

MBA Solutions GmbH

Sustainability Report 2025

Responsibility along our supply chain

Reporting Period

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Gierlichsstraße 26, 53840 Troisdorf, Germany

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1. Foreword from Management

Sustainability remains a central component of MBA Solutions GmbH's corporate development. In 2025, our market environment was again shaped by economic pressure, short-term customer requirements, rising regulatory expectations, and international uncertainties. It is precisely under these conditions that it is important to consistently uphold our responsibility towards people, the environment, and our business partners.

As a B2B partner for textile products and merchandising items, we operate at the intersection of customer requirements, production realities, and global supply chains. Our goal is to understand responsible procurement not merely as a compliance task, but as an integral part of a long-term and resilient business relationship.

In the reporting year, we achieved important progress. This includes, among other things, the further development of our complaint mechanisms in the supply chain, the intensification of communication with rights holders, the strengthening of our risk analysis, and the certification under the Global Recycled Standard in May 2025. At the same time, we continue to face challenges, particularly in implementing due diligence obligations in global supply chains, dealing with price and time pressure, and the availability of certified alternatives for certain product groups.

To make the report more accessible, we have additionally created a separate English version of this report for our international readers, stakeholders, and supporters.

This report shows where we stand, what we have achieved, and which topics we still need to work on. Our goal remains to embed sustainability systematically, credibly, and practically in our business operations.

Troisdorf, June 2026

Jochen Pütz-Kurth

CEO

2. Company Profile

MBA Solutions GmbH is a B2B company specialising in textile products, merchandising items, and customised procurement solutions. The company develops and sources products for business customers, working with international suppliers and production partners.

MBA Solutions does not manufacture itself, but manages procurement, product development, quality requirements, certifications, and sustainability requirements together with suppliers and customers. As a result, a significant part of the sustainability responsibility lies in managing the supply chain, selecting suitable partners, and consistently implementing due diligence obligations.

Key Figure / Topic	Status 2025
Registered Office	Gierlichsstraße 26, 53840 Troisdorf
Business Model	B2B procurement and distribution of textile products and merchandising items
Key Sourcing Countries	China, Turkey, Bangladesh; additionally limited cooperation with India
Share of Female Employees	75 %
Average Age of Employees	41 years
eNPS 2025	13
Total Number of Goods Produced	Approx. 2 million
Key Certifications / Standards	Green Button 2.0, GOTS, OEKO-TEX® Standard 100, OEKO-TEX® Made in Green, GRS since May 2025
Memberships	amfori; Member of the Textilbündnis (Textile Dialogue) since May 2024

3. Sustainability Strategy and Governance

3.1 Understanding of Sustainability

MBA Solutions understands sustainability as a combination of social responsibility, environmental awareness, and responsible corporate governance. Our goal is to avoid, reduce, and structurally improve the negative impacts of our business activities on people and the environment in the long term.

We are guided by internationally recognised frameworks and conventions, in particular the principles of the OECD, the United Nations, and the International Labour Organization (ILO). This orientation forms the basis for our expectations of suppliers, our internal processes, and our cooperation with customers.

3.2 Strategic Focus Areas

Strategic Focus Area	Direction
Human Rights Due Diligence	Identify and prioritise risks in the supply chain and implement effective measures.
Complaint Mechanisms	Strengthen access to internal, external, and supplementary complaint channels in the supply chain.
Living Wages	Increase wage transparency and continue GAP analyses between wages paid and living wage benchmarks.
Sustainable Materials	Expand the share of recycled and organically produced materials.
Certified Products	Further increase the share of certified products and suppliers.
Customer Awareness	Raise customer awareness of planning quality, realistic delivery times, and sustainable product decisions.

3.3 Organisation and Responsibilities

Since March 2024, MBA Solutions has had a dedicated sustainability management function. This role coordinates sustainability topics, supports certifications, assists in implementing due diligence obligations, and serves as an interface between management, suppliers, customers, and internal departments.

Management bears overall responsibility for sustainability. Strategic decisions, certification matters, supplier development, and measures with economic relevance are agreed upon jointly with management.

4. Our Supply Chain

MBA Solutions works with suppliers and partners in various procurement markets. The most important sourcing country is China, followed by Turkey and Bangladesh. Additionally, cooperation with an Indian supplier has been initiated; the scope is currently still limited.

Country	Regions / Locations	Classification 2025
China	Zhejiang, Jiangsu, Fujian	Most important sourcing country and central production market.
Turkey	Istanbul	Second most important procurement market.
Bangladesh	Dhaka, Gazipur	Third most important procurement market; focus on due diligence and complaint mechanisms.
India	Kolkata	New / limited supplier relationship with development potential.

