstan: Soltüstik Qazaqstan oblysy

In addition, there are other production countries within the corporate group that are not related to textile goods and are therefore not listed separately here.

Due Diligence Process in the Textile Supply Chain

Our due diligence process in the textile supply chain is structured as an ongoing due diligence process. Before establishing a new business relationship, a preliminary review of the supplier is conducted. The basis for approval includes, among other things, an initial factory assessment by the CR manager at the partner office.

Existing production facilities are inspected annually by the partner office and the Corporate Responsibility Team in Ellerau. The factory assessments include, among other things, reviews of HR documentation, tours of production areas, interviews with employees and employee representatives, and discussions with management. In addition, direct dialogue takes place with suppliers and customers. Suppliers also receive advice and training on CR-related topics, among other things.

When selecting interviewees, special focus is placed on potentially vulnerable groups, such as women, older employees, newly hired employees, or other groups particularly in need of protection. This is intended to identify risks early on and develop targeted measures accordingly.

Prioritized Risks and Vulnerable Groups

Based on our risk analysis, the following serious risks in the textile supply chain were prioritized in particular: child labor, forced labor, discrimination, sexual harassment and gender-based violence, working hours and overtime, as well as occupational health and safety.
Different vulnerable groups were identified depending on the country and risk area. These include, among others, young workers, apprentices, women, migrant and refugee workers, temporary agency workers, low-skilled workers, pregnant workers, older workers, workers with low literacy levels, workers in dyeing and printing processes, and local communities in the vicinity of production facilities.

The specific protection needs of these groups include, among other things, access to education, protection from hazardous work, transparent employment contracts, timely and full wage payments, protection from discrimination and violence, access to grievance mechanisms, regulated working hours, adequate overtime pay, safe working conditions, appropriate personal protective equipment, and the protection of local water resources.

Prevention, Mitigation, and Remedial Measures

To prevent and mitigate the prioritized risks, we implement a tiered set of measures. These include our due diligence process, the Code of Conduct, external audits, our own factory assessments, HR document reviews, site visits to production areas, grievance mechanisms, and corrective and preventive action plans.

Risks related to child labor and forced labor are addressed in particular through supplier audits, document reviews, and our own on-site assessments. In addition, we clearly communicate to product management and suppliers that no cotton from the Xinjiang region, Turkmenistan, or Uzbekistan may be used.

We address risks related to discrimination, sexual harassment, and gender-based violence through, among other measures, accessible complaint mechanisms. These include our own complaint poster with a QR code in the respective local language, as well as Fair-Wear posters.

Risks related to working hours, overtime, and occupational health and safety are addressed and tracked through external audits, our own factory assessments, and, where necessary, corrective and preventive action plans.

Complaints and Remedies

During the reporting year, we received one anonymous complaint related to the textile supply chain. The complaint originated in Turkey and concerned workplace safety measures. It was recorded, reviewed, and followed up with the affected supplier or production facility in accordance with our complaint procedure. Where necessary, corrective measures were initiated and their implementation verified.

Insights gained from complaints are incorporated into our risk analysis, supplier evaluation, and the further development of our due diligence processes. This is intended to identify recurring risks at an early stage and strengthen appropriate preventive measures.

Engagement of Stakeholders and Employee Representatives

To further develop our due diligence processes, we incorporate diverse perspectives along the textile supply chain. These include, in particular, customers, civil society organizations, industry initiatives, as well as employees and employee representatives at production facilities.

During the reporting year, we engaged in professional dialogue through, among other channels, webinars hosted by WageIndicator.org and the Fair Wear Foundation, focusing particularly on the topics of living wages and grievance mechanisms. In addition, we regularly exchange information with our customer SNOCKS, for example, as part of the ESG Monthly Call. Topics discussed included grievance mechanisms, vulnerable groups, risk analysis approaches, and other ESG-related issues.

The perspectives of employees and employee representatives are further incorporated through interviews with workers and representatives, which are conducted by our Shanghai partner office as part of the factory assessments. The insights gained from these interviews are incorporated into the risk assessment and the development of appropriate measures.

Lessons Learned, Progress, and Challenges

The ongoing development of our textile supply chain demonstrates that transparency, documentation, and effective grievance mechanisms must be continuously strengthened. A key lesson learned is that audits and certifications are important tools, but they must be supplemented by our own assessments, supplier dialogues, grievance data, and country-specific risk analyses.

Progress has been made in particular in the structured mapping of the supply chain, the updating of risk analyses, the tracking of corrective actions, and the greater integration of customer and legal requirements. Challenges remain regarding full transparency of upstream production stages, the comparability of wage information, and the measurement of the effectiveness of individual measures.

The requirements set forth in our Policy Statement and Code of Conduct are binding for relevant employees and business partners. Both documents also include environmental requirements in the textile supply chain; they are reviewed regularly, updated as needed, and made publicly available.

GRI 102-10: Significant Changes in the Organization and Its Supply Chain

In the 2025 reporting year, there were no significant changes in the organizational structure of Eurasia Statinvest GmbH.

However, a significant change occurred in the textile supply chain: Since 2025, the corporate group has also been having textiles manufactured in Turkey. Before production began, a country-specific risk analysis was conducted for Turkey. Based on this, the social and environmental requirements as well as the ongoing due diligence processes for the Turkish supply chain were adjusted.

As part of the risk analysis, the textile supply chain was examined with a particular focus on China, Turkey, India, and Kazakhstan. China and Turkey were included due to existing production processes. India and Kazakhstan were considered due to the sourcing of raw materials. The assessment was risk-based and took into account the supply chain stage, product sourcing, available country information, vulnerable groups, and social and environmental risk issues.

At the same time, the existing textile production and raw material sourcing countries were reevaluated. The risk analysis was reviewed and updated based on updated sources, country-specific risk data, and supplementary wage and living wage comparisons. The results are incorporated into ongoing due diligence, supplier evaluations, and preventive and corrective measures.
Myanmar was still not included as a production country. Due to the political and human rights risk situation, a decision had already been made not to establish production there. In the 2025 reporting year, there were still no business relationships with production facilities in Myanmar.

GRI 102-11: Significant Changes in the Organization and Its Supply Chain

We consider it our corporate duty to take responsibility for our actions throughout the entire global value chain.
The explanation of our precautionary approach can be found in the consolidated management approach GRI 201, 203, 205, and 206.

GRI 102-12 & 13: External Initiatives and Membership in Associations and Stakeholder Groups

The companies within Eurasia Statinvest are members of various associations and interest groups, as well as external initiatives focused on economic, environmental, and social compliance.

Image	Organization	Year of Joining and Relationship
amfori Trade with purpose	amfori – with the BSCI & BEPI standards	**2009**: Initiative to improve working conditions and environmental performance in the supply chain
Sedex SMETA	Sedex – SMETA (Sedex Members Ethical Trade Audits)	**2022:** Platform for managing ethical practices in the supply chain
ICTI ethical toy program	ICTI (International Council of Toy Industries)	**2023:** Promoting ethical production standards with a focus on the toy industry
Rainforest Alliance People & Nature	Rainforest Alliance	**2023:** Voluntary commitment regarding the use of coffee wood (pet supplies)
FSC	FSC (Forest Stewardship Council)	**2009:** International organization promoting responsible forest management

	PEFC (Program for the Endorsement of Forest Certification)	**2009:** International system for certifying sustainable forest management
	Green Button	**2022:** Government seal for sustainably produced textiles that meet high social and environmental standards
	OEKO-TEX Standard 100	**2021:** Independent testing and certification system for textile products at all stages of production, aimed at ensuring they are free of harmful substances and pose no health risks. We hold the following certifications: - Home textiles - Textiles - Textiles (Recycled) - Products for babies
	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 standards throughout the entire textile supply chain, including testing criteria
	GRS (Global Recycle Standard)	**2021:** Standard and certification covering requirements for recycled content, 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 since **2025.** No plans to continue for the 2026 fiscal year. A program aimed at certifying the collection and recycling of plastic waste in coastal areas.

2. Strategy

GRI 102-14: Statement from the Chief Executive

As the founder of Eurasia Statinvest GmbH, I would like to underscore our vision and our commitment to sustainability and social responsibility.
Our group, which consists of companies in various industries, specializes in the import and distribution of branded and private-label products.

We see ourselves as an internationally active service and trading company with decades of experience.
The quality of our services and customer satisfaction are our top priorities.

Transparency and sustainability are firmly embedded in everything we do. We place great importance on compliance with labor and social standards and strive to act in an ethically responsible manner in our business processes as well as in product development and distribution.
Our mission is to take responsibility for people, animals, the environment, and society.

We are proud to contribute to climate protection and fair, sustainable trade through various projects.
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 achievements. We firmly believe that responsible business conduct contributes significantly to the long-term success of our company, and we view our path toward becoming a more sustainable company as a guiding principle and a way forward for business success.

Sönke Carstensen
Managing Director, Eurasia Statinvest GmbH

"Sustainability is not just a buzzword, but the foundation of our daily actions and a promise to our future—to tackle the challenges of our time proactively and with an entrepreneurial spirit, so that we can 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 business operations continued to be influenced by geopolitical conflicts, disruptions to international transport routes, and climate-related events during the 2025 reporting year.

Russia's ongoing war of aggression against Ukraine continued to cause uncertainty regarding commodity prices, energy supplies, and international trade flows. Due to existing import restrictions on Russian iron and steel products, verifying the origin of wood and steel prior to each production run remained an essential part of our procurement processes.

The security situation in the Red Sea and around the Suez Canal also remained tense. Attacks on merchant ships continued to cause shipping companies to avoid the route in some cases and instead take the longer route around the Cape of Good Hope. This resulted in longer transit times, while fuel consumption, freight costs, and transport-related CO_2 emissions rose.

In June 2025, the military escalation between Israel and Iran further exacerbated the geopolitical situation in the Middle East. This was accompanied by increased risks for shipping in the Persian Gulf and through the Strait of Hormuz, as well as impacts on energy prices, insurance premiums, and international transportation costs.

Furthermore, extreme weather events pose a growing risk to global supply chains. Floods, droughts, storms, and heat waves can disrupt production sites, ports, and transportation routes, thereby causing delivery delays, production outages, and price increases.

These developments highlight the need to continuously monitor supply chains, reduce dependencies, and evaluate alternative suppliers and transportation routes. At the same time, forward-looking procurement planning, greater diversification, and close collaboration with suppliers and logistics partners offer the opportunity to enhance the resilience of supply chains in the long term.

Strategic Perspectives: Positioning Eurasia Statinvest as a Reliable Partner

Consumer Trends:
Sustainability considerations continue to influence the expectations of consumers and business customers. At the same time, price, quality, functionality, and availability remain key criteria in purchasing decisions. For Eurasia Statinvest, this presents an opportunity to offer more sustainable products with market-competitive quality, transparent product characteristics, and competitive prices.

Through flexible product and procurement processes, the group can respond to changing customer requirements and continuously refine its product range. Of particular importance here are the use of recycled or bio-based materials, durable product design, and transparent and verifiable information on the respective sustainability characteristics.

Regulatory and Ethical Business Practices:
Eurasia Statinvest aims to credibly embed sustainability within the Group's companies and brands. This requires traceable measures in the supply chains as well as robust evidence of environmental and social product characteristics.
Broad or general sustainability claims are increasingly viewed with skepticism and must be clear, specific, and verifiable. Against this backdrop, Eurasia Statinvest began addressing the requirements of the 2026 EmpCo regulation early in the 2025 reporting year and has already incorporated them into relevant

internal processes. These include, in particular, product communication, record-keeping, certifications, material declarations, and supplier documentation. On this basis, reliable information can be provided to customers, and the corporate group can be positioned as a transparent business partner.

Raw Material and Supply Chain Security:

Climate change, extreme weather events, environmental degradation, loss of biodiversity, and inadequate working and income conditions can impair the availability and quality of raw materials. Added to this are geopolitical conflicts, trade restrictions, and disruptions to international transport routes.

Eurasia Statinvest addresses these risks by continuously assessing its supply chains, evaluating alternative materials and sources of supply, and working closely with suppliers. Greater diversification can reduce dependencies and increase security of supply. While this does not completely eliminate risks, it allows them to be identified and mitigated at an earlier stage.

Environmental and Human Rights Framework Conditions at the EU and German Levels:

Eurasia Statinvest was already affected by several regulatory developments in the 2025 reporting year. It was not only existing regulations that impacted business operations; regulations with future effective dates also required early adjustments to products, suppliers, documentation, and internal processes.

The EU Product Safety Regulation had been in effect since December 13, 2024. For Eurasia Statinvest, this meant, in particular, ensuring the product safety, labeling, and traceability of the products it imported and distributed in 2025, as well as reliably maintaining the necessary product information.

At the same time, the Carbon Border Adjustment Mechanism (CBAM) was still in its transition phase in 2025. Reporting requirements regarding embedded emissions were already in place for affected iron and steel imports. With an eye toward the final phase beginning January 1, 2026, affected tariff codes, manufacturers' emissions data, and the necessary import processes had to be reviewed well in advance.

The EU Packaging Regulation also entered into force on February 11, 2025, even though it is generally not applicable until August 12, 2026. For Eurasia Statinvest, this meant that as early as 2025, it was necessary to review product, sales, and transport packaging; prepare for potential adjustments regarding material use, recyclability, labeling, and packaging volume; and coordinate these changes with customers and trading partners well in advance.
Similarly, stricter requirements for environmental advertising and product claims were already relevant during the reporting year. Even though the relevant requirements do not take effect until September 27, 2026, claims such as "sustainable," "environmentally friendly," or "climate-neutral" had to be tested for validity as early as 2025 and substantiated with appropriate certificates, material declarations, or other verifiable information.

The EU Deforestation Regulation applies to large and medium-sized enterprises as of December 30, 2026, and to most micro and small enterprises as of June 30, 2027. For Eurasia Statinvest, the key focus in 2025 was to identify potentially affected products and tariff codes at , as well as to prepare origin, supplier, and traceability data for relevant raw materials such as wood, paper, or natural rubber.
The EU ban on products made with forced labor, which takes effect on December 14, 2027, also increased the need for transparent supply chains as early as 2025. This required further improvements in information regarding production facilities, suppliers, and upstream suppliers, as well as more systematic assessments of human rights risks.

The EU Supply Chain Directive is aimed directly at very large companies and will not take effect until a later date. For Eurasia Statinvest, however, it already had an indirect impact in 2025, as larger customers increasingly requested information on suppliers, production facilities, risk analyses, and preventive measures.

Eurasia Statinvest therefore used the reporting year in particular to review affected products, improve supplier documentation, expand traceability, and prepare robust product, material, and sustainability evidence. In this way, future regulatory requirements could be integrated into existing processes at an early stage while reliably meeting customer requirements.

Liability risks related to social and environmental responsibility in our supply chain:
In the manufacture of non-food items, risks arise particularly in the areas of occupational health and safety, fire safety, building and machinery safety, environmental protection, and working conditions. Increased risks can occur above all in complex, multi-tiered supply chains and especially in textile and apparel production.

Eurasia Statinvest addresses these risks through supplier evaluations, audits, factory visits, and the follow-up of necessary improvement measures. In doing so, the group of companies adheres, among other things, to the amfori BSCI Code of Conduct and supports measures to improve occupational and building safety. For relevant textile supply chains, recognized programs such as the International Accord are also taken into account.

Inadequate preventive or corrective measures can lead to supply disruptions, reputational damage, customer complaints, and legal and economic consequences. Therefore, identified risks are regularly assessed and addressed in collaboration with the affected business partners.

Sustainable Development Goals (SDGs):
As an internationally active company, we align our sustainability efforts with the United Nations' 17 Sustainable Development Goals (SDGs). These were adopted by all UN member states in 2015 as part of the 2030 Agenda and serve as a globally recognized framework for sustainable economic, social, and environmental development.

Our priorities are based on a materiality analysis, in which the actual and potential impacts of our business activities, as well as the associated risks and opportunities along the value chain, were assessed.

- **SDG 8 – Decent Work and Economic Growth**
  This goal is of particular importance to Eurasia Statinvest, especially with regard to its international supply chain. Binding social standards, clearly defined requirements for suppliers, and appropriate control mechanisms help to mitigate risks related to working hours, compensation, occupational safety, and child and forced labor.

- **SDG 9 – Industry, Innovation, and Infrastructure**
  Efficient supply chains, digitized processes, and reliable logistics structures form an essential foundation for Eurasia Statinvest's ability to deliver. At the same time, innovative materials, durable products, and optimized packaging solutions open up potential for more resource-efficient and sustainable business operations.

- **SDG 12 – Responsible Consumption and Production**
  Eurasia Statinvest has concrete opportunities to make an impact, particularly in the areas of product design, material selection, procurement, and packaging. The use of certified or recycled

materials, the reduction of packaging, and improved recyclability of products make a direct contribution to reducing resource consumption and waste generation.

- **SDG 13 – Climate Action**
  A significant portion of climate-related impacts stems from the use of raw materials, product manufacturing, and international transportation. Eurasia Statinvest therefore aims to systematically track relevant emissions and gradually reduce them through the use of lower-emission materials, consolidated shipments, and more efficient delivery routes.

- **SDG 16 – Peace, Justice, and Strong Institutions**
  For Eurasia Statinvest, transparent, ethical, and legally compliant business processes in international trade are of central importance. Binding compliance requirements, anti-corruption measures, appropriate due diligence, and reliable complaint mechanisms help to limit legal and economic risks and strengthen the trust of business partners in the long term.

