

# Supplier Code of Conduct

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The IAV Code of Conduct for Business Partners



# Content

<b>1</b>	<b>Introduction</b>	<b>3</b>
<b>2</b>	<b>Responsibility for Employees, Business Partners and Society</b>	<b>4</b>
	2.1 Data Protection	4
	2.2 Handling Confidential Information	4
	2.3 IT Security	4
	2.4 Intellectual Property Rights	5
	2.5 Protection of Corporate Assets and of Corporate Property	5
<b>3</b>	<b>Corporate Responsibility</b>	<b>6</b>
	3.1 Conflicts of Interest	6
	3.2 Preventing Corruption	6
	3.3 Handling Insider Information	6
<b>4</b>	<b>Social Responsibility</b>	<b>7</b>
	4.1 Sustainability and Environmental Protection	7
	4.2 Human Rights	7
	4.3 Prohibition of Child and Forced Labor	8
	4.4 Equal Opportunities and Respect	8
	4.5 Health and Safety at the Workplace	8
	4.6 Fair Working Conditions	8
	4.7 Product Conformity and Product Safety	9
	4.8 Quality Assurance	9
	4.9 Research and Development	9
<b>5</b>	<b>Macroeconomic Responsibility</b>	<b>10</b>
	5.1 Fair Competition	10
	5.2 Accounting and Financial Reporting	10
	5.3 Customs and Export Control	10
<b>6</b>	<b>Implementation</b>	<b>11</b>
	6.1 Compliance, Audit	11
	6.2 Compliance in the Supply Chain	11
	6.3 Violation of the IAV Code of Conduct for Business Partners	11
<b>7</b>	<b>Reporting Violations</b>	<b>12</b>
<b>8</b>	<b>Contacts</b>	<b>13</b>



# 1 Introduction

For IAV, economic success cannot be separated from the responsibility for employees and business partners or from the corporate, social and macroeconomic responsibility. With regard to our business conduct and dealing with our employees and business partners, the society and the environment, we have committed ourselves to integrity, fairness and independence. It is a given for us to comply with applicable laws, rules and regulations in our everyday business. We expect the same from our business partners and require this behavior for a constant and sustainable business relationship.

Our business partners know the applicable laws, rules and regulations in the countries in which they operate, which are relevant to the business activity in conjunction with IAV, and they are compliant. They have a system to monitor compliance with these laws, rules and regulations or are setting one up and upholding it.

IAV is aware that legal and cultural requirements in individual countries, lines of business or markets can vary. Should there be more stringent provisions in individual countries, lines of business or markets than those stipulated here in this Supplier Code of Conduct, the stricter provisions shall prevail.

This Supplier Code of Conduct applies to all IAV business partners. Business partners for the purpose of this Supplier Code of Conduct are all third parties who operate for, on behalf of or together with IAV. They include in particular suppliers, sub-contractors, advisers, brokers, agents, sales representatives, contractors and freelancers. Although it is IAV's intention to keep the Supplier Code of Conduct in force for an indefinite period, IAV reserves the right of amendment at any time, particularly because of changes to the relevant laws and regulations. Should the Supplier Code of Conduct be altered, the business partner will be informed appropriately by IAV.

We thank all our business partners who, together with us, are committing themselves to act with integrity, fairness and independence in everyday business.



## 2 Responsibility for Employees, Business Partners and Society

IAV is aware of its responsibility for employees, business partners and society. With their approach, actions and behavior, our business partners shape, like our own employees, IAV's image worldwide. Like our own employees, our business partners are committed to IAV's good reputation in the public eye and with customers.

### 2.1 Data Protection

IAV respects the right of each and every individual to "informational self-determination", i.e. to decide which personal information should be communicated to others and under what circumstances. Personal data of employees and partners are protected by IAV.

When processing personal data, our business partners comply with the provisions of data protection law and are vigilant about the utmost care and confidentiality. In particular, they respect the rights of the persons concerned.

### 2.2 Handling Confidential Information

Our work with customers give us insights into confidential expertise, ideas, concepts and plans, as well as access to prototypes and test components. For IAV, the trust and confidence this demands is an essential basis for doing business. The same applies to IAV's own internal information, such as new approaches to development, 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 consequences for example under anti-trust law. 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 take all necessary measures to prevent internal or external misuse and a threat to sensitive information.

## 2.4 Intellectual Property Rights

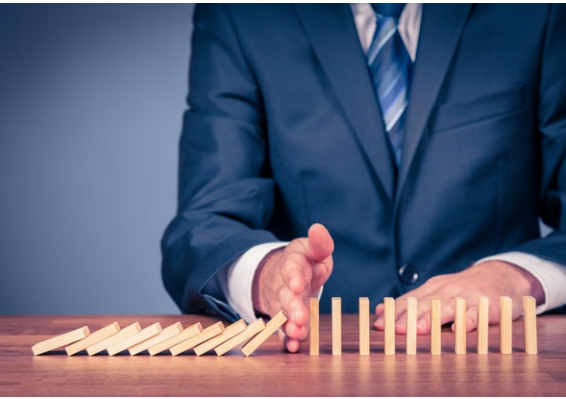
IAV respects the intellectual property of its business partners and of its competitors. Regardless of the commercial value, the term "intellectual property" includes all products of an intellectual nature. In particular, that includes literary works, graphic works and software. Intellectual property 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.

