



2025 Sustainability Report

ESRS E2

Pollution (ESRS E2)

Material Impacts, Risks and Opportunities Related to Pollution

AUMOVIO assessed its potential and actual negative and positive impacts as well as risks and opportunities related to sustainability according to the regulatory requirements and as described in the [General disclosures \(ESRS 2\)](#) subchapter. The general disclosures include an overview of the assessment of all identified impacts, risks and opportunities (IROs), including the time horizons considered.

In this IRO assessment, the following material potential and actual negative and positive impacts, risks and opportunities related to pollution were identified. They have been grouped into IRO clusters for easier understanding and reading. The descriptions of the potential negative impacts and risks are presented from a gross perspective, which, on the basis of the applied methodology, does not take into account mitigation through the management approaches of AUMOVIO as described in the respective IRO cluster. This perspective is used to determine where appropriate management approaches are relevant and corresponding reporting is required. As actual impacts, positive potential impacts as well as opportunities are strengthened by AUMOVIO's management approaches, the descriptions consider the results of measures currently in place.

The descriptions of the IROs are each to be considered separately, which can result in repetitions.

IROs and Management Approaches for Pollution Prevention

The management approaches relevant for managing the IROs related to pollution relate to environmental protection in the supply chain, product-related aspects regarding environmental protection, and substances of concern and substances of very high concern.

Environmental protection in the supply chain

Environmental protection in supply chain	Description	Type of IRO	Value Chain	Time Horizon
	E2.1 The manufacturing processes of materials and components in the supply chain may generate water pollutants, potentially resulting in negative environmental impacts.	Potential negative impact	Upstream	•
	E2.2 AUMOVIO's direct and indirect suppliers operate in industries and markets that might be subject to major transformation and new or stricter regulatory requirements related to the pollution of air, water and soil (especially considering bans or restrictions of certain materials). This could lead to significantly higher costs for materials, components and/or services.	Risk	Upstream	••

• short-term; •• medium-term; ••• long-term

Regarding environmental protection, AUMOVIO is focused on driving climate action across our value chain for a low-emission future. It has therefore defined a management approach to reduce potential negative environmental impacts related to pollutant emissions to air, water and soil in the supply chain. Through its Code of Conduct for Business Partners and the Sustainability Protected Rights, AUMOVIO guides its supply chain to establish appropriate environmental management procedures, in particular related to air quality, responsible use of chemicals, and soil and water protection. AUMOVIO also relies on implementation of an environmental management system and a general quality agreement by means of its Supplier Quality Management (SQM) to mitigate the risk of higher costs.

AUMOVIO's management approach applies to all of the purchasing activities of AUMOVIO and its subsidiaries. The focus of the management approach is on direct suppliers (including service providers), who in turn should pass on the requirements to their suppliers.

The management approach is primarily implemented by AUMOVIO's Procurement & Supplier Quality Management central function, which is supported by the sustainability functions. These efforts are overseen by means of the Sustainability Due Diligence System (SUS DD System), including oversight by the Executive Board (see also the management approach to workers in the value chain in the [Workers in the Value Chain \(ESRS S2\)](#) subchapter).

The SUS DD System comprises a variety of processes covering strategy development and implementation, regulations interpretation, impact and risk management, grievance management (including whistleblowing) and training. A multi-stage process based on the Three Lines Model of the Institute of Internal Auditors (IIA) has been set up to control and oversee system efficiency. In terms of the supply chain, the first line comprises the implementation of operational tasks at the level of the individual purchasing functions. The second line, represented by non-operational governance departments and roles, oversees the system, the roles and responsibilities as well as their effectiveness. The third line is Internal Audit, whose remit includes risk-based review of the adequacy and effectiveness of the SUS DD System.

The operational tasks include specific prevention and remediation actions regarding the supply chain, such as alignment of procurement strategies and practices, definition of contractual agreements and implementation of control mechanisms, as well as training of purchasers and suppliers. Selected suppliers are assessed on the basis of various criteria using self-assessment questionnaires obtained via the usual industry sustainability platforms, such as NQC.

