



2025
Sustainability Report

ESRS G1

Sustainability Report – Governance Information

Business Conduct and Corporate Governance (ESRS G1)

Material Impacts, Risks and Opportunities Related to Corporate Culture and Business Conduct

AUMOVIO has assessed the potential and actual negative and positive impacts as well as risks and opportunities related to sustainability in accordance with the regulatory requirements and as described in the [General Disclosures \(ESRS 2\)](#) sub-chapter. 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 negative impacts and risks related to corporate culture and business conduct were identified. For ease of understanding and readability, they have been grouped into IRO clusters. As actual impacts, positive potential impacts and opportunities are reinforced by AUMOVIO’s management approaches, the descriptions take into account the results of the actions currently in place. The descriptions of the negative impacts and risks are made from a so-called gross perspective, taking into account the results of the actions currently in place. This perspective is used to determine where appropriate management approaches are relevant and corresponding reporting is required. As actual impacts, potential positive impacts and opportunities are reinforced by AUMOVIO’s management approaches, the descriptions take into account the results of the measures currently in place.

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

IROs and Management Approaches to Corporate Culture and Business Conduct

Corporate culture and business conduct

Corporate culture and business conduct	Description	Type of IRO	Value Chain	Time Horizon
	G1.1 Considering the countries, markets and business activities in which AUMOVIO operates, incidents related to corruption, bribery, fraud labor and other business ethics within own business operations could potentially occur.	Potential negative impact	Own Operations	•
	G1.2 AUMOVIO operates in certain markets where incidents relating to business conduct could occur, which could lead to fines, penalties, remedy costs or business-on-hold.	Risk	Own Operations	••

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

AUMOVIO’s corporate culture and compliance culture serve as the foundation for its management approach to corporate culture and business conduct.

To cover all aspects in this regard, AUMOVIO has set up a compliance management system (CMS), which is steered and monitored by the Compliance & Security central function.

AUMOVIO's CMS aims to manage risks rising from non-compliance with applicable laws, external regulations and internal rules by both management and employees. This includes:

- Identifying and ensuring continuous screening of applicable laws and external regulations.
- Identifying and assessing relevant compliance risks.
- Developing and implementing internal rules to ensure compliance.
- Assessing the organization's compliance with external and internal rules.
- Designing and implementing measures to address compliance risks.
- Monitoring and continuously improving Compliance Management effectiveness.
- Providing training and guidance to employees.

AUMOVIO's CMS covers the entire group and thus all entities under management control of AUMOVIO.

In order to ensure the adequacy, effectiveness and efficiency of all processes as well as compliance with the relevant legal and sub-legislative regulations and internal requirements, AUMOVIO has established a holistic Governance, Risk and Compliance (GRC) framework which is based on the principles of risk orientation and materiality and includes all relevant business processes.

Based on these fundamental principles, the governance approach follows the Three Lines Model of the Institute of Internal Auditors (IAA) with clear delineation of responsibilities throughout the entire organizational setup of AUMOVIO. According to this model, the first line generally comprises the operating units that are responsible for identifying, assessing and managing governance risks in day-to-day business operations and for ensuring that business processes are executed efficiently and in compliance with regulations and that risks are managed responsibly.

The second line includes, among other things, the CMS. The task of this system is to translate complex regulatory, business partner-instigated and internal requirements into comprehensible guidelines, to support the operating units in their implementation of those guidelines and to monitor said implementation using suitable control mechanisms.

The third line consists of Group Internal Audit, which assumes an independent and objective auditing and advisory role, applying a systematic approach to help review, assess and improve the adequacy and effectiveness of the organization's governance systems.

The Executive Board and the Supervisory Board exercise oversight over the company's compliance management and regularly (annually) evaluate its effectiveness. At Executive Board level, the legal compliance function, together with the legal function, falls within the primary responsibility of AUMOVIO SE's CEO.

AUMOVIO's Executive Board members have sufficient expertise with regard to corporate culture and business conduct. Further information on the expertise of the members of the Executive Board is disclosed in the annex to the By-Laws of the Executive Board as well as in the curricula vitae of the individual Executive Board members on the [company's website](#) under Company/Corporate Governance/Executive Board Members.

In addition, the Supervisory Board has strong and long-standing expertise in the area of business conduct and corporate governance. Further information on the expertise of the individual Supervisory Board members can be found in the qualifications matrix in the [Corporate Governance Statement](#) of the Annual Report.

To ensure the adequate design and operational effectiveness of the CMS, AUMOVIO reviews and analyzes potential legal compliance risks as well as the effectiveness of the CMS on a continuous basis, for example through monitoring and internal controls. The continuous development of the CMS is founded on risk-based risk mitigation actions. This includes training and communication activities, which are introduced depending on the results of the annual compliance risk assessment.

The Compliance & Security central function is functionally independent from both the legal and internal audit functions, and led by the Head of Compliance, who reports to the Head of Governance & Sustainability. A compliance reporting system has been set up and is reviewed and improved on a continuous basis.

