



# 2025 Sustainability Report

## ESRS S4

## Consumers and End-Users (ESRS S4)

### Material Impacts, Risks and Opportunities Related to Consumers and End-Users

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 \(ESRS 2\)](#) 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 and actual negative and positive impacts, risks and opportunities related to consumers and end-users 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 Consumers and End-Users

The identified actual and potential impacts on consumers and end-users are industry- and portfolio-inherent and therefore linked to AUMOVIO's strategy and business model.

The identified material actual and potential impacts on consumers and end-users are of relevance for AUMOVIO's strategy and business model as described in the management approaches to safe mobility and technical and product compliance.

Impacts, risks and opportunities are directly interrelated and consequently are directly relevant for AUMOVIO's strategy and business model.

All risks and opportunities arise directly from the corresponding impacts.

Consumers or end-users of AUMOVIO's products and services are typically consumers or customers using vehicles with AUMOVIO's components and systems.

The consumers and end-users subject to the identified impacts comprise those whose personal safety may be inherently at risk due to the nature of certain products.

Consumers and end-users who are dependent on accurate and accessible product or service information, as well as those who are particularly vulnerable to health or privacy impacts or impacts from marketing and sales strategies (e.g. children), are not the primary focus of the identified impacts but may still be considered end-users, especially in the context of vehicle components.

In general, the identified actual and potential impacts are industry- and portfolio-inherent and therefore considered systemic. Nevertheless, the actual impacts are incident-based.

The assessment of the material negative impacts on consumers and/or end-users was integrated into the general impact, risk and opportunity assessment according to the defined methodology. The methodology takes into consideration two perspectives. All negative impacts are considered widespread or systemic as they relate to AUMOVIO's operations, sourcing or other business relationships. This also includes incident-based impacts on the personal safety of consumers and end-users of AUMOVIO's products. In addition, the methodology factors in actual incident-based negative impacts, such as concrete recorded quality incidents.

The identified material positive impact relates to AUMOVIO's products (e.g. driver assistance systems, brake systems or tire pressure monitoring systems) for the safety of consumers and end-users while driving or in other traffic situations.

In general, the identified impacts, risks and opportunities affect all consumers and end-users.

AUMOVIO’s assessment of the impacts, risks and opportunities did not focus on consumers or end-users with particular characteristics and correspondingly did not provide an understanding of potential specific negative impacts. Based on the IRO assessment in AUMOVIO’s interpretation, the assessment of actual and potential negative impacts of its products, systems and services for vehicles has the potential to affect any vehicle user worldwide as an end-user.

The identified material risks related to impacts and dependencies of consumers and/or end-users affect all consumers and/or end-users.

## IROs and Management Approaches to Consumers and End-Users

### Technical and product compliance

Technical and product compliance	Description	Type of IRO	Value Chain	Time Horizon
	S4.1 Considering potential quality defects, technical non-compliance or misuse of AUMOVIO’s products, negative impacts on the personal safety of consumers and end-users could potentially occur.	Potential negative impact	Downstream	•
	S4.2 AUMOVIO’s business is exposed to regulations, requirements and market trends related to consumer protection and product safety. 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	••
	S4.3 AUMOVIO falls under various regulations, standards and related sanction schemes regarding product safety, technical standards and requirements. If requirements are not adequately managed and prevention processes fail, AUMOVIO could face fines, penalties, remedy costs or business on hold for the respective business activity.	Risk	Downstream	••

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

Technical compliance means that all products (system, hardware, software and/or services) comply with the specifications placed on them and meet the applicable mandatory product requirements. Technical compliance obligations are generally contained in statutory technical regulations, external standards (national/international), applicable internal rules, technical customer requirements contractually agreed upon, as well as in the externally communicated voluntary commitments of AUMOVIO.

The main objective of AUMOVIO’s management approach to technical and product compliance is to ensure the technical compliance of its products, including systems, hardware, software and/or services. Five categories of technical compliance are taken into consideration in this respect: product safety, product conformity, product environmental compliance, product cybersecurity, and privacy and intellectual property. At the same time, the management approach aims to protect AUMOVIO and its employees from possible negative consequences and risks that any non-compliance may cause.

To ensure technical compliance in all five categories, AUMOVIO has established a technical Compliance Management System (tCMS) as a binding set of rules integrated into AUMOVIO’s management system.

The management approach covers AUMOVIO worldwide as well as the entire product life cycle and all related functions. Since it also covers all products and services of AUMOVIO, all consumers and end-users of these products and services are indirectly covered as well.

AUMOVIO's governance and accountability with regard to technical compliance follows the Three Lines Model of the Institute of Internal Auditors (IIA). In the first line, accountability for execution lies with the operational functions at the level of the business areas, companies, plants and other locations. These operational functions include, among others, research and development (R&D), engineering, sales, purchasing, manufacturing, after-sales services and marketing. In the second line, the governance framework and operational oversight are exercised by technical compliance functions and roles (e.g. within quality, intellectual property and R&D). The third line is the independent Internal Audit function. The management approach is supervised by the Executive Board. Each line performs specific tasks, has explicit responsibilities and is assigned to different areas within the organization. As the central requirement, independence of the individual lines is ensured through organizational separation.