As part of an annual review process, the Executive Board of AUMOVIO SE is updated on the current status by AUMOVIO's human rights officer and assesses the system's effectiveness, adequacy and potential for improvement. The SUS DD System is additionally integrated into AUMOVIO's overarching Internal Control System, the risk management system and compliance management system.

The expectations of suppliers with regard to appropriate environmental protection also include the prevention of incidents and emergency situations as stated in the BPCoC. Additionally, both the Sustainability Protected Rights and the SUS DD System address the avoidance of incidents and emergency situations.

The outlined processes are defined by the Sustainability Protected Rights. Further relevant rules of this internal framework include dedicated rules for purchasing regarding the responsible value chain and the associated work instructions, which guide the consistent application of the key processes in all of the company's businesses and in supplier relations. Direct suppliers are guided by the binding Business Partner Code of Conduct (BPCoC), which also refers to the Sustainability Protected Rights.

AUMOVIO's management approach to environmental protection is guided by Germany's Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz – LkSG) as well as other due diligence standards such as the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises.

Within the management processes, the interests of stakeholders, such as customers and associations, are taken into account in multiple ways, including through regular customer meetings, the so-called supplier day and membership in the Responsible Business Alliance (RBA).

AUMOVIO communicates its management approach through its public policy statement and externally published Sustainability Protected Rights. Supplier training initiatives are also carried out to further promote awareness and shared responsibility along the entire value chain. In addition, direct suppliers are requested to sign the Business Partner Code of Conduct. Communication is therefore aimed at both stakeholders and suppliers.

Product-related aspects regarding environmental protection

Product-related aspects regarding environmental protection	Description	Type of IRO	Value Chain	Time Horizon
	E2.3 Direct and indirect air emissions are generated in the use phase of AUMOVIO's products, especially exhaust emissions from vehicles and brake dust emissions, which contribute to environmental pollution.	Actual negative impact	Downstream	•
	E2.4 Direct and indirect water emissions are generated in the use phase of AUMOVIO's products, especially exhaust emissions from vehicles and brake dust emissions, which contribute to environmental pollution.	Actual negative impact	Downstream	•
	E2.5 Direct and indirect soil emissions are generated in the use phase of AUMOVIO's products, especially exhaust emissions from vehicles and brake dust emissions, which contribute to environmental pollution.	Actual negative impact	Downstream	•
	E2.6 AUMOVIO's business is exposed to pollution-related regulations, requirements and market trends (e.g. limitation of air, water and soil pollution in the use phase of brake systems). If its portfolio is not sufficiently transformable or resilient, or is cost-intensive to adapt, AUMOVIO may face a loss in sales in the respective businesses.	Risk	Downstream	••

• short-term; •• medium-term; ••• long-term

Two of AUMOVIO's four Strategic Sustainability Focus Areas – driving climate action for a low-emission future and building responsible business partnerships that protect communities and the environment – are geared specifically to our product-related ambitions. These include compliance with pollution-related regulations, meeting the requirements of our customers and implementing market trends.

Accordingly, AUMOVIO has implemented a specific management approach to support the transition of our industries, reduce negative environmental impacts in the product use phase, ensure regulatory compliance and at the same time support opportunities for growth in specific business activities.

With regard to brake dust, AUMOVIO is working on researching open issues relating to non-tailpipe-related emissions and their generation, composition, transport and persistence in the environment. AUMOVIO is helping to expand the base of scientifically sound knowledge about the impacts on human health and the environment, as the impacts have still not been sufficiently researched.

The management approach focuses on products that contribute to reducing relevant emissions. This includes, in particular, exhaust emissions from vehicles and brake dust emissions that contribute to environmental pollution. This concerns particle emissions resulting from internal combustion processes in the engine and the abrasion of brake pads. They occur during the use phase and have pollution impacts in particular on the air. However, redistribution by weather into other environmental compartments is possible.

Responsibility for implementing actions to reduce emissions and complying with legal requirements and economic aspects lies with the respective business. They are supported by various central departments, including product development, sustainability, technical compliance and quality. Oversight is ultimately carried out by the Executive Board of AUMOVIO.