When selecting and developing our suppliers, we pay attention to reliability, quality capability, certifications, audit results, and willingness to implement human rights and environmental requirements.

4.1 Requirements for Suppliers

- Cooperation with certified operations, where relevant and available for the product group.
- Evidence of social audits, in particular amfori BSCI or Sedex SMETA. All key suppliers must conduct social audits – amfori BSCI with a minimum rating of C or SMETA Sedex 4-Pillar Audits.
- Prohibition of unauthorised subcontracting.
- Willingness to implement and further develop complaint mechanisms.
- Willingness to disclose relevant wage and social data for GAP analyses.

4.2 Handling of Subcontracting

The assignment of unauthorised subcontracts is prohibited in our supply chain. MBA Solutions monitors the supply chain as part of existing processes. No incidents were identified in the reporting year based on current knowledge.

5. Risk Analysis and Due Diligence

5.1 Identified Risks 2025

Based on our risk analysis, three key risk areas were identified in 2025, as in previous years:

Risk Area	Description	Mitigation Approach
Political Changes and Global Conflicts	International uncertainties may affect procurement, delivery times, and production conditions.	Monitoring of procurement markets, close communication with suppliers and customers.
Price and Time Pressure from Customers	Short-term requirements and high cost pressure can amplify social risks in production facilities.	Raise customer awareness, promote earlier planning, allow buffer times in delivery schedules.
High Overtime	Time pressure can lead to increased overtime in production facilities.	Better production planning, forecasts, design approvals, and communication with suppliers.

5.2 Measures for Implementing Due Diligence Obligations

MBA Solutions maintains regular dialogue with suppliers on sustainability requirements and human rights topics. In addition, on-site visits to sourcing countries are conducted to review processes, working conditions, and implementation possibilities. Where possible, direct conversations are held with rights holders, supported where necessary by interpreters in the local language.

MBA Solutions also reviews complaint registers, follows up on documented complaints on a sample basis, and conducts wage monitoring and GAP analyses based on payslips and relevant benchmarks. To measure progress, corresponding KPIs have been defined and developments from 2024 compared with results and targets for 2025/2026.

Suppliers are already incentivised through larger, sustainable, and reliable regular orders if they actively engage in sustainability, living wages, and human rights due diligence.

KPIs	2024	2025/2026
Number of supplier meetings conducted	7	12 (+ Turkey June 2026)
Number of production facilities visited	6	13 (+3 Turkey June 2026)
Number of complaint registers reviewed	0	4
Progress on wage GAP analyses (number)	7	11
Employee interviews	10+	15+

5.3 Progress in Implementing Measures

The past two years have been challenging for us in terms of implementing due diligence obligations and corresponding measures. One of the greatest challenges was gaining the trust of suppliers and conveying to them that we, as their client, intend to stand by their side in a long-term and collaborative manner.

During visits to various production facilities, it became clear that many suppliers fundamentally have a significant trust deficit. Suppliers are often required to make extensive changes to their internal processes, while clients later still switch production facilities. This approach leads to uncertainty and hesitation on the supplier side.

However, through consistency, reliability, and regular personal visits, we were able to demonstrate that we aim to build strategic partnerships for the long term. This has enabled us to strengthen the trust of our suppliers and gradually implement our own complaint mechanism throughout the supply chain.

Furthermore, we were able to convince all relevant suppliers to conduct social audits such as amfori BSCI or SMETA/Sedex. Our most important suppliers have signed our contracts and our Code of Conduct. Additionally, all suppliers are working to introduce or further develop internal complaint mechanisms in their production facilities.

Significant progress was also made in the area of wages. In several production facilities, salaries were noticeably increased. Nevertheless, in some factories, a living wage has not yet been fully achieved due to inflation, economic pressure, and industry-specific challenges.

Progress 2024 vs. 2025/26			
Topic	2024	2025/26	Evidence
Supplier trust	Reluctant towards additional requirements	Greater openness through regular visits/dialogue	Supplier meetings, visit reports, photos
Social audits	Not all suppliers covered	All key suppliers (amfori BSCI / SMETA Sedex)	Audit reports
Code of Conduct	Some had not signed	All key suppliers have signed	Signed documents
Complaint mechanism	Limited acceptance	Introduction of MBA mechanism in Bangladesh + expansion	Photos from production
Wage monitoring	Initiated	GAP analyses continued/expanded	Payslips, wage data, benchmarks

5.4 Complaint Mechanisms in the Supply Chain

MBA Solutions aims to strengthen effective complaint mechanisms along the supply chain. We consider three levels: internal complaint channels of production facilities, external or independent mechanisms, and supplementary complaint channels provided by MBA Solutions.