## 2.5 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 this damages 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 Preventing Corruption

IAV rejects any form of bribery and corruption. Our business partners share this attitude and equally declare themselves in favor of such a prohibition. They comply with the applicable anti-corruption laws and provisions, including those concerning bribery abroad. The prohibition on accepting or granting privileges encompasses not only direct handouts in the form of payments, but also other benefits such as invitations and gifts exceeding that which is customary and appropriate. We ask our business partners to abide by this and to refrain from giving gifts or extending invitations to our employees.

On no account do our business partners tolerate payments or other benefits to an individual, a company or an official with the aim of influencing the decision-making processes of the beneficiary or a third party, regardless of whether this is in breach of applicable laws and provisions or not. Our business partners make contributions in relation to advertising activities, donations and sponsoring only insofar as admissible in law and customary.

On no account do our business partners likewise offer, grant, demand or take any illegal payments, such as bribes, payoffs and kickbacks, or other benefits for entering into transactions or in connection with the business relationship with IAV.

### 3.3 Handling Insider Information

An insider information is a not publicly known, concrete information on circumstances relating directly or indirectly to a listed company and which, should it become publicly known, can have a considerable influence on the share price. Examples of such circumstances are planned company purchases, changes in the company's personnel management, new products and major orders.

The use of insider information in trading with securities and other tradable financial instruments and the communication of such insider information to third parties to be used for such purposes is prohibited by law.

If our business partners have knowledge of insider information, they treat it in accordance with the provisions of law on insider trading.



## 4 Social Responsibility

IAV wants to be a respected member of society. It goes without saying that this objective also means respecting and complying with legislation and our own guidelines of conduct. Business decisions must take legal requirements and social obligations into account. Moreover, as part of its social responsibility, IAV also places an emphasis on being open to people from different countries and cultures and to sustainably protecting the environment.

### 4.1 Sustainability and Environmental Protection

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

Our work is geared towards developing state-of-the-art economical and environmentally friendly products: Solutions for the entire mobility ecosystem. We also take care to conserve resources in our work processes and continuously look for 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 their relevant environmental impacts. They undertake to limit their consumption of energy and resources (in particular water, raw materials, primary materials) and the resulting impacts (in particular emissions, pollutants, waste) by means of suitable and appropriate technical and organizational measures.

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,
- limiting emissions of pollutants (especially volatile organic compounds (VOCs), ozone-depleting substances (e.g. refrigerants), particulate matter (PM) and combustion products (e.g. CO, CO<sub>2</sub>, NO<sub>x</sub>)) into the air,
- a careful and exclusively demand-oriented use of the natural water cycle,
- 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.

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 Human Rights

For IAV, respect for human rights is the basis for living together in a responsible manner. We treat every person with respect and fairness, and expect the same of our business partners.

Our business partners respect the fundamental human rights as enshrined, for instance, in the General Declaration of Human Rights, the UN Global Compact, the UN Guiding Principles for Business and Human Rights, and the ILO core labor standards. In addition, our business partners ensure that they are not complicit in violations of human rights.

### 4.3 Prohibition of Child and Forced Labor

No form of child or forced labor is tolerated by IAV. We also expect the same attitude from our business partners.

Any form of child labor is prohibited at our business partners. Our business partners respect the provisions of the Convention concerning Minimum Age for Admission to Employment (International Labour Organization Convention 138) and of the Convention concerning the Prohibition and Immediate Action for the Elimination of the Worst Forms of Child Labor (International Labour Organization Convention 182) and the provisions of national laws. If a national law provides for stricter standards regarding child labor, they shall prevail.

Nor do our business partners tolerate forced labor, meaning the performance of work against the will of the working person and under the threat of punishment. This prohibition likewise encompasses modern forms of slavery and human trafficking.

### 4.4 Equal Opportunities and Respect

IAV fosters an attitude of respect and appreciation for each other as well as openness to people of different countries and cultures, free of harassment, bullying, intimidation or other dishonest behavior.

IAV rejects discrimination based on nationality, citizenship, pregnancy or parenthood, marital status, sexual orientation, skin color, gender, disability, veteran status, religion or belief, age, race, social/ethical origin or political opinions, insofar as the latter are based on democratic principles and tolerance, or other legally protected reasons. IAV offers women and men equal opportunities.

We expect our business partners to pursue these values with the same assertiveness. Our business partners maintain a working environment free of any discrimination.

### 4.5 Health and Safety at the Workplace

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

Our business partners equally observe and comply with applicable occupational health and safety standards and laws. Occupational accidents, occupational illnesses and work-related health risks are prevented through training and through safety and occupational health measures (e.g. the safe handling of technical equipment).

### 4.6 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 likewise promote fair working conditions. They comply with the applicable provisions of law for ensuring fair working conditions, including those for fair remuneration, social benefits, working hours and protection of privacy.