Other relevant contributions are made, in particular, in the areas of health and product safety, education, gender equality, equal opportunity, biodiversity, and collaborative partnerships. These topics continue to be taken into account but are less directly related to the company's greatest impacts, risks, and opportunities for influence.

3. Ethics and Integrity

GRI 102-16: Ethics and Integrity – Values, Principles, Standards, and Codes of Conduct

Our Values

Eurasia Statinvest is a company with a long-standing tradition in the service and trade sectors. We place great emphasis on responsibility and ethical conduct. We see ourselves as a company committed to the safety and well-being of our employees and partners in
our supply chain. Growth and profit are, of course, important to us, but never at the expense of people, animals, or the environment.
We consider it our corporate duty to take responsibility for our actions throughout the entire global value chain and to achieve continuous improvement in collaboration with our partners.

Openness: We strive for real change and address challenges transparently.
We do not engage in greenwashing; we want to make a positive difference through our actions in an authentic way.

Humanity: At the heart of our efforts are the people affected by our work—farmers who grow raw materials, factory workers, and many others. We actively place their voices at the center of our social responsibility.

Impact: We aim to act responsibly in economic, environmental, and social terms, and we believe in the principle of "return on investment."

Fairness and Sustainability: We are committed to meeting our customers' needs and strive to support them as best as possible with our products and services.

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

An integral part of our ethics policy is our Statement of Principles and our Code of Conduct.
Our Code of Conduct applies to all employees and encompasses compliance with international agreements and principles. This includes transparency, legal compliance, and the continuous improvement of our processes while taking environmental, social, and societal aspects into account.

It sets forth the values and principles that Eurasia Statinvest, as well as
its affiliated subsidiaries, business partners, and supply and value chains, are committed to implementing.
It is a binding component of our purchasing agreements.

In light of growing requirements and based on our voluntary commitments,
the Code of Conduct is continuously refined.

GRI 102-17: Procedures for Consultation and Concerns Regarding Ethics

Eurasia Statinvest and its companies provide employees, suppliers, business partners, and other stakeholders with confidential channels to report ethical or legal concerns, as well as human rights and environmental risks.
Depending on the channel used, reports can be submitted either by name or anonymously via a central email address, an online form, a phone number, by mail, in person to the Corporate Responsibility Department, or through drop boxes at relevant company and production sites.

Upon receipt of a report, the first step is to determine which procedure applies to the matter. Reports of work-related violations that fall within the scope of the Whistleblower Protection Act are handled by the internal reporting office. Reports of human rights or environmental risks and breaches of duty within the company's own business operations or in the supply chain are addressed through the complaint procedure established under the Supply Chain Due Diligence Act.

Internal Reporting Office under the Whistleblower Protection Act

The internal reporting office accepts reports of potential legal violations related to professional activities. These reports are handled exclusively by four individuals designated and trained for this purpose, who come from different areas of responsibility. This ensures that reports can be reviewed objectively, confidentially, and independently—even in the event of potential conflicts of interest.

Upon receipt of a report, its validity is assessed. If necessary, additional information is obtained. The reporting individual receives confirmation of receipt within seven days. Feedback on the status of the proceedings and on planned or already initiated follow-up measures is provided within three months at the latest, provided that this does not interfere with internal investigations or the rights of affected individuals.

Depending on the circumstances, internal investigations, organizational or personnel measures, or referral to the appropriate internal or external authorities may be initiated.

Complaint Procedure Under the Supply Chain Due Diligence Act

The complaint procedure is designed to identify and address human rights and environmental risks or breaches of duty at an early stage. It covers the business operations of Eurasia Statinvest and its subsidiaries, as well as direct and indirect suppliers.

Complaints received are first reviewed for plausibility and to determine the affected business unit or supply chain segment. Where necessary, the relevant subsidiaries, departments, suppliers, or production partners are involved in further clarifying the facts of the matter.

If indications of a risk or a breach of obligations are confirmed, appropriate preventive or remedial measures are established. These may include, for example, in-depth audits, process adjustments, training, measures directed at suppliers, or specific improvements at affected locations.

The insights gained from the complaints are also incorporated into the risk analysis and the further development of human rights and environmental due diligence processes.

Both procedures are governed by the principles of confidentiality, protection of identity, and the prohibition of discrimination and retaliation. Employees and relevant external stakeholders are informed about the reporting channels and protective mechanisms group-wide as well as through multilingual notices posted at the respective locations. The procedures are reviewed and refined at least once a year and as needed in response to specific circumstances.

Sample notice from Carstensen Import-Export Handelsgesellschaft mbH for production facilities in the relevant local 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

CARSTENSEN
TRADE SINCE 1991

申诉联系信息

我们非常重视我们对道德和社会责任的承诺. 我们与外部工厂密切合作, 确保他们符合我们对工人安全, 环保责任和公平劳动标准的期望, 符合我们的行为准则和人权政策.

我们想向您保证, 我们不容忍不道德的行为, 我们将迅速采取行动解决任何被提出的问题。如果您正在遭受权利的侵犯, 您可以匿名与我们联系.

不需要个人资料!

投诉详情:
您的投诉或关注的性质是什么?
这一事件发生的时间是什么时候? （如果可能，请提供日期和时间）
这一事件发生的地点在哪里? （如果可能，请提供地点和工厂名称）
您是否向其他人报告过这一事件?

匿名提交您的投诉:

@ ：csr_grievance@carstensen.de
：扫描二维码
: +49 4106 9777 578

感谢您花费时间和合作帮助我们保持道德和负责任的商业行为.

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

扫描我

4. Corporate Governance

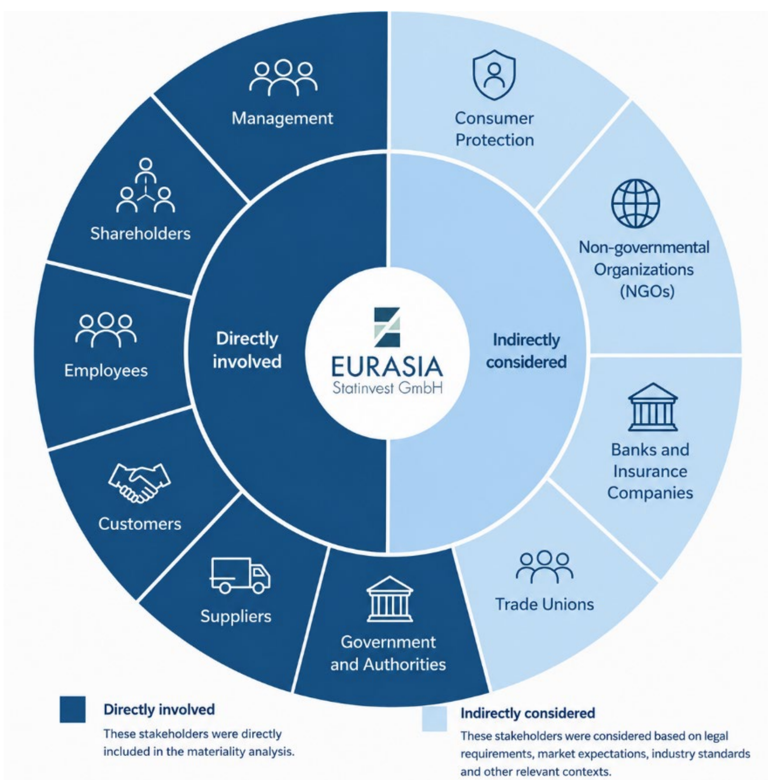
GRI 102-18: Governance Structure
Embedding sustainability into corporate governance is of central importance to Eurasia Statinvest. The management approach specifically addresses the economic and social topics covered by GRI Standards 201, 203, 205, and 206.

Strategic management and coordination of sustainability activities are the responsibility of the Corporate Responsibility Division of the subsidiary Carstensen Import-Export Handelsgesellschaft mbH. This division reports directly to the Executive Board and carries out its duties across all companies within the Eurasia Statinvest GmbH group. Together with the Executive Board, the division is responsible for implementing and continuously developing the sustainability strategy. In addition, it coordinates and oversees both cross-functional and division-specific stakeholder management and derives concrete goals and measures for environmental, social, and economic issues from the strategic framework.

During the reporting year, the integration of sustainability into the various departments was further deepened. Responsibilities were increasingly decentralized, and key sustainability goals were coordinated and prioritized across departments. The established knowledge management system provides Eurasia Statinvest employees company-wide with up-to-date information, tools, and other resources on sustainability topics. In this way, expertise, personal responsibility, and the joint implementation of the sustainability strategy are continuously strengthened.

5. Stakeholder Engagement

GRI 102-40: List of stakeholder groups



GRI 102-41: Collective Bargaining Agreement

At Eurasia Statinvest, we take an individualized approach to employment agreements and wage setting. We do not have collective bargaining agreements; instead, we rely on individual agreements tailored to each employee.

This allows us to respond flexibly to the needs and skills of our employees while ensuring a fair and competitive work environment. We believe 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

Eurasia Statinvest identifies its relevant stakeholders based on their relationship to the corporate group, their significance to business operations, and their potential influence on the company's sustainability-related impacts, risks, and opportunities.

In particular, the company considers groups that are directly or indirectly affected by Eurasia Statinvest's business activities, exert influence on business decisions, or are relevant to the assessment of material sustainability issues. These include management, shareholders, employees, customers, suppliers, as well as government agencies and authorities.

In addition, Eurasia Statinvest takes into account the interests of consumer protection organizations, nongovernmental organizations, labor unions, as well as banks and insurance companies. Their perspectives are incorporated into the assessment, particularly through legal requirements, market and financing conditions, industry standards, and societal developments.

The selection of stakeholder groups is reviewed regularly and adjusted in response to changes in business activities, the value chain, or the business environment.

GRI 102-43: Approach to Stakeholder Engagement

Eurasia Statinvest engages in regular, event- and topic-specific dialogue with its relevant stakeholders. The goal is to identify their expectations and assessments at an early stage, recognize significant impacts, risks, and opportunities, and incorporate the insights gained into business decisions and the further development of the sustainability strategy.

The nature and intensity of engagement depend on the respective stakeholder group and the specific topic at hand. Management, shareholders, employees, customers, suppliers, as well as government agencies and authorities are engaged primarily through internal consultations, face-to-face discussions, business collaboration, surveys, and regulatory contacts. Eurasia Statinvest additionally takes into account the interests of consumer protection organizations, nongovernmental organizations, labor unions, as well as banks and insurance companies, through legal and regulatory requirements, industry standards, market and financing requirements, and societal developments.

The stakeholder engagement approach comprises three interrelated steps:

1. **Engagement:** Identification of relevant stakeholders and selection of appropriate formats for dialogue and information exchange.
2. **Assessment:** Collection and analysis of the concerns raised, as well as evaluation of their significance for Eurasia Statinvest and its value chain.
3. **Implementation:** Translating key findings into goals and actions, and regularly reviewing their effectiveness.

The following table provides an overview for the year 2025 of the stakeholders, their key concerns, our joint dialogue, and examples of implementation.

	Media	Surveys	Memberships, networks and voluntary commitments	Projects
Formats	• Website & Online Store • Blogs, Social Media & Forums • Business and Sustainability Report • Intranet • LinkedIn Company Profile • Product Information • Certifications & Standards	• Employee Surveys • Customer Feedback and Inquiries • Supplier Questionnaires • Market Monitoring and Trend Analysis	• Member Meetings • Working groups • Workshops • Exchange of best practices with stakeholders	• Dialogues on Specific Topics • Collaborative projects • Working groups • Employee training
Stakeholders	• Management • Shareholders • Employees • Customers • Suppliers and Business Partners • Government Agencies and Authorities • Consumer protection organizations • Non-governmental organizations • Banks and insurance companies • Unions	• Customers • Employees • Suppliers & business partners	• NGOs and Initiatives • Non-governmental organizations and initiatives • Consumer protection organizations • Suppliers & Business Partners	• Management • Shareholders • Employees • Suppliers and business partners • Technology Partners • Start-ups
Implementation & Examples	• Publication of the Sustainability Report • Influencer Collaborations (STYLEX) • Communication of current sustainability topics via LinkedIn and the intranet • Labeling of Certified Products	• Supplier Questionnaire (Feedback Form) • Processing inquiries from consumer protection organizations • Employee questionnaires • Analysis of customer inquiries, complaints, and feedback regarding products and packaging • Verification of suppliers' compliance with the Code of Conduct and relevant social standards	• Social standards and social audits, e.g., amfori BSCI, Sedex/SMETA, ICTI, and SA8000 • Product and material standards, e.g., OEKO-TEX® Standard 100, GRS, OCS, GOTS, and Grüner Knopf • Other relevant standards, e.g., FSC®, PEFC, and Rainforest Alliance	• Establishing transparent supply chains • Employee training on sustainability topics • Further development of CR and sustainability measures • Collaboration with partners on specific sustainability issues • Tree Nursery Project in Uganda • Review and reduction of packaging materials, as well as the use of recyclable packaging solutions

GRI 102-44: Key Issues and Concerns Raised

The concerns identified through stakeholder engagement and the materiality analysis form an important foundation for the further development of Eurasia Statinvest's sustainability strategy. During the reporting period, the following topics were of particular focus:

1. **Working Conditions and Social Standards in the Supply Chain**
   The focus is on compliance with reasonable working hours, fair compensation, occupational safety, and the elimination of child and forced labor. The relevant requirements are assessed on a country- and supplier-specific basis as part of the risk analysis; in doing so, we also take into account potentially vulnerable groups such as young workers, women, migrant or refugee workers, temporary agency workers, low-skilled workers, and pregnant or older employees. Eurasia Statinvest collects data on these requirements through supplier questionnaires, the Code of Conduct, and existing social standards and audits, such as amfori BSCI, Sedex/SMETA, ICTI, or SA8000. Any irregularities, missing documentation, or indications of increased risks are followed

up in consultation with the affected suppliers and are incorporated into further supplier evaluations as well as into preventive or corrective measures.

2. **Responsible Use of Materials and Packaging**
   Customers, business partners, and consumer protection organizations expect transparent material information, reduced packaging use, and improved recyclability. Eurasia Statinvest therefore increasingly evaluates the use of certified or recycled materials and takes into account standards such as FSC®, GOTS, GRS, OCS, and OEKO-TEX® Standard 100, among others. Packaging is reviewed in terms of material quantity, avoidability, and recyclability and is gradually optimized.

3. **Climate Protection and Emissions Reduction**
   Reducing climate-related impacts—particularly those arising from raw materials, production, transportation, and operational processes—has been identified as a key issue. To systematically track CO_2 emissions, Eurasia Statinvest has implemented the Substain 2025 software. Based on this, an annual CO_2 report will be prepared and made available for all companies in which Eurasia Statinvest holds a majority stake. The data collected provides a uniform basis for identifying key emission sources, transparently tracking developments, and deriving appropriate reduction measures.

4. **Product Quality, Safety, and Transparency**
   Customers expect safe, durable, and high-quality products, as well as clear information on materials, origin, and certifications. To this end, Eurasia Statinvest takes into account feedback from customer inquiries, complaints, and consumer protection inquiries. Product and certification information is provided via the online store, product documentation, and other communication channels and is updated as needed.

5. **Compliance and Responsible Corporate Governance**
   Business partners, government agencies, and financial institutions expect compliance with legal requirements as well as transparent and ethical business processes. To this end, Eurasia Statinvest strengthens its internal compliance policies, due diligence procedures, and approval processes. In addition, employees and business partners receive training on relevant topics such as corruption prevention, responsible procurement, and sustainability requirements.

6. **Work Environment and Equal Opportunity**
   For employees, job security, fair employment conditions, opportunities for professional development, and respectful treatment are of particular importance. Eurasia Statinvest addresses these issues through employee surveys, internal consultations, and training programs. The results are used to specifically refine information resources, responsibilities, and professional development opportunities.

The concerns identified are taken into account when setting goals and implementing measures. Progress and changes are reviewed as part of the annual sustainability management process and the ongoing development of the materiality analysis.

6. Reporting Approach

GRI 102-45: Entities Included in the Consolidated Financial Statements

The information in this sustainability report relates to the sustainability-related business activities of the companies included in the consolidated financial statements.

The Ellerau site is home to the corporate headquarters and the registered offices of Eurasia Statinvest GmbH and Carstensen Import-Export Handelsgesellschaft mbH. The company’s own warehouse, which handles storage, logistics, and distribution functions, is also located in Ellerau.

STYLEX Schreibwaren GmbH maintains its headquarters in Bad Bentheim and a sales office in Bremen. Together, these locations and companies form the organizational reporting framework for this sustainability report.

