



Supplier Code of Conduct

IAV Code of Conduct for Business Partners

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1 Introduction

Economic success and responsible action are inextricably linked for IAV. We assume responsibility – toward our employees, business partners, society and the environment. A fair, compliant and respectful behaviour is a matter of course for IAV. We also expect the same from our business partners. Only on this common basis can we build long-term and trusting business relationships.

The IAV Supplier Code of Conduct includes specific IAV requirements¹. It includes standards related to business ethics, working conditions, human rights, health and safety, environmental management and supply chain diligence for business partners.

Our business partners know and comply with the applicable laws and regulations in the countries in which they operate. They have or set up a system to ensure compliance with these requirements and maintain it regularly.

IAV recognizes that legal and cultural requirements may vary by country or industry. Where stricter rules apply than those set out in this Code of Conduct, these must be followed as a matter of priority.

This Code of Conduct applies to anyone acting on behalf of or in conjunction with IAV – for example, suppliers, subcontractors, consultants, agents, sales representatives, Contractors or freelancers.

IAV plans to apply this Code permanently but reserves the right to change it if necessary – for example, if legal requirements change. The business partners are informed in a timely and appropriate manner about adjustments.

¹ Conforms to the VDA [Business Partner Code of Conduct](#).

2 Responsibility for Employees and Business Partners

IAV is aware of its responsibility for employees, business partners and society. Our business partners shape the image of IAV worldwide with their appearance, actions and behaviour and, like our own employees, are committed to the good reputation of IAV in the public and with customers.

2.1 Data Protection

IAV respects the right of each and every individual to informational self-determination. Personal data of employees and partners are protected by IAV.

Our business partners comply with the provisions of data protection regulations when processing personal data and take the utmost care and confidentiality. In particular, they respect the rights of the data subjects.

2.2 Handling Confidential Information

Working with our customers, we gain insights into confidential know-how, ideas, concepts and plans, as well as access to prototypes and test components. The trust that this entails is an essential basis for IAV's business. The same applies to IAV-internal information, such as new development approaches, business ideas or business documents. The confidential handling of information is therefore of significant importance for IAV, which is why we also demand it from our business partners.

Our business partners ensure that the strictest secrecy is maintained about confidential information and data to which they become privy in their business relationship with IAV. This means for instance that confidential information and data are carefully stored, not shared with or made accessible to unauthorized third parties, and the information and data are used only for the agreed business purposes. Unauthorized publication or forwarding of confidential information and data of IAV or its customers to third parties represents a violation of the non-disclosure and may entail legal consequences. The business partner ensures proper non-disclosure, including its sub-suppliers.

2.3 IT Security

Electronic data processing systems are imperative. Tampering with these systems or their malfunctions can have serious consequences, such as loss of data, theft of personal data or violation of copyright. IAV has therefore taken suitable measures and issued rules to ensure the confidentiality, integrity and availability of electronically stored information.

We expect our business partners to take suitable security measures to ensure the protection of electronically stored information. In particular, they should implement end-to-end cybersecurity measures to protect critical systems and sensitive information from internal or external digital threats, which involves detecting, responding to and preventing them.

2.4 Artificial Intelligence (AI)

Business partners must comply with all relevant legal and regulatory requirements regarding Artificial Intelligence (AI). They ensure that all data is processed securely and in accordance with data protection laws, and that artificial intelligence is always used ethically, responsibly, and transparently. They ensure that their employees possess AI competence, particularly understanding the opportunities and risks of artificial intelligence.

2.5 Intellectual Property Rights

IAV respects the intellectual property of its business partners and of its competitors. Regardless of the commercial value, the term “intellectual property” includes all products of an intellectual nature. In particular, that includes literary works, graphic works and software. Intellectual property is protected by laws such as copyright, trademark, design and patent law. In addition, intellectual property can also be protected as business secret or know-how. Violation of intellectual property includes the performance, circulation or exhibition of protected works without proper permission, and the unlawful reproduction and circulation of copies of the intellectual property in physical and digital form.

Our business partners acknowledge the achievements of IAV and its business partners. They respect the intellectual property of IAV and its business partners. They protect the intellectual property sufficiently and ensure that there is no violation of intellectual property in the working relationship with IAV and third parties.

2.6 Protection of Corporate Assets and of Corporate Property

Economically damaging behavior is not tolerated by IAV. Our employees are aware of the specific purpose of IAV's assets and property.

We expect from our business partners that likewise any form of fraud or economically damaging offences is forbidden, irrespective of whether these damages affects the assets of IAV or third parties. This includes in particular the offences of fraud, breach of trust, theft, embezzlement, tax evasion and money laundering.

3 Corporate Responsibility

IAV takes decisions in a professional manner based on objective criteria. For IAV, a reliable, binding and customer-focused manner towards business partners is the condition for securing the company's long-term success.

