



2025 Sustainability Report

ESRS 2

General Disclosures (ESRS 2)

Notes on Applying the ESRS

General basis for preparation of the sustainability report

For the preparation of this report and based on the set of required formal and content requirements, subject matter experts were identified for quantitative disclosures and qualitative disclosures. The content of the sustainability report was prepared by the relevant subject matter experts and then consolidated and reviewed by the Sustainability Governance & Reporting team. The report was formally approved as part of the overall financial reporting process. Operational supervision is exercised by the Executive Board. Sustainability reporting also falls under the supervision of the Supervisory Board. Relevant information on supervision can be found in the [Consideration of sustainability matters in corporate supervision](#) subsection.

The reported metrics are based on specific definitions, assumptions and calculation models. These are presented directly in conjunction with the respective metrics, if relevant.

The statement in accordance with European Sustainability Reporting Standard (ESRS) 2.77 that metrics are not subject to validation by an external body other than the independent auditor has not been repeated for each individual metric, as this applies to every metric.

When applying the ESRS, the terminology of the ESRS is used as a general rule while also taking into account terminology comprehensibility and consistency within the management report. For example, the terms used include management approach instead of policy, business conduct and corporate governance instead of only business conduct, and key actions for target achievement instead of actions and resources.

AUMOVIO furthermore points out some general uncertainties with regard to the first-time application of the ESRS.

Scope of consolidation

The sustainability report has been created on a consolidated basis for the entire AUMOVIO Group.

AUMOVIO has reviewed the applicable scope of consolidation and consequently applies the same scope of consolidation as for the consolidated financial statements.

This sustainability report therefore covers AUMOVIO SE and all its subsidiaries.

All disclosures in this report relate to the fiscal year from January 1 to December 31, 2025. Where relevant, information up until the actual publication of this report has been considered.

An overview of the relevant data points that derive from other European legislation and where they can be found in this sustainability report has been included in the subchapter [Overviews and Indexes section in accordance with ESRS 2](#).

Upstream and downstream value chain

AUMOVIO's upstream and downstream value chains have been included in the preparation of the sustainability report and the assessment of impacts, risks and opportunities. Our upstream value chain includes all suppliers and service providers who contribute to the provision of our products and services. These include, in particular, raw material suppliers, manufacturers of individual parts and components, assembly and manufacturing service providers, as well as transportation and logistics companies. The downstream value chain comprises AUMOVIO's direct customers, in particular original equipment manufacturers (OEM), as well as the end-users of the final products. It includes the sale of products and services as well as all end-of-life processes, including reuse, recycling and disposal. The material impacts, risks and opportunities for AUMOVIO resulting from the materiality analysis in relation to the value chain are presented in the [Details of the Material Impacts, Risks and Opportunities](#) section and described in the topic-related sections and subsections, including the respective management approaches.

Omissions

AUMOVIO has not omitted any specific information relating to intellectual property, know-how or the results of innovation.

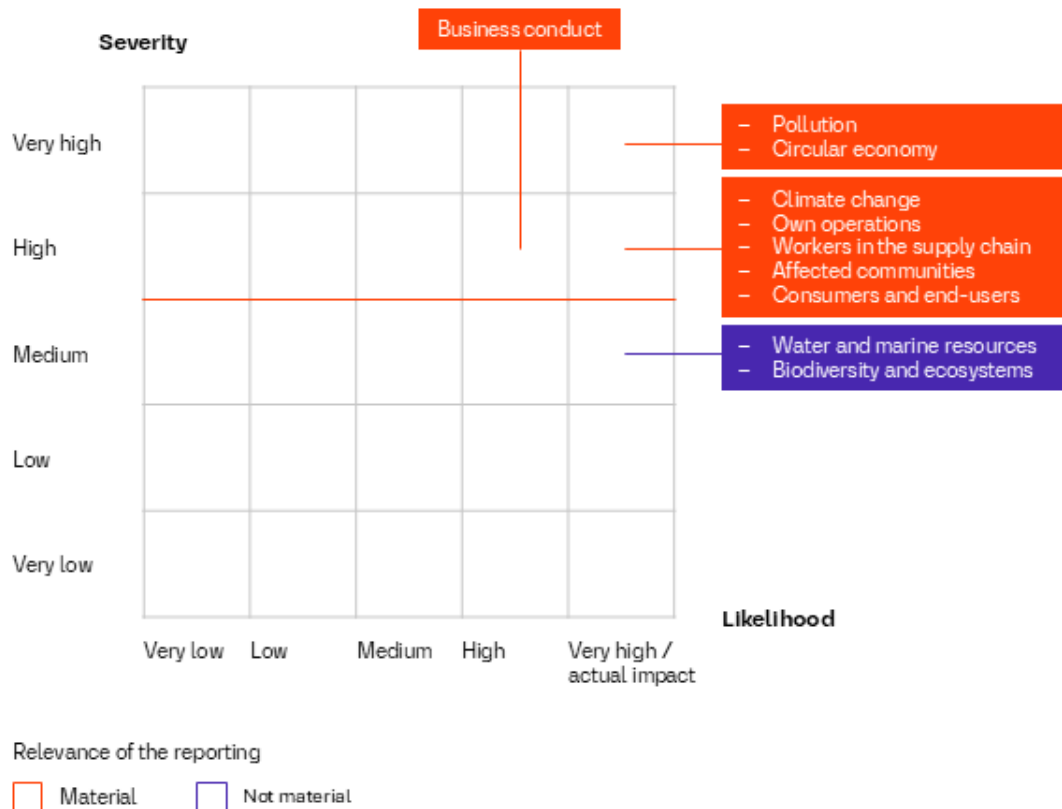
AUMOVIO has not made use of the exemption provided for in Article 19a (3) and Article 29a (3) of Directive 2013/34/EU or §289e of the German Commercial Code (*Handelsgesetzbuch*, HGB) for the disclosure of imminent developments or matters under negotiation.

Disclosure due to other legislation on sustainability reporting

This sustainability report also constitutes the combined non-financial statement in accordance with Sections 289b to 289e and 315b and 315c in conjunction with Sections 289b to 289e HGB for AUMOVIO SE for fiscal 2025. Relevant information that goes beyond the ESRS disclosures can be found in the [combined non-financial statement](#) at the beginning of this sustainability report.

Overview of Material Impacts, Risks and Opportunities

AUMOVIO has identified and assessed the material actual and potential negative and positive impacts, risks and opportunities (IROs). The detailed results of this analysis are described in the [Details of Material Impacts, Risks and Opportunities](#) section as well as in the respective topic-related sections and subsections. The methodology of the assessment is further described in the [Process for Identifying and Assessing Material IROs](#) section.

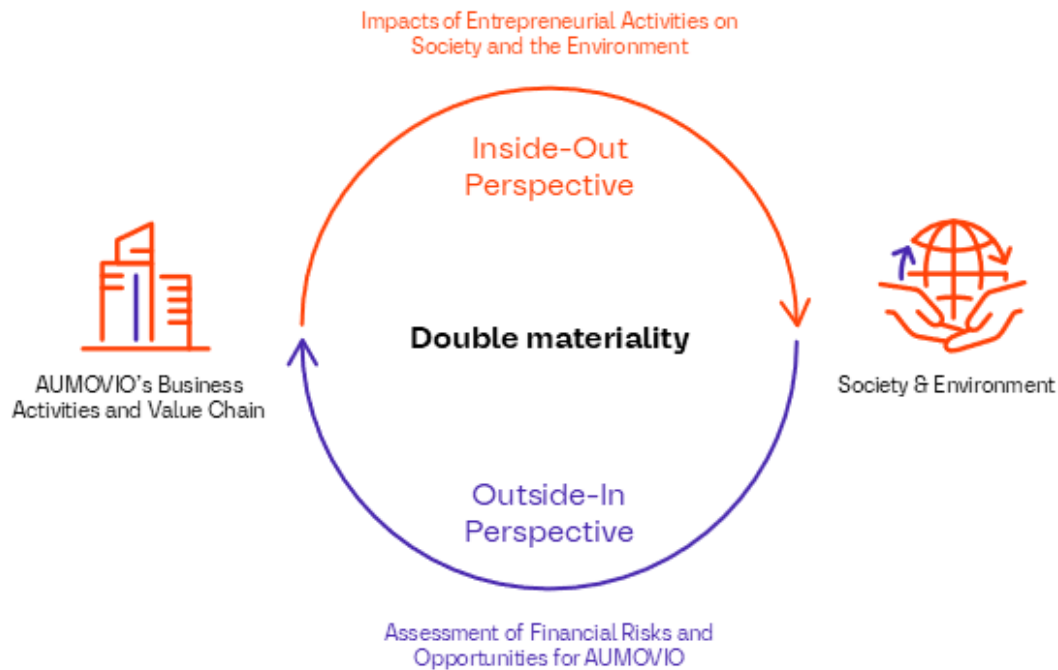


The integration of impacts, risks and opportunities into the strategy and the business model is carried out in accordance with the control processes and management approaches described in the [Governance](#) section of this subchapter and in the respective topic-related sections.