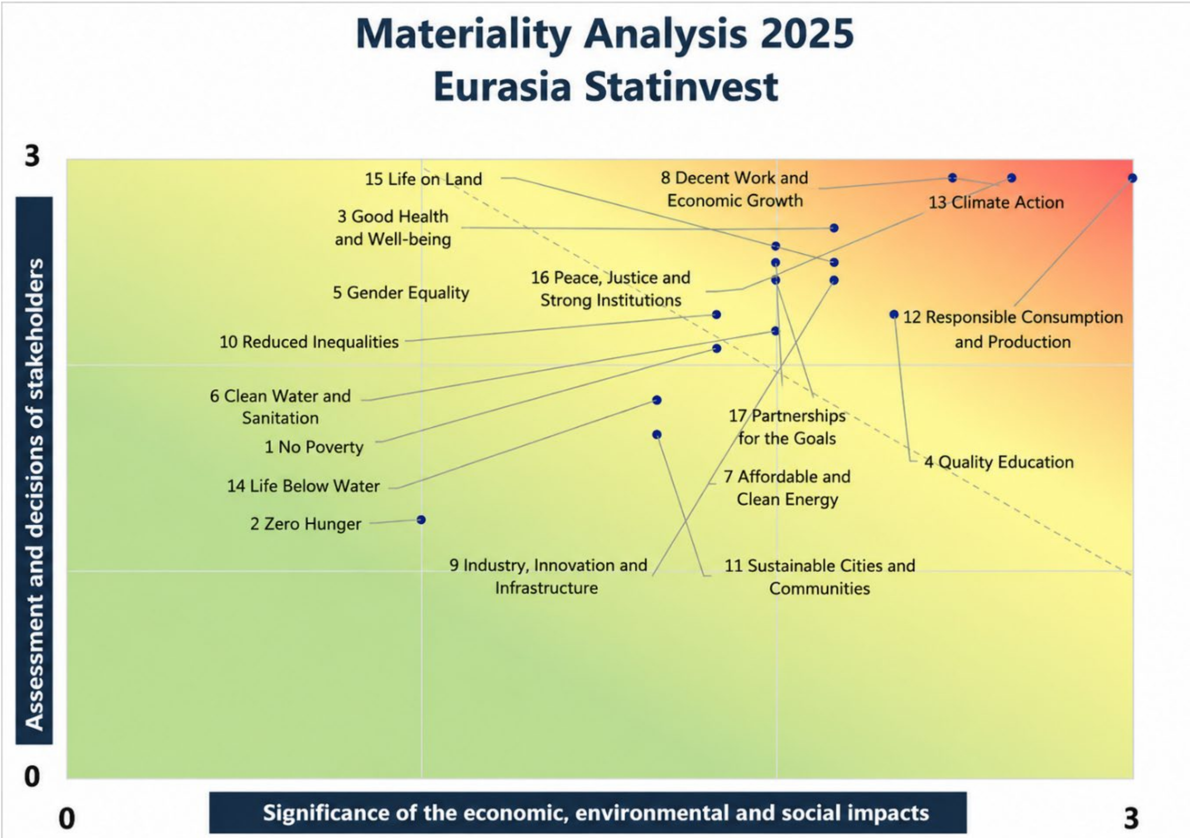
GRI 102-46: Approach to Determining Report Content and Scope of Topics

The content of this sustainability report is based on the updated materiality analysis by Eurasia Statinvest. The starting point was the analysis first conducted in 2021, which has since been regularly reviewed and adapted to changing conditions, stakeholder expectations, and business developments.

As part of the current assessment, the actual and potential impacts of business activities, as well as the associated risks and opportunities along the value chain, were examined. The assessments of management, shareholders, employees, customers, suppliers, and government agencies and authorities were directly incorporated into the analysis. Other stakeholders were taken into account through legal requirements, market and financing conditions, industry standards, and societal developments.

The identified topics were evaluated and prioritized in collaboration with the responsible departments and assigned to the relevant companies, locations, and segments of the value chain. In doing so, Eurasia Statinvest adheres to the GRI Standards and the United Nations Sustainable Development Goals. Thematically related aspects were grouped together and given uniform labels to ensure clear and transparent reporting.

The results form the basis for selecting report content, setting goals and measures, and further developing sustainability management. The materiality analysis is reviewed regularly and updated in the event of significant changes in business activities or the corporate environment.



GRI 102-47: List of Material Topics

Eurasia Statinvest has grouped the material topics into 7 topic areas:

1. Sustainability Management and Corporate Governance:

- Further development of the sustainability strategy
- Integration of sustainability goals into business processes
- Definition of responsibilities and measures
- Monitoring and reporting on progress
- Incorporating key stakeholder perspectives

2. Employees and the Work Environment

- Safe and Fair Working Conditions
- Occupational safety and health promotion
- Equal Opportunity, Diversity, and a Discrimination-Free Workplace
- Continuing education, professional development, and employee retention

3. Employees:

- Promoting safe and healthy working conditions
- Employee development and retention
- Diversity and Inclusion
- Talent Management and Succession Planning

4. **Human and labor rights in the supply chain**
    - Compliance with human rights and social standards
    - Zero tolerance for child labor and forced labor
    - Requirements for Working Hours, Compensation, and Occupational Safety
    - Supplier Evaluation, Documentation, and Social Audits
    - Strengthening Transparent and Responsible Supply Chains

5. **Materials, Packaging, and Circular Economy**
    - Use of certified and recycled materials
    - Reducing resource consumption
    - Reducing and optimizing packaging
    - Improving the recyclability of products and packaging
    - Waste prevention and responsible waste management

6. **Climate protection and emission reduction**
    - Annual tracking of CO_2 emissions across all companies using the Substain software
    - Preparation of an annual CO_2 report
    - Identification of significant emission sources
    - Development and implementation of appropriate reduction measures
    - Development of science-based climate targets in line with the Science Based Targets initiative

7. **Product responsibility and customer expectations**
    - Ensuring product quality and safety
    - Development of durable and reliable products
    - Transparent information on materials, origin, and certifications
    - Taking into account customer feedback, complaints, and consumer protection concerns
    - Promoting sustainable product and packaging solutions

These topics form the basis for reporting, setting sustainability goals, and further developing the corresponding measures within Eurasia Statinvest.

GRI 102-48: Restatement of Information

In the 2025 reporting year, certain prior-year disclosures, tables, and key figures were restated due to an adjusted definition of the reporting scope. This is because certain subsidiaries are no longer included in the quantitative presentation due to a minority interest and the associated limited ability to exercise influence.

Furthermore, no significant restatements of previously reported information were made.

GRI 102-49: Changes in Reporting

In the 2025 reporting year, the scope of reporting was reviewed and adjusted due to limited influence over minority-owned subsidiaries. As a result, certain disclosures, tables, and key figures now focus more on the companies over which the corporate group can exercise significant operational influence.

In addition, the textile supply chain was presented separately under GRI 102-9 in connection with the requirements of the “Grüner Knopf” certification. The materiality analysis, risk analysis, and stakeholder analysis were reviewed and reassessed. This resulted in adjustments to the assessment, prioritization, and presentation of individual topics, particularly regarding human rights and environmental due diligence processes, vulnerable groups, grievance mechanisms, and stakeholder engagement.

The Policy Statement and the Code of Conduct were revised in this context. The grievance mechanism was described in greater detail in the report, and a clearer distinction was made between the LkSG-related grievance procedure and the internal reporting office.

GRI 102-50: Reporting Period

The report includes measures, results, and key performance indicators for fiscal year 2025 (January 1 through December 31, 2025).

GRI 102-51: Date of the most recent report

March 31, 2025, Sustainability Report for the 2024 fiscal year

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 through which questions and concerns can be submitted directly to Eurasia Statinvest. In addition, the Corporate Responsibility Department can be reached by email atcsr_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 102-56: External Review

Eurasia Statinvest GmbH has not yet conducted an external review of its sustainability reporting.
Our goal 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 an external review in future reporting cycles.

GRI 200: Economic Standards

GRI 201, 203, 205, 206: Management Approach

Our Commitment to Responsible Corporate Governance

Eurasia Statinvest combines long-term economic success with responsible and ethical business conduct. In doing so, the corporate group is guided by the principle of the honorable businessman and assumes responsibility for the impacts of its business activities along the global value chain.

Sustainability is an integral part of the corporate strategy and is viewed as a continuous development process. The goal is to combine economic stability with social responsibility, the protection of natural resources, and reliable corporate governance. Particular emphasis is placed on fair working conditions and respect for human rights in the supply chain, the reduction of environmental and climate impacts, and the development of safe, durable, and resource-efficient products.

Eurasia Statinvest takes into account both environmental and social impacts as well as the associated economic risks and opportunities. Changes in legal requirements, developments in supply chains, and the expectations of customers and other stakeholders are regularly assessed and incorporated into the further development of processes, products, and business models.

Our Values:

Openness & Transparency: Eurasia Statinvest places great importance on transparent and credible communication. Progress, challenges, and objectives are presented transparently. Statements regarding sustainability performance are based on reliable data as well as recognized standards and methods.

Humanity: At the heart of our actions are the people who are directly or indirectly affected by our business activities. This includes, in particular, our employees, as well as workers and other stakeholders along the supply and value chains. Protecting their rights, safety, and well-being are central components of our corporate identity.

Impact-Oriented Approach: We consistently align our actions toward achieving measurable and long-term improvements. Economic, environmental, and social aspects are considered holistically and systematically incorporated into business decisions.

Fairness and Reliability: Trust-based business relationships are founded on fairness, transparency, and mutual respect. These principles shape our collaboration with employees, customers, suppliers, and other business partners and form the foundation for long-term partnerships.

Courage and Innovation: We view courage as the willingness to critically question existing structures and established practices and to break new ground. Innovation is a key driver of sustainable development. Processes, products, and materials are continuously refined, and new technologies and solutions are systematically evaluated. In this way, the Group creates the conditions necessary to improve its environmental and social impact and ensure its long-term sustainability.

Principles of Conduct and Compliance

The Statement of Principles and the applicable Code of Conduct are essential components of the company's values and compliance system. The internal Code of Conduct applies to all employees and covers, in particular, compliance with the law, integrity, corruption prevention, transparency, and consideration of environmental and social responsibility.

Supplementary requirements apply to suppliers and business partners, particularly regarding human rights, working conditions, environmental protection, and legally compliant business conduct. To the extent contractually agreed upon, the Supplier Code of Conduct is a binding component of the business relationship and purchasing agreements.

The relevant principles and requirements are regularly reviewed and adapted to legal developments, international standards, and new insights gained from business operations and the materiality analysis.

Complaint and Whistleblower System

Eurasia Statinvest maintains complaint and reporting channels through which employees, supply chain workers, business partners, and other affected individuals can report potential violations of legal requirements, human rights, labor standards, environmental protection requirements, and internal codes of conduct. These procedures are designed, in particular, to support the early detection of compliance risks and the implementation of appropriate remedial and preventive measures.

Since 2021, a multilingual complaint channel has been available in German, English, and Chinese. Reports can be submitted confidentially and, to the extent legally and technically possible, anonymously via a central email address, a phone number, a QR code, and—for Chinese production partners—via WeChat. Information on the reporting channels is provided on the company’s websites as well as at the relevant production sites and business partners.

There is also an internal reporting office for reports submitted under the Whistleblower Protection Act. Incoming reports are documented by the responsible employees, reviewed for plausibility and jurisdiction, and processed in accordance with internal procedural guidelines. Depending on the circumstances, the relevant departments and decision-makers are involved, appropriate measures are determined, and their implementation is tracked. In doing so, confidentiality, the protection of whistleblowers, and the proper handling of the parties involved are taken into account.
Suppliers are required, in accordance with the agreed-upon code of conduct, to establish their own accessible complaint procedures. The existence and implementation of these procedures are reviewed as part of audits or supplier evaluations, to the extent that they are part of the respective audit program.

Findings from complaints and reports are not considered solely on a case-by-case basis. Recurring or structural causes are incorporated into the further development of supplier requirements, training programs, control processes, and business procedures. This approach is intended to prevent similar violations in the future and improve the effectiveness of existing preventive measures.

For production facilities in Bangladesh, the complaint mechanisms of the International Accord may generally be used as a supplement. However, since no production took place in Bangladesh during the 2025 reporting year, this mechanism was not applied.

GRI 201-1: Economic Performance – Directly Generated and distributed economic value

Information on directly generated and distributed economic value can found in the annual report.

GRI 203-1 & 2: Indirect economic impacts— Infrastructure Investments and Supported Services

Many of our corporate responsibility activities support services and infrastructure in our supply chains. A selection of relevant projects is listed below.
Further details can be found on the respective company websites or in blog posts.

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

In the cotton value chain, our company has identified various areas of action to integrate sustainability more effectively.
We rely both on direct on-site engagement through targeted projects and the use of certifications and standards (see GRI 102-12 & 13) to manufacture our cotton products.

We recognize that the complexity of the challenges in the cotton sector exceeds the capacities of our corporate group.
Furthermore, many of the greatest challenges stem from systemic issues, 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 initiated and conducted with due consideration of all perspectives and stakeholders in order to achieve continuous improvement across the entire value chain, and above all for the farmers.

2. Indirect Economic Impacts in the Non-Food Value Chain

As part of its sustainability strategy and commitment to the environment, Eurasia Statinvest has committed to using primarily materials certified according to the standards of the Forest Stewardship Council (FSC) or the Programme for the Endorsement of Forest Certification (PEFC) for wood and wood-based products, as well as packaging and packaging components, within its non-food value chain.

By implementing these standards, Eurasia Statinvest is sending a clear signal for environmental 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 for the
Reforestation measures are carried out for every tree that is harvested. This not only contributes to the conservation of biodiversity and the protection of ecosystems, but also promotes social standards such as the rights and well-being of communities involved in forestry.

3. Indirect Economic Impacts in the Area of "Social Engagement"

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 operations 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 as well as in social projects in both local and international contexts.

Our corporate group's commitment extends across the entire value chain.
In acute crisis situations related to the environment in which it operates, the Group provides support through financial contributions to selected relief efforts. These include, among other things, donations in connection with aid for Ukraine and following the earthquake in Turkey. This support is provided at the Group level and was supplemented by voluntary contributions from employees.

In addition, annual in-kind and monetary donations are made to selected nonprofit organizations, as listed in Section 3.1.

3.1 General Support and Donations

Beyond the Group's economic activities, Eurasia Statinvest aims to make a contribution to society and, in particular, to support regional and social institutions. The focus is on organizations and initiatives that support children, young people, families, and charitable programs in the region.

In the 2025 reporting year, Eurasia Statinvest donated 500.00 euros each to the **Mittagskinder Foundation**, **Friends for Kids e. V.**, and the **Norderstedt Food Bank** for Christmas. The Mittagskinder Foundation has been supported since 2021; Friends for Kids e. V. is also among the organizations regularly supported. Tafel Norderstedt was included in the Christmas donation for the first time in 2025. The third recipient is selected annually based on need, allowing the company to respond flexibly to current regional or social support requirements.

In addition, Eurasia Statinvest supports **Spiel-i-othek Quickborn e. V.** annually as part of the summer festival with extensive in-kind donations, including toys and other suitable items for a raffle. The exact value of the in-kind donations is not recorded separately, but according to internal estimates, it amounts to at least 1,000.00 euros.

Another component of the company's regional commitment is its support for local sports clubs in Ellerau. Since 2022, Carstensen Import-Export Handelsgesellschaft mbH has been sponsoring youth teams in the soccer division of SC Ellerau. The regular financial support amounts to approximately 2,000 to 4,000 euros per year and is primarily used for team equipment such as tracksuits, training sweatshirts, jerseys, backpacks, and T-shirts. As part of the sponsorship, the boys' A-youth team and the girls' B-youth team, among others, were outfitted; a total of 45 players were supported. In addition, the company plans to install an advertising banner at the sports field.

In addition, the corporate group supports **TSV Ellerau's** handball program with approximately 1,000 euros per year. This funding is also used primarily to purchase sports apparel and team equipment and benefits both the youth and adult divisions.

Through these measures, Eurasia Statinvest contributes to promoting regional club life, easing the financial burden on families and clubs, and strengthening team spirit and the athletic development of young people. To make its social engagement even more targeted and predictable in the future, Eurasia Statinvest is currently working on introducing an annual donation budget.
This is intended to enable a more structured selection of projects to support and further enhance the effectiveness of the assistance.

3.2 Long-Term Funding for the Tree Nurseries in the SALEM Village in Uganda

In fiscal year 2023, the subsidiary STYLEX Schreibwaren GmbH signed a Memorandum of Understanding (MoU) with the project operator SALEM International gemeinnützige GmbH and SALEM Brotherhood Uganda Ltd. The agreement was concluded for an indefinite term.

Since January 1, 2024, STYLEX has been covering the full operating costs of the seven village tree nurseries run by SALEM Uganda. This support specifically includes employee salaries, seeds, and all other necessary monthly costs for ongoing operations, totaling approximately 3,000 euros. The planting of trees in the region and the distribution of seedlings are carried out through the existing network of tree nursery operators.

Our contributions enable us to develop and permanently establish an effective documentation system and a structured management system for the tree populations. We are currently recording the current populations of approximately 32 different tree species, including mango, Bathdavia, silver fir, tamarind, and cypress. The development of the tree populations is monitored and documented on a quarterly basis. We currently have the capacity to produce and distribute up to 540,000 seedlings annually.

Through this commitment, we aim to continue making an effective social and environmental contribution in the future. The seedlings distributed and the trees that grow from them contribute to long-term CO_2 sequestration. At the same time, our support creates and secures jobs at local tree nurseries.

Precise calculations of CO_2 sequestration potential are available. However, since these have not yet been verified by official bodies during the reporting period, they are not currently disclosed as part of our sustainability communications.

GRI 205-1 & 2: Anti-Corruption – Operations Assessed for Corruption Risks & Communication and Training on Anti-Corruption Policies and Procedures

Eurasia Statinvest adheres to a clear principle of integrity and, as part of its Code of Conduct, prohibits any form of corruption, bribery, offering of benefits, and acceptance of benefits. These requirements apply to employees as well as, where contractually agreed, to business partners and suppliers.