The tCMS within AUMOVIO comprises a large number of processes related to technical Compliance (tC):

- tC case management, which deals with the management of tC problems that occur when the product is in the field, i.e. already in use or no longer under the management control of AUMOVIO. It includes the identification of tC problems, their initial assessment, analysis, mitigation of problems, prevention of recurrence, closure of problem cases, lessons learned and an audit after works completion.
- tC clearing management, which deals with the management of tC problems that occur before the product is in the field or while it is still under the management control of AUMOVIO.
- identification and implementation of tC obligations, a defined process for the identification of our technical compliance obligations, i.e. mandatory requirements for AUMOVIO's products and services, and providing these requirements in a traceable form for implementation.
- tC risk management for determining tC risks and ensuring their management and monitoring along the entire product life cycle.
- tC business partner integrity management to ensure the technical compliance of suppliers, other third-party providers as well as minority holdings of AUMOVIO, including associates and joint ventures where AUMOVIO is without dominating influence to exercise management control that supply materials or components for use in AUMOVIO's products, and providers of goods and services.
- tCMS monitoring and reporting, to ensure that the tCMS is adequately monitored and that tC-related information is collected, documented, communicated and made available to the relevant stakeholders at every level of the organization.

The tCMS is implemented in a close collaboration between the group, business areas, functions and regions. Central tCMS teams ensure that all categories and aspects are covered and synergies are realized.

AUMOVIO has established a process to ensure technical and product-related compliance for continuous monitoring of product-related quality events in the field. Each event is considered on a case-by-case basis and evaluated in terms of technical compliance. Root causes are identified, and appropriate actions are initiated based on the assessment of the case.

As part of an annual review process, the Executive Board of AUMOVIO is updated on the current status of the tCMS and decides on the system's adequacy and potential for improvement. Furthermore, the tCMS is integrated into AUMOVIO's overarching Internal Control System, the risk management system and the compliance management system.

The tCMS is documented in a dedicated internal rule. Additional internal rules relevant for technical compliance cover in particular specific design standards and testing procedures.

The tCMS was developed on the basis of the IDW PS 980 auditing standard and the ISO 37301 industry standard. AUMOVIO's technical compliance standards focus on compliance with legal technical regulations (LTRs) as well as applicable national and international standards (NISs) related to product safety, product conformity, product environmental compliance, product cybersecurity, and privacy and intellectual property. In addition, the standards also consider contractually agreed technical requirements of customers with regard to legal technical obligations relevant to them, applicable external standards as well as customers' internal rules as binding product requirements. These include, for example, specific product certification and material or emission limits that apply to the overall system, such as a complete vehicle.

In the technical compliance environment, the interests of stakeholders are largely covered indirectly through comprehensive regulatory requirements and requirements imposed by applicable standards. This also includes the interests of consumers and end-users. The most important direct stakeholders are customers and authorities. Close dialogue with these stakeholders is a key element of the management approach.

AUMOVIO communicates its management approach externally and internally. The employees responsible are trained in technical compliance. There are numerous further communication formats (such as open calls) to promote the management approach.

### Safe mobility

Safe mobility	Description	Type of IRO	Value Chain	Time Horizon
	S4.4 AUMOVIO's product portfolio includes numerous safety-relevant products (e.g. brakes, sensors) that are constantly evolving and could therefore potentially have a positive impact on the personal safety of consumers and end-users.	Potential positive impact	Downstream	•
	S4.5 AUMOVIO serves markets exposed to safety and consumer protection-related regulations, requirements and market trends that could create direct and indirect opportunities for business growth and/or the development of new business areas.	Opportunity	Downstream	•••

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

AUMOVIO strives to achieve maximum safety and consumer protection in mobility. Its vision is to reduce the number of road traffic accidents and fatalities to zero thanks to the application of safety technologies. This ambition is addressed by its portfolio of safety-relevant products (e.g. brakes, sensors, driver assistance systems). The focus of AUMOVIO's management approach to safe mobility is therefore on fulfilling this ambition, mitigating the associated risks and facilitating profitable business with safety-relevant products.

In general, the management approach covers AUMOVIO's entire portfolio but is geared specifically to safety-relevant products. It encompasses all groups of consumers and end-users rather than focusing on any specific group.

Examples of safety-relevant products include:

- Efficient brake systems, which are essential for vehicle control, predictive and preventive safety functions, safe infrastructure solutions and advanced driver assistance systems.
- Intelligent electronic suspension systems (ESS), which increase safety in all driving and loading conditions by improving vehicle handling and stability and therefore deliver maximum driving comfort.
- Passive safety systems such as airbag control units and crash sensors, which are crucial in protecting occupants and pedestrians in the event of a vehicle collision or accident.