Process for Identifying and Assessing Material IROs

Description of methodology and assumptions

AUMOVIO assesses its impacts, risks and opportunities according to the ESRS methodology requirements on double materiality (IRO assessment). AUMOVIO's 2025 IRO assessment was conducted simultaneously with both impact materiality (inside-out) and financial materiality (outside-in) perspectives.



Identification and creation of the longlist of IROs

AUMOVIO was already included in the IRO assessment of its former parent company Continental AG as the Automotive group sector in fiscal 2024. The resulting IRO long list and the list of sustainability matters in ESRS 1.AR16 formed the starting point for AUMOVIO's own assessment of impacts, risks and opportunities. In addition, certain types of scenarios (e.g. fines, loss of sales, or growth in sales) were considered for risks and opportunities. These initial scenarios and descriptions of IROs were identified at topic, sub-topic or sub-sub-topic level and were aggregated whenever it was relevant and appropriate considering AUMOVIO's business activities, value chain, geographical location, industries and business models. Company-specific matters were also considered, all of which could be assigned to the predefined list of sustainability matters of the ESRS. These scenarios specify further the matters for AUMOVIO's value chain and were partially split into individual scenarios for own operations and upstream and/or downstream value chain, whenever relevant.

Initial gross assessment

In an initial step, the IRO scenarios were assessed from a gross perspective. The gross perspective assesses impacts, risks and opportunities in a scenario that does not yet consider the existing management approaches of AUMOVIO, as described in the respective topic-related sections and subsections. This initial gross assessment comprised various aspects of the severity and magnitude of the effect as well as the likelihood of its actual occurrence.

The gross perspective was based on internal expert judgment and, whenever possible, on available data on the automotive industry and sustainability matters (e.g. CDP Water Watch).

Validation and assessment

In a second step, the longlist of IRO scenarios was assessed from the views of relevant stakeholders. In multiple sessions, various functions of AUMOVIO acted as proxies of internal and external affected stakeholders and subject matter experts. Participants were provided with the longlist and comprehensive methodological details prior to the sessions and introduced to the methodology during the sessions.

Each session included a validation, update and/or extension of the longlist. The IRO scenarios were further specified in greater detail, and the gross valuation was validated and updated. The IROs were then additionally assessed taking into account AUMOVIO's management approaches as described in the corresponding topic-related sections and subsections.

Some IRO scenarios were identified as focus topics by the former parent Continental AG in the previous reporting period. Due to the previous affiliation and the associated similar stakeholder groups, the focus topics most relevant to AUMOVIO were retained.

The following factors were also taken into account for the assessments at these sessions:

- Dependencies on the availability of natural, human and social resources at reasonable prices and in adequate quality, regardless of the potential impacts on these resources
- A time horizon for defining IRO scenarios and their potential consequences
- Geographical locations, if relevant
- External studies and other scientific evidence
- External data (e.g. country and sector risk analyses)
- Specific data for AUMOVIO or the AUMOVIO value chain (e.g. Scope 3 greenhouse gas emissions)

Materiality

The materiality threshold was set after the IRO sessions:

- Actual negative impacts were assessed for their materiality based on the gross assessment and taking into account the management approaches already in place to mitigate said impacts up to the point in time at which the impact occurred. Both individual, isolated impacts as well as continuous, ongoing impacts were taken into account. No actual positive material impacts were identified.
- Potential negative impacts and risks were assessed as material in accordance with the gross assessment.
- Concrete actions must be implemented to achieve positive impacts or take advantage of an opportunity. Therefore, potential positive impacts and opportunities were assessed for their materiality on the basis of a gross assessment, taking into account the existing management approaches.

IROs are considered material if they have a severity or magnitude of either high or very high in terms of their impact or financial materiality (see the scales used under **Impact materiality** and **Financial materiality**). In the case of potential impacts, risks and opportunities, the probability of their occurrence was also taken into account.

Potential negative impacts related to human rights were also flagged, with the severity of the impact taking precedence over the likelihood for the materiality threshold.

In cases where an IRO was flagged as a focus topic for the relevant users of AUMOVIO's sustainability information, this IRO was also evaluated as material and included in the reporting.

Revalidation and formal confirmation

The assessment takes into account all relevant developments and findings known up to the date of preparation of the report, and has been formally confirmed by the Executive Board.

In conclusion, AUMOVIO identified more than 200 IROs, of which 74 were assessed to be material. Further details on the individual material IROs can be found in the individual topic-related sections and subsections in the Material Impacts, Risks and Opportunities section.

In the IRO assessment, AUMOVIO incorporated a set of methodologies and assumptions that reflect both current and projected developments based on profound expert judgment. The main assumptions on which the IRO assessment was based are as follows:

- AUMOVIO assumed that environmental factors and social influences will have a generally growing impact on business activities, supply chains and market conditions, for example regarding the future availability of resources, the environmental transition and socio-economic trends.
- The financial assessment is based on assumptions regarding future regulatory developments, market trends and technological advancements, among other factors. The likely consequences of these regulatory changes were considered. Moreover, AUMOVIO assumes that technology will continue to advance and support sustainability initiatives. This includes assumptions about the development and introduction of green technologies.

– The assessment of the impacts, risks and opportunities related to AUMOVIO’s value chain considers, in particular, the specific features of the respective geographical regions, industries, business activities and types of operation.

AUMOVIO’s due diligence processes play a key role in identifying, assessing and managing impacts, risks and opportunities. They are part of the management processes described in this section under Governance as well as of the management approaches in the topic-related sections and subsections. The assessment of impacts related to human rights is supported by the due diligence processes of AUMOVIO’s Sustainability Due Diligence System (SUS DD System), for example regarding actual impacts from incidents or the assessment of potential negative impacts (see in particular the topic-related **Own Workforce (ESRS S1)** and **Workers in the Value Chain (ESRS S2)** subchapters).

Where specific activities, business relationships, geographical locations or other factors lead to a higher assessment of the impacts, this was considered in the assessment of the IROs.

Through the holistic approach of the IRO assessment, the impacts were assessed within AUMOVIO’s own operations and in the upstream and/or downstream value chain. The relevant stage of the value chain is defined in the table with the respective impacts, risks and opportunities described in the topic-related sections and subsections.

As described in the methodology, affected stakeholders were involved in the assessment process by subject matter experts who acted as internal proxies. The stakeholders’ views are incorporated into the respective management approaches as described in the topic-related sections and subsections, and thus also contribute to the assessments by the subject matter experts who were involved in assessing the IROs.

Impact Materiality

The impact materiality is based on the severity or magnitude of the effect of the impact. In the case of potential impacts, the probability was also assessed and the scale was deemed relevant in the evaluation of materiality. A five-point scale from “very low” to “very high” was used for both aspects.

The assessment of the severity or magnitude of the effect is based on the following factors:

- the scale,
- the scope, and
- for negative impacts, also the irremediable character of the impact.

The threshold for material impacts follows the generally described methodology, as laid out in the **Description of methodology and assumptions** section.

Financial Materiality

The integrated approach of the IRO assessment allows AUMOVIO to assess risks and opportunities together with the topic-related impacts in a combined view. This made it possible to consider interdependencies between risks and opportunities with impacts. In the topic-related sections, the detailed descriptions of impacts, risks and opportunities are grouped into related IRO clusters (e.g. all IROs related to substances of concern and substances of very high concern are assigned to IRO cluster “Substances of concern and substances of very high concern” and described further in the following management approach with the same name).

Risks and opportunities were also assessed according to the level of severity and magnitude of the effect of financial impacts and the likelihood of occurrence in the short, medium or long term. The financial impacts were assessed using semi-quantitative guidelines that were defined in consultation with the Risk Management & Internal Controls central function. Five levels from “very low” to “very high” were used as the rating scale. The financial impacts considered include effects on AUMOVIO’s financial performance, earnings position, cash flows, access to financing, cost of capital and financial outlook. The threshold for financial materiality follows the generally described methodology for determining the materiality threshold.