The Code of Conduct forms an essential foundation for business relationships with the corporate group and is regularly reviewed and refined in light of legal requirements, internal processes, and external expectations. Corruption risks are taken into account in particular in connection with procurement, supplier relationships, international business relationships, approval processes, and other relevant business transactions.

The guidelines for corruption prevention are an integral part of the onboarding materials for Eurasia Statinvest Statinvest GmbH and its affiliated subsidiaries. Employees are regularly made aware of the contents of the Code of Conduct, compliance requirements, and corruption-related risks. The partner office also receives training on relevant compliance and conduct requirements at least once a year through webinars or on-site training sessions.

Reports of potential violations can be submitted through the existing reporting and complaint channels. Incoming reports are reviewed in accordance with internal guidelines and, if necessary, processed further in collaboration with the relevant departments.

GRI 205-3: Anti-Corruption – Confirmed Incidents of Corruption and actions taken

No confirmed incidents of corruption were reported or uncovered during the reporting period. Accordingly, no corruption-related labor law, contractual, or legal measures were necessary.

GRI 206-1: Anti-competitive Behavior – Legal Proceedings Due to Anti-competitive Behavior, Cartels, and Monopolies

During the reporting period, no legal proceedings against the included companies were known to have taken place due to anti-competitive behavior, cartels, or monopolies. Likewise, no such incidents were reported or uncovered.

GRI 300: Environmental Standards

Introduction

Eurasia Statinvest's business activities are associated with environmental impacts along the global value chain. These arise in particular from the use of raw materials and other materials, production processes, packaging, international transportation, and operational processes at the company's own sites.

Eurasia Statinvest considers the protection of natural resources, the reduction of climate-related emissions, and the responsible management of environmental impacts to be essential components of its corporate responsibility. In particular, the company focuses on climate protection, resource efficiency, the circular economy, water, biodiversity, and environmental requirements in the supply chain.

A significant portion of the environmental impact originates in the upstream value chain. For this reason, Eurasia Statinvest is increasingly incorporating environmental considerations into procurement, product development, packaging design, logistics, and supplier management. The goal is to identify environmental risks early on, increase transparency in supply chains, and develop appropriate measures to reduce negative impacts.

In the area of climate protection, the introduction of the Substain software has created a uniform basis for the systematic tracking of CO_2 emissions. Since 2025, an annual CO_2 report has been prepared for all companies within the group. The data obtained from this report is intended to help identify key emission sources, make progress transparent, and steer reduction measures in a more targeted manner.

Eurasia Statinvest views the Group's environmental transformation as an ongoing process. Measures are implemented step by step, reviewed, and adapted to new legal requirements, technological developments, available data, and stakeholder expectations.

GRI 301: Materials

Information on the Management Approach (This section includes GRI 103-1, 2 & 3)
Global resource consumption continues to significantly exceed the Earth's capacity to regenerate. According to calculations by the Global Footprint Network, humanity is currently consuming natural resources at a rate approximately 1.8 times faster than the Earth's ecosystems can replenish them. Against this backdrop, the responsible use of materials is a central concern for Eurasia Statinvest.

The primary environmental impacts of the products stem in particular from the extraction, processing, production, and transportation of the materials used. Eurasia Statinvest therefore aims to systematically improve resource use along the value chain and gradually replace conventional materials with more sustainable alternatives.

Materials and Challenges:
There is no one-size-fits-all solution for the "perfect" material. Depending on the product category, material selection must balance functionality, quality, availability, safety, marketability, environmental impact, and customer requirements.

Especially in the mass market, innovative or more sustainable materials are not always available at short notice in sufficient quantities, with consistent quality, or under economically viable conditions. At the same time, products such as stationery, toys, pet supplies, and textiles must deliver the expected functionality and quality and comply with legal requirements for product safety and chemical safety.

Particular challenges arise with material-intensive product groups as well as with raw materials such as cotton, wood, paper, cardboard, plastics, and textile fibers. Depending on their origin and processing, these can be associated with environmental impacts such as water consumption, chemical use, emissions, waste generation, or risks to forests and ecosystems.

Strategy, Goals & Measures:
Eurasia Statinvest is committed to a phased, product-specific approach. Where technically, economically, and qualitatively feasible, conventional materials are to be replaced with more sustainable alternatives. These include, in particular, organically grown natural fibers, recycled fibers and plastics, as well as certified wood, paper, and packaging materials.

In the apparel and home textiles sectors, Eurasia Statinvest is increasingly relying on organic natural fibers, recycled materials, and synthetic fibers made from recycled material. To ensure chemical safety, textiles are generally tested according to the OEKO-TEX® Standard 100 or sourced with corresponding certification, to the extent feasible for each specific product.

Furthermore, Eurasia Statinvest aims to reduce the use of materials of animal origin and, where possible, replace them with vegan alternatives. In the existing product portfolio, this applies in particular to certain dyes, as well as feathers and leather in the pet supplies segment. In addition, Eurasia Statinvest is currently working on an animal ethics policy, which is scheduled to be implemented in the 2026 fiscal year.

Another focus is on gradually increasing the proportion of products that meet recognized sustainability standards and carry relevant certifications. These include, among others, GOTS, OCS, GRS, FSC®, PEFC, and the Green Button, provided they are applicable to the respective product group. These standards help ensure greater transparency regarding origin, material use, manufacturing processes, and social and environmental requirements.

Progress:
Cotton is the most important natural fiber in the Eurasia Statinvest Group's textile product range.
Since 2021, we have been monitoring the supply chains for our organic cotton. Through GOTS or OCS certification, we ensure that the origin and processing—from cultivation to
our customers' warehouses.

Also since 2021, we have been offering textile products made from recycled materials, which are certified under the GRS standard.
The wood or wood-based components used in our products or packaging, such as paper and cardboard, are already largely made from FSC- or PEFC-certified materials.

Recertification under the Green Button standard was successfully completed again this year. We thus ensure socially and environmentally responsible manufacturing practices throughout our textile supply chain and aim to gradually increase the proportion of products bearing this seal and offer them to our customers.

Circular Economy

Challenge:
Eurasia Statinvest aims to use resources more efficiently and keep materials, products, and packaging in circulation for as long as possible. Relevant areas for action span the entire value chain: from material selection and product development through packaging design and logistics to disposal and recycling.

A key challenge lies in reconciling circular solutions with the requirements for product safety, functionality, quality, availability, and cost-effectiveness. Furthermore, the return of end-of-life products is often limited, as it requires suitable take-back and recycling systems, single-material streams, and specialized partners.

Strategy, Goals & Measures:
Eurasia Statinvest is increasingly incorporating aspects of the circular economy as early as the design and development phase of products and packaging. The goal is to reduce the use of primary resources, improve recyclability, and use recycled or more sustainable materials wherever product-specific conditions allow.

A particular focus is on optimizing packaging. Eurasia Statinvest is working to reduce empty space, minimize material use, and give greater consideration to recyclable packaging solutions. To standardize requirements, a company-wide packaging guideline is being developed that will include clear specifications regarding material efficiency, environmental sustainability, and recyclability.

In addition, Eurasia Statinvest is reviewing existing measures with regard to their impact on the circular economy. The goal is to identify further areas for action, further develop internal design and material requirements, and evaluate potential collaborations with external partners for take-back, recycling, or reuse projects.

Progress:
Since 2021, we have been tracking the waste we generate and ensuring that it is disposed of properly and recycled to the highest possible standard. At the same time, we are increasingly taking recyclability into account when making decisions about materials and packaging, particularly through the use of recycled, certified, or organically grown materials.

We place a special focus on optimizing our packaging. This includes reducing empty space, using materials as efficiently as possible, and assessing the recyclability of products and packaging. The fact that we have already addressed these issues is proving particularly helpful in light of the requirements of the PPWR.

A company-wide packaging policy is still being developed. In the future, it will define clear guidelines on material efficiency, recyclability, and environmental sustainability and serve as a binding framework for packaging decisions.

The Eurasia Statinvest Group is still in the early stages of its transition toward a more circular economy. For the future, a strategic framework will be created to consolidate existing activities, more clearly define responsibilities, and support the gradual improvement of material use, packaging design, and data quality.

GRI 301-1: Materials Used by Weight or Volume

Non-Food Products

In fiscal year 2025, it was not yet possible to systematically track the materials used for non-food products by weight or volume.
The reason for this is the ongoing implementation of a new ERP system, which will ensure structured and consistent data collection across all key material categories in the future.

We plan to report the following information in accordance with GRI 301-1 starting with the 2026 Sustainability Report:

- Total materials used by weight
- Breakdown by renewable and non-renewable materials
- Categorization by key material types (e.g., cotton, wood, plastics)
- Proportion of recycled or bio-based materials
- Information on data sources and measurement methodology

The information listed above could not be provided in 2025, as the data collection processes required for this will not be implemented until the new ERP system is in place. Publication is scheduled to begin with the 2025 reporting year. *GRI 301-1 (a) is therefore partially left blank for this reporting period.*

Packaging

In the 2025 reporting year, we systematically tracked the use of our sales packaging through the legally required reports submitted as part of packaging licensing under the Packaging Act (VerpackG). The quantities are confirmed by our participation in several dual systems, are based on measured data, and contain no estimates. In addition, the packaging data was validated as part of an external packaging audit. All packaging materials used are sourced externally and relate exclusively to packaging subject to system participation requirements, which typically ends up as waste in the households of private end consumers.

Paper, paperboard, and cardboard are classified as renewable materials, whereas plastics, composite materials, ferrous metals, aluminum, and other materials utilize non-renewable raw material sources. Systematic tracking of the proportion of recycled materials will be added starting with the 2027 reporting year.

The following table shows the final audited packaging volumes of Carstensen Import-Export Handelsgesellschaft mbH by material type for the years 2023 through 2025:

Carstensen	Paper, Cardboard & Carton		Ferrous metals	Other composite packaging	Plastics	Other Materials
2023	378,303		7	4,727	79,700	3
2024	321,832		5	2,551	126,657	149
2025	**184,310**		**0**	**2,724**	**91,088**	**283**
Change from previous year	**-137,522**		**-5**	**+173**	**-35,569**	**+134**
Change from the previous year	-42.73%		-100.00%	+6.78%	-28.08%	+89.93%

Compared to the previous year, 2024, Carstensen was able to significantly reduce the total amount of packaging material used by 172,789 kg, or 38.3%. The total amount thus fell from 451,194 kg in 2024 to 278,405 kg in 2025. This decline is particularly evident in paper, paperboard, and cardboard, where a reduction of 137,522 kg, or 42.7%, was achieved. A significant reduction of 35,569 kg, or 28.1%, was also achieved in the use of plastics. The amount of ferrous metals was completely reduced to 0 kg.

For STYLEX Schreibwaren GmbH, packaging data is reported separately for the first time in the 2025 reporting year. An analysis of the trend compared to the previous year's figures will be possible starting with the next reporting year.

Stylex	Paper, Cardboard & Carton	Ferrous metals	Other composite packaging	Plastics	Other Materials
2025	94,470	0	0	25,587	96

In the 2025 reporting year, the total volume of packaging subject to system participation at STYLEX amounted to 120,153 kg. The largest share by volume was accounted for by paper, cardboard, and paperboard, followed by plastics. The only other material volumes consisted of miscellaneous materials (aluminum).

The trend at Carstensen confirms the effectiveness of measures to reduce packaging material, optimize packaging volume, and further improve material efficiency. In particular, the significant decline in paper, cardboard, and paperboard, as well as plastics, shows that savings potential has been consistently exploited and packaging solutions have been specifically adapted.
At the same time, Carstensen recorded a slight increase of 173 kg, or 6.8%, in other composite packaging. Other materials also increased by 134 kg, or 89.9%, although this material group remains at a low level in terms of volume. We will continue to monitor these developments to identify additional opportunities for optimization and reduction in these areas as well.

Our goal is to gradually optimize packaging materials both in terms of their use and their environmental impact. In doing so, we are focusing in particular on:

- Increasing the proportion of recycled and renewable materials
- Improving the recyclability of all packaging components
- Avoiding unnecessary packaging layers and additional materials Continuously analyzing material shifts, particularly for plastics

GRI 301-2: Recycled Materials Used
See GRI 301-1, Non-Food Products.

GRI 301-3: Recycled products and their packaging materials
In fiscal year 2025, we did not directly take back any products or packaging after their end-of-life.

Eurasia Statinvest and its subsidiaries comply with the legal requirements in Germany and other sales and delivery countries regarding the take-back and recycling of packaging by licensing all packaging placed on the market,
or by discussing licensing with customers and offering solutions.

This measure ensures that 100% of the packaging used can be disposed of by consumers via the paper recycling bin, the yellow bags, the recycling bin, or the local recycling center at no additional cost and with minimal effort.
In the area of electrical and electronic equipment and used batteries, the corporate group also complies with legal requirements 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 in Germany are required to take back a comparable used device free of charge when selling a new electrical device in categories 1, 2, or 4.
One product in our portfolio—an infrared marble heater—is affected by this requirement.
To this end, we have established a corresponding take-back system and offer our customers the option to, in turn, provide their own customers with free pickup and drop-off services.

GRI 302: Energy

Information on the Management Approach
(This section includes GRI 103-1, 2 & 3)

Challenges:
Energy consumption and the resulting greenhouse gas emissions remain a key sustainability issue for Eurasia Statinvest in the 2025 reporting year. Significant impacts arise in particular from the use of fossil fuels, electricity and heat consumption at our sites, and energy-intensive processes in logistics, transportation, and upstream stages of the value chain.

A key challenge continues to be the quality and availability of reliable energy and emissions data along the value chain. In particular, when collaborating with service providers, logistics partners, and production facilities, there are sometimes limitations because consumption data cannot always be provided in a complete, comparable, or timely manner due to missing or inconsistent tracking systems. This makes it difficult to accurately assess indirect energy consumption and to identify specific reduction measures.

Against the backdrop of increasing demands for climate protection, resource efficiency, and transparency, we aim to continuously improve the quality of the data we collect, further reduce our energy consumption, and gradually increase the share of renewable energy. In this way, we are helping to reduce our ecological footprint and cut climate-relevant emissions.

The scope of our energy management covers all of our business operations, including our headquarters in Ellerau, our warehouse locations and branches in Bremen, Bad Bentheim, and Ibbenbüren, as well as relevant logistics processes. In addition, we also take into account indirect energy consumption in upstream and downstream stages of the value chain, particularly in connection with procurement, production at suppliers, and transport and distribution processes.

Strategy, Goals & Measures:
Our strategic focus in the area of energy centers on the gradual reduction of energy consumption, the improvement of energy efficiency, and the increased use of renewable energy. Responsibility for energy management lies with the Sustainability Management department, which involves the relevant functional areas and coordinates measures to improve the energy and emissions balance.

In the 2025 reporting year, existing measures for energy conservation and improving energy efficiency were continued and further developed. Particular emphasis was placed on reducing site-specific energy consumption, optimizing logistics processes, and more closely involving our suppliers in energy- and climate-related improvement measures.

For the coming reporting year, we plan to once again engage an external energy consultant and complete an energy audit. The goal of this audit is to further increase the transparency, quality, and reliability of our energy-related data and to validate the existing data set from a technical perspective.
At the same time, the audit is intended to help systematically identify specific savings potential and derive more appropriate and effective measures for reducing energy consumption.

Our measures include, in particular:

- Use of electricity from renewable energy sources at our locations, where available and contractually feasible
- Investments in energy-efficient infrastructure, particularly LED lighting and demand-based control of lighting and building systems

- Optimizing energy-efficient logistics and transportation processes to reduce indirect energy consumption
- Promoting energy-efficient and environmentally friendly production and farming methods throughout the supply chain
- Use of sustainably sourced raw materials, such as organically grown cotton
- Increased use of recycled materials to reduce the use of energy-intensive primary raw materials
- Continuous analysis of energy-related consumption data to identify further savings potential

We monitor the effectiveness of our measures by regularly evaluating energy-related consumption data and assessing relevant trends in our direct and indirect energy consumption. The results of the planned energy audit will also be incorporated into the further development of our energy and climate protection measures in the future.

Our goal is to reduce energy consumption over the long term, gradually phase out fossil fuels, and further expand the share of renewable energy throughout our value chain. In doing so, we strengthen our resilience to energy- and climate-related risks while also contributing to more resource-efficient business operations.

Progress:

In the 2025 reporting year, we further improved the transparency of our energy- and climate-related data and expanded the collection of relevant CO_2 data. In addition to the energy consumption and site-specific emissions already tracked, we now collect additional climate-related data. This includes, in particular, employees' commutes to work as well as emissions from food and beverages.

The tracking of employee mobility is to be further expanded in the coming reporting year. We plan to systematically account for the proportion of work done from home in order to obtain a more complete picture of work-related emissions. In addition, individual emission and consumption categories were tracked in greater detail. Data collection was differentiated more closely by location, consumption type, and relevant areas of activity.

At the same time, collaboration with the individual departments in day-to-day operations was further expanded to better identify data sources, assign responsibilities more clearly, and continuously improve the quality of the information collected. In this way, we are creating a more robust foundation for assessing our energy consumption and greenhouse gas emissions.