In 2025, an MBA complaint mechanism was implemented at a key supplier in Bangladesh. This supplier had previously been hesitant about the implementation, partly due to concerns about their own reputation and possible reactions from employees. The successful introduction shows that trust, communication, and a clear explanation of objectives are decisive.

In the 2025 reporting year, no formal complaints were submitted via the MBA complaint mechanism. At the same time, indications and feedback were gathered during on-site visits and conversations with employees, which were used to further improve communication and awareness.

5.5 Living Wages

Promoting living wages is a central goal of MBA Solutions. We collect relevant wage data from suppliers and conduct GAP analyses between wages actually paid and appropriate living wage reference values.

MBA Solutions actively works to increase wage transparency and gradually close gaps to living wages.

Element	Details
Benchmark	Anker / Global Living Wage Coalition (GLWC)
Data Basis	Payslips, working time data, allowances, deductions, and benefits in kind
Review Methodology	For a selected month, the wages of 10 to 15 employees are sampled and compared with the respective GLWC Living Wage Benchmark. Where available, data from amfori BSCI is also taken into account. If no benchmark exists for a specific province or region, a comparable benchmark from a nearby region is used.
Measures	Supplier development, incentive systems, customer communication, and price/planning dialogue
Incentive for Suppliers	A supplier from Bangladesh was commissioned with a larger project (Logo Collection) as recognition for their commitment to sustainability and human rights due diligence.

6. Social Responsibility

6.1 Rights Holders and Worker Communication

Direct communication with employees in production facilities is an important due diligence instrument for MBA Solutions. Through conversations with rights holders, we gain insights into working conditions, satisfaction, challenges, and potential risks.

During factory visits, employees were asked about their satisfaction and well-being at work. The feedback was predominantly positive. In particular, during the visit to Bangladesh in January 2026, numerous employees were interviewed informally; five employees were additionally formally interviewed. The interviews covered topics such as working hours, break times, wages, complaint mechanisms, job satisfaction, monthly expenses, and family size.

At the same time, challenges became visible, in particular illiteracy, low levels of basic education, lack of knowledge about workers' rights, and psychological inhibitions to claiming rights.

6.2 Protection of Vulnerable Groups

MBA Solutions takes particular account of vulnerable groups in the supply chain, including pregnant workers, people with disabilities, and employees with a migration background. The goal is to identify risks at an early stage and raise supplier awareness of appropriate protective measures.

No employees with a migration background were identified during any of the audit visits or in the reports of independent third parties (e.g. amfori BSCI). In some factories, employees with physical limitations are employed. In many factories, expectant mothers also work. Based on our visits and document reviews, we were able to identify evidence of maternity leave and corresponding payments.

Factory management was encouraged to hire more people from vulnerable groups in the future. Neither MBA Solutions nor third-party audits could clearly determine why so few employees with physical limitations, and no or very few employees with a migration background, are employed.

6.3 Employees at MBA Solutions

Social responsibility is also an important part of our understanding of sustainability within our own company. MBA Solutions relies on an experienced and dynamic team. The average age of employees is 41 years.

Key Figure	Value 2025
Share of Female Employees	75 %
Share of Male Employees	25 %
Average Age	41 years
Employee Net Promoter Score (eNPS)	13

An eNPS of 13 reflects an overall positive perception of MBA Solutions as an employer. At the same time, we see potential for further strengthening employee retention, communication, collaboration, and development opportunities.

7. Environmental Responsibility and Sustainable Products

7.1 Sustainable Materials

MBA Solutions aims to further increase the share of sustainable materials and sustainable production. In 2025, the share of recycled materials was 6.8 %. The share of organic cotton was 7.4 %. The targets set in the previous year were thus achieved.

Since May 2025, MBA Solutions has been certified under the Global Recycled Standard (GRS). This enables recycled materials to be offered with better traceability regarding origin and authenticity.

Material / Topic	Status 2025	Note
Recycled materials	6.8 %	Target of 10 % (organic cotton + recycled materials combined) was achieved.
Organic cotton	7.4 %	Target of 10 % (organic cotton + recycled materials combined) was achieved.

7.2 Product Certifications

2025 was a successful year in terms of certified products. Significant shares of the total volume were associated with recognised certifications and labels.

Certification / Label	Share of Total Volume 2025
OEKO-TEX® Made in Green	35.5 %
Green Button (Grüner Knopf)	28.7 %
OEKO-TEX® Standard 100	27.7 %
GOTS	6.7 %
Without Certification	53.3 %

The share of non-certified products remains significant. A considerable proportion consists of promotional items such as key rings, sunglasses, non-textile accessories, and other products for which certified suppliers are currently more difficult to find.

