



# POLICY STATEMENT OF AUNDE GROUP SE

and its subsidiaries

on respect for human rights and the environment, and on its human rights strategy

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**A. Introduction**

The AUNDE Group is one of the world's 100 largest automotive suppliers and currently employs over 22,000 people in 127 plants spread over 29 countries. In 2025, the AUNDE Group will consist of AUNDE Group SE and its Business Units AUNDE, ISRINGHAUSEN, FEHRER and REINERT (hereinafter jointly referred to as "**AUNDE Group**").

This declaration constitutes the policy statement within the meaning of the Supply Chain Due Diligence Act ("LkSG"). In particular, it is intended to deepen and clarify the principles already laid down in the AUNDE Group guidelines and instructions for the observance, promotion and implementation of human rights and environmental concerns. Insofar as the subsidiaries of AUNDE Group SE do not fall within the direct scope of application of the LkSG, this declaration of principles applies equally to them, as the AUNDE Group wishes to apply the same standards throughout the group.

**B. Commitment to respect for human rights and environmental concerns**

As a globally active group of companies in the automotive supply industry, the AUNDE Group is committed to its social, ecological and economic responsibility within its supply chains. The AUNDE Group considers respect for human rights to be the minimum standard for its own legitimate business activities and its central element.

In particular, AUNDE Group is committed to the internationally recognized principles for the protection of human and labor rights, as expressed in the following international agreements and declarations:

- the United Nations Universal Declaration of Human Rights
- the International Labor Organization (ILO) Core Labor Standards on Fundamental Principles and Rights at Work;
- the OECD Guidelines for Multinational Enterprises,
- the International Covenant on Economic, Social and Cultural Rights, and
- the International Covenant on Civil and Political Rights.

Furthermore, the AUNDE Group is guided by relevant international agreements for the protection of the environment. These include, in particular:

- the Minamata Convention on Mercury,
- the POPs Convention on Persistent Organic Pollutants, and

- the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal

### **C. Human Rights Strategy**

The AUNDE Group has implemented appropriate corporate processes based on the integrated management system in order to comply with its due diligence obligations under the LkSG and, in particular, to prevent, terminate or minimize (potential) violations of human rights and environmental concerns as far as possible. In particular, the companies of the AUNDE Group have set up the processes described in **paragraphs I to VII** below in their own business areas and, where necessary, vis-à-vis their direct and indirect suppliers:

The corporate strategy of the AUNDE Group is not only to implement this in the company's own processes, but also to anchor the protection of the human rights and environmental concerns of the LkSG in business relationships with business partners and direct suppliers. The AUNDE Group expects integrity and initiative from its business partners and suppliers in this regard. The business partners and suppliers of the AUNDE Group are also called upon to commit themselves to compliance with these requirements, not only with their suppliers, but along the supply chain. The focus is on the health and safety of each individual employee in the supply chain.

#### **I. Risk management, § 4 LkSG**

The AUNDE Group has initially set up an appropriate risk management system for the determination of human rights and environmental risks within the meaning of the LkSG. This is organizationally integrated as follows:

The relevant environmental and human rights risks are identified, assessed and prioritized by the responsible departments of the AUNDE Group or the respective subsidiaries and reported to the management. The departments are responsible for determining, adapting and taking preventive and remedial measures.

Monitoring is anchored in the AUNDE Group in the respective business units. They are responsible for monitoring and coordinating the different risks of the respective locations. Human rights officers have been appointed in the respective business units.

#### **II. Risk analysis, § 5 LkSG and identified risks**

As part of risk management, appropriate risk analysis is carried out to identify potential and actual adverse impacts on human rights and environmental concerns in our business activities and supply chain.

Regarding the risks to be assessed, the focus is on those risks that experience has shown to be particularly relevant in the automotive industry, considering the production location.