There was a continuous dialogue with the Risk Management & Internal Controls central function for the purpose of coordinating the interactions between the sustainability-related risks taken into account in the IRO assessment and the corresponding risks in risk management.

Further details are provided in the [Integration of IROs in Risk Management](#) section.

The Executive Board acted as a supervisory body of the IRO assessment and formally confirmed the results. In addition, the Audit Committee, which executes oversight over general risk management, was indirectly involved in the process and was informed in particular about the IRO assessment (and the interrelations with risk management).

Integration of IROs in risk management

The IRO assessment took into account both the assessments based on the ESRS requirements and the assessments as part of enterprise risk management in accordance with the relevant requirements. To this end, the IRO assessment was continuously coordinated with general risk management.

In view of the major differences in the required methods, consistency checks were carried out. The sustainability-related risks compatible with the methodology relevant for enterprise risk management were aligned with the risks documented in the general risk assessment reporting system. Impacts not directly related to an identified risk were not considered in enterprise risk management.

Relevant information on risk management can be found in the management report under Main characteristics of the risk management system in the [AUMOVIO's risk management system](#) section in the Report on Risks and Opportunities section.

The outcome of the IRO assessment confirmed the topic-related focus of AUMOVIO's Strategic Sustainability Focus Areas. The concrete effects of impacts, risks and opportunities on AUMOVIO's business model, value chain, strategy and decision-making as well as how AUMOVIO responds and plans to respond to these impacts are addressed in more detail in the descriptions of the IROs and management approaches in the respective topic-related sections and subsections.

Stakeholders and Stakeholder Engagement

AUMOVIO maintains regular, ongoing dialogue with various stakeholders via diverse channels. The composition of relevant stakeholder groups is largely consistent with that of the previous parent company. Engagement activities with these stakeholder groups continue to take place on an ongoing basis.

For AUMOVIO, the most important stakeholders in terms of sustainability include in particular:

- Employees and their representatives,
- Customers, consumers and end-users,
- Capital market participants,
- Public policy makers,
- Affected communities and civil society,
- Players in the AUMOVIO supply chain,
- Users of AUMOVIO's sustainability reporting.

Stakeholders are involved via the following channels:

- Employees and their representatives: e.g. via works meetings, employee surveys, webcasts, meetings with employee representatives and directly via the HR departments,
- Customers, consumers and end-users: e.g. via sales departments or key account management, partnerships, trade fairs and surveys.
- Capital market participants: e.g. via the Annual Shareholders' Meeting, webcasts and roadshows,
- Public policymakers: e.g. via public affairs departments,
- Affected communities and civil society: e.g. through engagement projects and open house events,
- Actors in AUMOVIO's supply chain: e.g. via the purchasing departments and trade fairs,
- Users of AUMOVIO's sustainability reporting: e.g. through the published sustainability reporting.

The formats used to involve stakeholders differ depending on the stakeholder group and are organized by the respective functions to suit the individual purpose. For example, employees are involved by the HR departments.

The aim of involving stakeholders is to bring together different views, discuss any discrepancies in views and learn from each other.

The results of stakeholder engagement through the various formats, along with further analyses and new ideas, are continuously incorporated into the process of developing our sustainability strategy and reporting. In particular, the results of stakeholder engagement are considered in the decision-making process through the management approaches described in the topic-related sections and subsections.

Consideration of stakeholder interests and views

In general, the views of relevant stakeholders serve as a source of information for sustainability-related issues and for the management approaches described in the topic-related sections and subsections. At the same time, these management approaches provide a subsequent basis for the overarching strategic processes, particularly with regard to the consideration of stakeholder views. The described management approaches, market requirements, identified trends and other factors are considered as part of the overarching strategy processes. Against this backdrop, any changes made to the strategy or business model take various factors into account, with the views of stakeholders essentially incorporated indirectly.

AUMOVIO developed its overarching company strategy for the first time in 2025 in course of the spin-off. No adaptation to this strategy or business model was undertaken on the basis of the IRO assessment.

AUMOVIO assumes that any changes to strategy or business model have impacts on the relationship with stakeholders and stakeholders' views – no matter whether they are based on sustainability-related decision-making or other reasoning. Continuous validation of the views of stakeholders is therefore relevant for evaluating impacts, risks and opportunities as well as for subsequent strategic decision-making. Relevant information on this strategy can be found in the management in the [Strategy of the AUMOVIO Group](#) section of the Corporate Profile chapter in the Management Report.

The identification of opportunities as part of the IRO assessment are derived from and aligned with the implementation of the overarching strategy.

The views and interests of affected stakeholders with regard to the company's sustainability-related impacts were considered in the IRO assessment. The IRO assessment considering these views was discussed within the Executive Board as well as within the Audit Committee.

Interests and views of stakeholders relating to own workforce

The interests, views and rights of AUMOVIO's workforce, including respect for their human rights, are integral to shaping AUMOVIO's strategy and business model. To ensure that their views are incorporated into strategic decisions, AUMOVIO is in regular contact with employees and their representatives via various channels, such as works councils and co-determination on the Supervisory Board. Relevant information on the involvement of employees and their views in the overall business processes can be found in the [Own Workforce \(ESRS S1\)](#) subchapter. The involvement of own workforce is also described in more detail in the methodology of the IRO assessment.

Interests and views of stakeholders relating to workers in the value chain

The interests, views and rights of workers in AUMOVIO's value chain, including respect for their human rights, inform AUMOVIO's related management approaches regarding responsible business partnerships. The involvement of workers in the value chain is also described in more detail in the methodology of the IRO assessment.

Interests and views of stakeholders relating to affected communities

The interests, views and rights of affected communities, including respect for their human rights, inform AUMOVIO's related management approaches regarding responsible business partnerships. The involvement of affected communities is also described in more detail in the methodology of the IRO assessment.

Interests and views of stakeholders relating to consumers and end-users

The interests, views and rights of consumers and end-users, including respect for their human rights, are part of AUMOVIO's strategy and business model. Where AUMOVIO acts as supplier, e.g. for automotive components, the views of consumers and end-users are considered an essential part of the general feedback gathered from customers, such as car manufacturers.

The involvement of consumers and end-users is also described in more detail in the methodology of the IRO assessment.

Identification of the Information to Be Disclosed Based on the IRO Assessment

As part of the IRO assessment, AUMOVIO allocated the identified material impacts, risks and opportunities to the corresponding ESRS sustainability matters. This sustainability report only contains information on the sustainability matters (topics, sub-topics and sub-sub-topics) that have been classified as material, i.e. at least one material impact, material risk or material opportunity was identified for the respective sustainability matter. The implementation guidelines provided by EFRAG were used as an additional source for allocating disclosure requirements to sustainability matters. The identified material impacts, risks and opportunities with their specific descriptions set the focus within the required disclosures, for example on own operations, the supply chain or specific product groups. The perspective of primary users of financial reporting and other users of sustainability reporting was already considered in the IRO assessment.

Where relevant to aid understanding of specifics identified by AUMOVIO, entity-specific disclosures were added to provide sufficient granularity of information, such as additional metrics used in management processes.

The principle of materiality of information was applied to calibrate the scope of the information and to omit individual disclosures where these are not material for understanding the material impacts, risks and opportunities and for the management approaches described, and are not necessary to fulfill the objectives of the corresponding disclosure requirements.

In addition, use was made of the simplification provided by the phase-in disclosure requirements in accordance with ESRS 1.132. AUMOVIO is working on being able to report these phase-in disclosure requirements in accordance with the specified time horizons.

An overview table of the reported disclosures can be found at the end of the sustainability report in the subchapter [Overviews and Indexes section in accordance with ESRS 2](#).

Details of Material Impacts, Risks and Opportunities

The actual and potential negative and positive impacts on people and the environment are described in more detail within the respective topic-related sections and subsections and in the detailed descriptions of the concrete impacts.

Many of the impacts identified are inherent to the industry and are directly related to specific types of businesses, products, value chains or geographical regions. They can therefore be seen as impacts directly linked to AUMOVIO's strategy and business models.

As described in the methodology of the IRO assessment, AUMOVIO used a variety of input parameters to evaluate the IROs, including both quantitative and qualitative data sources such as metrics, internal reports and external market research.

AUMOVIO defined the following time intervals for potential impacts, risks and opportunities based on the ESRS requirements:

- "Short-term" is consistent with the reporting period of the consolidated financial statements (up to one year).
- "Mid-term" corresponds to a period of anywhere from one and five years.
- "Long-term" is defined as a period of more than five years.