The CMS processes are designed to support the business in promoting and ensuring compliant behavior among AUMOVIO employees throughout all business activities.

Functions of AUMOVIO that are most at risk with respect to corruption and bribery are departments with third-party contacts.

AUMOVIO's whistleblowing and internal complaints system is open to everyone with substantiated concerns regarding unethical and/or unlawful behavior by AUMOVIO, AUMOVIO personnel and/or third parties, including direct and indirect suppliers. Reports may be made on behalf of others, and the reported concern does not need to directly or indirectly affect the person reporting it.

The whistleblowing process is managed by means of a dedicated internal rule that – in an end-to-end process – defines the roles and responsibilities along the process steps of reporting, report processing and substantiation, investigation and sanctioning, all in line with the German Whistleblower Protection Act and pertinent international legislation.

The rule on whistleblowing also defines a process for receiving (potential) compliance cases and their prompt, independent and objective processing, review and investigation, and for introducing actions including but not limited to:

- Accounting and finance manipulation
- Antitrust violations
- Fair and ethical conduct (related to business partners), conflicts of interest
- Corruption/bribery
- Discrimination, harassment, psychological harm
- Environmental rights
- Export and import regulation, including sanctions
- Human rights
- Information and trade secret protection
- The integrity of the whistleblowing system, such as whistleblower retaliation, a violation of confidentiality or a violation of the duty to report
- Information technology (IT) security/cybercrime
- Labor rights, including individual and collective rights
- Market manipulation, including insider trading
- Misuse of company property/services and theft
- Money laundering/terrorist financing
- Personal data compliance
- Physical harm
- Sabotage and vandalism
- Terrorism, extremism, organized crime
- Safety and health
- Sexual harassment
- Tax evasion and tax fraud
- Technical compliance (product compliance)
- (Cyber)fraud, embezzlement, other enrichment offences.

AUMOVIO provides three reporting channels for whistleblowers: an integrity hotline with international and local phone numbers, an integrity platform (online form) and an integrity email address. These channels offer options for confidential and anonymous reporting of (potential) compliance cases.

The cases are reviewed by the departments responsible (including Compliance & Security and Internal Audit & Investigations). Relevant information regarding the individual steps of the process can be found in the [Prevention and detection of corruption and bribery](#) subsection below. The underlying process is also described in a condensed and publicly accessible document on the AUMOVIO website under Company/Corporate Governance/Integrity Hotline. In addition, all permanent employees are required to complete web-based basic training on whistleblowing.

Moreover, employees are regularly notified about the whistleblowing channels available to them, for example by means of special posters that are hung up at AUMOVIO locations.

In compliance with Directive (EU) 2019/1937, AUMOVIO's Code of Conduct and the dedicated internal rule on whistleblowing prohibit retaliation against whistleblowers and sanction such behavior. Retaliation against whistleblowers, including measures such as dismissal, blacklisting, demotion, denial of overtime or promotions, disciplinary actions, denial of benefits, refusal to (re)hire and intimidation, is a serious offense and is treated as such.

Employees are also free to report incidents of (potential) misconduct to their superiors, HR departments or other functions. However, these individuals or functions are not reporting channels as per the German Whistleblower Protection Act. As a result, confidentiality, anonymity and non-retaliation cannot be fully guaranteed.

To promote and strengthen its corporate culture, AUMOVIO has developed a clear vision and mission as well as four fundamental corporate values: Ahead of the Curve; Reliable – No Matter What; Stronger Together; and Committed to Win.

Furthermore, two internal principles contribute to our corporate culture: the Code of Conduct for all employees of AUMOVIO, and the Strategic Sustainability Focus Areas.

AUMOVIO's policy on governance, risk and compliance (GRC) regulates the application of the GRC approach and serves as overarching documentation that sets comprehensive guidelines for the CMS. As a core element of its compliance program, the creation and communication of rules is integrated into AUMOVIO's rule governance process, utilizing a central rule management application and relevant processes.

Based on relevant industry standards, AUMOVIO's CMS takes into account aspects of IDW PS 980 and ISO 37001.

AUMOVIO's management approach to corporate culture and business conduct considers the interests of various stakeholders such as employees, shareholders, customers and whistleblowers.

The communication of CMS-relevant information is managed by the compliance organization by way of open calls, intranet articles, workshops and posts on relevant intranet channels with the aim of promoting a culture of integrity in general as well as compliance areas and topics in particular.

Additionally, the CMS comprises several mandatory general as well as specific web-based and face-to-face training sessions for various target groups in the respective group sectors or functions.

A comprehensive training concept ensures basic training for AUMOVIO's employees in the compliance areas mentioned as well as risk-based advanced and deep-dive training for content geared to a specific topic or target group. The training plan prescribed basic training courses for anti-bribery and anti-corruption topics. These courses are held annually and are mandatory for all permanent employees (see also the associated metric "Risk functions covered by anti-corruption and anti-bribery training programs").