3.1 Conflicts of Interest

IAV takes business decisions free of special interests and extraneous influences. Hence, IAV has committed itself to the multiple eye principle and taken other measures to prevent conflicts of interest.

Our business partners exclude in their business decisions conflicts between business duties and private interests as well. They are obliged to disclose actual or also merely apparent conflicts of interest, and to resolve them as quickly as possible.

3.2 Anti-Corruption and Anti-Money laundering

IAV and our business partners reject any form of bribery and are committed to complying with all anti-corruption laws, including those concerning bribery abroad. The prohibition of accepting or granting privileges includes not only direct payments, but also inappropriate entertainment and gifts. IAV has a zero-gift policy and expects its partners not to give gifts or invitations to our employees.

Our business partners do not tolerate payments or benefits that are aimed at influencing decision-making processes, regardless of their legality. Contributions relating to advertising, donations and sponsorship are made only insofar as admissible in law and customary.

Illegal payments such as bribes and kickbacks are neither offered nor accepted. Business partners do not support money laundering, report suspicious transactions and look out for relevant indications.

3.3 Handling Insider Information

Insider information is a non-publicly known, specific information that relates to a listed company and may significantly influence the share price if it becomes publicly known. For example, planned company purchases, changes in the company's personnel management, new products and major orders.

Trading in securities and other tradeable financial instruments using insider information and communicating it to third parties to be used for such purposes is prohibited by law.

Business partners who have knowledge of insider information must treat it in accordance with the legal regulations concerning insider trading.

3.4 Counterfeit Protection

Our business partners are committed to minimize the risk of introducing counterfeit and/or diverted parts and materials into deliverable products. They must ensure that the product design process complies with all relevant technical regulations to ensure the integrity and quality of the products.

4 Responsibility for Society and Environment

IAV sees itself as part of society and takes on responsibility. This includes not only complying with applicable laws and adhering to our guidelines of conduct but also considering social and environmental aspects in business decisions.

We are committed to openness toward people of different origins and cultures and to protecting the environment – today and with a view to the future.

4.1 Sustainability and Environmental Protection

IAV is aware of its responsibility to the environment and society. Sustainability is the goal and basis of our research and development and our actions.

As a leading development service provider, we use our technological know-how to develop future-oriented solutions with system understanding and integration competence. In our work processes, we pay attention to conserving resources and continuously seek opportunities for improvement.

Our business partners are equally aware of their responsibility for future generations. They comply with applicable environmental laws and regulations and actively and effectively manage all of their relevant environmental impacts. They undertake to limit / reduce their energy and resource consumption (in particular water, raw materials, primary material, soil) and the resulting effects (in particular (noise-) emissions, pollutants and waste, soil quality reduction) through appropriate, scientifically based and appropriate technical and organizational measures in accordance with the Paris climate agreement. In doing so, they are obligated to offer only services that in terms of energy efficiency, correspond to the

state-of-the-art. As far as possible, services should be offered that exhibit the best possible energy efficiency characteristics.

Our business partners monitor their impact on soil quality to prevent soil erosion, nutrient depletion, subsidence and contamination. Our business partners must maintain all necessary environmental permits, approvals and registrations and comply with their operational and reporting obligations and respect the legally recognized freedoms of the animals for their welfare.

In addition, we expect the supplier to protect natural ecosystems and not contribute to change, deforestation and damage to natural forests, biodiversity and species diversity and other natural ecosystems (e.g. water), as well as respect land, forest and water rights and exclude forced evictions.

They shall ensure this in particular by:

- giving preference to the use of sustainable and renewable resources and working towards environmentally friendly technologies,
- transparently documenting their energy consumption and greenhouse gas emissions for the purpose of decarbonization,
- limiting emissions of pollutants (especially volatile organic compounds (VOCs), ozone-depleting substances (e.g. refrigerants), particulate matter (PM) and combustion products (e.g. CO, CO₂, NOX)) into the air
- minimize or eliminate the use of restricted substances in their manufacturing processes and end products
- a careful and exclusively demand-oriented use of the natural water cycle,
- also, through the reuse and recycling of already used/utilized water,
- waste management based on the hierarchy of avoidance, reuse, material or substitute energy recovery and disposal,
- the safe and proper storage, use and disposal of substances with hazardous and/or water-polluting properties,
- certified and sustainable management of land, forests and bodies of water.

We expect our business partners to pursue the goal of economical and sparing use of resources in all processes, i.e. from development to recycling. We also expect our business partners to proactively seek methods to improve their climate and resource consumption balances at all times.

4.2 Responsible Procurement of Raw Materials and Minerals

Our business partners are committed, to the best of their knowledge and belief, to the responsible procurement of raw materials and minerals listed in Annex I of the EU Regulation 2017/821. They adhere to annual quantity limitations and review their products and supply chains in accordance with their due diligence obligations and legal requirements to avoid the use of conflict minerals. Furthermore, they take measures to promote traceability and transparency in the supply chain.