AUMOVIO considers the primary time horizons to be those in which the strongest impacts or effects are to be expected.

Depending on the topic, material impacts originate from own operations or from business relationships. This information can be found in the respective topic-related sections and subsections in the Material impacts, risks and opportunities subsections and, in general, in the Strategy, business model and value chain subsection in this section.

In AUMOVIO's view, the current financial effects of the identified material risks and opportunities relating to sustainability matters include, in particular, provisions for specific risks associated with the identified IROs. In particular, these are provisions for warranties (see risk S4.3 in the **Consumers and End-Users (ESRS S4)** subchapter, which amounted to a total of €330 million as at December 31, 2025. In addition, smaller parts of the provisions for litigation and environmental risks are linked to the risks, but mainly to the impacts relating the **Pollution (ESRS E2)** subchapter. Provisions for litigation and environmental risks amounted to €192 million as at December 31, 2025. Provisions for restructuring are only indirectly linked to the identified material risks and opportunities described in the **Own Workforce (ESRS S1)** subchapter. From AUMOVIO's perspective, they therefore do not represent current financial effects as defined by the ESRS.

Furthermore, no significant current financial effects on the recoverability of non-financial assets and inventories were identified in connection with identified sustainability-related and, in particular, climate-related risks.

It should be noted that current financial effects in connection with identified material risks and opportunities relating to sustainability matters are generally not independent of other associated effects.

Further information is provided in the explanations of the relevant notes to the consolidated financial statements, for example in **Note 28** relating to warranties. Further information on the fundamental consideration of sustainability-related matters in accounting are described in **Note 2** of the notes to the Consolidated Financial Statements, particularly with regard to climate-related matters in the Estimations and Impact of the macroeconomic environment and climate-related matters on accounting in the reporting period subsections.

Based on the IRO assessment, considering the associated limitations and assumptions as set out in the **Process for identifying and assessing material IROs** section and taking into account the management approaches, targets and key actions for achieving the targets reported in the topic-related sections and subsections, AUMOVIO considers its business model and strategy to be resilient. The management approaches, targets and key actions for achieving the targets describe AUMOVIO's current ability to reduce its material negative impacts, increase positive impacts, manage risks and seize opportunities. In addition, AUMOVIO is continuously working on further expanding and improving these capabilities.

The identified impacts, risks and opportunities relate to at least one sustainability matter as defined by the ESRS. The entity-specific disclosure only provides additional granularity but does not contain any new sustainability matters beyond the list of sustainability matters in ESRS 1.AR16. The relationship between entity-specific disclosures and specific impacts, risks and opportunities is included in the description of the respective management approaches, which follow the same clustering as the impacts, risks and opportunities (IRO clusters).

As the 2025 reporting year is the company's first year of reporting, there are no prior-year results for direct comparative analysis.

Material IROs were identified along the supply chain, own operations and downstream value chain. Given the different focus of the topic-related sections and subsections, the distribution of the IROs along the value chain differs (for example, the **Own Workforce (ESRS S1)** subchapter is, by definition, focused specifically on own operations).

AUMOVIO’s material impacts, risks and opportunities (IRO table)

E1 Climate change		
IRO cluster	Short description	Type of IRO
Scope 1 and Scope 2 emissions	E1.1 Contribution to Scope 1 and Scope 2 emissions	Actual negative impact
	E1.2 Energy consumption from fossil fuels in own operations	Actual negative impact
	E1.3 Devaluation of assets due to climate protection regulations (net zero emissions (NZE) scenario)	Risk
	E1.4 Higher operating costs/capital expenditures related to climate change mitigation (NZE scenario)	Risk
	E1.5 Higher operating costs/capital expenditures related to climate change mitigation (APS)	Risk
	E1.6 Higher operating costs/capital expenditures related to energy (NZE)	Risk
Scope 3 emissions, portfolio resilience and transition	E1.7 Contribution to Scope 3 emissions backpack	Actual negative impact
	E1.8 Contribution to Scope 3 emissions – use phase and end-of-life treatment	Actual negative impact
	E1.9 Support for transition to a low-emission future with components and systems (zero tailpipe emission vehicles (ZTEV) and low-carbon industries) along the entire value chain	Potential positive impact
	E1.10 Loss of sales due to the limited resilience of our portfolio related to climate change (APS)	Risk
	E1.11 Loss of sales due to the limited resilience of our portfolio related to climate change (NZE scenario)	Risk
	E1.12 Growth or new business opportunities arising from climate-related regulations and market requirements	Opportunity
Climate change adaptation	E1.13 Devaluation of assets due to physical climate change	Risk
	E1.14 Interruptions to own operations due to the impacts of physical climate change (SSP5-8.5 scenario)	Risk
Supply chain resilience and transition	E1.15 Higher costs for materials/services related to climate change mitigation (APS)	Risk
	E1.16 Higher costs for materials/services related to climate change mitigation (NZE scenario)	Risk
	E1.17 Interruptions in the supply chain due to the impacts of physical climate change (SSP2-4.5 scenario)	Risk
	E1.18 Interruptions in the supply chain due to the impacts of physical climate change (SSP5-8.5 scenario)	Risk
E2 Pollution		
Environmental protection in the supply chain	E2.1 Water pollution through the supply chain	Potential negative impact
	E2.2 Higher costs for materials/services related to pollution	Risk
Product-related matters regarding environmental protection	E2.3 Air pollution in the use phase	Actual negative impact
	E2.4 Water pollution in the use phase	Actual negative impact
	E2.5 Soil pollution in the use phase	Actual negative impact
	E2.6 Loss of sales due to the limited resilience of our portfolio related to pollution	Risk
Substances of concern and substances of very high concern	E2.7 Use of substances of very high concern in own operations	Potential negative impact
	E2.8 Use of substances of (very high) concern in the supply chain	Potential negative impact
	E2.9 Loss of sales due to the limited resilience of our portfolio related to the restriction of substances of concern	Risk
	E2.10 Penalties and fines related to substances of concern	Risk
E5 Resource use and circular economy		
Circularity	E5.1 Procurement from primary and non-renewable sources	Potential negative impact
	E5.2 Contribution to waste generation through end-of-life disposal of products	Potential negative impact
	E5.3 Landfill or incineration of waste in the supply chain	Actual negative impact
	E5.4 Supply chain interruptions related to material availability	Risk
	E5.5 Higher costs for materials/services related to resources	Risk
	E5.6 Loss of sales due to the limited resilience of our portfolio related to circularity	Risk
Waste in own operations	E5.7 Landfill or incineration of waste in own operations	Actual negative impact
S1 Own workforce		
Labor standards	S1.1 Negative impacts on adequate wages	Potential negative impact
	S1.2 Negative impacts on equal treatment	Actual negative impact
	S1.3 Incidents of discrimination in own operations	Actual negative impact
	S1.4 Incidents of forced labor in own operations	Potential negative impact
	S1.5 Incidents of child labor in own operations	Potential negative impact
	S1.6 Positive impacts on adequate wages	Potential positive impact
	S1.7 Positive impacts on equal treatment	Potential positive impact
	S1.8 Higher operating costs related to working conditions in own operations	Risk
	S1.9 Loss in sales/boycott related to incidents of labor rights in own operations	Risk
	S1.10 Fines and penalties related to discrimination in own operations	Risk
Employee engagement and organizational development	S1.11 Negative impacts on work-life balance	Potential negative impact
	S1.12 Negative impacts on secure employment	Potential negative impact
	S1.13 Positive impacts on secure employment	Potential positive impact
	S1.14 Positive impacts on social dialogue	Potential positive impact
	S1.15 Positive impacts on training and skills development	Potential positive impact
	S1.16 Interruptions to own operations related to employee training	Risk

