

TINY HOUSES: A GROWING MARKET. A SCALABLE MODEL. PROFIT PARTICIPATION.

Equity-like and return-focused: Participation securities are an equity-like investment in tangible assets. You participate in a scalable, growth-oriented platform for modular, temporary living.

Close to nature, functional and self-sufficient: Tiny Houses embody the megatrend towards stylish minimalism. Our model: managed residential and holiday parks with central services and attractive infrastructure.

This document is an advertisement and not a prospectus. An investment is entrepreneurial in nature and may lead to a total loss. The graphic illustration serves solely to illustrate the investment strategy and does not represent a specific investment object. The assets depicted do not necessarily form part of the portfolio of the issuer or of the investment object. The base prospectus and the Final Terms are solely authoritative.

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LIVE & STAY

INVEST NOW – BENEFIT FROM MULTIPLE REVENUE STREAMS

AT LAST: A SCALABLE PLATFORM FOR TINY HOUSE PROJECTS

Modular living is the future: the trend towards nature tourism, the shortage of housing and the popularity of micro-living all point the way to the Tiny House. Rising Star is the first to provide a transparent investor model for this: with rapid deployment, multi-channel marketing, operational leverage and a marketable financial structure.

An attractive model

Tax advantages

As movable business assets, Tiny Houses qualify for preferential depreciation (sec. 7g EStG). This creates tangible demand for individual purchases. Year-round lettability allows optimal occupancy and serves the trend towards nature tourism.

Scalability

Platform growth

The residential park concept can be extended and repeated at will – with shortened deployment times, predictable unit costs and simple scaling. The platform thus grows independently of any individual property.

Financial standards

Reliable guard rails

For the first time, an investment in Tiny Houses offers transparent financial standards: MiFID-passported distribution. A stock exchange/MTF listing is planned. Investors participate directly in the build-up of value.

1.9m

homes lacking in Germany – structural scarcity as market logic.

Source: analysis of housing market studies

19m

single-person households expected in Germany by 2035 – driving compact housing formats.