Progress Already Achieved:

- Installation of 14 charging stations for electric vehicles, freely available to employees
- Gradual electrification of the vehicle fleet
- Extensive LED retrofit at the headquarters and warehouse locations
- Operation of a photovoltaic system since May 2021 on approximately 950 m² of roof space with an annual yield of about 160,000 kWh; surplus electricity is fed into the power grid
- Expansion of CO_2 data collection to include employee commutes, food, and beverages
- More detailed tracking of individual consumption and emissions categories by location and area of activity
- Expansion of internal collaboration with specialized departments to improve data quality and availability

Further planned steps:

- Completion of an externally facilitated energy audit to validate energy data and identify specific efficiency measures

- Expansion of mobility data collection to include remote work percentages starting with the 2026 reporting year
- Assessment of further savings potential in building systems, lighting, heat supply, and warehouse processes
- Greater involvement of suppliers and factories in the collection of energy- and emissions-related data
- Establishment of transparent documentation of the emission factors and calculation methods used
- Regular review of the effectiveness of implemented measures based on consumption and emissions metrics

GRI 302-1: Energy consumption within the organization:

Since 2022, Eurasia Statinvest has systematically tracked energy consumption (Scope 1, 2, 3) at all operational sites based on supplier invoices and meter readings.

Electricity (figures in kWh)

Location	2022	2023	2024	2025
Ellerau	69,300	61,977	86,921	90,630
Bremen	6,570	5,707	3,353	6,194
Bad Bentheim	147,215	166,425	154,200	151,400
Total	**223,085**	**234,109**	**244,474**	**248,224**

Gas (in kWh)

Location	2022	2023	2024 (preliminary)	2025
Ellerau	456,223	622,626	521,178	540,170
Bremen	21,540	20,446	*Data under review*	*Data under review*
Bad Bentheim	339,070	325,185	313,332	378,825
Total	**816,833**	**968,257**	**Data incomplete**	**Data incomplete**

Data basis and scope

- All locations under operational control are included
- The share of renewable energy will be reported separately starting in 2026
- Diesel and other fuels will not be material in 2025

Further development of energy monitoring

We are continuously improving our data collection to ensure that, in the future:

- complete annual data available as of the reporting date
- Calculation of energy intensity (GRI 302-3)
- Reporting of savings compared to the base year (GRI 302-4)

GRI 302-2: Energy consumption outside the organization
The available primary data has not yet been fully verified.
Quantitative reporting will begin with the 2026 Sustainability Report.

GRI 302-3: Energy Intensity
Since not all final audited consumption data—particularly for gas—was available as of the date of preparation, the energy intensity for the 2025 reporting year will not be finally calculated and reported until the data audit is complete.

GRI 302-4: Reduction in Energy Consumption
In the 2025 reporting year, the data foundation for energy consumption across all scopes was further improved. Consumption figures for electricity are fully available. Total electricity consumption rose slightly compared to 2024, from 244,474 kWh to 248,224 kWh, an increase of 3,750 kWh or 1.5%. At the Bad Bentheim site, however, electricity consumption was reduced by 2,800 kWh, or 1.8%.

As of the date of this report, not all final verified gas consumption figures are available, as the data for Bremen, in particular, is still under review. However, based on the figures already available, there appears to be an increase in gas consumption at the Ellerau and Bad Bentheim sites.

A definitive quantitative conclusion regarding the reduction in total energy consumption for 2025 cannot therefore be drawn at this time. Once the data review is complete, the final figures will be analyzed and validated as part of the planned energy audit in order to identify specific savings potential and appropriate reduction measures.

GRI 302-5: Reducing Energy Demand for Products and Services
A reliable quantitative report is currently not possible due to the wide variety of products. However, transparency in the supply chain is being gradually increased. Product-specific KPIs are planned for the 2026 Sustainability Report.

To reduce energy-related impacts, Eurasia Statinvest is also continuously exploring ways to optimize its logistics. This includes, in particular, the goal of avoiding air freight whenever possible. In addition, logistics projects are being carried out in collaboration with freight forwarders to identify more sustainable transportation options and assess their feasibility.

GRI 303: Water and Wastewater

Information on the Management Approach
(This section includes GRI 103-1, 2 & 3)

Challenges:

The management of water resources and wastewater represents a significant environmental impact of our business activities. Although our own sites have only a minor water-related impact, the textile supply chain poses considerable environmental burdens due to high water consumption and potential wastewater pollution, particularly in wet processes such as dyeing or washing. Therefore, this issue was identified as a material topic in our materiality analysis, particularly with regard to environmental impacts in the supply chain. Ensuring transparency and control over these processes currently poses a challenge.

Strategy, Goals & Measures:

Eurasia Statinvest aims to continuously reduce both water consumption and wastewater discharge.
This includes:

- Implementation of monitoring systems at our own sites (began in 2023)
- Expanding supply chain management with a focus on water-intensive production steps
- Promoting water- and pollutant-reducing technologies among suppliers
- Ensuring wastewater treatment complies with legal requirements

For 2026, we plan to:

- Risk assessment by water-stress-related regions
- Development and implementation of targeted improvement measures

Progress:

We are currently in the implementation phase. Progress is measured through:

- rule-based monitoring of water consumption
- external laboratory analyses of water quality
- annual reporting as part of our sustainability reporting

We strive to continuously optimize water efficiency through process improvements and collaboration with suppliers.

GRI 303-1: Water as a Shared Resource

Our own facilities use small amounts of fresh water for drinking, sanitation, and operational purposes (e.g., food preparation). The supply is provided entirely by municipal utilities.

- There is no direct use of water in our own production processes.
- Wastewater is discharged in accordance with local regulations; compliance is ensured through regular inspections and laboratory tests.

The greatest water-related impacts occur in the supply chain.
A system for monitoring water withdrawal and pollution in that area is being gradually established.

GRI 303-2: Managing the Impacts of Water Reclamation

Since no water-intensive processes take place at our own sites, there are currently no specific water-related risks associated with water reuse.
For the supply chain, we are planning for the long term:

- Identifying wastewater treatment standards for prioritized suppliers
- Implementing minimum requirements and verification criteria (e.g., certifications, audit criteria)

GRI 303-3: Water Withdrawal

At our own sites, water is supplied exclusively from the public water supply.
Measurement and systematic data collection began in 2023.
Data on water withdrawal for the supply chain will be collected gradually starting in 2028.

GRI 303-4: Water Reuse

Currently, no complete quantitative data on water reuse is available.

GRI 303-5: Water Consumption

Systematic tracking of water consumption at our own sites was introduced in 2023. Water consumption consists primarily of drinking, sanitary, and kitchen water and is not integrated into production processes.

The monitoring approach is based on consumption data provided by regional utility companies. However, **not** all consumption reports were available by the end of the 2025 reporting year. Therefore, the data presented below should be considered incomplete.
We are working to improve data availability and publish the data in full.

Location	2022	2023	2024	2025
Ellerau	Under review	Under review	Under review	443 m^3
Bremen	43 m^3	34 m^3	Under review	Under review
Bad Bentheim	297 m^3	535 m^3	412 m^3	296 m^3
Total	***Data incomplete***	***Data incomplete***	***Data incomplete***	***Data incomplete***

Further development

We plan to:

- Annual completeness checks and standardization of data collection
- Expansion of the report's scope to include water stress assessments (regional classification)
- Integration into the target system and regular efficiency reviews starting in 2026

Improved measurement and reporting systems will ensure consistent and transparent reporting on water consumption in the future.

GRI 304: Biodiversity
Information on the management approach
(This section includes GRI 103-1, 2, and 3)

Challenges:

For Eurasia Statinvest, the protection of intact ecosystems and biodiversity is a key sustainability issue, particularly in connection with the raw materials used and upstream supply chains. Significant points of contact exist primarily with natural and bio-based materials such as cotton, wood, paper, cardboard, and paperboard.

If extracted unsustainably, these raw materials can be associated with risks such as deforestation, habitat loss, soil degradation, high water consumption, and negative impacts on biodiversity. The direct impacts at our own sites are limited compared to those in the upstream stages of the value chain. The greater biodiversity-related risks arise particularly in raw material extraction, cotton cultivation, forestry, textile processing, and international supply chains.

A continuing challenge is the limited transparency regarding upstream raw material sources, supplier countries, and production conditions. Therefore, it is essential for us to further improve the traceability of materials, engage suppliers more closely, and systematically incorporate biodiversity-related risks into purchasing and product decisions.

Strategy, Goals & Measures:

Eurasia Statinvest aims to gradually reduce negative impacts on biodiversity along the supply chain and to further expand the use of responsibly sourced materials. Our measures are prioritized according to the principles of materiality and effectiveness. We focus on those areas where we can exert the greatest influence through material selection, supplier requirements, certifications, product design, and project work.

Based on our risk and materiality assessment, the focus is particularly on raw materials and product categories with a high biodiversity impact, including cotton, wood, paper, cardboard, and other bio-based materials. We have defined four key areas of action for our biodiversity strategy:

1. **Use of sustainable materials and compliance with environmental protection standards through raw material standards and certifications**:
    - Primary use of cotton from sustainable sources
    - Certification according to the Organic Content Standard (OCS) or the Global Organic Textile Standard (GOTS)
    - Use of Rainforest Alliance-certified coffee wood for pet products
    - Use of FSC- or PEFC-certified wood products
    - Increased use of recycled materials
    - Reduction in the demand for primary raw materials
    - Promotion of recyclable packaging solutions
    - Reduction of unnecessary packaging materials

2. **Farm and factory projects**:
    - Promotion of environmentally and health-friendly textile processing
    - Training for factory workers
    - Support for monitoring chemical inventories
    - Improving chemical management at production sites
    - Reducing risks to workers, the environment, and adjacent ecosystems
    - Raising suppliers' awareness of biodiversity and environmental requirements
        - Projects promoting environmentally and health-friendly textile processing, e.g., through training for factory workers and support for monitoring chemical inventories.

3. **Stewardship and landscape projects**:
    - Protecting ecosystems beyond individual suppliers
    - Promoting sustainable regions for cotton cultivation
    - Supporting more sustainable textile production
    - Assessing biodiversity-related risks in a regional context
    - Identifying appropriate conservation and improvement measures
    - Strengthening long-term partnerships in relevant regions of origin.

4. **Transformation**:
    - Promoting Biodiversity Conservation in the Textile and Cotton Sectors
    - Expanding the biodiversity approach to other relevant product and raw material groups
    - Supporting science and development
    - Raising awareness among customers and employees
    - Integrating biodiversity-related criteria into procurement, product development, and risk management
    - Further development of the data foundation regarding materials, certifications, and origin information
    - Review of science-based targets for nature and biodiversity
    - Reviewing membership in the Science Based Targets Network's Corporate Engagement Program
    - Aligning biodiversity-related measures more closely with science-based targets

Progress:

1. **Sustainable material sourcing and environmental standards in the supply chain**:
    - Nearly the entire cotton supply came from certified, sustainable sources.
    - A significant proportion of wood products, paper, and cardboard packaging was manufactured using FSC-certified wood.

2. **Ecosystem conservation and landscape management projects**:
   - **Two wildflower sponsorships since 2020:** with the Rose Farm in Ellerau and the Segger Farm in Gölenkamp. Through our contributions, these farmers support the annual sowing and establishment of wildflower strips, which help maintain ecological balance. These wildflower meadows provide habitat for many different animal species.

   - **BEE-Rent since 2020:** We see it as a shared responsibility to actively ensure the survival of our precious bees. We therefore support the Bremen-based startup BEE-Rent and fund the maintenance and care of a beehive containing 50,000 honeybees. Together with experienced beekeepers who care for our bee colony year-round, we are creating a new habitat for the bees.

3. **Transformation and Commitment to Research and Development**:
   - Active participation in a program to establish science-based goals for nature conservation.
   - Membership in various environmentally focused organizations and initiatives.

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

Eurasia Statinvest and its subsidiaries do not own or lease any operational sites located within 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

For our corporate group, the significant impacts on biodiversity do not arise from direct operations at our sites, but primarily in the upstream stages of the value chain. Of particular relevance here are the extraction, cultivation, and processing of natural raw materials such as cotton and wood, which are used in our products.

Potential risks relate in particular to land use, water consumption, soil health, deforestation, chemical use, and habitat loss. Therefore, we continue to focus on responsible material sourcing, certified raw materials, supplier engagement, and the gradual improvement of transparency and traceability along the supply chain.

GRI 304-3: Protected and Restored Habitats

Eurasia Statinvest is not currently carrying out any restoration projects of its own and does not report any protected habitats of its own. At the same time, we are exploring opportunities to make a regional contribution to nature and species conservation.

GRI 304-4: Species listed on the IUCN Red List and on national lists of protected species that have their habitats in areas affected by business activities

Eurasia Statinvest and its subsidiaries are headquartered in Germany. Based on the available information and an assessment of our direct operations, there are currently no known significant impacts on species listed on the IUCN Red List or on national lists of protected species.

The direct impacts of our sites are assessed as low compared to the potential impacts within the supply chain. Biodiversity-related risks arise in particular in upstream production and raw material extraction processes in the countries where we manufacture our products. We continuously monitor these risks as part of our supply chain and material assessment and will continue to report on relevant developments and the resulting measures.

GRI 305: Emissions
Information on the Management Approach
(This section includes GRI 103-1, 2, and 3)

Challenges:
As a corporate group, we recognize the critical importance of addressing the impacts of climate change and gradually reducing our climate-related emissions. Of particular relevance are both direct emissions from our own operations and indirect emissions along the upstream and downstream value chains.

A significant portion of our climate-related impacts arises outside our direct operations, particularly in procurement, production, logistics, mobility, and in purchased goods and services. At the same time, key natural raw materials such as cotton and wood are particularly vulnerable to climate risks such as rising temperatures, water scarcity, and extreme weather events. These developments can affect the availability of raw materials and pose challenges both for people in the growing regions and for downstream supply chains.

A key challenge remains the quality and availability of reliable emissions data. For data collection, we use the data collection sheets provided by Substain to systematically record relevant consumption and activity data. At the same time, there is currently a need for further development in individual departments regarding the understanding of the required data points, their assignment to emission categories, and consistent documentation. This sometimes hinders complete, comparable, and efficient data collection.

Strategy, Goals & Measures:
Our climate strategy aims to track emissions across our business operations more transparently, identify significant emission sources, and derive appropriate reduction measures. Our emissions accounting is based on the Greenhouse Gas Protocol and covers Scope 1, Scope 2, and significant Scope 3 emissions, to the extent that these can be quantified based on available data.

To further improve data quality, we intend to specifically strengthen the internal use of the Substain data collection sheets in the coming reporting year. Training and coordination meetings with the relevant departments are planned for 2026. The goal is to increase understanding of the required data, responsibilities, calculation methods, and verification requirements, thereby making data collection simpler, more consistent, and more reliable in the future.

Our measures include, in particular:

- Supporting our suppliers in improving energy efficiency and production standards
- Optimizing transportation, logistics, and packaging processes
- Utilizing renewable energy and implementing efficiency measures at our sites
- Further electrification of the vehicle fleet and promotion of lower-emission mobility
- Expanding collaboration with functional departments, service providers, and production partners to improve data quality
- Preparing for an externally facilitated energy audit to validate energy-related data and identify appropriate reduction measures

Our goal is to continuously increase the transparency and robustness of our emissions data. Based on this, we aim to develop and prioritize more targeted measures to reduce our greenhouse gas emissions in the future and better evaluate their effectiveness.

Progress:
In the 2025 reporting year, data collection was further refined, and the use of the data collection sheets provided by Substain was expanded. Corporate Carbon Footprint Reports were prepared for Eurasia Statinvest GmbH and Carstensen Import Export Handelsgesellschaft mbH. These reports form an important foundation for the continued steering of our emissions management and the future development of targeted reduction measures.

In addition, CO_2 data collection was expanded to include additional areas in the 2025 reporting year. In particular, employees' commutes, as well as food and beverages, are now accounted for or tracked in greater detail. Individual emission and consumption categories were also differentiated more closely by location, area of activity, and type of consumption.

At the same time, collaboration with the relevant departments in day-to-day operations was expanded to better identify data sources, assign responsibilities more clearly, and improve the quality of data collection. In the process, it became clear that there is still a need for additional coordination and training in certain departments. Targeted training and coordination sessions are therefore planned for 2026 to further strengthen understanding of the Substain data collection sheets and the requirements for emissions data collection.

Developments to date show that the foundation for more systematic emissions management has been further improved. The next step is to improve data quality, streamline internal processes, and make greater use of the results in the future to derive concrete reduction measures.

GRI 305-1: Direct GHG Emissions (Scope 1)
Direct greenhouse gas emissions (Scope 1) result from combustion processes in our own facilities and vehicles at our sites. These emissions are calculated in accordance with the GHG Protocol in kg CO_2e based on national emission factors. The figures for the 2025 reporting year are based on the data available at the time of preparation and have not yet been finally verified. Adjustments may therefore be made as part of further data validation and final reporting.