Upon contract conclusion, business partners must inform IAV in writing, as far as possible and reasonable, if goods contain conflict minerals. The notification must include the conflict mineral, the country of origin, the quantity, the time of extraction, the mine, the processing location, the refinery, as well as taxes and fees paid. The raw materials must be verified by the Responsible Minerals Initiative (RMI) or similar organizations.

4.3 Human Rights and Rights of Minorities

Respect for human rights and minority rights is the foundation for responsible coexistence for IAV. We treat all people with respect and fairness and expect the same from our business partners.

Our business partners respect fundamental human rights as enshrined in the Universal Declaration of Human Rights, the United Nations Global Compact, the 31 United Nations Guiding Principles on Business and Human Rights, and the core labor standards of the International Labor Organization. Furthermore, our business partners ensure that they do not become complicit in human rights violations and do not employ private or public security forces (to protect their business projects) if their deployment could lead to human rights violations due to inadequate training or oversight.

Our business partners respect the rights of minorities and indigenous peoples and honor the rights of local communities to decent living conditions, education, employment, social activities, and the right to free, prior, and informed consent (FPIC) to developments affecting them and the areas they inhabit.

4.4 Prohibition of Child and Forced Labor

Our business partners prohibit all forms of child labor and comply with International Labor Organization Convention 138, which sets a minimum age of 15 years and for hazardous activities a minimum age of 18 years. They also comply with Convention 182 on the elimination of the worst forms of child labor, as well as the requirements of national, potentially stricter laws.

Forced labour, including modern slavery and human trafficking, is not tolerated by our business partners. They respect the rights of minorities and indigenous peoples and ensure that all labour practices are voluntary and free from coercion.

4.5 Equal Opportunities and Respect

IAV fosters an attitude of respect and appreciation for each other, an inclusive and diverse corporate culture, as well as openness to people from different countries and cultures at all levels of the workforce and management. IAV offers the same opportunities to all employees.

IAV rejects discrimination based on nationality, citizenship, pregnancy or parenthood, marital status, skin color, sexual orientation, gender identity, disability, veteran status, religion or belief, age, ethnic or social origin, political views based on democratic principles and tolerance, or other legally protected reasons.

As part of an ethical recruitment process, potential employees must not be misled about the nature of the work, and no fees should be charged. At the beginning of employment, the employee must receive a written contract or employment notification in a language they understand well, clearly outlining their rights and obligations truthfully.

We expect our business partners to pursue these values and processes with the same commitment.

4.6 Health and Safety at the Workplace

IAV respects the right of every employee to have a safe and healthy working environment.

Our business partners equally observe and comply with the applicable standards and laws regarding health and safety at work.

They prevent workplace accidents, occupational diseases, and work-related health risks through training, protective equipment, the development of an emergency preparedness and response plan, as well as safety and occupational health measures (e.g., safe handling of technical equipment). They raise awareness among their employees about road traffic risks and promote responsible behaviour, especially when using company vehicles. Furthermore, they implement a system for hazard and risk analysis to reduce the potential for workplace accidents. As part of the extended supply chain, the health and safety of our business partners' contractors are also included and managed.

4.7 Fair Working Conditions

The people in our company are the key to our success. IAV creates an environment in which people work with enthusiasm. IAV respects the rules on fair working conditions in accordance with the provisions of law.

Our business partners are likewise committed to fair working conditions. They comply with the applicable provisions of law for ensuring fair working conditions, including those related to appropriate remuneration, social benefits, working hours, and privacy protection.

Furthermore, our business partners respect the rights to freedom of association and collective bargaining in accordance with the legal provisions. The participation rights of employee representatives are maintained in accordance with the statutory provisions.

4.8 Product Conformity and Product Safety

As an internationally leading development partner, IAV is expected to produce results of the highest standard. The safety and conformity of our products and solutions and those of our customers are our top priority. IAV observes the legal and technical stipulations and standards for product safety and conformity in all phases of value creation.

Our business partners undertake to produce safe development results and products, and to deliver them to IAV. They develop and produce in accordance with generally recognized engineering practices and observe state-of-the-art standards in science and technology. Our business partners ensure that products are designed, manufactured, and tested based on accurate, reliable, and complete data. If safety concerns arise, they inform IAV of potential hazards in good time and take appropriate action to reduce risks.

4.9 Quality Assurance

In development and production, IAV works in line with the highest principles of quality in accordance with legal provisions, technical regulations, and observes at all times license requirements for designing, testing, using and disposing of products. This way of working is also practiced at our business partners.