The general processes of the management approach include, among others, market research, activities in the area of research and development, active portfolio management and close dialogue with customers – as also described in the **Climate Change (ESRS E1)** subchapter in the **Scope 3 emissions, portfolio resilience and transition** subsection. Increasing business with zero tailpipe emission vehicle (ZTEV) components and systems contributes to reducing tailpipe emissions in the use phase.

The management processes regarding zero tailpipe emissions such as brake dust comprise, in particular, R&D activities and cooperations in industry associations as well as with science and customers in order to continue expanding the comprehensive understanding of how brake dust is generated and how it behaves in the environment. This also includes work on international standards for measuring particulate matter, such as within the framework of the United Nations Economic Commission for Europe (UNECE) and in particular with regard to the working group for the Particle Measurement Programme (PMP).

With regard to brake dust particles, AUMOVIO's development engineers and material experts are working in particular on modifying the design of brake systems and the composition of brake components, such as brake pads and brake discs, also in cooperation with the relevant suppliers.

The compliance of products with applicable standards, customer requirements and regulations is also subject to AUMOVIO's technical compliance processes and quality management systems (see also the management approach to technical and product compliance in the **Consumers and End-Users (ESRS S4)** subchapter).

The management approaches are guided by AUMOVIO's technical compliance framework and its Strategic Sustainability Focus Areas. Further internal rules on specific business processes apply.

Current and upcoming international technical standards, obligations and regulations regarding pollution (e.g. Euro 7) are relevant and binding for AUMOVIO's products and measurements (such as the UN Global Technical Regulation No. 24 for brake emissions).

To ensure compliant products and to reduce pollution, AUMOVIO maintains active dialogue with stakeholders such as authorities, customers, science and industry associations, as well as industry associations and initiatives (such as the European Association of Automotive Suppliers – CLEPA).

An important element of the communication on topics regarding non-tailpipe-related emissions in the use phase is joint communication via industry projects or associations.

Substances of concern and very high concern

Substances of concern and very high concern	Description	Type of IRO	Value Chain	Time Horizon
	E2.7 The handling and use of substances of very high concern within own operations may result in incidents of unintentional release of such substances into the environment, resulting in harmful environmental pollution.	Potential negative impact	Own operations	•
	E2.8 The handling and use of substances of (very high) concern within the supply chain may result in incidents of unintentional release of such substances into the environment, resulting in harmful environmental pollution.	Potential negative impact	Entire value chain	•
	E2.9 AUMOVIO's business is exposed to regulations, requirements and market trends related to substances of concern and very high concern (e.g. prohibition of relevant substances). If its portfolio is not sufficiently transformable or resilient, or is cost-intensive to adapt, AUMOVIO may face a loss in sales in the respective businesses.	Risk	Downstream	••
	E2.10 Non-compliance with regulations on substances of concern and very high concern or related incidents (e.g. use and/or misuse, exceeding of thresholds and insufficient declarations) could result in fines, penalties or business on hold for the respective businesses.	Risk	Own operations	••

• short-term; •• medium-term; ••• long-term

AUMOVIO has implemented a management approach for substances of concern and substances of very high concern to ensure the safe use of these chemicals, protect employees and the environment and ensure compliance with applicable regulations, and to gradually substitute them with more sustainable chemicals.

As outlined in AUMOVIO's ESH and Energy Policy, prevention actions are taken, hazards are eliminated or minimized, and risks are reduced.

Our framework to substitute and minimize the use of substances of concern in own operations specifies that hazardous chemicals must be evaluated if a less hazardous alternative or substitute is available.

The management approach regarding substances of concern in the supply chain is largely covered by the management approach for environmental protection in the supply chain. Our Business Partner Code of Conduct also includes the expectation that our business partners will manage all chemicals responsibly.

AUMOVIO's hazardous substance management covers own operations worldwide and is especially focused on production sites. It also partially encompasses aspects in the upstream and downstream value chain. The management approach covers both substances of concern and substances of very high concern.