Year	Ellerau	Bad Bentheim	Bremen	Total
2022	66,840	N/A	100,461	167,301
2023	N/A	N/A	N/A	N/A
2024	158,968	70,680	156,780	386,427
2025	169,656	77,018	Under review	Under review

Scope 1 Emissions in 2025:
248,400 kg CO_2e → 28.76% of total emissions
Of which:
- Stationary combustion: 185,350 kg CO_2e
- Mobile combustion: 63,040 kg CO_2e

Improvements in 2025
- Continued use of Substain for the structured collection of Scope 1 data
- Location-based consumption tracking for direct emissions
- Improved data foundation for heating energy and vehicle fleet
- Ongoing review and validation of site data that is not yet final
- Further differentiation between stationary and mobile combustion as a basis for targeted reduction measures

Source: CO_2 footprint according to the GHG Protocol (Scope 1–3), Eurasia Statinvest GmbH, generated using Substain®, June 17, 2026

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

Scope 2 emissions result from purchased electricity and heat.
The calculation is market-based in accordance with the GHG Protocol. The figures for the 2025 reporting year are based on the data available at the time of preparation and have not yet been finally verified. Adjustments may therefore be made as part of further data validation and final reporting.

Year	Ellerau	Bad Bentheim	Bremen	Total
2022	224,565	177,072	4,836	406,473
2023	N/A	N/A	N/A	N/A
2024	626	53,545	1,165	55,336
2025	2,914	54,984	2,249	60,147

Scope 2 emissions in 2024:
60,147 kg CO_2e → 6.96% of total emissions

The reduction compared to previous years is due to:

- increased use of renewable energy
- efficiency measures in buildings
- improved and more detailed data collection via Substain®
- location-based allocation of electricity consumption
- ongoing validation of consumption data for the 2025 reporting year

Source: CO_2 footprint according to the GHG Protocol (Scopes 1–3), Eurasia Statinvest GmbH, prepared using Substain®, June 17, 2026

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

Year	Ellerau	Bad Bentheim	Bremen	Total
2022	224,565	177,072	4,836	406,473
2023	N/A	N/A	N/A	N/A
2024	857,459	68,256	64,232	990,258
2025	442,543	94,724	Under review	552,109

Scope 3 emissions in 2025:
552,109.20 kg CO_2e → 64.18% of total emissions

Main Categories 2025:
Cat. 7 – Employee commuting: 256,702.11 kg CO_2e
Cat. 1 – Purchased goods and services: 83,770.74 kg CO_2e
Cat. 3 – Fuel- and energy-related emissions (upstream): 57,841.04 kg CO_2e
Cat. 2 – Capital goods: 52,703.58 kg CO_2e
Cat. 6 – Business travel: 47,849.47 kg CO_2e
Cat. 8 – Rented or leased fixed assets: 23,596.31 kg CO_2e
Cat. 4 – Upstream logistics and distribution: 23,442.50 kg CO_2e
Cat. 5 – Waste: 6,203.45 kg CO_2e
Categories 9–15: No relevant or available data for the reporting year

Total result - GRI 305 (2025)
860,294.77 kg CO_2e
(+10% safety margin: 946,324.25 kg CO_2e)

Source: CO_2 footprint according to the GHG Protocol (Scopes 1–3), Eurasia Statinvest GmbH, prepared using Substain®, June 17, 2026

The overall result for 2025 is based on the data available as of the date of preparation and has not yet been finally validated. Since some data is still missing or under review, significant adjustments may occur in the future.
The observable fluctuations compared to previous years are therefore not necessarily attributable to an actual reduction in emissions, but may also result from changes in data availability, methodological adjustments, or more detailed allocations.

GRI 305-4: GHG Emissions Intensity
For the 2025 reporting year, absolute greenhouse gas emissions have already been fully reported in accordance with the GHG Protocol (Scopes 1–3). A GHG intensity indicator (e.g., emissions per unit produced or per unit of revenue) is currently still under development.
The introduction of a suitable intensity metric is planned as soon as a uniform and verifiable performance indicator has been defined for the corporate group.

GRI 305-5: Reduction of GHG Emissions
In the 2025 reporting year, the focus remained on improving data quality, completing the emissions data, and enhancing the comparability of the collected values. Data collection is becoming increasingly structured through Substain®, but is still under development in certain areas. In particular, there are still differences in completeness, level of detail, and data quality regarding Scope 3 data, location-based allocations, and externally provided information from service providers, logistics partners, and suppliers.

Comprehensive quantitative management of emissions trends is therefore currently only possible to a limited extent. Although key emissions data is already available, a fully reliable data set that is comparable over multiple years is still lacking in certain areas. Changes compared to previous years cannot therefore be interpreted exclusively as actual reductions or increases in emissions; they may also result from improved data collection, methodological adjustments, changes in data availability, or more detailed attributions.

The initial focus is therefore on establishing a robust foundation for future reduction measures. This includes, in particular, further standardizing data collection, better integrating relevant departments, and validating energy- and emissions-related consumption data. For the upcoming reporting year, we plan to conduct an externally supervised energy audit. This is intended to help increase the transparency and reliability of energy data, identify key drivers of consumption, and derive targeted and more effective measures to reduce greenhouse gas emissions.

Measures Already Implemented and Continued in 2025:
- Use of Substain® for the structured collection of emissions-related data
- Expansion of CO_2 data collection to include additional areas such as employee commutes, food, and beverages
- More detailed tracking of individual emission sources by location, consumption type, and area of activity
- Continued use of renewable energy at locations
- Further implementation of efficiency measures, particularly in lighting and building systems

- Gradual electrification of the vehicle fleet
- Expansion of internal collaboration to improve data quality and clarify responsibilities
- Preparation of an externally facilitated energy audit to identify appropriate reduction measures

A final quantitative assessment of the emissions reduction achieved is not yet possible for the 2025 reporting year. Once the data review and the planned energy audit are complete, the results will be used to systematically prioritize reduction potentials and measure progress more reliably in the future. Building on this, the plan for 2026 is to prepare a voluntary commitment under the Science Based Targets initiative (SBTi). This is intended to align the climate strategy more closely with science-based climate targets in the future and to further strengthen the long-term management of greenhouse gas reductions.

GRI 305-6: Emissions of Ozone-Depleting Substances (ODS)

Eurasia Statinvest does not use any ozone-depleting substances (e.g., CFCs, HCFCs) in its own operational processes or products. Therefore, there were no relevant emissions in accordance with GRI 305-6 in the 2025 reporting year.

GRI 305-7: Nitrogen Oxides (NO_x), Sulfur Oxides (SO_x), and Other Significant Air Emissions

No measurement or calculation data on NO_x, SO_x, or other air pollutant emissions is yet available for 2025. These emissions technically exist (e.g., from incineration plants) but have not yet been systematically recorded.

Planned:

- Expansion of data collection in Substain® to include air pollutants
- Derivation from fuel consumption based on legally recognized emission factors

This will enable full disclosure in accordance with GRI 305-7 in the future.

GRI 306: Waste
Information on the management approach
(This section includes GRI 103-1, 2, and 3)

Challenges:
Waste prevention is not fully possible in retail-oriented companies with warehousing, transportation, and packaging processes. Within the Eurasia Statinvest Group, significant waste-related impacts arise in particular from packaging materials, transport packaging, warehousing processes, and packaging that becomes waste at customers' and end-users' sites.

Particular focus is therefore placed on sales packaging subject to the packaging system and on packaging materials along the value chain. These have a high environmental impact, as they consume resources and must be properly collected, reused, or recycled after use.

A key challenge remains the complete and comparable collection of all waste-related data. While packaging volumes are already recorded in a structured manner through the legally required reports as part of the packaging licensing process, the systematic collection of data on other waste streams—particularly at locations, in warehouses, and at service providers—is still being developed. Differences in data availability, disposal records, and internal classifications currently still hinder comprehensive quantitative management.

Strategy, Goals & Measures:
Eurasia Statinvest follows the "Reduce – Reuse – Recycle" principle as a guiding principle for waste management. Our goal is to avoid waste as much as possible, reduce material usage, design packaging to be more recyclable, and further expand the use of recycled and certified materials.

In the 2025 reporting year, the data foundation in the area of packaging was further improved. The volumes of packaging subject to mandatory participation in recycling systems are recorded through reports submitted to the dual systems and form an important basis for the assessment of our packaging materials. In addition, we are working to collect further waste-related data sources—particularly from site operations, logistics, and waste disposal—in a more structured and comparable manner in the future.

Our measures include, in particular:

- Reducing the use of paper, paperboard, and cardboard
- Preferential use of certified or recycled materials
- Exploring paper-based alternatives to plastic packaging, provided they are ecologically and functionally viable
- Taking recyclability into account early in the packaging development process
- Avoiding unnecessary packaging layers and additional materials
- Optimization of packaging sizes and volumes
- Further development of data collection on packaging and waste volumes
- Greater involvement of procurement, logistics, quality management, and waste disposal partners
- Evaluating additional metrics to better manage waste prevention and material efficiency

Responsibility for implementation lies with the relevant departments, particularly in procurement, logistics, quality management, and sustainability management. These departments are working together to track packaging and waste streams more transparently and to identify improvement measures.

Since the data foundation for all waste streams for the 2025 reporting year has not yet been fully established, no definitive quantitative waste reduction targets have been set. The initial focus is on improving data quality, clearly classifying waste types, and creating a robust foundation for future target-setting.

With the continued digitization of internal processes and the introduction or further development of suitable data collection systems, waste reporting is expected to become more precise, comparable, and relevant for management decisions in the future. A key challenge in this regard remains the data quality provided by external service providers and factories. Some of the waste data currently provided is not sufficiently complete, consistent, or analyzable to derive reliable metrics and reduction potentials.

In 2026, we intend to address this issue specifically in collaboration with our waste management and logistics service providers. The goal is to more clearly define requirements for data formats, documentation, and regular reporting channels; to improve the usability of the information provided; and, on this basis, to derive measurable targets for waste prevention and material efficiency in the future.

Progress:

In the 2025 reporting year, material and waste data were still not being systematically recorded in full. The annually reported packaging volumes currently serve as the primary basis for assessing trends.

The introduction of an ERP system is intended to enable more detailed analyses in the future. However, implementation will take time, as a potential switch to a different provider is currently being evaluated. Until a final decision on the system is made, the focus is on better structuring existing data sources, improving data quality, and, in particular, making data from external service providers more usable. Based on this, concrete goals for waste prevention and material efficiency will be defined in the future.

GRI 306-1: Waste Generated and Significant Waste-Related Impacts

Eurasia Statinvest’s waste management encompasses two main areas:

Waste at company-owned and externally operated sites (upstream)

- Packaging materials from goods transportation and warehousing processes
- Cardboard boxes, plastic film, and other transport packaging
- Operational waste from administration, warehousing, and logistics (to a lesser extent)
- Waste collected and recycled through waste disposal and logistics service providers

Waste in the downstream value chain

- Packaging waste generated by customers and end consumers after a purchase
- Sales packaging subject to mandatory participation in a recycling system under the Packaging Act (VerpackG)
- A significant portion of the total waste-related material volume
- Relevant material types such as paper, cardboard, paperboard, plastics, composite packaging, and other materials

This waste can lead to environmental impacts, particularly if it is not properly collected, sorted, recovered, or recycled. Therefore, our focus is on reducing unnecessary packaging, improving recyclability, and further developing a robust data foundation. A particular challenge remains the sometimes limited quality and usability of data from external service providers, which we intend to improve in a targeted manner starting in 2026 through collaboration with our partners.

GRI 306-2: Management of Significant Waste-Related Impacts

Our management approach to the circular economy is described in GRI 301. In addition, the following applies to waste management:

- continuous reduction of packaging materials
- Optimization of packaging recyclability
- Annual volume surveys and licensing in accordance with legal requirements
- Improvement of the data foundation regarding waste and packaging volumes
- Greater involvement of waste management and logistics service providers to improve data quality

Currently, there is no fully formalized procedure for the regular review of external waste management service providers. Monitoring is currently carried out primarily through contractual obligations to comply with legal requirements, as well as through the submission of relevant certificates and documentation.

Since the data provided by external service providers is in some cases not yet sufficiently complete, consistent, or analyzable, cooperation is to be further developed in a targeted manner in 2026. The goal is to more clearly define requirements for data formats, supporting documentation, and reporting channels, thereby improving the usability of the information and the management of waste streams.

GRI 306-3: Waste Generated

The quantities of waste generated at our headquarters and at the Bremen, Bad Bentheim, and Ibbenbüren sites are recorded annually by the respective waste management service providers and reported in a waste balance sheet.
Data collection will be expanded to include additional units as part of the ERP implementation.

GRI 306-4: Waste Diverted from Disposal

Data on recycled waste is currently based on the annual waste balance sheet in accordance with GRI 306-3.
A detailed breakdown by disposal method and by hazardous and non-hazardous waste is planned for the long term.

GRI 306-5: Waste transferred for disposal

Waste volumes are documented in the annual waste balance sheet.
A detailed breakdown by disposal methods, such as incineration or landfilling, is planned for the long term.

GRI 307 & 308: Environmental Compliance & Environmental Assessment of Suppliers

Information on the Management Approach
(This section includes GRI 103-1, 2, and 3)

Challenges:

Eurasia Statinvest recognizes the importance of legal requirements as well as voluntary initiatives aimed at strengthening environmental and resource protection at the national, European, and international levels. These requirements apply not only to the company's own business operations but also to upstream and downstream stages of the value chain.

A key challenge remains the comprehensive identification and assessment of all relevant stakeholders along the supply chain. In particular, data and documentation regarding international production sites, raw material sources, service providers, and other business partners are still inconsistent in some cases. This makes it challenging to consistently and transparently track environmental impacts, identify risks early on, and consistently monitor the implementation of measures.

Strategy, Goals & Measures:

Our approach to improving environmental and resource protection is structured around four key areas of action:

1. Code of Conduct and Requirements for Business Partners

Our Code of Conduct is a binding component of our collaboration with employees and business partners. It establishes fundamental principles for responsible conduct, environmental standards, and resource conservation. Compliance with environmental requirements is an essential part of our business relationships and forms the basis for long-term collaboration.

2. Measures at Our Own Sites

At our own sites, we implement measures to reduce energy consumption, CO_2 emissions, and resource use. These include, among other things, investments in energy-efficient technologies, LED lighting, the use of renewable energy, and the gradual electrification of our vehicle fleet. An externally facilitated energy audit is also planned for the coming reporting year to validate energy consumption, identify potential savings, and derive appropriate measures in a more targeted manner. Further information on this can be found under GRI 302: Energy.

3. Measures in Further Processing and Production

In processing and production, we assess human rights and environmental risks in relevant production countries. This is based on risk analyses, supplier evaluations, audits, and the implementation of improvement plans in response to identified nonconformities. Both preventive and corrective measures are taken into account, and their implementation is continuously monitored and tracked.

4. Measures in Raw Material Cultivation

In raw material cultivation, the focus is on the use of certified and responsibly sourced raw materials, as well as the promotion of sustainable farming methods. This includes, in particular, materials such as organic cotton, recycled fibers, and certified wood and paper products. The goal is to gradually reduce negative impacts on the environment, biodiversity, water consumption, and soil health throughout the supply chain.

Through these areas of action, we aim to further embed environmental and resource protection into our procurement, supplier management, product development, and site operations. At the same time, we are working to further improve the transparency and quality of the underlying data so that we can assess and steer progress more reliably in the future.

Progress:
In the 2025 reporting year, the assessment of relevant suppliers and materials continued to be based on existing evidence, certifications, supplier documentation, and internal audit processes.

The proportion of wood and wood-based components continues to consist almost exclusively of FSC- or PEFC-certified materials. This applies to products as well as packaging and packaging components. By utilizing these certifications, we aim to ensure that wood-based raw materials come from responsibly managed sources and that environmental and resource protection requirements are better addressed.

In the future, we plan to further standardize the documentation verifying certified materials and gradually improve the database used to evaluate suppliers and the origins of raw materials.

GRI 307-1: Non-compliance with Environmental Laws and Regulations
During the reporting period, no such incidents were brought to our attention, reported to us, or apparent from the information available to us.

GRI 308-1: New suppliers assessed based on environmental criteria
In the 2025 reporting year, nearly 97% of producers were assessed as part of our ongoing due diligence through social audits or comparable review mechanisms. Producers not yet fully covered by external social audits are now reviewed as part of an annual audit conducted by our partner office in Shanghai or by the Corporate Responsibility Team in Ellerau. This ensures that these producers are also subject to regular assessment, monitoring, and documentation of relevant social and compliance requirements.
We define this process in our ongoing due diligence as a continuous review with at least an annual assessment, including a corrective action plan in the event of identified non-conformities. The implementation of these measures is continuously monitored and tracked in collaboration with the producers.
Inclusion in our supplier pool continues to be based on our onboarding due diligence, which all producers must undergo. Approval by the CR department in accordance with a clearly defined internal work instruction is essential for this. Environmental criteria are taken into account particularly for textiles, wood, and wood-based components.

In the long term, we are working together with our partner firm to further develop the existing annual audit processes and, looking ahead, to expand them toward a more comprehensive social audit approach. The goal is to further increase the comparability, depth, and traceability of the assessments and to integrate social and environmental requirements even more systematically into supplier management.

GRI 308-2: Adverse Environmental Impacts in the Supply Chain and Measures Taken
A particularly relevant issue in our supply chain is the prevention and reduction of negative environmental impacts, especially in connection with the use of chemicals in textile production. Risks can arise, among other things, from dyeing, washing, and finishing processes, as well as from the improper handling or storage of chemicals.

To reduce these risks, we rely on certified materials and recognized standards. These include, in particular, GOTS-, OCS-, and GRS-certified materials. While GOTS and GRS include more comprehensive requirements for environmental management, chemical use, and processing, OCS specifically supports the traceability of organic material content throughout the supply chain.