Employee privacy	S1.17 Infringement of employees' data protection rights	Actual negative impact
	S1.18 Fines and penalties related to employees' data in own operations	Risk
Occupational safety and health	S1.19 Negative impacts on the mental health of own workforce	Potential negative impact
	S1.20 Negative impacts on the physical health of own workforce	Potential negative impact
S2 Workers in the value chain		
Workers in the value chain	S2.1 Negative impacts related to working conditions of workers of direct suppliers	Potential negative impact
	S2.2 Negative impacts related to equal treatment of workers of direct suppliers	Potential negative impact
	S2.3 Negative impacts related to other human rights of workers of direct suppliers	Potential negative impact
	S2.4 Negative impacts related to working conditions of workers of indirect suppliers	Potential negative impact
	S2.5 Negative impacts related to equal treatment of workers of indirect suppliers	Potential negative impact
	S2.6 Negative impacts related to other human rights of workers of indirect suppliers	Potential negative impact
	S2.7 Penalties and fines in connection with violations of human rights in the upstream value chain	Risk
	S2.8 Higher costs for materials/services related to working conditions in the upstream value chain	Risk
	S2.9 Higher costs for materials/services related to incidents of infringement of equal treatment rights in the upstream value chain	Risk
	S2.10 Increased costs of materials/services related to violations of other human rights in the upstream value chain	Risk
S3 Affected communities		
Affected communities	S3.1 Negative impacts of direct suppliers on affected communities	Potential negative impact
	S3.2 Negative impacts of indirect suppliers on affected communities	Potential negative impact
S4 Consumers and end-users		
Technical and product-related compliance	S4.1 Negative impacts on the personal safety of consumers	Potential negative impact
	S4.2 Loss of sales due to the limited resilience of our portfolio related to the personal safety of consumers	Risk
	S4.3 Penalties and fines in connection with product safety incidents	Risk
Safe mobility	S4.4 Positive impacts on the personal safety of consumers	Potential positive impact
	S4.5 Growth or new business opportunities arising from product safety-related regulations and market requirements	Opportunity
G1 Business conduct and corporate governance		
Business conduct and corporate governance	G1.1 Incidents of corruption, bribery or fraud in own operations	Potential negative impact
	G1.2 Penalties and fines related to incidents involving business conduct	Risk

Specifics of the IRO Assessment for Certain Topic-Related Sections

To ensure the comprehensiveness and robustness of the results, the IRO assessment for each topic-related section or sub-section was performed following the principles and methodologies as described above. Furthermore, additional factors were taken into account for individual standards in accordance with the ESRS.

Specifics of the IRO assessment in relation to climate change

The negative impacts related to climate change were evaluated based on reported GHG emissions (Scope 1, Scope 2 and Scope 3), and the positive impacts based on interest in the evolving market trend toward low carbon vehicles. Regarding risks and opportunities, specific risk and opportunity scenarios were developed and evaluated as part of the IRO assessment and are defined in the [Description of methodology and assumptions](#) subsection.

The concrete scenarios are reflected in the descriptions of the respective IROs in the [Climate Change \(ESRS E1\)](#) subchapter.

These include:

- Low-emission transition risk scenarios aligned with regulation allowing no or only limited overshoot of a 1.5°C temperature increase;
- High-emission physical risk scenarios, which assume more severe climate change and increased exposure to extreme weather events.

In the IRO assessment, AUMOVIO used externally recognized scenario frameworks, specifically the Announced Pledges Scenario (APS) and the Net Zero Emissions (NZE) Scenario from the Global Energy and Climate (GEC) Model of the International Energy Agency (IEA), together with the Shared Socioeconomic Pathway scenarios SSP1-2.6, SSP2-4.5 and SSP5-8.5 of the United Nations (UN) Intergovernmental Panel on Climate Change (IPCC). These scenarios span plausible future pathways, ranging from strong policy action and sustainable development (SSP1, NZE), through moderate or business-as-usual pathways (SSP2, APS), to fossil fuel-intensive/high-emission pathways (SSP5).

The scenario analysis identified climate-related hazards supported by AUMOVIO's insurance provider's climate risk report and the Aqueduct water risk atlas from World Resources Institute. The analysis is structured to align with key strategic and planning horizons: short-term (current-state or near-term developments), medium-term (around 2030) and long-term (around 2050 and beyond). AUMOVIO also screened its assets and business activities exposed to these hazards based on the specific geographical coordinates of AUMOVIO's locations.

The likelihood and severity of climate hazards at the AUMOVIO sites were assessed accordingly.

For physical risks, the drivers include increases in extreme weather events, chronic changes in temperature and precipitation, and flooding. The selected transition risk drivers include regulatory change, market demand for lower-carbon products, technology shifts and policy developments.

From AUMOVIO's perspective, the selected scenarios therefore address the relevant drivers of risks and opportunities and thus also cover the relevant scenarios as defined by the ESRS. For methodological reasons, the scenarios go beyond the considerations of general risk management and the consolidated financial statements, particularly regarding time horizons and the gross/net assessment.

To ensure the comprehensiveness and robustness of the results, the IRO assessment for each topic-related section or sub-section was performed following the principles and methodologies as described above. Furthermore, additional factors were taken into account for individual standards in accordance with the ESRS.

The evaluation of risks included in the analysis of climate-related hazards that might possibly affect AUMOVIO's business activities covers own operations as well as the value chain. Climate-related hazards include, in particular, the increase in extreme weather events and long-term climate change, for example in terms of temperature.

The exposure and sensitivity of assets and business activities to the identified climate-related hazards was considered in the IRO assessment. The assessment is coordinated with general risk management. The magnitudes of the financial effects of the gross physical risks are reflected in the descriptions of the associated risks in the **Climate Change (ESRS E1)** subchapter.

The expected useful lives of AUMOVIO's assets are not identical to the standardized time horizons used in the IRO assessment. The "short-term" and "medium-term" time horizons used in the IRO assessment are essentially based on the annual financial planning and long-term financial planning periods.

Further information on the time horizon of long-term planning can be found, for example, in the disclosures on goodwill and other intangible assets in **Note 13** and on property, plant and equipment in **Note 14** of the notes to the consolidated financial statements.

In addition, further information on the consideration of climate risks in accounting can be found in **Note 2** of the notes to the Consolidated Financial Statements, particularly with regard to climate-related matters in the Estimates and Impact of the macroeconomic environment and climate-related matters on accounting in the reporting period subsections.

For the identification of climate-related transition risks, a climate scenario with a moderate pathway – APS scenario – targeting emissions reduction needed to achieve net zero emissions by 2050 was considered, as well as an extreme scenario – NZE scenario – limiting global warming with no or only limited overshoot of a 1.5 C pathway toward carbon neutrality by 2050 at the latest.

Both scenarios include increasing regulation, but in case of no or only a limited overshoot of 1.5°C being allowed, it was assumed that full carbon neutrality of the global economy would be enforced in the medium term.

The exposure and sensitivity of assets and business activities to the identified gross transition risks were qualitatively assessed in the IRO assessment. The process considers an assessment of our product portfolio with regard to compatibility with the transition to carbon neutrality.

By applying the IRO methodology, the assumptions regarding the probability, extent and duration of the transition events were considered. The IRO assessment concluded that AUMOVIO's assets, business activities and product portfolio are fundamentally capable of transition. The magnitudes of the financial effects of the gross transition risks are reflected in the **Climate Change (ESRS E1)** subchapter. The time horizons of the IRO assessment were used as the basis for evaluating the transition risks.

Specifics of the IRO assessment in relation to pollution

The identification and assessment of potential and actual impacts regarding pollution in own operations, in the supply chain and in the downstream value chain included screening AUMOVIO's locations and business activities under consideration of the respective management approaches as well as the related metrics.

The identification and assessment were integrated into the impact, risk and opportunity assessment according to the described methodology. The assessment was also compared with external data sources.

AUMOVIO considered the views of the affected communities regarding pollution through sessions with proxies from internal functions who represented their interests. The information received was considered in the development of the respective management approaches. There was no direct consultation with affected communities.

Specifics of the IRO assessment in relation to water and marine resources

The identification and assessment of potential and actual impacts, risks and opportunities regarding water and marine resources related to own operations, the supply chain and the downstream value chain included screening AUMOVIO's locations and business activities. The identification and assessment were integrated into the impact, risk and opportunity assessment according to the described methodology. The assessment was also compared with external data sources (CDP Water Watch Database and Aqueduct Water Risk Atlas) and revealed that no IROs were assessed as material for this sustainability matter.

The matters relating to water pollution were considered as part of the IRO assessment under the topic of pollution.

AUMOVIO considered the views of the affected communities regarding water and marine resources through sessions with proxies from internal functions who represented their interests. There was no direct consultation with affected communities.

Specifics of the IRO assessment in relation to biodiversity and ecosystems

The identification and assessment of potential and actual impacts regarding biodiversity and ecosystems related to own operations, the supply chain and the downstream value chain were integrated into the impact, risk and opportunity assessment according to the described methodology. The assessment was also compared with external data sources (e.g. the Encore KBA database and IUCN Red List of Threatened Species) and revealed that there are no material IROs for this sustainability matter.