Prevention and detection of corruption and bribery

AUMOVIO's anti-corruption and anti-bribery training programs mainly comprise web-based training courses delivered via a learning platform. Basic principles and rules on this topic are presented and case studies are provided so that participants can check for themselves how well they have understood the learning content. The training is mandatory for all permanent employees. Through face-to-face training focusing on specialized in-depth content, selected functions (e.g. purchasing and sales) are trained in relevant aspects of business conduct and corporate governance.

The Executive Board and the Supervisory Board are regularly updated by AUMOVIO's Chief Compliance Officer on recent developments regarding compliance topics. These updates include information on new regulatory requirements, if required, and therefore serve a training purpose. In addition, the Executive Board receives the same compliance training as all other permanent employees.

AUMOVIO has established an Integrity Line as the main system for reporting, preventing and detecting unethical and unlawful conduct, including corruption and bribery. The reporting of such concerns plays a vital role in detecting and preventing misconduct. AUMOVIO does not tolerate retaliation against whistleblowers.

The procedures in place to prevent, detect and deal with allegations or incidents of corruption and bribery are covered by the described management approaches to corporate culture and business conduct.

When a report is submitted, an independent investigation unit from the internal audit function decides at its own discretion whether to conduct an investigation within the limitations of the internal rule for whistleblowing as well as internal investigations. All investigations are subject to the need-to-know principle. According to this principle, information may only be distributed or made accessible to persons who receive allegations, administer cases, perform investigations, define sanctions or support any of these activities, or where AUMOVIO has a legitimate interest to inform other departments (for example, in cases of litigation) where required.

In particular, the identities of the whistleblower and the accused person remain confidential and are not disclosed to uninvolved parties, unless required by the investigation, conflicting (data protection) laws and regulations and/or legal proceedings.

For each case investigated, the investigation unit prepares a report and evaluates the case at its own discretion. After finalizing a draft report, the investigation unit sends the report to the compliance case management (CCM) team for review.

The recommendations contained in the report are defined and tracked by the respective investigation unit and are implemented by the management.

CCM submits a report about ongoing and closed investigations to AUMOVIO's Chief Compliance Officer and the Head of Internal Audit on a quarterly basis. Where a high impact for AUMOVIO can be assumed in the near term, the CCM reports the circumstances of the respective case to the Chief Compliance Officer immediately.

The Chief Compliance Officer and the Head of Internal Audit report to the Executive Board as well as to the Audit Committee of the Supervisory Board on a regular basis. Where an allegation against a member of the Executive Board is substantiated, a report is issued not to the Executive Board but to the Head of the Audit Committee of the Supervisory Board.

In general, communication about corruption and bribery matters is part of the overarching management approach to corporate culture and business conduct. In addition, all internal rules are available on AUMOVIO's platform for internal rules on the intranet and are accessible to all employees with computer access. Web-based and face-to-face training sessions ensure that rule content is explained in practical terms, including examples and case studies.

Targets Related to Business Conduct and Corporate Governance

AUMOVIO has implemented a strategic and systematic process for establishing targets. Regarding business conduct and corporate governance, no time-bound sustainability target has been set. The associated aspects are controlled by the processes described in this management approach 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 business conduct and corporate governance beyond the described management approaches.

Metrics for Business Conduct and Corporate Governance

Anti-corruption and anti-bribery training programs	2025
Functions-at-risk covered by anti-corruption and anti-bribery training programs (as at December 31), in %	100

Definitions, assumptions and calculation methods:

- Includes own employees of AUMOVIO with a valid and active employment contract as at December 31, 2025. Interns, apprentices and non-employees are not included.
- A function at risk is a function in which the employees mainly work in administrative areas and receive salaries.
- The anti-corruption and anti-bribery training programs are mandatory for all functions at risk.

As no incidents occurred during the reporting period, AUMOVIO did not have to take any measures to remedy breaches of anti-corruption and anti-bribery procedures and standards.

Convictions for corruption and bribery	2025
Number of convictions for corruption and bribery	0

Definitions, assumptions and calculation methods:

- Includes convictions of AUMOVIO or convictions associated with AUMOVIO of which AUMOVIO has substantiated knowledge.
- Convictions for which a court decision at first instance was issued during the reporting year are considered.
- The definitions of corruption and bribery follow the applicable national laws.
- The data is collected by the legal entities.

Fines for corruption and bribery convictions	2025
Total amount of fines for violation of anti-corruption and anti-bribery laws, in € millions	0

Definitions, assumptions and calculation methods:

- Convictions that result in a financial penalty for AUMOVIO or one of its subsidiaries are considered.
- Includes fines paid in the reporting year
- Definitions of anti-corruption and anti-bribery follow the national applicable laws
- The data is collected by the legal entities that document the convictions.

Related expenses within the meaning of the ESRS are reported in the consolidated financial statements under Other expenses in the consolidated statement of income.