In addition, we take environmental aspects into account as part of our supplier evaluation and due diligence processes. If non-conformities are identified, we require corrective actions and track their implementation. This may include corrective action plans, additional documentation, re-inspections, or consultations with the affected suppliers.

The systematic and quantitative tracking of negative environmental impacts in the supply chain is still under development. The goal is to integrate environmental requirements even more closely into supplier evaluations, material selection, and production processes in the future, and to further improve the traceability of environmental measures.

GRI 400: Social Disclosures

Since Eurasia Statinvest was founded, people have been at the heart of our business activities. We are convinced that dedicated, qualified, and responsible employees form an essential foundation for the long-term success of our company. However, this responsibility does not end at the boundaries of our own organization but also extends to the people along our supply and value chains.

Treating employees, business partners, suppliers, and producers with respect, fairness, and responsibility is therefore a central component of our corporate ethics. As an internationally active trading company, we collaborate with suppliers and production partners in Asia and other sourcing regions. These global supply chains open up opportunities for economic development, employment, and cooperation, but at the same time entail social risks and human rights challenges.

In particular, compliance with labor and social standards, the protection of human rights, fair working conditions, occupational safety, and the elimination of forced and child labor are key areas of focus for us. We are aware that violations of these standards can still occur in international supply chains, and therefore continuous monitoring, awareness-raising, and collaboration with our partners are essential.

Our goal is to identify social risks at an early stage, implement appropriate preventive and corrective measures, and continuously improve our due diligence processes. To this end, we rely on clear requirements for business partners, structured due diligence processes, audits, corrective action plans, and ongoing dialogue with suppliers, production facilities, and our stakeholders.

Through our social disclosures in accordance with GRI 400, we report on key topics such as employment, occupational safety, training and continuing education, diversity and equal opportunity, and social responsibility in the supply chain. The goal is to create transparency regarding our social impacts, measures, and progress, and to fulfill our responsibility toward all people who contribute directly or indirectly to our business activities.

GRI 401 & 402: Employment & Labor-Management Relations
Information on the Management Approach
(This section includes GRI 103-1, 2, and 3)

Challenges:

Eurasia Statinvest's long-term success is largely based on the commitment, expertise, and cohesion of our employees. Against the backdrop of demographic change, an increasingly noticeable shortage of skilled workers, and shifting expectations regarding modern work environments, a key challenge is to attract qualified employees, retain them over the long term, and specifically support their development.

At the same time, our organization is undergoing a continuous process of change. Different locations, areas of responsibility, and corporate structures require a shared corporate culture that provides direction and strengthens collaboration. Trust, transparency, the ability to resolve conflicts, and open communication are essential prerequisites for successfully managing change and actively involving employees.
Another challenge lies in balancing the individual needs of employees with operational requirements. This includes, among other things, flexible work models, clear responsibilities, transparent communication, and reliable structures for managing organizational changes.

Strategy, Goals & Measures

Our goal is to further develop Eurasia Statinvest as a responsible employer. To this end, we are creating structures and processes that promote fair working conditions, personal development, equal treatment, occupational safety, health protection, and an open corporate culture.

Within the organization, we aim to strengthen employee retention and satisfaction. To this end, we rely on transparent communication, appropriate training opportunities, flexible work models, and a leadership culture that supports trust, personal responsibility, and collaboration. Changes within the company should be communicated early on, and employees should be appropriately involved in relevant processes.

Our measures include, in particular:

- Structured onboarding processes with designated points of contact in the departments
- Regular performance reviews focusing on development, workload, and goals
- Needs-based professional development through internal training and external certification programs
- Flexible work models, particularly working from home and flexible hours, whenever possible
- Regular team and leadership meetings to coordinate priorities, tasks, and changes
- Early internal communication regarding organizational changes
- Promotion of an open feedback culture through one-on-one discussions and team meetings
- Uniform internal policies to ensure fair employment conditions
- Promotion of equal treatment and equal opportunity regardless of gender, age, origin, religion, disability, or other personal characteristics
- Occupational safety and health protection through training, risk assessments, and protective measures
- Clear responsibilities and structured workflows to reduce stress
- Cross-departmental collaboration through project work and regular coordination

Through these measures, we aim to further strengthen our role as a responsible employer. At the same time, we are working to continuously improve working conditions, internal collaboration, and our organization’s ability to adapt to change.

GRI 401-1: New Hires and Employee Turnover

As of the reporting date of December 31, 2025, a total of 204 employees were recorded across the companies under review. The companies included were Eurasia Statinvest GmbH, Carstensen Import-Export Handelsgesellschaft mbH, and STYLEX Schreibwaren GmbH. Felidae is no longer included in the 2025 reporting year, as Eurasia Statinvest holds only a minority stake in the company and therefore has limited control and influence over it. As a result, comparability with the previous year’s figures is limited.

Excluding Felidae, the number of employees at the comparable companies was 191 in 2024. In 2025, this number rose to 204 employees. This corresponds to an increase of 13 employees, or 6.81%.

As of the current status of processing, the key figures on new hires and employee turnover are available for Carstensen and Eurasia Statinvest. The data for STYLEX Schreibwaren GmbH will be added at a later date.

New hires: 25
Employee turnover: 18

A final assessment of turnover at the group level, including any differences between women and men, will be conducted once the STYLEX data has been incorporated.

GRI 401-2: Employee benefits offered only to full-time employees, but not to temporary workers or part-time employees

At Eurasia Statinvest, no distinction is generally made between full-time and part-time employees with regard to additional employee benefits. Provided the respective eligibility requirements are met, part-time employees have access to the same additional employee benefits as full-time employees. Consequently, there are currently no significant benefits offered exclusively to full-time employees and not to part-time employees.

Employee benefits include, among other things, employee discounts through selected partners and via the Corporate Benefits platform. In addition, as part of its workplace wellness program, the corporate group offers a weekly active lunch break as well as free water, fruit, and vegetables.

In addition, there is group insurance through Hallesche Versicherung that covers an annual contribution of 300.00 euros. This can be used, for example, for medications, eyeglasses, or similar health-related services.

Temporary workers are subject to the statutory provisions of the German Temporary Employment Act (Arbeitnehmerüberlassungsgesetz). The principles of equal pay and equal treatment apply to the respective employer, i.e., the staffing agency. Temporary workers therefore generally do not benefit from the voluntary additional and social benefits offered by the Eurasia Statinvest Group. Temporary workers are employed only during temporary peaks in workload and for a limited, foreseeable period.

GRI 401-3: Parental Leave

Eurasia Statinvest grants parental leave in accordance with the statutory provisions of the Federal Parental Allowance and Parental Leave Act (BEEG). No distinction is made between full-time and part-time employees. All eligible employees may apply for and take parental leave in accordance with the statutory regulations.

The return from parental leave is coordinated on an individual basis to appropriately balance both employees' legal entitlements and operational requirements. Where possible, Eurasia Statinvest supports flexible solutions for returning to work, such as part-time arrangements or adjusted working time agreements.

GRI 402-1: Minimum Notice Period for Operational Changes

Employees of Eurasia Statinvest and its affiliated subsidiaries are not represented by a works council. In the event of significant operational changes, the company places great importance on providing early, transparent, and clear communication to the affected employees.

If relevant organizational or operational changes are forthcoming, employees are informed in a timely manner, for example through employee meetings, team meetings, or direct consultations with the responsible managers. The goal is to appropriately involve the affected employees, allow for questions, and clearly explain any potential impacts on workflows, responsibilities, or terms of employment.

Operational changes are implemented in compliance with legal requirements and with due consideration for the legitimate interests of employees. Potential impacts and conflicts of interest are assessed as part of the respective change processes and, to the extent possible, taken into account.

GRI 402-1 B: Collective Bargaining Agreement Provisions on Notice Periods

Eurasia Statinvest and its affiliated subsidiaries are not bound by collective bargaining agreements. Therefore, there are no minimum notice periods for operational changes stipulated by collective bargaining agreements.

GRI 403: Occupational Health and Safety

Information on the Management Approach
(This section includes GRI 103-1, 2 & 3)

Challenges:

Eurasia Statinvest's employees perform a wide range of demanding tasks on a daily basis in administration, logistics, warehousing, purchasing, sales, and other departments. A safe and healthy work environment is therefore essential for performance, motivation, and the company's long-term success.

We place a high priority on occupational safety and health. Key challenges include preventing workplace accidents, reducing work-related stress, and promoting health and well-being in the workplace. In doing so, we take into account both physical risks—such as those in warehousing and logistics processes—and psychosocial stressors that may arise from work intensity, change processes, or organizational demands.

Another important aspect is balancing professional demands with personal self-care. We see it as our responsibility to provide appropriate structures, processes, and support services that enable a healthy balance between professional commitment and personal life.

Strategy, Goals & Measures:

Our goal is to create a safe, health-promoting, and flexible work environment that supports our employees' performance and well-being in the long term. This includes measures for workplace safety, ergonomic workplace design, occupational health care, and programs to improve the work-life balance.

A healthy work environment involves regularly reviewing workplace design and reducing work-related stressors, such as poor lighting, noise, or repetitive postures. When necessary, we explore individualized solutions to adapt the workplace, work schedule, or job duties.

To support flexible work models, we offer options such as working from home, part-time work, and parental leave, to the extent that these are operationally feasible.

Measures Already Implemented

- Replacement of ceiling lighting with high-performance LED panels
- Providing employees with height-adjustable desks and ergonomic office chairs
- Conducting a computer workstation analysis by the company physician

Progress:

Building on existing measures for ergonomic workplace design and improved working conditions, additional initiatives to promote health, well-being, and flexible work were implemented in the 2025 reporting year:

- Measurements at workstations to ensure adequate lighting conditions
- Annual occupational safety training sessions conducted by an external specialist, covering topics such as ergonomic workplace design, including an assessment of the material covered
- Continuation of the program offering protective and flu vaccinations in collaboration with the company physician
- Introduction of a Shiatsu massage service at the Ellerau location
- Establishment of a flexible desk reservation system for two floors as well as meeting rooms at the Ellerau location

- Meal delivery service provided by Meyer Menü at the Ellerau location

These measures help to further strengthen workplace safety, health protection, flexibility, and employee well-being.

GRI 403-1: Occupational Health and Safety Management System

Eurasia Statinvest currently does not have a certified occupational health and safety management system, such as one based on ISO 45001. However, occupational health and safety is implemented in accordance with the applicable legal requirements in Germany and is managed through internal responsibilities and external specialized agencies.

This implementation involves, in particular, collaboration with an external occupational safety specialist and the company physician. This includes regular training sessions, occupational health services, risk assessments, and the review and adjustment of workstations and working conditions. The goal is to identify work-related risks at an early stage, develop appropriate protective measures, and continuously promote the safety and health of employees.

Further formalization of existing processes is being evaluated as part of the ongoing development of our occupational safety and health measures.

GRI 403-2: Hazard Identification, Risk Assessment, and Investigation of Incidents

Eurasia Statinvest conducts regular and ad hoc hazard assessments in accordance with legal requirements to identify and evaluate safety and health risks in the workplace and in work processes, and to develop appropriate protective measures.

Occupational safety is subject to a continuous improvement process. Insights from day-to-day work, feedback from employees, training sessions, and occupational health and safety guidelines are used to adjust measures as needed. In addition, a workplace safety committee meets quarterly to discuss workplace safety-related topics, reports, and incidents with the relevant business units and occupational safety officers, and to determine possible measures based on these discussions.

Employees receive regular training on occupational safety topics and can report risks, incidents, or health-related concerns through their supervisors, the relevant departments, or the existing complaint and reporting procedure. Incoming reports and incidents are reviewed and, if necessary, translated into preventive or corrective measures. Employees may remove themselves from a work situation in the event of an immediately recognizable hazard and are protected from retaliation for justified reports or notifications.

GRI 403-3: Occupational Health Services

All employees have access to occupational health services and the company physician. Consultations cover, in particular, topics related to health protection, prevention, occupational health screenings, and questions regarding ergonomic workplace design. Relevant information and contact details are provided via internal communication channels, particularly the intranet and bulletin boards.

Occupational health services support the early detection of health risks and complement existing measures in the area of occupational safety and health protection. These include, among other things, vaccinations for protection against various diseases and the flu, as well as breast cancer screening for women.

GRI 403-4: Employee participation, consultation, and communication regarding occupational safety
and Health Protection

Employee participation and information sharing take place via internal communication channels, bulletin boards, training sessions, managers, and the relevant departments. In accordance with legal requirements, the Occupational Safety and Health Committee meets at least once per quarter. Representatives from the relevant business units and occupational safety and health officers participate in these meetings to discuss occupational safety-related topics, reports, and incidents and to derive appropriate preventive or improvement measures from them.

Employees can report concerns, risks, or incidents through various channels. In practice, during the 2025 reporting year, the complaint mailbox and direct communication with the respective manager were used in particular. Incoming reports are reviewed and, if necessary, translated into appropriate measures.

GRI 403-5: Employee Training on Occupational Safety and Health

In the 2025 reporting year, employees received training on the required topics of occupational safety and health protection. The training sessions cover, in particular, safe work procedures, how to respond to hazards, ergonomic workplace design, and relevant rights and obligations regarding occupational safety and health.

The training sessions are conducted regularly, documented, and supplemented as needed in response to specific circumstances, such as changes to workstations, work equipment, tasks, or work procedures.

GRI 403-6: Promotion of Employee Health

Information on these initiatives can be found in the Management Approach, GRI 403, under Strategy, Goals & Measures.

GRI 403-7: Prevention and Mitigation of Impacts on Occupational Safety and Health Directly Linked to Business Relationships

Eurasia Statinvest takes occupational safety and health into account not only within its own organization but also in business relationships with suppliers, service providers, and production partners. This is based on our Code of Conduct and our Statement of Principles, which set forth binding social, human rights, and environmental requirements.

The Code of Conduct is an integral part of our collaboration with employees, suppliers, service providers, and partners. It includes requirements for safe and hygienic working conditions, adequate fire safety, structurally sound buildings, functional emergency exits, and compliance with relevant occupational safety regulations. Unsafe or life-threatening work environments, as well as significant deficiencies in fire safety, building safety, or emergency preparedness, are considered serious violations of our requirements.

To prevent and mitigate such risks, we rely on structured approval and inspection processes for production facilities. These include onboarding due diligence for new producers, regular assessments as part of ongoing due diligence, annual inspections conducted by our partner office, and social and environmental audits. Recognized audit frameworks such as amfori BSCI, Sedex SMETA, ICTI, or comparable initiatives serve as the basis for assessing minimum social standards.

If non-conformities are identified, we request corrective action plans and follow up on their implementation together with the affected business partners. The goal is to identify risks to employees at an early stage, initiate appropriate improvements, and strengthen occupational safety and health protection in production facilities over the long term.

For relevant raw materials and product groups, we also utilize certifications and standards that address requirements for occupational safety, health protection, environmental management, and chemical management. These include, in particular, standards already described in the information on memberships, initiatives, and certifications.

Since 2023, we have also committed ourselves to ensuring that our textile producers in Bangladesh adhere to the International Accord on Health and Safety in the Textile and Garment Industry and are integrated into its structures. The Accord supports improvements in building safety, fire safety, and electrical safety through independent monitoring, transparent audit processes, action plans, and the involvement of relevant stakeholders.

Through these measures, we aim to systematically reduce occupational and health-related risks directly linked to our business relationships and, together with our partners, achieve long-term improvements in the supply chain.

GRI 403-8: Employees covered by an occupational health and safety management system
Eurasia Statinvest does not implement a specific management system for occupational safety and health. Occupational safety and health are managed in accordance with German law.

GRI 403-9: Work-Related Injuries
A comprehensive, systematic analysis of work-related injuries by frequency, type, and days lost is not yet possible. There were no fatalities due to work-related injuries in the 2025 reporting year.

The 2025 occupational safety and health (ASA) records indicate that no reportable workplace or commuting accidents occurred in the first quarter. Three first-aid entries were recorded due to cuts sustained in the administrative department. As a corrective measure, safety utility knives were distributed, old knives were discarded, and the topic was included in the annual occupational safety and health training.

In the second quarter, one reportable workplace accident was reported: a bruised foot caused by falling cardboard packaging. No commuting accidents were reported. In the third and fourth quarters, no reportable workplace or commuting accidents were recorded since the last ASA meeting ; there were only additional first-aid log entries for cuts.

The standardized recording of reportable accidents, commuting accidents, and minor incidents will be further improved to enable more reliable reporting on the nature, frequency, days lost, and causes in the future.

GRI 403-10: Work-Related Illnesses
No work-related illnesses were recorded in the 2025 reporting year. No specific incidents were reported by the occupational health department. In the fourth quarter, it was noted that only vaccinations were administered during the current year.
There were numerous cases of the flu in the spring. As a preventive measure, flu and COVID-19 vaccinations were offered in October. Occupational health guidance and health risks continue to be addressed in consultation with the company physician, the occupational safety specialist, and through internal reporting channels.

GRI 404: Training and Continuing Education

Information on the Management Approach
(This section includes GRI 103-1, 2 & 3)

Challenges:
The shortage of skilled workers in the German labor market also presents Eurasia Statinvest with the challenge of attracting qualified employees, developing their skills, and retaining them in the long term. At the same time, requirements regarding specialized knowledge, digital skills, communication, and leadership are constantly changing.