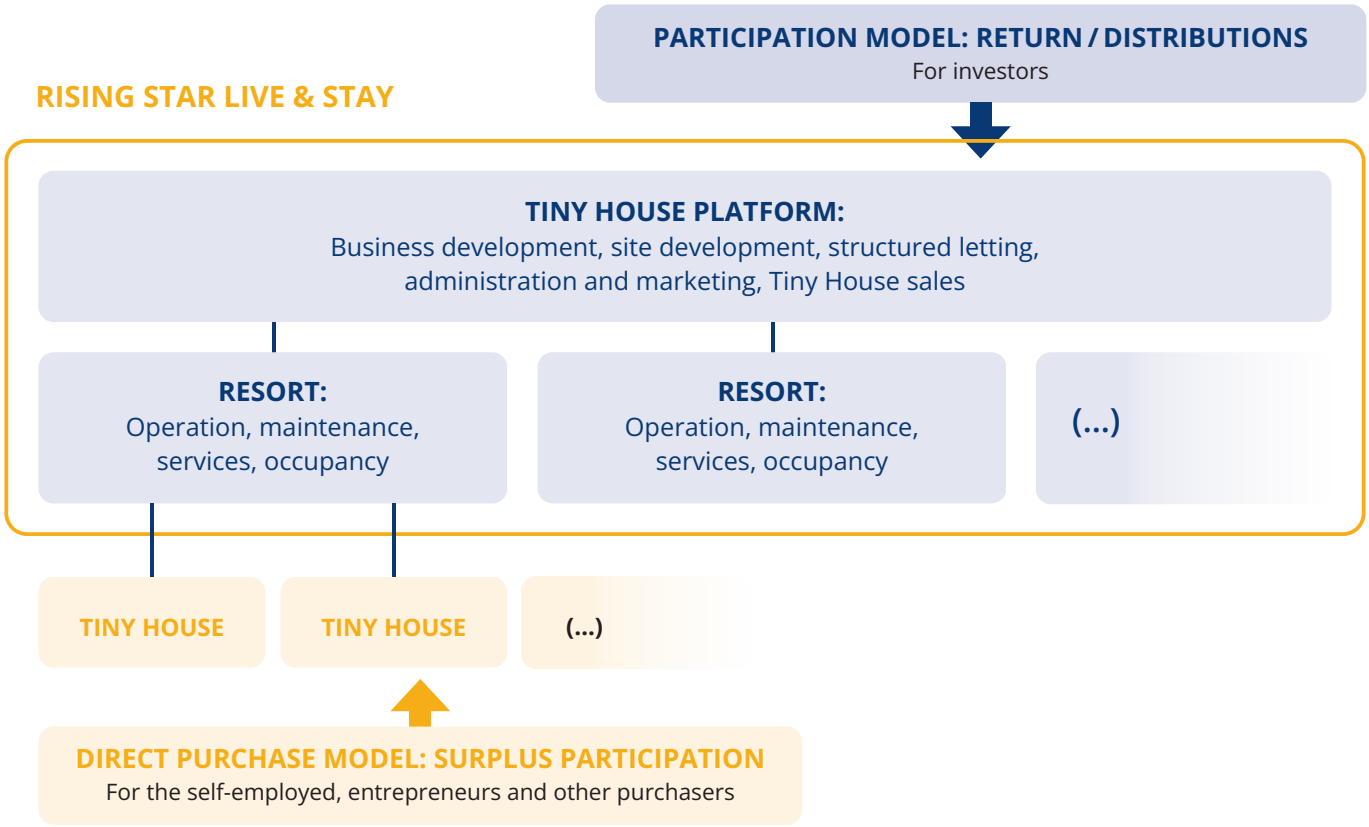
Source: Destatis, trend variant

1.52bn

international tourist arrivals worldwide in 2025 – an all-time high, +4 % vs. 2024.

Source: UN Tourism Barometer, Jan. 2026

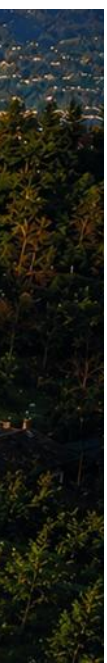




The basis of the earnings potential for investors is the build-up of a European Tiny House platform. Growth potential arises across locations from the combination of tangible assets and income: the appreciation of land, repeatable operator models and steady revenues from leasing the parcels and letting the individual Tiny Houses all contribute to success.

The Tiny Houses themselves are a success model too: their purchase enjoys tax advantages. Owners can use them themselves and, while away, let them through Rising Star in return for a share of the surplus.





Illustrative images – investment strategy

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TARGET RETURN

8 % p.a.

net of tax
targeted balance-sheet profit,
targeted annual
distribution 3–5 %

SCALE AND EXPAND

A UNIQUE SETTING. A UNIFORM CONCEPT.

A residential park reaches the market quickly: as movable business assets, Tiny Houses have short realisation times. The parks are individually designed, operated to uniform standards and given central infrastructure, complemented for instance by sustainable energy supply and storage. Rental demand is high all year round: Tiny Houses embody the desire for stylish simplicity, travel close to nature and self-sufficient living – on holiday or at work.

WHAT ARE THE REVENUE STREAMS?

Substance

All land remains the property of Rising Star and is developed to increase its value.

Sales

The sale of individual Tiny Houses generates one-off participations. Demand for Tiny Houses is high and the purchase threshold low.

Leasing

The parcels are leased to the owners – a steady revenue component.

Letting

Temporary users pay rent. Income is structured and year-round; the locations are attractive regardless of season.



Illustrative image – investment strategy

PLATFORM LOGIC BEATS SINGLE-ASSET LOGIC

Site selection and project planning
Existing properties reduce permitting risk, afford a lower entry price and a shorter time to market. Cash flow starts within weeks and letting runs all year round.

Modular specification
Standardised, configured house types in premium quality are complemented by infrastructure and communal facilities. Risks from large construction sites are eliminated.

An operator concept from a single mould
Each location is acquired, administered and let centrally. Rising Star handles marketing, maintenance and the operator concept. Local managers provide full service on site.

Investor models for every target group
Short-term letting as a holiday park, long-term letting for employees and singles, personal use or sub-letting for buyers of tangible assets with the German investment deduction (IAB) benefit.

Individualisation and value build-up
All locations follow the same logic, yet no two are alike: configurable units and sustainable storage technology are provided as required. Operating income builds up the platform's equity.

PILOT PROJECTS UNDER REVIEW

Locations for the platform launch





Illustrative images of the regions

Location: Lago Maggiore

In the Italian part of Lago Maggiore close to the Swiss border, there are breathtaking views across the lake. The plot provides space for 22 units on 11,000 square metres.

