



2025 Sustainability Report

ESRS S3

Affected Communities (ESRS S3)

Material Impacts, Risks and Opportunities Related to Affected Communities

AUMOVIO has assessed its 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 \(ESRS 2\)](#) 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 affected communities 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, 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.

Further Information on the IRO Assessment in Relation to Affected Communities

In the IRO assessment, AUMOVIO identified potential negative impacts on affected communities related to harmful environmental impacts, security practices, land rights and other human rights topics in the value chain. These negative impacts are linked to AUMOVIO's strategy and business model and relate in particular to countries, markets and industries of the supplier base.

The development of actions and strategic decisions based on the impacts identified is described in this sustainability report as part of the management approaches to environmental protection in the supply chain and substances of concern and substances of very high concern in the [Pollution \(ESRS E2\)](#) subchapter as well as labor standards in the [Own Workforce \(ESRS S1\)](#) subchapter and in the [Workers in the Value Chain \(ESRS S2\)](#) subchapter.

AUMOVIO did not identify any material risks or opportunities for the company arising from impacts and dependencies on workers in the value chain.

As AUMOVIO sources goods, materials and services from numerous industries along the value chain, this essentially has potential impacts on all types of affected communities. Communities living or working near AUMOVIO locations or close to companies in AUMOVIO's supply chain are considered to be particularly affected. In both cases, this also includes indigenous peoples. The impacts on communities in the downstream value chain are generally considered indirect.

AUMOVIO's assessment of the impacts, risks and opportunities did not focus on affected communities with specific characteristics or in specific activities and contexts, and accordingly did not provide an understanding of specific exposure to harm.

The assessment of the material negative impacts regarding own workforce was integrated into the general impact, risk and opportunity assessment according to the defined methodology. All negative impacts are considered widespread or systemic as they relate to countries, certain markets and industries in AUMOVIO's supplier base. In addition, the methodology takes into account actual event-based negative impacts wherever the impact description contains a reference to concrete actual incidents.

The assessment of potential material impacts on affected communities in general considers the entire value chain but is explicitly focused on the supply chain. Connections to the company's own operations, product portfolio and business relationships are considered where relevant.

IROs and Management Approach to Affected Communities

Affected Communities

Affected Communities	Description	Type of IRO	Value Chain	Time Horizon
	S3.1 Considering the markets and business activities in which AUMOVIO's direct suppliers operate, negative impacts on affected communities related to harmful environmental impacts, waste handling, land rights, security practices as well as economic, social, cultural, civil and political rights, including the rights of indigenous people, could potentially occur.	Potential negative impact	Upstream	●
	S3.2 Considering the markets and business activities in which AUMOVIO's indirect suppliers operate, negative impacts on affected communities related to harmful environmental impacts, waste handling, land rights, security practices as well as economic, social, cultural, civil and political rights, including the rights of indigenous people, could potentially occur.	Potential negative impact	Upstream and downstream	●

● short-term; ●● medium-term; ●●● long-term

AUMOVIO's approach to managing material impacts and risks that may also affect communities is covered by the following management approaches, which are described elsewhere in this sustainability report:

- Environmental protection in the supply chain with regard to the potential impact of environmental pollution by suppliers (see the [Pollution \(ESRS E2\)](#) subchapter).
- Substances of concern and substances of very high concern with regard to potential impacts due to their use in the upstream value chain and downstream value chain (see the [Pollution \(ESRS E2\)](#) subchapter).
- Labor standards with a more detailed description of the SUS DD system and the processes for own operations (see the [Own Workforce \(ESRS S1\)](#) subchapter). These also include the Sustainability Protected Rights in relation to land rights, including the rights of indigenous peoples and responsible security practices.
- Workers in the value chain, in which the SUS DD System and its processes for the supply chain are described in detail (see the [Workers in the Value Chain \(ESRS S2\)](#) subchapter).

The focus of the management approaches and the SUS DD System in particular is on direct suppliers, and therefore on affected communities in their vicinity. Indirectly, and on an ad hoc basis, the broader supply chain is also taken into account. Specific elements of the SUS DD System, in particular the whistleblowing system and the associated case management, are aimed directly at all affected communities along the value chain.

As part of the SUS DD System, in addition to the Sustainability Protected Rights described in the management approaches mentioned, AUMOVIO is committed to respecting legitimate land rights throughout the entire life cycle of a property or other use of land, forests and water, especially where these secure people's livelihoods.

With regard to responsible security practices, AUMOVIO is committed to respecting human rights when contracting or using its own, private or public security forces and to ensuring sufficient instruction and establishing appropriate control mechanisms.

The instruments of the SUS DD System regarding prevention and remediation actions, communication and alignment with internationally recognized standards and the system review as described in the management approaches include the company's own workforce, workers in the value chain as well as affected communities.

Processes for engaging with affected communities about impacts

As described for the following management approaches, AUMOVIO engages with affected communities at the local level and has established generally accessible channels for complaints.

The interests of affected stakeholders are an important perspective for further development of the management approaches to environmental protection in the supply chain and substances of concern and substances of very high concern (see the [Pollution \(ESRS E2\)](#) subchapter), labor standards (see the [Own Workforce \(ESRS S1\)](#) subchapter) and workers in the value chain (see the [Workers in the Value Chain \(ESRS S2\)](#) subchapter). This may also include direct exchange with affected communities or their representatives, for example through partnerships or dialog with non-governmental organizations, at the local level. This stakeholder engagement, also in terms of timing, type, frequency, responsibility and monitoring of effectiveness, is described in the management approaches listed above.

The processes of engagement include all types of affected communities, including indigenous peoples. Beyond the general processes, there are no specific processes for engagement with indigenous peoples or for the provision of remediation actions.

Processes to remediate negative impacts and channels for affected communities to raise concerns

AUMOVIO has set up general channels for raising concerns, which can also be used by affected communities.

These channels are part of a comprehensive whistleblowing system that is explained in detail in the [Business conduct and corporate governance \(ESRS G1\)](#) subchapter of this sustainability report. The channels described are also explicitly open to members of affected communities or their representatives. The defined roles and responsibilities along the process steps of reporting, report administration and substantiation, investigation and sanctioning also apply to all cases submitted by them. There are no specific mechanisms for applying remedial measures for affected communities.

The channels are communicated via external communication platforms and mentioned in supplier training sessions in relation to the topic of responsible value chains. Furthermore, AUMOVIO's Business Partner Code of Conduct comprises a section on grievance mechanisms, which helps to raise awareness about AUMOVIO's whistleblowing system. AUMOVIO does not explicitly assess whether affected communities are aware of these channels or place their trust in them.

To protect users of the whistleblowing system, information on all kinds of potential violations can be reported anonymously. Reporting and investigation information is treated confidentially in accordance with applicable laws throughout the entire case management process. The whistleblowing process complies with the German Whistleblower Protection Act and relevant international legislation.

Targets Related to Affected Communities

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

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 related to affected communities beyond the described management approaches.