Responsibility for implementing the management approach for substances of concern lies with the management of AUMOVIO's respective legal entities. The governance framework for managing hazardous substances is defined in particular by the departments for environment, safety and health (ESH) as well as product development, overseen by the Executive Board of AUMOVIO.

The processes for monitoring the management of hazardous substances are integrated into the overall environmental and occupational health and safety management system as described in the management approach to occupational safety and

health in the **Own Workforce (ESRS S1)** subchapter. Prevention actions for substances of concern are implemented site-specifically and include the identification of hazardous substances, maintenance of hazardous substance inventories, and ensuring safe usage and storage of chemicals. AUMOVIO's processes for substances of concern also include some upstream and downstream value chain aspects, for example with regard to integration into general procurement processes, approval of use and restriction of use of procured substances, product and process development as well as placing compliant and safe products on the market (see also the management approach to technical and product compliance in the **Consumers and End-Users (ESRS S4)** subchapter). The implementation of these rules is regularly reviewed, for example within internal ESH audits.

The framework for AUMOVIO's management regarding substances of concern consists of a set of environmental and occupational health and safety rules at different levels of the organization as well as the Strategic Sustainability Focus Areas, ESH and Energy Policy and the corresponding Sustainability Protected Rights.

The environmental and occupational health and safety management systems are based on the international standards ISO 14001 and ISO 45001, which are also standards for the management of hazardous substances. Furthermore, AUMOVIO follows the Minamata Convention on Mercury, the Stockholm Convention on Persistent Organic Pollutants (POPs) as well as the Global Automotive Declarable Substance List (GADSL) and the International Material Data System (IMDS) for our automotive products.

AUMOVIO involves relevant stakeholders in its environmental and occupational health and safety management, which also includes consultations with local stakeholders such as authorities, employees and communities.

AUMOVIO's ESH and Energy Policy as well as the Strategic Sustainability Focus Areas are communicated externally on our website. In addition, training materials and other guidance documents (such as emergency response plans) are available for company-internal communication purposes. AUMOVIO communicates and trains the implementation of the rules via environmental, safety and health (ESH) managers within the business areas.

Targets Related to Pollution

AUMOVIO has implemented a strategic and systematic process for establishing targets. Regarding pollution, no time-bound sustainability target has been set. The associated aspects are controlled by the processes described in the respective management approaches, and their effectiveness is monitored by means of defined metrics.

Key Actions for Target Achievement

In AUMOVIO's view, key actions to be reported relate directly to corresponding targets, where available. Therefore, in accordance with this definition, AUMOVIO has not defined any key actions in relation to pollution beyond the described management approaches.

Metrics Related to Pollution

Substances of concern and substances of very high concern

Substances of concern

Amount of substances of concern used, by main hazard class	Health hazard	Environmental hazard
Amount of substances of concern that are generated, used or procured during production, in million t	0.007	0.032

Definitions, assumptions and calculation methods:

- Substances of concern are defined in accordance with the applicable regulations. They can be divided into products and chemicals.
- Hazard classes are assigned in accordance with the Globally Harmonized System (GHS) for the classification and labeling of chemicals.
- To avoid double counting, substances of concern that belong to both hazard classes are listed under health hazards.
- The data is collected by the individual locations. The amounts for the month of December are extrapolated.
- The quantities of products procured are calculated on the basis of the documented product compositions and IMDS data. IMDS is a globally standardized exchange and management system for material data in the automotive industry. If no IMDS data is available, the quantities are calculated on the basis of typical product compositions.
- Data for procured products is collected independently of location and is based on actual values for the entire year.
- Data for procured chemicals is collected by the locations. Only chemicals with a purchasing volume greater than one metric ton are included in the collection of data. The amount for the month of December is extrapolated.