Planned use: tourism with high year-round cross-border demand (DACH/Italy). Decentralised energy supply possible.

Location: Rügen

Germany's most popular holiday island offers 60 kilometres of sandy beaches alongside its famous chalk cliffs. Seaside resorts and festivals ensure year-round demand. The plot is generously sized and quietly situated.

Planned use: tourism. The cluster of several units is laid out like a park, with direct access to nature.

Location: Maas Lakes

The most popular watersports region of the Netherlands offers the country's largest contiguous watersports area. Countless marinas, sailing waters and a vast recreational area ensure year-round demand.

Planned use: tourism. The cluster of several units is laid out like a park, with direct access to nature.

The locations are currently in the review or exploratory phase. The realisation of individual projects, or of all of them, is not guaranteed. Investment decisions are taken by the governing bodies of the company. Images of the locations show the region of the respective pilot project; realisation is not guaranteed. The final development may differ from the illustration. Target return and target distributions are not guaranteed.

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LAGO MAGGIORE

RESORT FOR HOLIDAYS AND WORKATION

The planned resort is being developed in the Italian part of Lago Maggiore. It sits above the shoreline and impresses with sweeping views across the lake and the landscape. The area is popular with holidaymakers and business travellers all year round – the proximity to Switzerland also boosts regional demand for quiet retreats. Local amenities and restaurants, cultural offerings and tourist attractions are quickly reachable.

On 11,000 square metres of contiguous grounds, 22 quiet, planted parcels are being created with modern, comfortable Tiny Houses in a uniform look. These come in three sizes and can be configured individually. The communal areas will feature a pool, a fitness studio and a lounge area with catering. Ample parking will be provided for users.

Project planning and marketing have begun. All permits are currently in preparation.







Illustrative images – investment strategy

TAX SAVING AS AN EXPERIENCE



Every Tiny House in our residential and leisure parks can be purchased separately. You can choose between three house sizes, add equipment features and use it yourself. We handle the letting while you are away and take care of preserving its value. The parks operate all year round, enjoy wonderful settings and offer high comfort and full service.

TAX RELIEF OF UP TO 50 PER CENT

Under sec. 7g of the German Income Tax Act (EStG), the purchase of a Tiny House as a movable business asset can be generously co-financed by the state – good for your balance sheet, perfect as a retreat for holidays or mobile working. Financing and hire purchase are available; while you are away, you are entitled to a share of the letting income.

CONFIGURE THE PERFECT DOMICILE

Your Tiny House is built by a European manufacturer to the highest quality standards. You can choose in advance from three different sizes and decide on the layout and additional features. The purchase of a Tiny House is open to all interested parties.

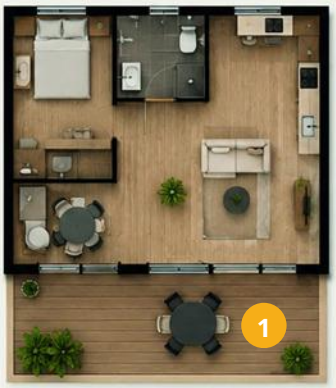
CAN BE COMBINED WITH A PARTICIPATION

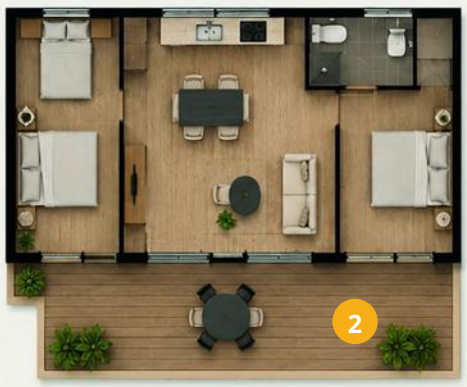
Buying a Tiny House is independent of whether you subscribe for an interest in the platform. If you opt for both, your opportunities for financial participation expand. What is more: depending on the subscription amount, you receive a project partner benefit of up to 25 per cent on the purchase of a Tiny House.