It is therefore of great importance to our corporate group to provide targeted training for young talent, to systematically onboard new employees, and to support existing employees in their professional and personal development. A particular challenge lies in systematically identifying continuing education needs and aligning appropriate training opportunities more closely with individual tasks, development prospects, and corporate goals.

Strategy, Goals & Measures:
Eurasia Statinvest places great emphasis on the professional and personal development of its employees and managers. Our goal is to continuously build competencies, highlight development opportunities, and strengthen a corporate culture that fosters learning.

Training and professional development are needs-based and delivered through internal training sessions, external training programs, subject-specific certifications, and digital learning opportunities. In doing so, we take into account both legally required training—such as in the area of occupational safety—and professional and personal development needs from the respective departments.

Our initiatives include, in particular:

- Structured orientation for new employees through onboarding processes and designated points of contact
- Training and development of young talent to ensure a long-term supply of skilled workers
- needs-based internal and external training
- professional certifications in the respective fields of work
- Promotion of digital skills and new learning formats
- Support for personal development through performance reviews and individual consultations
- Further development of leadership and communication skills

In the future, training needs will be identified even more systematically and linked more closely to individual development goals. We are also exploring ways to present career and development opportunities within the corporate group more transparently. The goal is to offer employees clear long-term development opportunities while simultaneously strengthening the organization’s future viability.

Progress:
During annual performance reviews, individual development needs are discussed between employees and their managers. In this process, appropriate training measures, seminars, and courses are coordinated to address both the technical requirements of the respective position and personal development goals.

In addition to subject-specific qualifications, general professional development opportunities are also offered, such as Excel training, language courses, or other digital learning formats. The CR team consistently presents potential employee benefits to management. Possible improvements include promotions, the expansion of language learning opportunities, and contributions toward sports or fitness memberships. These initiatives are continuously reviewed and refined by management during regular meetings.

GRI 404-1: Average number of hours spent on training and continuing education per year per employee
The average number of hours spent on training and continuing education per employee is not yet systematically tracked. In the 2025 reporting year, the focus remained on the needs-based planning and implementation of continuing education measures. A more structured data collection system will be established in the future to enable reporting of this metric in future sustainability reports.

GRI 404-2: Programs to improve employee skills and provide transition support
The annual performance review serves as a key tool for discussing feedback, development needs, and appropriate training measures. Both job-specific training and general skill-building opportunities—such as Excel training or language courses—are taken into account. For the upcoming reporting year, the company also plans to introduce a digital language-learning program via an app at the company’s expense.

There is currently no formalized transition support program, for example, for retirement or career reorientation. Individual support needs are assessed on a case-by-case basis as needed.

GRI 404-3: Percentage of employees who receive a regular assessment of their performance and career development
All employees are entitled to an annual performance review. This includes feedback on performance, a discussion of individual goals, and potential development and training opportunities. A systematic evaluation of the percentage of performance reviews actually conducted is still under development.

GRI 405 & 406: Diversity / Equal Opportunity & Non-Discrimination

Information on the Management Approach
(This section includes GRI 103-1, 2, and 3)

Challenges:
Promoting diversity, equal opportunity, and non-discrimination is an ongoing priority within the corporate group. The goal is to create a work environment in which all employees are treated fairly, regardless of gender, age, background, religion, sexual orientation, disability, or other personal characteristics.

One challenge is to ensure equal opportunity across all areas of the company on a long-term basis and to identify potential disadvantages early on. This applies in particular to recruitment, compensation, development opportunities, work-time models, and how we interact with one another in our day-to-day work.

Strategy, Goals & Measures:
Eurasia Statinvest aims to strengthen equal treatment and respectful behavior as an integral part of its corporate culture. Decisions regarding hiring, development, compensation, and promotion should be based on professional and personal qualifications, performance, and the requirements of the respective position.

Our measures include, in particular:

- non-discriminatory recruitment and employment processes
- Consideration of equal opportunity in the development and advancement of employees
- Raising awareness among managers and employees about respectful behavior
- Utilizing existing reporting and complaint channels when discrimination is reported
- Regular analysis of available HR data, particularly by gender, employment status, and contract type

Progress:
The workforce structure is systematically tracked, enabling an analysis of key demographic characteristics, particularly by gender, ethnicity, employment level, and contract type. This data serves as the basis for better understanding developments in the areas of diversity and equal opportunity.

GRI 405-1: Diversity in Governing Bodies and Among Employees

Information on diversity among employees is presented in the section on workforce structure. In particular, gender distribution, employment status, and contract type are reported there.

GRI 405-2: Ratio of women's base salary and total compensation to the base salary and men's compensation

Compensation is based on role, responsibility, qualifications, and experience. No differentiation is made based on gender, origin, age, religion, sexual orientation, disability, or other personal characteristics. Pay is based at a minimum on the applicable legal requirements. A systematic evaluation of the ratio of compensation for women and men is conducted annually by management. In addition, Carstensen Import-Export Handelsgesellschaft mbH signed the Women's Empowerment Principles on February 13, 2024, thereby reaffirming its commitment to equality, fair participation, and the empowerment of women in the workplace. The plan is to extend this agreement to the other companies in the group by 2027.

GRI 406-1: Incidents of Discrimination and Remedial Measures Taken

During the 2025 reporting period, no incidents of discrimination were reported within the corporate group. Reports can be submitted via existing reporting and complaint channels and are reviewed upon receipt.

GRI 407, 408, 409, 411, 412, 413, 414: Human Rights and Social Responsibility in the Supply Chain

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

Challenges:
As an internationally active corporate group, we source non-food items and services from a wide range of producers and business partners, particularly in Asia and Europe. These international supply chains enable us to offer a broad product range, but they also entail a special responsibility regarding human rights and social standards.

Key risks include, in particular, restrictions on freedom of association, inadequate working conditions, child and forced labor, discrimination, inadequate occupational health and safety, and potential negative impacts on local communities. Although these risks do not exist to the same extent among all producers, they cannot be completely ruled out in certain producing countries, industries, or stages of the supply chain.

A key challenge remains ensuring transparency across all actors in the supply chain. In particular, data and documentation are sometimes limited in upstream stages of the supply chain. We are therefore working to identify social risks more systematically, regularly assess producers, and track improvement measures in collaboration with our business partners.

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 to actively involve them in these transformation processes.
This requires comprehensive cooperation with companies, nongovernmental organizations, human rights organizations, and local governments.

Human rights due diligence is an integral part of the Supply Chain Due Diligence Act (LkSG), which took effect in 2023.
As a corporate group, we do not fall within the scope of the law.
However, many of our customers are required to collect and disclose data. We therefore consider ourselves indirectly affected and have voluntarily committed to implementing and complying with the LkSG.

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

We have integrated this into our management approach through five key focus areas:
1. Policy Statement and Guidelines
2. Assessment of specific risks and impacts on human rights
3. Implementing and reviewing preventive and corrective measures
4. Establishment of a complaint mechanism
5. Transparent communication and reporting

More information on our management approach, strategies, and measures can be found in our Policy Statement 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 subsections.
There are no reportable targets or progress regarding child labor (GRI 408), the rights of indigenous peoples (GRI 411), respect for human rights in significant investment agreements and contracts (GRI 412), or local communities (GRI 413). Furthermore, no incidents were identified in these areas during the reporting period.

In 2024, we established an internal process guideline that requires a comprehensive audit of suppliers and production facilities prior to their inclusion in our supplier pool; these audits are conducted on an ongoing basis and, for existing suppliers, at least once a year.

Verifying compliance with valid minimum social and environmental requirements is a crucial aspect.

We develop corrective and preventive action plans, visit production facilities in person to assess the situation firsthand, and supplement these efforts with recognized industry initiatives and audit programs such as amfori BSCI, Sedex (SMETA), and ICTI. Eurasia Statinvest is also a member of these relevant initiatives and incorporates their requirements and tools into our supplier evaluations and the ongoing development of our due diligence processes.

GRI 407-1: Freedom of Association and Collective Bargaining – Facilities and suppliers where the right to freedom of association and collective bargaining may be at risk

Operating Sites:
Eurasia Statinvest's Code of Conduct is binding on all employees.
It explicitly stipulates that human rights and fundamental social standards, including the right to freedom of association and collective bargaining, must be respected.

We encourage all employees and business partners to report any violations of this Code of Conduct through our complaint channel.

Eurasia Statinvest guarantees that there will be no negative consequences for the whistleblowers or those affected, and that reports may also be submitted anonymously.

During the reporting period, we received no reports of violations of the right to freedom of association and collective bargaining at Eurasia Statinvest's facilities.

Suppliers:
Eurasia Statinvest's Code of Conduct is contractually binding on all suppliers, service providers, and business 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 serious breach of our core values, as outlined in GRI Section 414.

During the reporting period, no cases or violations of freedom of association were reported through our grievance mechanism.

In many countries from which we source our products, there is an increased risk of violations of the right to freedom of association and collective bargaining. Therefore, we recognize that our grievance mechanism needs further improvement and should not be taken as an indication that widespread labor rights violations do not occur in these countries.

GRI 408-1: Child Labor – Operations and Suppliers with a Significant Risk of child labor incidents

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

No violations of the prohibition on child labor were reported during the reporting period.

GRI 409-1: Forced or Compulsory Labor – Operations and Suppliers with a significant risk of incidents of forced and compulsory labor

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

No violations of the prohibition on child labor were identified during the reporting period. No relevant indications or findings emerged either through the grievance mechanism, during our own visits to production facilities, or through audits conducted by independent third parties.

GRI 411-1: Rights of Indigenous Peoples – Incidents in which the rights of indigenous peoples were violated

During the reporting period, no violations or incidents in which the rights of indigenous peoples were violated came to light.

GRI 412-1, 2 & 3: Human Rights Due Diligence

Eurasia Statinvest's Code of Conduct is contractually binding on all suppliers, service providers, and business partners.
This Code of Conduct includes all relevant human rights and labor law provisions as well as related international agreements.

We conduct on-site inspections of valid minimum social and environmental standards at production facilities and also collaborate with initiatives such as amfori BSCI, Sedex (SMETA), ICTI, and similar organizations.

GRI 413-1: Local Communities – Operations involving local communities, impact assessments, and support programs

No negative impacts on local communities occurred during the reporting period.
Consequently, no support or engagement took place.

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

See GRI 413-1.

GRI 414-1 & 2: Social assessment of suppliers

Our evaluation includes reviewing human rights, social, and environmental requirements at our suppliers. We place particular emphasis on fair working hours, fair compensation, health and safety conditions in the workplace, freedom of association, and non-discrimination.

During the reporting year, our suppliers were assessed on a risk-based basis as part of the social assessment. Depending on the supplier and risk classification, the assessment was conducted through, among other methods, supplier questionnaires, document reviews, our own on-site visits, and audits by independent third parties such as amfori BSCI, Sedex/SMETA, or ICTI. In addition, we use discussions with suppliers, interviews, and training programs to raise awareness of our requirements and promote their implementation.

Orders may only be placed if our minimum social and environmental requirements are met. In the event of violations of zero-tolerance criteria—such as child labor, the absence of employment contracts, or compensation below the statutory minimum wage—the supplier in question will not be awarded any orders.

In the case of other non-conformities, corrective and preventive action plans are developed. Their implementation is monitored to allow suppliers a reasonable period of time to remedy the deficiencies and to effectively support improvements.

We view the ongoing social assessment of our supply chain as an essential component of our corporate responsibility. The goal is not only to ensure compliance with our requirements but also to contribute to the improvement of working conditions and responsible business practices in the countries of production.

GRI 415: Political Influence

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

Challenges:

Political engagement requires a high degree of transparency, integrity, and accountability. For Eurasia Statinvest, the key challenge is to clearly distinguish corporate interests from partisan political influence and to ensure that any political activities are transparent and consistent with our corporate values.

Strategy, Goals & Measures:

Eurasia Statinvest does not currently actively participate in political decision-making processes, lobbying activities, or party-political discussions. Should participation in political or regulatory dialogue formats become relevant in the future, it shall be conducted transparently, objectively, and in accordance with applicable legal requirements.

No financial or in-kind contributions to political parties, party-affiliated organizations, or elected officials are planned.

Progress:

No political activities were carried out in the 2025 reporting year. Accordingly, no separate review of political influence was conducted.

GRI 415-1: Political Donations

In the 2025 reporting year, no monetary or in-kind donations were made to political parties, party-affiliated organizations, or elected officials. Eurasia Statinvest generally refrains from making political party donations and comparable political contributions.

GRI 416: Customer Health and Safety

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

Challenges:

The Eurasia Statinvest Group and its subsidiaries distribute a broad portfolio of non-food products. These include, among other things, textiles, toys, stationery, and other consumer goods, which, depending on the product category, are subject to varying legal requirements regarding product safety, quality, chemical safety, and fitness for use.

Products intended for children and infants, in particular, are subject to heightened requirements regarding safety, material quality, labeling, and test certification. A key challenge lies in consistently implementing these requirements across international supply chains and continuously monitoring compliance.

Strategy, Goals & Measures:

Our goal is to bring to market only products that are safe, compliant with regulations, and of impeccable quality. Legal requirements serve as the minimum standard. In addition, we rely on internal quality standards, product-specific testing processes, and collaboration with independent testing laboratories accredited to ISO/IEC 17025.

The quality management process begins as early as the product development stage. Safety, material, manufacturing, and labeling requirements are defined at an early stage and communicated to manufacturers. Depending on the product group, chemical, mechanical, and textile-physical tests are conducted, along with reviews of relevant documents and supporting evidence.

Compliance with relevant requirements—particularly regarding product safety and chemical management—is supported by internal quality assurance, external laboratory testing, supplier documentation, and risk-based controls. The requirements of the EU REACH Regulation and other product-specific regulations are taken into account.

The Corporate Responsibility department provides additional support in addressing social, environmental, and regulatory requirements throughout the supply chain. This includes, in particular, collaboration with suppliers, the evaluation of relevant evidence and standards, and serving as the interface for sustainability and due diligence requirements. Technical product approval and product safety assessment remain the responsibility of the relevant quality and technical departments.

If nonconformities are identified, corrective actions are initiated. Products are not approved until the necessary requirements are met and the relevant test and conformity documentation is available. Customer complaints, test results, and feedback from the market are used to continuously improve quality and safety requirements.

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

In accordance with German and European legislation, we assess the impact of our products on health and safety. With the General Product Safety Regulation (GPSR) taking effect in December 2024, the preparation of a risk analysis will be mandatory.

The Quality Management department prepares the product-specific risk analyses. Based on the respective assessment, necessary measures regarding product design, warning labels, and consumer information are determined. The risk analysis can be provided upon request for the respective product.

GRI 416-2: Incidents related to the health and safety impacts of products and services

During the reporting period, there were no violations related to our products and services with regard to health and safety.

GRI 417: Marketing and Labeling

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

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

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

GRI 417-1: Requirements for Product and Service Information and Labeling

Eurasia Statinvest consistently ensures correct labeling in accordance with environmental and social labels and standards.
This is based on our comprehensive certification management process within the Corporate Responsibility Department.

We contribute to transparency by providing detailed information about the material composition of our products and their proper use, application, and disposal.

GRI 417-2: Non-compliance related to product and service information and labeling

During the reporting year, there were no non-compliance issues related to product and service information and labeling.

GRI 417-3: Non-compliance related to marketing and communication

There were no non-compliance issues related to marketing and communication during the reporting year.

GRI 418: Protection of Customer Data

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

Challenges:
Rapid technological development and the growing threat of cyberattacks increase the risk of data breaches.
Ensuring the privacy and security of customer information in an increasingly digitized 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 ongoing training of our employees on data protection-related topics. Equally important is strict compliance with national and international data protection laws and guidelines.

Progress:
During the reporting year, we conducted data protection training for all employees through the cybersecurity provider Perseus.

GRI 418-1: Substantiated complaints regarding breaches of protection and loss of customer data
During the reporting period, there were no complaints regarding breaches of protection or the loss of customer data.

GRI 419: Socioeconomic Compliance

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

Challenges:
Understanding and complying with constantly changing global and local regulatory requirements—which is particularly relevant in a dynamic economic environment and when expanding into new markets—poses the greatest challenge.

Strategy, Goals & Measures:
Our strategy involves implementing a comprehensive compliance management system designed to address all relevant social, economic, and regulatory standards.
This system is supported by regular training and continuing education for our employees and business partners to foster a deep understanding of compliance issues and raise awareness of the importance of ethical conduct.
The goal is not only to comply with legal requirements but also to ensure a high level of social responsibility and ethical business practices.

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

GRI 419-1: Non-compliance with Laws and Regulations in the Social and Economic Sectors

During the reporting period, there were no instances of disregard for or non-compliance with laws and regulations in the social and economic spheres.

List of Contributors

This 2025 Sustainability Report is the result of extensive collaboration among various individuals and teams within Eurasia Statinvest GmbH and its subsidiaries.

Below is a list of all those who played a key role in the preparation and design of this report:

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The report will be published on July 6, 2026.
Conclusion and Outlook from the Corresponding Authors:

"For us, sustainability is a shared journey on which we aim to take responsibility, highlight progress, and openly address challenges. We will continue to critically reflect on our actions as a corporate group, learn from our experiences, and work together with our partners to effectively advance social, environmental, and economic improvements."

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