In addition, our business partners respect the rights to freedom of association and collective bargaining in accordance with the provisions of law. Participation rights of employee representatives are granted in accordance with the provisions of law.

Reprisals against employees who report actual or suspected misconduct in good faith are not tolerated by our business partners, or by IAV. Instead, our business partners enable their employees to confidentially report actual or suspected misconduct that leads or may lead to a compliance violation.

#### 4.7 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. If safety concerns arise, they inform IAV of potential hazards in good time and take appropriate action to reduce risks.

#### 4.8 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.

#### 4.9 Research and Development

As an engineering partner, 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 Macroeconomic Responsibility

IAV is committed to social market economy principles. IAV convinces through state-of-the-art development methods and performance, complies 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

Trust and confidence of our business partners and shareholders is essential for the further growth of IAV. IAV follows the legal requirements for proper accounting and financial reporting.

Our business partners manage their business transactions, assets and liabilities in accordance with the provisions of law and document them in the prescribed manner. Any form of balance sheet manipulation is forbidden.

### 5.3 Customs and Export Control

As a global company, IAV complies with all customs and foreign trade regulations for the import and export of goods, services, information and technologies.

Our business partners comply with all applicable customs and foreign trade laws, in particular sanctions, embargos and provisions relating to the transportation of goods, technologies, services and information, as well as combating the funding of terrorism. Our business partners ensure with appropriate measures that transactions with third parties do not violate the applicable customs and foreign trade laws.



## 6 Implementation

### 6.1 Compliance, Audit

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.

IAV reserves the right to verify compliance with the provisions of this Supplier Code of Conduct at the business partner's premises in an appropriate manner and upon prior notification and in conformity with the applicable law. The business partner's obligations of confidentiality towards third parties shall be appropriately taken into account in the audit. IAV will treat the information obtained during the audit confidential. In the event that a violation is discovered, Section 6.3 applies.

### 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 Violation of the IAV Code of Conduct for Business Partners

For us, the constancy and further development of the business relationship with our business partners is substantially dependent on the shared commitment to the standards laid down in this Supplier Code of Conduct. In the event of a violation of this Supplier 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 extent of the business partner's default. This includes in particular the demand for prompt remedy of the violation of legal provisions or contractual agreements and the assertion of claims for damages. In particularly severe cases, IAV reserves the right to terminate the contract without notice. A particularly severe case is to be assumed especially when there is a violation of the prohibition of child and forced labor, a violation has not been remedied within a reasonable period of time despite a request to do so, or the business partner's violation is likely to have a negative effect on IAV's reputation.

Our business partners are obliged to assist us in clarifying the circumstances of any suspected violation of this Supplier Code of Conduct.



## 7 Reporting Violations

Compliance with the law and internal behavioral guidelines is important and self-evident for our business success. All IAV employees are obliged to avoid violations of the law or our internal rules of conduct. This includes that our employees must report violations or suspected violations.

We expect the same sense of responsibility from our business partners: They are obliged to report to us any actual or suspected violations of this Code of Conduct with a potential for damage to IAV or IAV customers. Our business partners have various reporting channels at their disposal 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  
Phone: +49 (0) 30 3997-88585  
E-mail: [compliance@iav.de](mailto:compliance@iav.de)

Alternatively, our business partners can also contact the external ombudsperson appointed by IAV. This person advises and assists as an independent and neutral contact. The ombudsperson always treats the report confidentially and only passes on the identity of the reporting person and facts to IAV with the reporting person's prior consent.

Attorney-at-Law Dr. Oliver Pragal  
Alsterufer 34  
20354 Hamburg  
Phone: +49 (0) 40 2866-822 0  
E-mail: [pragal@strafverteidigerhamburg.com](mailto:pragal@strafverteidigerhamburg.com)

Our business partners also have access to the electronic portal "SpeakUp". This offers a 24/7 service 365 days a year. Reports can be submitted anonymously in all the usual working languages of IAV.

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

IAV protects reporting persons and persons close to them (e.g. colleagues and relatives) who submit a report in good faith against any form of coercion, intimidation or harassment and against other disadvantages (hereinafter referred to as reprisals) that they experience or could experience as a result of submitting a report. Other persons who help to clarify suspected cases are also protected by IAV against any form of reprisal. In both cases, the threat and attempt to inflict reprisals is included.

Violations of the principle of protection of reporting persons are themselves regarded as breaches of the rules or misconduct and punishable by disciplinary measures, up to and including termination of employment. If a reporting person or other person believes that reprisals are or have been taken against them because they have submitted a report or assisted in the clarification of a matter, we expressly request that this be reported via IAV's SpeakUp system.

In the event that it should transpire that a reporting person has deliberately submitted a false or misleading report or if a person deliberately provides false or misleading information, IAV reserves the right to take legal action. IAV's corporate culture is based on collegial cooperation and mutual trust. These values must be preserved. Denunciation has no place at IAV.

## 8 Contacts

The persons in charge of IAV's Compliance organization are happy to help our business partners with questions and remarks on this Supplier Code of Conduct.

Questions and remarks will of course be processed and answered in any national and working language of the IAV Group. Do not hesitate to contact us.

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