The identification and assessment of potential dependencies on biodiversity and ecosystems were included in the evaluation of risks and opportunities.

The identification and assessment of potential transition and physical risks and transition opportunities related to biodiversity and ecosystems were included in the IRO assessment. This assessment considered and included criteria such as geographies, regions, industry sectors and key biodiversity areas (KBA).

AUMOVIO took the macro level into consideration when identifying and assessing the IROs, including potential systemic risks, such as risks inherent to the industry.

Shared biological resources and ecosystems were not specifically addressed as a distinct element in the IRO assessment as they are not considered relevant for AUMOVIO's value chain.

The IRO assessment related to biodiversity and ecosystems did not include direct consultations with affected communities at specific locations.

AUMOVIO considered the views of the potentially affected communities regarding biodiversity and ecosystems through sessions with proxies from internal functions who represented their interests. There was no direct consultation with affected communities.

AUMOVIO did not identify any material negative impacts on biodiversity and ecosystems.

AUMOVIO has locations in and near biodiversity-sensitive areas. In the IRO assessment, AUMOVIO concluded that the impacts of these locations on biodiversity and ecosystems are not material.

In the IRO assessment, AUMOVIO came to the conclusion that no specific mitigation measures are required in connection with biodiversity.

Specifics of the IRO assessment in relation to resource use and circular economy

The identification and assessment of potential and actual impacts, risks and opportunities regarding resource use and circular economy, in particular regarding resource inflows, resource outflows and waste in own operations, in the supply chain and in the downstream value chain included screening AUMOVIO's locations, in relation to waste, as well as AUMOVIO's business activities, especially in relation to purchased products and materials. The identification and assessment took into account information from the respective management approaches as well as related metrics.

The identification and assessment were integrated into the impact, risk and opportunity assessment according to the described methodology.

AUMOVIO considered the views of the affected communities regarding resource use and circular economy through sessions with proxies from internal functions who represented their interests. The information received was taken into account in the development of the respective management approaches, in particular for own operations. There was no direct consultation with affected communities.

Specifics of the IRO assessment in relation to business conduct and corporate governance

The identification and assessment of potential and actual impacts, risks and opportunities regarding business conduct included, in particular, the consideration of AUMOVIO's types of business activities, geographies and types of transactions, as well as the respective management approaches and associated metrics.

Governance

Administrative, management and supervisory bodies

The Executive Board of AUMOVIO SE consists of six members and is responsible for managing the company in the company's interests.

The Executive Board has overall responsibility for sustainability and oversees the preparation and approval of mandatory sustainability reporting as part of the management report in the annual report.

As delegated by the Executive Board, Sustainability Governance & Reporting steers operational implementation of the sustainability framework at group level in close collaboration with other group functions. The Sustainability Governance & Reporting function ensures that sustainability matters are addressed by the Executive Board or delegated bodies.

AUMOVIO's Supervisory Board consists of 16 members and is responsible for appointing the members of the Executive Board, as well as for supervising and advising the Executive Board in its management of the company. This includes issues relating to the company's strategy, planning, business development, risk situation, risk management, compliance and regularity of financial and sustainability reporting.

Information on the individual Executive Board members and Supervisory Board members can be found on AUMOVIO's website.

The Executive Board answers to the Supervisory Board, providing it with regular, timely and comprehensive information about all relevant sustainability matters that are necessary for supervisory duties.

Furthermore, sustainability reporting, sustainability-related risk management, the related internal control system as well as sustainability-related compliance management systems are regularly addressed by the Audit Committee of the Supervisory Board.

Further information on the expertise of the individual Supervisory Board members can be found in the [Corporate Governance Statement](#) of the annual report.

In accordance with recommendation C.1 of the German Corporate Governance Code, the Supervisory Board has specified objectives for its composition and developed a profile of skills and expertise covering, among other things, sustainability matters, particularly in the areas of environment and social responsibility.

Furthermore, the Executive Board and the Supervisory Board are expanding their sustainability-related expertise through regular participation in different exchange formats on developments regarding sustainability in their area of responsibility, and in close consultation with sustainability experts inside and outside the organization.

Through this continuous dialogue on sustainability matters, the skills and specialist knowledge of the administrative, management and supervisory bodies are adequate to oversee material impacts, risks and opportunities.

The Supervisory Board members collectively cover all skills, expertise and experience deemed to be significant in view of AUMOVIO's business activities. These include in particular:

- Corporate Governance,
- Sector- and company-specific experience,
- International experience,
- Sustainability,
- Risk management and reporting.

In addition, this enables the company to provide newly elected members of the Supervisory Board with a comprehensive overview of the company's products and technologies as well as finances, controlling, corporate governance and sustainability at AUMOVIO.

All Executive Board members have experience relevant to AUMOVIO's business areas, products and geographical locations as well as further expertise that is relevant for their responsibilities. These criteria are, among others, also part of internal succession planning for management positions.

Metrics: Composition and diversity

Composition of the management and supervisory bodies	2025
Number of executive members (as at 31.12.)	6
Number of non-executive members (as at 31.12.)	16

Definitions, assumptions and calculation methods:

- The management and supervisory bodies are the Executive Board and the Supervisory Board of AUMOVIO SE.
- The composition of the management and supervisory bodies as at December 31, 2025, is taken into account.
- The executive members of AUMOVIO are the members of the Executive Board. The non-executive members are the members of the Supervisory Board.

The Supervisory Board comprises 16 members in accordance with the German Co-determination Act (*Mitbestimmungsgesetz – MitbestG*) and the company's Articles of Incorporation. Of these, eight (8) members shall be elected by the Shareholders' Meeting without being bound by nominations. A further eight (8) members shall be appointed by the Shareholders' Meeting after having been nominated by the employees, whereby the Shareholders' Meeting shall be bound by the nominations for election of the employee representatives.

Gender distribution in management and supervisory bodies (as at 31.12.), in %	2025
Female	32
Male	68
Total	100

Definitions, assumptions and calculation methods:

- The management and supervisory bodies are the Executive Board and the Supervisory Board of AUMOVIO SE.
- The gender distribution of the Executive Board is based on the information specifically documented in AUMOVIO's systems. This information therefore represents AUMOVIO's state of knowledge, taking into account local legislation and co-determination.
- The gender distribution of the Supervisory Board is based on the information provided in its members' résumés, which are published on AUMOVIO's website.
- The ratio of female to male members of the management and supervisory bodies is 7 to 15.

Independent members of the Supervisory Board	2025
Independent members of AUMOVIO's Supervisory Board (as at 31.12.), in %	75

Definitions, assumptions and calculation methods:

- The independence of a Supervisory Board member is defined in accordance with the German Corporate Governance Code (*Deutscher Corporate Governance Kodex – DCGK*).
- Taking into account the ownership structure, a Supervisory Board member is to be considered independent in the context of this metric if they are independent of the company and its Executive Board. In accordance with the DCGK, only shareholder representatives must prove their independence. Consequently, only the shareholder representatives are included in this metric. In AUMOVIO's current Supervisory Board two of the eight shareholder representatives are considered as not independent as they are associated with AUMOVIO's controlling shareholder, the IHO Group, Herzogenaurach, Germany.

Roles and responsibilities

AUMOVIO has introduced a dual sustainability approach to ensure a fully dedicated organizational framework on sustainability governance and reporting requirements by setting up two different sustainability teams each with separate areas of responsibility.

AUMOVIO's sustainability governance model aims to offer flexibility and agility in process development and execution, while ensuring that mandatory requirements are met and self-set targets are pursued:

- The Sustainability Strategy & Programs team is responsible for sustainability strategy development and program implementation within the business areas.
- The Sustainability Governance & Reporting team assesses, oversees and monitors AUMOVIO's strategic sustainability focus areas with a comprehensive reporting and internal control system and has clearly assigned sustainability-related tasks and responsibilities at different organizational levels. It is also responsible for ensuring compliance with the statutory provisions of the sustainability regulations relevant to the company at Group level. Its responsibilities also include implementing and executing a comprehensive assurance and reporting process, including impact, risk and opportunity management and an internal control system.

With this approach, AUMOVIO aims to ensure the efficient organization of its sustainability risk management activities.

The Sustainability Governance & Reporting team belongs to the central function Governance & Sustainability. The Head of Governance & Sustainability reports directly to the Executive Board.

Responsibility for the management, monitoring and oversight of impacts, risks and opportunities in the area of sustainability lies with the Executive Board.