7.3 Energy and Buildings

The move to the new office and warehouse building in Troisdorf created important conditions for a more resource-efficient corporate infrastructure. The building features an energy-saving heat pump, controlled ventilation, energy-optimised windows and insulation, and LED lighting.

- 99.66 kWp photovoltaic system in operation since 01.05.2021
- Two energy storage systems with 10 kW each
- Near-autonomous power supply for the company with approximately 36,000 kWh per year
- Motion sensors in outdoor areas, stairwells, and restrooms to reduce electricity consumption

- EV charging stations to support more climate-friendly mobility

7.4 Day-to-Day Operations and Mobility

- Correct waste separation in offices, warehouse, and kitchen
- Water system to avoid unnecessary single-use drinking bottles
- Job ticket available on request to promote the use of public transport
- Business travel by train rather than by plane whenever possible

8. Challenges and Lessons Learned

Sustainability in global supply chains is a continuous learning process. Alongside progress, structural challenges repeatedly emerge that cannot be resolved in the short term. Transparency about these issues is an important part of credible sustainability communication for us.

Challenge	Lesson Learned / Approach
Awareness of due diligence obligations among suppliers	Outside Europe, understanding of human rights due diligence obligations is often less developed. Dialogue with top management of suppliers remains essential.
Fear among employees of asserting their rights	Complaint mechanisms must be explained, protected, and trustworthy. Our focus is on further strengthening internal complaint mechanisms in factories where the system still has weaknesses.
Illiteracy and low levels of basic education	Information must be communicated simply, clearly, and in the local language.
Price and time pressure	Customers must be made more accountable. Sustainability requires realistic planning and fair purchasing practices.
Non-certified promotional items	For some product groups, certified alternatives or suitable suppliers are lacking. Product development and supplier search must continue here.
Verification of complaint registers	Registers can provide indications of effectiveness but must be verified for plausibility. Repeated entries with identical handwriting can be a warning sign.

Key Insight 2025

Due diligence obligations cannot be implemented through documents alone. What is decisive is direct communication, on-site presence, an understanding of local realities, and the willingness to work together with suppliers and customers on practical solutions.

9. Goals and Outlook 2026

For 2026, MBA Solutions aims to systematise existing sustainability activities more effectively, make them more measurable, and further integrate them into business processes. The focus is on clear metrics, reliable documentation, and a better connection between customer requirements and supply chain realities.

Action Area	Status 2025	Goal / Measure 2026
Green Button	Certification under Green Button 2.0 in place	Continue implementing the requirements of the next level after completing the surveillance audit.
Complaint Mechanisms	One key supplier in Bangladesh with MBA mechanism	Further communication and promotion of complaint management among producers and suppliers.
Overtime Risk	Identified as a risk	Better production planning through forecasts, earlier design provision, and more realistic lead times.
Living Wage / Wage Monitoring	GAP analyses initiated and continued	On-site wage monitoring and expansion of GAP analyses.
CSR Assessment	EcoVadis and CDP under consideration	Review of external CSR/ESG assessment for structured improvement of sustainability performance.
Sustainable Materials	6.8 % recycled materials and 7.4 % organic cotton	Further increase the share of sustainable materials, depending on product mix and customer requirements.
Data Quality	Extensive qualitative information available	Introduction of an annual ESG KPI dashboard with year-on-year comparison and targets (if possible).
Collaboration with NGOs, GIZ, and Trade Unions	n/a	In Bangladesh: collaboration with GIZ, 19 NGOs, and trade unions as part of the project 'Our Right, Our Voice'. The aim is to actively involve NGOs and trade unions to make human rights due diligence in the supply chain more effective (also a requirement under Green Button Level B).

10. Appendix

10.1 Reporting Scope

This report covers the sustainability activities of MBA Solutions GmbH in the 2025 financial year. The focus is on the company's own organisation, procurement, key supply chain processes, and relevant certifications and due diligence obligations.

10.2 Methodological Notes

The report structure is based on ESG topic areas and on typical requirements from customer enquiries, certifications, and supply chain due diligence.

10.3 List of Abbreviations

Abbreviation	Meaning
BSCI	Business Social Compliance Initiative
CDP	Carbon Disclosure Project
CSRD	Corporate Sustainability Reporting Directive
eNPS	Employee Net Promoter Score
ESG	Environmental, Social and Governance
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit (German Development Agency)
GLWC	Global Living Wage Coalition
GOTS	Global Organic Textile Standard
GRS	Global Recycled Standard
ILO	International Labour Organization
NGO	Non-Governmental Organization
OECD	Organisation for Economic Co-operation and Development
SMETA	Sedex Members Ethical Trade Audit

10.4 Contact

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