The risk analysis is carried out once a year. In the event of certain events or special occasions (e.g. reporting via whistleblower system, from the Federal Foreign Office, from the media or information from customers/suppliers), additional event-related risk analyses are carried out. In addition to reported risks, the reasons for an event-related risk analysis can also be preventive measures to identify risks at an early stage. A review of the effectiveness of measures can also be verified both in the company's own business area and at suppliers as part of an audit.

The risk analysis is carried out by the purchasing departments of the individual subsidiaries or by their central purchasing, if available.

### **1. Own business unit**

The AUNDE Group implements monitoring and early warning systems to identify potential risks at an early stage and to be able to react proactively to them. This includes the use of the risk analysis described below, considering external assessments and internal analyses.

After identifying risks, the potential impact and probabilities of occurrence are assessed. A country risk assessment is carried out to identify location risks. Based on this assessment, AUNDE Group prioritizes risks according to their urgency and importance to the company. The risk analysis is updated on an ad hoc basis whenever significant process changes occur or information becomes known that may have an impact on the human rights and environmental risk in the AUNDE Group's business area.

### **2. Subcontractor**

Investigating risks in the supply chain is an important part of purchasing management. AUNDE Group regularly conducts risk assessments to identify potential vulnerabilities and develop risk mitigation strategies. Investigating supply chain risks is an ongoing process.

AUNDE Group analyzes its supply chain to identify potential risks. In addition to the analysis of risks for human rights or environmental concerns, this includes the analysis of quality problems or supplier insolvencies as well as natural disasters, political instability, scarcity of raw materials, intellectual property and cyberattacks.

The risks are regularly reviewed based on the information provided by the respective supplier as well as by needs-based queries and audits as part of supplier approval and evaluation processes. The risk of the location is determined by a rating of the provider **CountryRisk.io**

and weighted proportionately in the AUNDE Group risk analysis. The rating includes risk factors from the areas of environment, social affairs, political situation, economic crime (money laundering / terrorism).

### **III. Preventive measures, § 6 LkSG**

If a human rights or environmental risk is identified as part of the risk analysis, the preventive measures described below are taken within the company's own business area (section 1 below) and/or vis-à-vis the supplier (section 2 below). These measures may vary depending on the nature of the risks and the specific situation.

#### **1. Own business unit**

Based on the identified risks, we develop risk mitigation strategies. This includes measures to investigate possible risks, emergency plans and audits. The result of the risk analysis is incorporated into the regular reporting to the management. The risk analysis is part of annual internal audits.

In addition, our procedural instructions and works agreements describe in different forms how the risks can be countered.

Further risk analysis measures are being examined for the current financial year.

#### **2. Subcontractor**

The AUNDE Group is in regular contact with its suppliers: In addition to a rating of the supplier based on the country risk determined by the provider CountryRisk.io, among other things, the implementation of training courses for the employees of the respective supplier or the contractual anchoring of prevention and remedial measures via the regulations of the sustainability requirements for business partners of the AUNDE Group is provided for as standard.

### **IV. Remedial measures, § 7**

In the event that violations of human rights or environmental obligations are identified in its own business or supply chain, AUNDE Group will immediately take appropriate remedial action to prevent, stop or minimize such violations.

### **V. Complaints mechanism, § 8 LkSG**

The AUNDE Group has established an independent whistleblower system that is also open to complaints under the LkSG. Complaints can be addressed to the AUNDE Group, among

other things, via the multilingual whistleblower portal available online. The whistleblower portal can be accessed under the following link:

<https://whistleblowing.aunde-group.com/>

In addition, it is also possible to submit information and complaints by e-mail:

[Whistleblowing@AUNDE-group.com](mailto:Whistleblowing@AUNDE-group.com)

The procedure for the appeal procedure is set out in the Rules of Procedure of the AUNDE Group. This can either be accessed in the whistleblowing portal (see above) or in the download section of our corporate website under the following link:

<https://www.aunde-group.com/en/about-aunde-group/management-system>

## **VI. Measures for indirect suppliers, § 9 LkSG**

The AUNDE Group has set up the complaint procedure in accordance with § 8 LkSG in such a way that persons who may be violated by economic activities of an indirect supplier in a protected legal position as well as persons who have knowledge of a possible violation or a possible violation of an environmental obligation can point out this violation.