Sustainability management within AUMOVIO is regulated by dedicated sustainability rules. A dedicated governance structure with different tasks and responsibilities, delegated at different organizational levels, is responsible for monitoring AUMOVIO's impacts, risks and opportunities:

- **Supervisory Board:** The Supervisory Board is responsible for overseeing the integration of sustainability matters into the business strategy and corporate planning. This includes the composition of the Executive Board (including the responsibility for sustainability), the integration of sustainability into the remuneration system of the Executive Board as well as the assessment of sustainability reporting.
- **Audit Committee of the Supervisory Board:** With regard to sustainability, the Audit Committee monitors accounting processes, including the processes on sustainability reporting.
- **Executive Board:** The Executive Board of AUMOVIO SE has overall responsibility for sustainability. Important strategic decisions regarding sustainability with significant group relevance are to be made by the Executive Board, which is also responsible for regularly reviewing and, if necessary, updating the Strategic Sustainability Focus Areas by systematically considering sustainability-related impacts, risks and opportunities. As the primary steering and decision-making body, its responsibilities include, among others:
 - Reviewing and confirming the assessment of material impacts, risks and opportunities,
 - Defining the group-wide sustainability strategy, public sustainability targets and corresponding key actions,
 - Defining group-wide key performance indicators for sustainability that go beyond the legal requirements
- **Sustainability Governance & Reporting:** As delegated by the Executive Board, Sustainability Governance & Reporting steers operational implementation of the sustainability framework at group level in close collaboration with other central functions. The main tasks are focused on compliance with sustainability regulations, governance and reporting, including the IRO assessment.

In addition, the Executive Board delegates responsibility for implementing programs, action plans or framework definitions in the area of sustainability to specific central functions within the organization to adequately cover key sustainability matters. The central functions set up the appropriate processes to support sustainable development and implementation of the Strategic Sustainability Focus Areas in their area of responsibility. This is regulated within the framework of sustainability governance.

The following documents regulate the roles and responsibilities regarding sustainability-related topics, including impacts, risks and opportunities. Most of the documents are not specific to sustainability, but are relevant to the steering and management of sustainability:

- Articles of Association of AUMOVIO SE
- German Stock Corporation Act (including the duties, constitution and due diligence obligations of the Executive Board and Supervisory Board)
- Rules of procedure of the Executive Board
- Rules of procedure of the Supervisory Board
- AUMOVIO sustainability rules (regarding sustainability governance within AUMOVIO)

AUMOVIO has established public sustainability targets (PST) as a key component of its governance framework to implement the Strategic Sustainability Focus Areas. Each PST is defined by:

- (i) a specific performance target
- (ii) a measurable quantitative indicator
- (iii) a target deadline.

The Executive Board approves PSTs at group level (including their related action plans). If a PST is not at group level (e.g. for a business area or a country) but has group-wide relevance, the target may be approved by the respective decision-making body first and then confirmed by the Executive Board. Before any approval or confirmation by the Executive Board, Sustainability Governance and Reporting must verify that all criteria are met.

The Executive Board can approve or confirm PSTs and related action plans only if all PST criteria are fulfilled or regulatory compliance is assured.

Consideration of sustainability matters in corporate supervision

As delegated by the Executive Board, Sustainability Governance & Reporting steers operational implementation of the sustainability framework at group level in close collaboration with other central functions. The Sustainability Governance & Reporting function is therefore responsible for ensuring sustainability matters are addressed by the Executive Board or delegated bodies in line with the integrated governance framework.

AUMOVIO's business strategy and risk minimization actions are aligned with the identified material impacts, risks and opportunities as described in the respective management approaches. Where relevant, trade-offs between various impacts, risks and opportunities are taken into account in the strategic processes.

Major strategic decisions regarding sustainability with significant group relevance must be made by the Executive Board. Specifically, this includes:

- Reviewing and, if relevant, updating the Strategic Sustainability Focus Areas by systematically considering sustainability-related impacts, risks and opportunities
- Assigning responsibilities for implementing sustainability-related programs, action plans or frameworks, ensuring that material sustainability matters are adequately addressed.
- Ensuring the preparation and approval of mandatory sustainability reporting as part of the management report in the annual report.

All material IROs are presented to the Audit Committee.

Strategy

Strategy, business model and value chain

Key elements of the overall strategy with regard to sustainability

In 2025, AUMOVIO launched a comprehensive strategy program to support its value and growth trajectory, which includes the elements “Our Purpose,” “Our Target Picture,” and “Our Strategic Program.” Sustainability is integrated in this strategy program as a general rule, and, owing to the long-term character of sustainability actions, is principally reflected in “Our Target Picture.”

The target picture represents the future state that AUMOVIO is striving for and comprises six core elements: our ambitions, our path to success, our customer focus, our first-class solutions, our value chain and our culture of success. AUMOVIO's Strategic Sustainability Focus Areas are embedded in this target future state by creating long-term economic, social and environmental value through innovative mobility solutions.

Further information on AUMOVIO's strategy can be found in the management report in the [Strategy of the AUMOVIO Group](#) subsection of the Corporate Profile section.

All material impacts, risks and opportunities are addressed in AUMOVIO's strategic framework. The strategy also includes the objectives of the respective management approaches as described in the respective topic-related sections and subsections. Where relevant, AUMOVIO's main challenges are part of the detailed descriptions of impacts, risks and opportunities. Critical solutions and ongoing projects are either addressed by the management approaches, specific metrics, targets or key actions.

AUMOVIO's Strategic Sustainability Focus Areas outline how the company is building resilience, fostering a healthier ecosystem for our industry and creating long-term economic, social and environmental value through innovative mobility solutions. The aim of these focus areas is to reinforce positive impacts, reduce risks and seize opportunities across AUMOVIO as a whole. The four Strategic Sustainability Focus Areas are:

- Driving climate action;
- Enabling a circular economy;
- Building responsible business partnerships;
- Fostering an empowered workforce.

More concrete objectives and public sustainability targets are described in detail in the respective topic-related sections and subsections.

Description of business model and value chain

AUMOVIO operates in the automotive industry as a business partner to OEMs. The company provides products and solutions for light vehicles (including passenger cars and vans), commercial and special vehicles (including trucks, buses and two-wheelers) and off-highway customers, as well as for fleets and workshops.

AUMOVIO's product portfolio focuses on the development and production of electrical, electronic, mechatronic and mechanical components, software, modules and systems, as well as the performance of related services in the automotive technology sector. Its portfolio includes innovative solutions for assisted and automated driving, display technologies, brake and comfort systems, camera solutions for the vehicle interior as well as intelligent information and communication technology (ICT) systems associated with the mobility services of fleet operators and commercial vehicle manufacturers. Comprehensive activities relating to assistance systems, vehicle connectivity, architecture platforms and electronics, as well as high-performance computers (HPCs) and software solutions, round off the range of products and services.

The automotive industry is AUMOVIO's most important customer group in terms of sales. Further information on the distribution of sales can be found in Note 6 of the notes to the consolidated financial statements, and further information on the group sectors in the [Development of the Business Areas](#) section in this management report.

AUMOVIO would like its products to contribute to the success of its customers and have a positive impact on society as a whole. The expected benefits for customers and other stakeholders are described in the respective positive impacts. In implementing its strategy, AUMOVIO also aims to create added value for its investors.

AUMOVIO processes a wide range of raw materials and semifinished products, including electronic, electromechanical and mechanical components. These are sourced from a diversified global supplier base. AUMOVIO's broader supply chain – the indirect suppliers of AUMOVIO – includes the respective upstream value chains of this global supplier base.

Corporate customers account for a large proportion of AUMOVIO's business. In these businesses, AUMOVIO acts as both a direct and indirect supplier in markets with dominant market players. At the same time, the supply chain consists of both small suppliers and large companies with a dominant market position.

AUMOVIO's main players in the upstream value chain are suppliers providing resources and services for the manufacturing and assembling of AUMOVIO's products, e.g. raw material compounding, assemblers, tool providers. The main players in the downstream value chain consist of customers such as automotive OEMs as well as end-users of the final product.

The IRO assessment, the descriptions of impacts, risks and opportunities as well as the related management approaches consider the relevant aspects of AUMOVIO's value chain including relevant product groups, markets and customer groups.

AUMOVIO is represented with its business activities in various regions of the world:

Own employees (as at 31.12.)	2025
Germany	16,081
Europe excluding Germany	26,657
North America	13,429
Asia-Pacific	21,280
Other countries	1,621
Total number own employees	79,068

Definitions, assumptions and calculation methods:

- This includes employees of the AUMOVIO Group with a valid and active employment contract as at December 31, 2025. Interns, apprentices and leased employees are excluded.
- This data is collected by the legal entities of the AUMOVIO Group.

