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Guideline for Deforestation and Conversion Free Supply Chains

Carstensen Import-Export Handelsgesellschaft mbH





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Foreword

As a globally operating trading company, Carstensen Import-Export Handelsgesellschaft mbH bears a special responsibility for the environment, biodiversity, and climate protection.

Deforestation is one of the most serious environmental challenges worldwide.

Forests are habitats, carbon sinks, and climate regulators. Their protection is essential for the preservation of functioning ecosystems—and, by extension, for sustainable supply chains.

With this guideline, we clearly commit to deforestation- and conversion-free supply chains and set a strong example for transparency, responsibility, and ecological integrity.

It is directed at all internal and external stakeholders and outlines how we are shaping our sourcing strategy to be future-proof.

1. Purpose and Objective

This guideline defines the binding requirements of Carstensen Import-Export Handelsgesellschaft mbH to ensure deforestation- and conversion-free supply chains. The objective is to guarantee that all raw materials sourced by our company do not contribute to deforestation or the conversion of natural ecosystems.

The principles embedded in this guideline are aligned with the framework of the Accountability Framework Initiative (AFi) and support the practical implementation of relevant legal regulations, in particular Regulation (EU) 2023/1115 (EUDR) and the German Supply Chain Due Diligence Act (LkSG).

2. Scope

This guideline applies company-wide and covers the following raw materials, as well as all supply chains involving these raw materials or any intermediate and final products derived from them:

- **Wood and wood-based components (e.g., paper, cardboard)**
- **Natural rubber (latex)**

Not currently traded but included as necessary if applicable:

- **Beef**
- **Palm oil and palm kernel oil**
- **Soy**
- **Coffee**
- **Cocoa**

3. Principles

3.1 Deforestation- and Conversion-Free Commitment

Carstensen Import Export Handelsgesellschaft mbH is committed to sourcing products whose production has demonstrably not contributed to deforestation or the conversion of natural ecosystems.

The applicable cut-off date is defined by the Accountability Framework Initiative (AFi) as **January 1, 2020**.

For all raw materials covered in this guideline, this means that the respective areas of cultivation or extraction must not have originated from previously existing natural forests or ecologically sensitive, non-forest ecosystems after this date.

3.2 Accountability Framework Initiative (AFi) Framework

This guideline adheres to the provisions of the Accountability Framework Initiative, in particular:

- **Core Principles v1.0**
- **Operational Guidance** (including Cut-off Dates, Monitoring, Traceability)
- **AFi Glossary**

3.3 Traceability

All relevant raw materials must be traceable at least to the **production region**, including country of origin, state, or municipality.

In cases of limited traceability, we conduct **risk assessments** (e.g., using Global Forest Watch, Trase, WWF Risk Filter, or similar tools).

3.4 Supplier Requirements

Our contracted suppliers are obligated to deliver only goods that comply with the requirements defined in this guideline.

A separate public commitment or supplier-specific policy is not required—the Carstensen Import Export Handelsgesellschaft mbH assumes responsibility for the content at the system level.

To achieve responsible and sustainable supply chains, we will, moving forward, accept only raw materials whose production aligns with the criteria for deforestation- and conversion-free supply chains.

Compliance with these requirements is ensured through binding contractual assurances, risk-based plausibility checks, and ongoing due diligence processes.

To successfully implement and continuously advance these requirements, we rely on collaborative and structured partnerships with our suppliers.

Our goal is to systematically support and guide them in meeting our standards.

3.5 Handling Violations of Our Guideline

Carstensen Import-Export Handelsgesellschaft mbH aims to identify potential violations of the guideline for deforestation- and conversion-free supply chains at an early stage and to proactively counteract them.

In the event of a serious or ongoing breach of these requirements by a direct supplier, we expect close coordination to develop concrete and time-bound action plans.

These plans must aim to correct and sustainably remedy the violation and will be regularly reviewed for effectiveness.

If the non-compliance involves an upstream or downstream indirect supplier with whom we do not have a direct business relationship, a verifiable solution must be jointly developed with the respective direct supplier to effectively address the violation.

All measures must be defined in consultation with relevant stakeholders.

Corrective actions must be based on technically sound and transparent assessment methods to ensure appropriate compensation for potential environmental damage.

Depending on the severity or duration of the non-compliance, we reserve the right to temporarily suspend or permanently exclude suppliers from the supply chain.

Such measures will be considered only in cases of particularly serious violations and always as a last resort.

Our primary objective is to work collaboratively with all stakeholders in the supply chain to find practical and sustainable solutions that support our goal of maintaining a deforestation- and conversion-free supply chain.

4. Verification and Monitoring

Compliance with this guideline is verified on multiple levels:

- **Risk assessments** at raw material and country level
- **Certifications**
- **Supplier declarations**
- **Monitoring tools and satellite data**

In this context, direct suppliers are required to provide accurate information regarding the quantities of specified raw materials used within the scope of application and their origins, as well as to submit proof of valid certifications.

The following standard certification systems are recognized by Carstensen Import-Export Handelsgesellschaft mbH for their inclusion of requirements related to the protection of forests and other critical ecosystems, as well as cut-off dates to prevent deforestation and conversion, and are accepted for the respective areas of application:

- **Wood and wood-based components:** FSC, PEFC, Blauer Engel
- **Soy:** ProTerra Foundation, Donau Soja, and Europe Soya
- **Palm oil:** Roundtable on Sustainable Palm Oil (RSPO)
- **Cocoa:** Rainforest Alliance
- **Coffee:** Rainforest Alliance

5. Regulatory Relevance

This guideline serves to implement the following regulatory frameworks:

- **Regulation (EU) 2023/1115** on deforestation-free products (EUDR)
- **German Supply Chain Due Diligence Act** (LkSG)
- **Requirements from ESG ratings** (e.g., EcoVadis)

In particular, it fulfills the core requirements under **Articles 3 and 4** of **Regulation (EU) 2023/1115** on deforestation-free products and facilitates its practical implementation at the company level within operational processes.

6. Documentation and Evidence

This guideline is binding, documented, and will be disclosed upon request in the context of audits, sustainability reports, or regulatory reviews.

Its effectiveness is evaluated annually and adjusted in accordance with regulatory developments.



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Version / Revision History

Version 1.0	05.05.2025	Patric Pletz – Document created
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