Amount of substances of concern leaving the facilities, by main hazard class	Health hazard	Environmental hazard
Amount of substances of concern that leave the facilities, in million t	0.006	0.031

Definitions, assumptions and calculation methods:

- Substances of concern are defined in accordance with the applicable regulations.
- Hazard classes are assigned in accordance with the GHS.
- AUMOVIO's production processes focus primarily on the assembly of components. It can be assumed that there are no significant reactions of substances of concern in the production process. The quantity of incoming substances is therefore equal to the quantity of outgoing substances.
- The quantities are calculated on the basis of the documented product compositions and IMDS data. IMDS is a globally standardized exchange and management system for material data in the automotive industry. If no IMDS data is available, the quantities are calculated on the basis of typical product compositions.
- Data is collected independently of location and is based on actual values for the entire year.

Amount of substances of concern leaving the facilities as part of products, by main hazard class	Health hazard	Environmental hazard
Quantity of substances of concern that leave the company as part of products, in million t	0.006	0.031

Definitions, assumptions and calculation methods:

- This metric is compiled according to the assumptions described under the metric "amount of substances of concern leaving the facilities, by main hazard class."
- Due to the production processes used, there are only substances of concern that leave the facilities as part of products. Consequently, this metric shows 100% of the total amount of substances of concern that leave the facilities.

Substances of very high concern

Amount of substances of very high concern used, by main hazard class	Health hazard	Environmental hazard
Amount of substances of very high concern that are generated, used or procured during production, in million t	0.003	<0,001

Definitions, assumptions and calculation methods:

- Substances of very high concern are defined in accordance with the applicable regulations.
- Hazard classes are assigned in accordance with the GHS.
- To avoid double counting, substances of concern that belong to both hazard classes are listed under health hazards.
- The quantities of products procured are calculated on the basis of the documented product compositions and IMDS data. IMDS is a globally standardized exchange and management system for material data in the automotive industry. If no IMDS data is available, the quantities are calculated on the basis of typical product compositions.
- Data for procured products is collected independently of location and is based on actual values for the entire year.
- Data for procured chemicals is collected by the locations. Only chemicals with a purchasing volume greater than one metric ton are included in the collection of data. The amount for the month of December is extrapolated.

Amount of substances of very high concern leaving the facilities, by main hazard class	Health hazard	Environmental hazard
Amount of substances of very high concern that leave the facilities, in million t	0.003	<0,001

Definitions, assumptions and calculation methods:

- Substances of very high concern are defined in accordance with the applicable regulations.
- Hazard classes are assigned in accordance with the GHS.
- AUMOVIO's production processes focus primarily on the assembly of components. It can be assumed that there are no significant reactions of substances of very high concern in the production process. The quantity of incoming substances is therefore equal to the quantity of outgoing substances.
- The quantities are calculated on the basis of the documented product compositions and IMDS data. IMDS is a globally standardized exchange and management system for material data in the automotive industry. If no IMDS data is available, the quantities are calculated on the basis of typical product compositions.
- Data is collected independently of location and is based on actual values for the entire year.

Amount of substances of very high concern leaving the facilities as part of products, by main hazard class	Health hazard	Environmental hazard
Amount of substances of very high concern that leave the facilities as part of products, in million t	0.003	<0.001

Definitions, assumptions and calculation methods:

- This metric is compiled in accordance with the assumptions described under the metric "amount of substances of very high concern leaving the facilities, by main hazard class."
- Due to the production processes used, there are only substances of very high concern that leave the facilities as part of products. Consequently, this metric shows 100% of the total amount of substances of very high concern that leave the facilities.

Environmental management

Coverage of environmental protection management systems	2025
Certifications for environmental protection management systems (ISO 14001)	
Employee coverage (as at December 31), in %	80

Definitions, assumptions and calculation methods:

- This includes employees of AUMOVIO with a valid and active employment contract as well as non-employees as at December 31, 2025. Interns and apprentices are not considered.
 - Valid certifications and concluded recertifications are considered, as well as ongoing recertifications, if the achievement of recertification is considered highly probable.
 - The data is collected by the individual locations. A small number of employees who could not be assigned are considered not to be covered. The metric is calculated from the ratio of own employees working at a certified location to the total number of AUMOVIO's own employees.
- The metric is entity-specific.