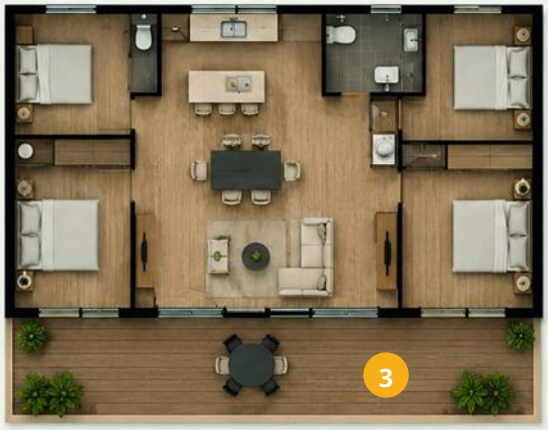
You will find a Tiny House configurator and a financing calculator at **www.risingstar-invest.com.**

WELL-CONCEIVED FLOOR PLANS

Sustainable · Modular construction · High-quality materials · Large window fronts







EVERY SQUARE METRE PERFECTLY USED

Model	Living area	Bedrooms	Bathrooms	Terrace
1	28 m²	1	1	included
2	52 m²	2	1	included
3	104 m²	3	2	included

YOUR INVESTMENT AT A GLANCE

THE SECURITIES MODEL FOR INVESTORS:

TYPE OF SECURITY
Participation security
Economic participation, equity-like, in definitive certificated form

ISSUER
Rising Star™

TARGET RETURN
8 % p.a.
targeted balance-sheet profit, net of tax

DIVIDENDS
Distributions
targeted 3–5 % annually

INITIAL ISSUE PRICE
€1,000
per participation security

ISSUE VOLUME
€5,000,000

PLANNED LISTING[2]
Open Market (Freiverkehr) of the Stuttgart Stock Exchange

VOTING RIGHTS
Investors hold ordinary voting rights
in accordance with the terms and conditions of the securities

MINIMUM TERM[1]
Two full investment years
open-ended

MINIMUM SUBSCRIPTION
€10,000

SECURITISATION/CSD
In definitive certificated form

OFFEROR
Rising Star International
GmbH & Co KG

BOOK A CONSULTATION WITH OUR EXPERTS:

TEL 0211 87 90 42-0

From abroad
Tel +49 211 87 90 42-0
Fax +49 211 87 90 42-50

Email info@risingstar-invest.com
www.risingstar-invest.com

Düsseldorf | Three George
Kaiserswerther Straße 215
D-40474 Düsseldorf

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1 MINIMUM TERM: The securities have an indefinite term. After expiry of the first two full investment years (24 months from the start of the participation; individual minimum holding period), each investor may give ordinary notice of termination in respect of individual securities subject to six months' notice to the end of the relevant calendar month (rolling termination concept). The total amount of repayments resulting from ordinary terminations may, as a rule, not exceed 10 % per calendar year of the aggregate nominal amount of Series 1 outstanding and fully paid up at the beginning of the year. If the termination volume attributable to a redemption window exceeds the annual quota still available, allocation within that redemption window is generally made pro rata by whole securities.

2 In the event of the form of certification being converted to collective safe custody (book-entry form).

ADVERTISEMENT: This document serves information and marketing purposes only. It is not a securities prospectus and does not constitute an offer to sell. An investment decision must be based solely on the base prospectus, the offering memorandum, the (Final) terms and conditions of the securities of the issuer, the key information document (KID) pursuant to the PRIIPs Regulation and the subscription application.

RISK NOTICE: An investment in participation securities is entrepreneurial, subject to fluctuations in value and price, and may lead to the partial or total loss of the capital invested. There is no deposit guarantee scheme and no capital guarantee. There is no entitlement to repayment; an exit is possible only via the secondary market or a buyback by the issuer. Distributions are not guaranteed; they depend on results and on resolutions of the governing bodies. Pipeline locations are at the exploratory stage; realisation is not guaranteed. The performance of other issues or market indices is not a reliable indicator of the future performance of the participation securities.

SELLING RESTRICTIONS: The offer is not addressed to persons in the USA, Canada, Japan, Australia or any other jurisdiction in which it would not be permitted. The securities have not been registered under the U.S. Securities Act.

TAX NOTICE: The tax treatment depends on the individual circumstances of the investor and may be subject to change in the future. The specific treatment in each individual case should be clarified by the investor with a tax adviser.

SOURCES: UN Tourism, World Tourism Barometer Vol. 24 Issue 1, January 2026; Destatis, trend variant private households 2035; analyses of housing market studies.

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