Statement on Due Diligence

Details on the individual elements of the implementation of due diligence obligations are described in the respective topic-related sections.

The table below explains how the main elements and steps of the due diligence process, as outlined in ESRS 1, Section 4, are incorporated into this sustainability statement.

Core Elements of Due Diligence	Subsections in this sustainability report
a) Embedding due diligence in governance, strategy and business model	<p>Sustainability is integrated in AUMOVIO's governance, strategy and business model in accordance with a systematic sustainability governance. Details can be found in particular under:</p> <ul style="list-style-type: none"> - Governance: Consideration of sustainability matters in corporate supervision - Strategy: Key elements of the overall strategy with regard to sustainability - Strategy: Sustainability-related performance in incentive schemes - as well as in the management approaches in the topic-related sections
b) Engaging with affected stakeholders in all key steps of the due diligence	<p>AUMOVIO is in continuous communication with relevant stakeholders via various channels. The views and interests of the affected stakeholders have been considered in the IRO assessment. Details can be found in particular under:</p> <ul style="list-style-type: none"> - Process for identifying and assessing material IROs - Stakeholders and stakeholder engagement - as well as in the management approaches in the topic-related sections
c) Identifying and assessing adverse impacts	<p>AUMOVIO has identified material actual and potential negative impacts. The methodology of the assessment is described under:</p> <ul style="list-style-type: none"> - Process for identifying and assessing material IROs <p>The corresponding results be found under:</p> <ul style="list-style-type: none"> - Details of the material impacts, risks and opportunities - as well as in the described impacts in the topic-related sections
d) Taking actions to address these adverse impacts	<p>The results of the IRO assessment are incorporated in decision-making through general sustainability governance and also in the corresponding management approaches. Details can be found in particular under:</p> <ul style="list-style-type: none"> - Governance: Consideration of sustainability matters in corporate supervision - Strategy: Key elements of the overall strategy with regard to sustainability - as well as in the management approaches in the topic-related sections
e) Tracking the effectiveness of these efforts and communicating	<p>AUMOVIO monitors the effectiveness of the respective management approaches with dedicated processes. Details can be found in particular under:</p> <ul style="list-style-type: none"> - Governance: Consideration of sustainability matters in corporate supervision - Strategy: Key elements of the overall strategy with regard to sustainability - Strategy: Sustainability-related performance in incentive schemes - as well as in the management approaches in the topic-related sections <p>In addition, AUMOVIO has set public sustainability targets with regard to climate change, circularity and own workforce. Details on targets and target monitoring can be found under:</p> <ul style="list-style-type: none"> - Targets related to climate change - Targets related to resource use and circular economy - Targets related to own workforce

Sustainability-Related Performance in Incentive Schemes

The Executive Board, senior executives and executives globally are measured against the progress of specific sustainability metrics and incentivized for such. Long-term variable remuneration components (long-term incentive, LTI), among others, are linked to sustainability targets. In addition, short-term remuneration (short-term incentive – STI) can also include sustainability targets. The remuneration-relevant targets of the LTI and STI plans are generally reviewed and updated on an annual basis.

Long-term variable compensation components currently running or paid out by the Company in the fiscal year relate to the 2022, 2023, 2024 and 2025 grants, which are generally paid out after four years to the Executive Board (grants from 2025 onwards) and after three years for Senior Executives and Executives based on the measurement or pre-defined performance criteria as well as the share price development. Executive Board members received grants from AUMOVIO SE in the year 2025 for the first time.

The Executive Board LTI plan, the first allocation of which took effect when the company was spun off in 2025, is linked to performance criteria relating to relative Total Shareholder Return (50%), Return on Capital Employed (ROCE) (30%) and Sustainability targets (20%). The target achievement level for the three performance criteria can range from 0% to 200%. Due to the spin-off in September 2025, separate sustainability metrics were only planned from the allocation in 2026 onwards.

In the LTI structure for senior executives and executives from 2024 onwards, which affects the 2024 and 2025 allocations, the performance criteria are also 50% relative total shareholder return, 30% return on capital employed (ROCE) and 20% sustainability metrics. Target achievement can range from 0% to 200%. The sustainability targets for allocations in fiscal 2024 are Scope 1 and market-based Scope 2 GHG emissions, waste recovery quota and proportion of women in management positions. The sustainability targets for allocation in fiscal 2025 are achievement of the Scope 1 sustainability criteria and market-based Scope 2 GHG emissions and the waste recovery quota. Achievement of the sustainability targets is measured in the third year in each case.

The performance criteria for LTI allocations in 2022 and 2023 for senior executives and executives are relative total shareholder return (relative TSR) and sustainability targets. The target achievement for relative TSR can be between 0.5 and 1.5 and is multiplied by the target achievement for sustainability targets, which can be between 0.8 and 1.3. For the 2022 and 2023 allocations, the sustainability indicators defined are combined own Scope 1 and market-based Scope 2 GHG emissions, waste recovery quota, accident rate, proportion of women in management positions and OUR BASICS Live Index "Sustainable Engagement."

Due to the spin-off in September 2025, the target criterion of adjusted EBIT margin with a weighting of 100% applies to short-term variable remuneration (STI) of the members of the Executive Board of AUMOVIO SE. Beginning in 2026, STI remuneration is based on performance criteria comprising 45% adjusted EBIT margin, 45% adjusted free cash flow and 10% sustainability targets.

Further details on the Executive Board remuneration system are available in the [Remuneration Report](#).

Within the LTI schemes, the metric for own Scope 1 and market-based Scope 2 GHG emissions relates to the respective impacts and targets as described in the [Climate change \(ESRS E1\)](#) subchapter. The metric for waste for recovery quota relates to the respective impacts and targets as described in [the Resource Use and Circular Economy \(ESRS E5\)](#) subchapter and the metric for accident rate relates to the respective impacts and targets as described in the [Own workforce \(ESRS S1\)](#) subchapter. The thresholds of the other metrics were derived from management approaches or comparable references.

With the current remuneration systems, AUMOVIO has integrated sustainability performance into the remuneration of the Executive Board, senior executives and executives.

The respective weighting of the sustainability criteria in LTI and STI corresponds to the information in the previous paragraphs.

The Supervisory Board is responsible for confirming and updating the conditions of the incentive systems (including the sustainability metrics and target and threshold values used) for the Executive Board. The remuneration system for the Executive Board is approved by the Annual Shareholders' Meeting. The system for senior executives and executives is approved by the Executive Board.

Due to the spin-off in September 2025, the members of the company's Executive Board did not receive any remuneration payments related to climate targets this year.

As part of the payment of the 2022 LTI allocation in 2025 for senior executives and executives, the achievement of the sustainability target for own Scope 1 and market-based Scope 2 GHG emissions was recognized.

Internal Control System for Sustainability Reporting

AUMOVIO maintains an internal control system for sustainability reporting (ICSSR). The main goal of the system is to ensure that process risks in the implementation of sustainability reporting are identified, documented and mitigated in a systematic process. The ICSSR is part of the overarching internal control system (ICS) of AUMOVIO and has several interfaces with overall ICS processes and function-specific ICS processes.

The key objective of the ICSSR is to ensure that process-inherent risks regarding the implementation of sustainability reporting are identified, documented and mitigated in a systematic process. The ICSSR thus increases the adequateness and effectiveness of the sustainability reporting process.

The process-inherent risks are evaluated by Sustainability Governance and Reporting at least on an annual basis. The evaluation may consider, if applicable and relevant, external sources (e.g. specific guidance), findings of internal and external audits, own evaluations, consultation with relevant key stakeholders as well as general feedback on sustainability reporting.

The main process risks identified for sustainability reporting in fiscal 2025 are related to completeness, the interpretation of requirements, the consistency of overall reporting and resource constraints.

The mitigation and control strategy are guided by the evaluation of process-inherent risks. These mitigations and controls include supervisory, centralized, decentralized and other mitigation and controls. The identified key risks are primarily addressed by central mitigation and controls.

The oversight of the ICS is designed in a staggered approach. The review of the ICS is integrated in the dedicated review process for sustainability reporting. Within the overall internal control system, further reviews and oversight are exercised, for example by the internal audit function.

Potential improvements and required action, as well as relevant findings, are reported by Sustainability Governance and Reporting to the relevant bodies for sustainability.