To ensure the initiation of appropriate measures, the AUNDE Group has included the hint from the whistleblower portal in the "AUNDE Group-HELP" process. The "AUNDE Group-HELP" process involves the settlement of serious problems in the areas of project, quality, logistics, or purchasing. Follow-up measures are based on the severity of incidents which is divided into three (3) escalation levels.

If there are factual indications that a violation of a human rights-related or an environmental obligation appears possible on the part of indirect suppliers (substantiated knowledge), the AUNDE Group will initiate measures in accordance with § 9 para. 3 numbers 1 to 4 of the LkSG. Factual indications can be, for example, reports on poor human rights situation in the production region, the affiliation of an indirect supplier to an industry with special human rights or environmental risks, as well as previous incidents at the indirect supplier.

## **VII. Procedure for documentation and reporting, § 10 LkSG**

The AUNDE Group documents the fulfilment of due diligence obligations in accordance with § 3 LkSG on an ongoing and systematic basis.

The documentation is kept for at least seven (7) years from the time of creation, or longer if necessary.

The AUNDE Group reports on the impact of its business activities on human and environmental aspects and the implementation of this statement. The information is provided as part of the AUNDE Group's sustainability reporting.

In addition, internal reporting on the risk situation of the AUNDE Group to the Executive Board is carried out as part of the risk analysis as part of the Management Review.

#### **D. Priority human rights and environmental obligations**

Based on the risk analyses, the AUNDE Group has so far not identified any human rights and environmental issues as material for itself in connection with its business activities – whether in its own business area or at its suppliers – on which the focus of human rights due diligence processes would accordingly have to be placed.

#### **E. AUNDE's expectations of employees and suppliers**

The principles set out in this policy statement are to be observed by the **employees** of the AUNDE Group in their daily work. The concrete expectations are addressed via internal guidelines, such as the Code of Conduct of the AUNDE Group. The Code of Conduct of the AUNDE Group is binding for employees through their respective employment contracts.

The AUNDE Group expects its **direct suppliers** to commit to complying with the priority human rights and environmental obligations listed in **Section D**. In addition, the AUNDE Group reserves the right to demand proof of management systems that are suitable for ensuring compliance. Regarding **indirect suppliers**, the AUNDE Group expects its direct suppliers to select them carefully and to address corresponding human rights and environmental minimum requirements appropriately to them and to monitor compliance with them appropriately. The AUNDE Group addresses these expectations to its direct suppliers via the relevant regulations, such as the AUNDE Group Sustainability Requirements and other contractual regulations.

**F. Efficacy testing**

It is the aim of the AUNDE Group to continuously improve the effectiveness of the measures defined here and taken by the AUNDE Group regarding human and environmental rights aspects. To this end, the AUNDE Group will review these measures regularly, at least annually, and on an ad hoc basis and update them immediately if necessary. In the review, the AUNDE Group will also consider findings from the processing of information pursuant to § 8 LkSG and the implementation of dispute resolution procedures.

**G. Contact for questions**

If you have any questions about this Policy Statement or any other human rights or environmental law-related topics, you can contact us at any time at the following email address:

[Whistleblowing@AUNDE-group.com](mailto:Whistleblowing@AUNDE-group.com)

Contact options as well as the possibility to report questionable behavior or a possible violation of this policy statement are also available via our established whistleblower system at:

<https://whistleblowing.aunde-group.com/>

**H. Final provisions**

This policy statement was adopted by Top Management and Executive Board of the AUNDE Group on June 6<sup>th</sup> 2025.

No claims by third parties can be derived from it.