In evaluating products and services, IAV acts in accordance with the standards of an independent technical expert, this applies in particular to IAV's laboratory and testing facilities. We take care and also demand of our business partners that every internal and external testing and approval procedure as well as our quality assurance measures are followed.

4.10 Research and Development

IAV questions the long-term impact of innovations, developments and future technologies on the environment. For tomorrow's technologies or solutions there may not yet be any legal provisions – the more important it is for us and our business partners to observe ethical principles for decisions and actions.

5 Market-Economy Responsibility

IAV is committed to social market economy principles. IAV convinces, through state-of-the-art development methods and performance, comply with the rules of law and follows the ethical principles of society.

5.1 Fair Competition

IAV is committed to fair and undistorted competition and also expects this from its business partners. They ensure that their business practices are compatible with the applicable competition and antitrust laws. They refrain from agreements with competitors, suppliers, distributors, dealers and customers that may lead to a restriction or prevention of competition. In particular, this relates to arrangements with competitors on prices, pricing, tendering, capacities, terms of business, or market shares and technologies. Likewise encompassed are the allocation of customers or sales territories between competitors, anti-competition boycotts and the unlawful exchange of competitively sensitive information with competitors.

5.2 Accounting and Financial Reporting

IAV complies with legal requirements for proper accounting and financial reporting.

Our business partners conduct their business transactions, assets, and liabilities in accordance with the applicable legal provisions and document them accordingly. Any form of balance sheet manipulation is prohibited.

5.3 Customs and Export Control

As a global company, IAV complies with all customs and foreign trade laws governing the import and export of goods, software, services, information and technology.

Our business partners comply with all applicable customs and foreign trade laws, including, but not limited to, sanctions, embargoes and regulations relating to the transport of goods, technology, services and information and the fight against terrorist financing. Our business partners take reasonable measures to ensure that transactions with third parties do not violate applicable customs and foreign trade laws.

Furthermore, business partners ensure that all taxes, duties, and license fees collected in connection with the extraction, trade, and export of minerals in conflict and high-risk areas are paid in accordance with the applicable legal regulations.

6 Implementation

6.1 Compliance

The provisions of this Supplier Code of Conduct are mandatory for our business partners and an integral part of the business relationship with IAV. Our business partners acknowledge the standards laid down in this Supplier Code of Conduct and undertake to comply with them. For this reason, our business partners communicate the provisions of this Supplier Code of Conduct to their employees operating for IAV and take steps towards compliance therewith.

6.2 Compliance in the Supply Chain

Our business partners familiarize themselves with the business customs and practices of their suppliers and subcontractors. They promote compliance with the standards laid down in this Supplier Code of Conduct or comparable values at the suppliers and subcontractors operating for IAV, as well as at other third parties operating for IAV.

6.3 Violations of the IAV Code of Conduct for Business Partners

The stability and development of the business relationship with our business partners is significantly dependent on the mutual commitment to the standards set forth in this Code of Conduct. In the event of a violation of this Code of Conduct by one of our business partners, IAV reserves the right to take appropriate measures depending on the severity of the violation and the culpability of the business partner. This includes, in particular, the demand for immediate rectification of legal and contractual violations and the assertion of claims for damages. In particularly severe cases, IAV reserves the right to extraordinary termination. Such a case is assumed, for example, when there is a violation of the prohibition of child and forced labor, a violation has not been remedied despite a request, or the violation is likely to negatively affect IAV's reputation.

Our business partners are obliged to assist us in clarifying the facts in the event of suspected violations.

7 Reporting violations

Compliance with the law and internal behavioural guidelines is important and self-evident for our business success. All IAV employees are required to prevent violations of law or our Code of Conduct and to report actual and suspected violations. We also expect the same sense of responsibility from our business partners. All employees and our business partners have different reporting channels available for this purpose.

Our business partners can directly contact the persons in charge of the Compliance organization at IAV:

IAV GmbH

Compliance

Carnotstraße 1

10587 Berlin

Germany

E-mail: compliance@iav.de

The electronic whistleblower portal "SpeakUp" is also available to them. This offers a 24/7 service 365 days a year. Notes may be submitted anonymously in all common working languages of IAV.

<https://www.speakupfeedback.eu/web/iavsuppliers>

IAV protects whistleblowers and people close to them (e.g. colleagues and relatives) who give a notice in good faith against any form of coercion, intimidation, threat or harassment, as well as against any other

disadvantages (reprisals) that they may experience or experience as a result of giving a notice. Other persons, or Stakeholders who contribute to the investigation of suspected cases are protected by IAV. In both cases, the threat and the attempt to retaliate is included.

Reprisals against employees who report actual or suspected wrongdoing in good faith will not be tolerated by our business partners, as well as IAV.

8 Contacts

For questions and suggestions regarding this Code of Conduct, the responsible members of the Compliance Organization are available to our business partners.

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