The handling and adaptation of the respective portfolio is managed by the responsible business area. The effectiveness of portfolio management is monitored by the Executive Board, for example as part of the strategy process. The key processes are managed by the respective departments within each business unit, such as research and development (R&D), product design, supply chain management and purchasing, with support provided by the sustainability departments.

The processes for leveraging opportunities in safe mobility within AUMOVIO primarily include R&D activities, close dialogue with customers, active portfolio management and market observation. The development and launch of new products for safe mobility are driven by increasing safety regulations, such as the US Federal Motor Vehicle Safety Standards and the European Commission's safety regulations. Besides ensuring compliance with the growing set of regulations, AUMOVIO also researches and develops new products and solutions for safe mobility. Product development processes also include evaluating economic feasibility, market readiness and scalability, as well as cooperating with customers, suppliers and other institutions (e.g. universities).

Elements of the management approach are codified in corresponding internal rules and frameworks.

The management approach to safe mobility does not directly follow external standards. However, it is closely linked to the management approach to technical and product compliance as the safety effect of AUMOVIO's products is ensured by its compliance with safety and consumer protection-related regulations.

The relevant impacts on end-users and consumers within the context of safe mobility (especially personal safety) are not directly related to their human rights, as they are positive impacts. Consequently, AUMOVIO does not engage with consumers or end-users on human rights. Accordingly, the management approach is not based on internationally recognized human rights standards. Nevertheless, AUMOVIO's whistleblowing channels such as the Integrity Line are open to consumers and end-users as well.

Although AUMOVIO's operations are primarily focused on the requirements of the automotive industry, the interests of consumers and end-users are important drivers of the management approach. Their wishes and concerns regarding personal safety, vehicle reliability, comfort and cost efficiency are indirectly incorporated into technical product requirements. Engagement with consumers and their representatives takes place through various formats, including regular surveys and trade fairs. Understanding these interests helps AUMOVIO to develop and market products and systems that meet the needs and expectations of consumers and end-users.

AUMOVIO actively communicates about safe mobility through various formats, including public advocacy-style messaging (e.g. via social media) to improve safe mobility. Internal engagement also includes a variety of formats.

### Processes for engaging with consumers and end-users about impacts

Due to AUMOVIO's role as a supplier to other companies, there are no processes established for directly engaging with consumers and end-users or their representatives about actual and potential impacts. However, for any concerns regarding integrity topics, the AUMOVIO Integrity Line is available to consumers and end-users via our website, by telephone or email.

AUMOVIO gains insights into the perspectives of consumers and end-users on actual or potential specific impacts on an indirect basis, mainly through its business partners. Consumers and end-users that are particularly at risk of impacts or are marginalized (e.g. children) are generally considered when obtaining insights into the perspectives of consumers and end-users.

These insights from and regular engagements with business partners from both the upstream and downstream value chain create engagement across various stages of the product life cycle. This engagement and consideration of the views of consumers and end-users are described in the respective management approaches, particularly in relation to technical and product compliance (e.g. with regard to responsibilities or monitoring of effectiveness), as this constitutes relevant input for these management approaches, through – among others – the related legal requirements.

### Processes to remediate negative impacts and channels for consumers and end-users to raise concerns

#### Grievance channels for consumers and end-users

AUMOVIO's processes and channels to remediate negative impacts on consumers and end-users, as well as to raise concerns, are mainly based on the AUMOVIO Integrity Line.

There are no specific channels for consumers and end-users to raise product-related issues. However, the AUMOVIO Integrity Line can be used as a channel for integrity-related product issues, although it is not intended as a channel to report dissatisfaction with AUMOVIO's products.

The availability of the AUMOVIO Integrity Line is communicated within AUMOVIO's business relationships via our Business Partner Code of Conduct, which is also publicly available on our website.

The process for tracking and monitoring integrity-related product issues raised and dealt with is described in the process for tC case management, which is part of the management approach to technical and product compliance. Further information on how AUMOVIO ensures the effectiveness of its Integrity Line can be found in the [Business Conduct and Corporate Governance \(ESRS G1\)](#) subchapter of this sustainability report.

AUMOVIO does not explicitly assess whether affected consumers and end-users are aware of these channels and place their trust in them.

Further information on how users of the AUMOVIO Integrity Line are protected from retaliation can be found in the information in the [Business Conduct and Corporate Governance \(ESRS G1\)](#) subchapter of this sustainability report.

### Remediation processes

AUMOVIO's general approach to remediation actions in cases of material negative impacts on consumers and/or end-users is in line with national regulations.

For individual negative product-related incidents, AUMOVIO follows the regulations of the respective national authorities and, if required, initiates actions such as recalls either on its own or indirectly via recalls by customers that place the final product on the market. This may also include remediation actions for consumers or end-users. The effectiveness of the actions is assessed as part of the described management approach to technical and product-related compliance.

## Targets Related to Consumers and End-Users

AUMOVIO has implemented a strategic and systematic process for establishing targets. Regarding consumers and end-users, no time-bound sustainability target has been set. The associated aspects are controlled by the processes described in the respective management approaches.

## 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 consumers and end-users beyond the described management approaches.

