Living integrity. Code of Conduct



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The We

Change is a constant at IAV – and has been for the past 40 years: Because our vision is to move the world for the better, through technology and engineering – and that drives us forward, every single day.

It is not just innovative concepts and solutions that make IAV what it is: It is the people, whose expertise, individuality, and passion sharpen our profile as an engineering services provider and shape public. perception of our integrity.

At the same time, we recognize that the complexity of our development activities, our products, and our services amplifies the legal and social responsibility for all of us, worldwide. Our Code of Conduct is therefore designed to create a binding standard for our daily actions. It not only provides us with clear guidance on how to behave – it also helps us make the right decisions, in line with our value-based commitment: To do everything we do in a lawful and responsible manner.

This applies to all of us – because WE are our future.

J. Ablalost

live to

Jörg Astalosch CEO

Martin Mahlke CFO **Dr. Uwe Horn** CHRO

Jörn Klenner General works council

Jens Hinze General works council



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1 How we are.

We view integrity as an essential element of our corporate DNA. Because it builds trust.

As a leading provider of engineering services, we leverage our technological know-how to develop future-proof solutions with systems understanding and integration expertise.

We can only succeed in this if we act lawfully and responsibly. We behave consistently, especially in conflict situations – not only toward our associates, customers, and business partners, but also with respect to the environment and resources.

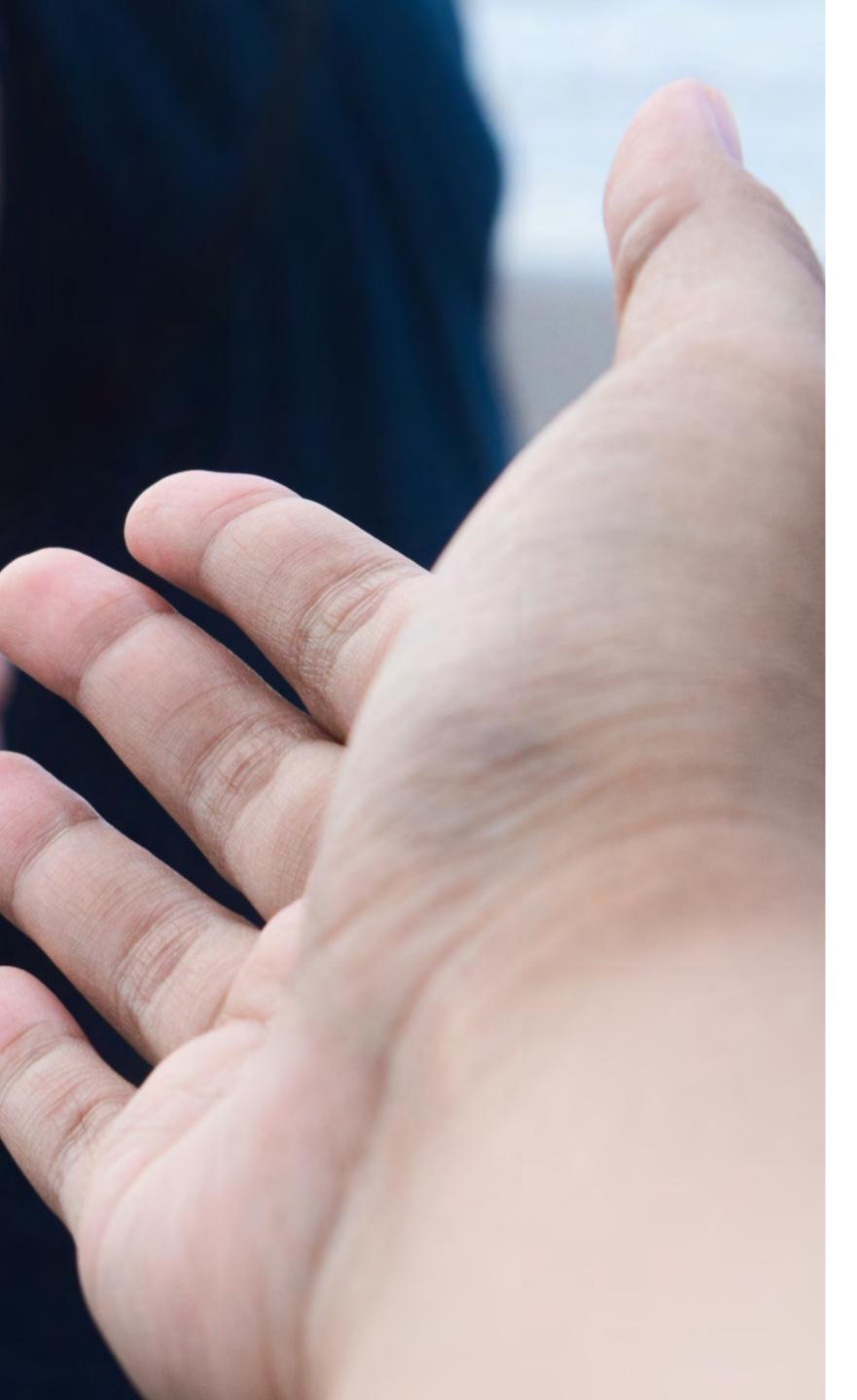
We firmly believe that behavior is a mindset. The IAV mindset is based on our corporate values and clarified in our Code of Conduct, which navigates us safely through everyday situations.

Whenever we make decisions, we ask constructive questions and learn from our mistakes. We encourage change and value performance. We focus on opportunities and take responsibility. This applies to each and every one of us.

We are therefore investing in a working environment that not only motivates and inspires people, but also makes them stronger and empowers them to take personal responsibility. This requires a shared understanding of tasks, with a clearly defined framework for action that is created by managers for their staff and tracked appropriately.

Respect and trust give us space, and integrity provides the key – the key to unlocking business success.

What else moves us? Learn more! Supplier Code of Conduct



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2 How we work.

We treat each other with fairness and respect. Lived diversity opens up new perspectives for our future.

2.1 We learn from our differences. And embrace diversity.

IAV has many faces – and this diversity enriches us. Because our differences make us unique and distinctive as a company. This is a key factor for sustainable

It is why we value the individuality and diversity of our associates at all our locations. We encourage bold thinking and opinions, promote discussions that inspire, and increasingly create space for diversity. This makes us more innovative

and strengthens our resilience.

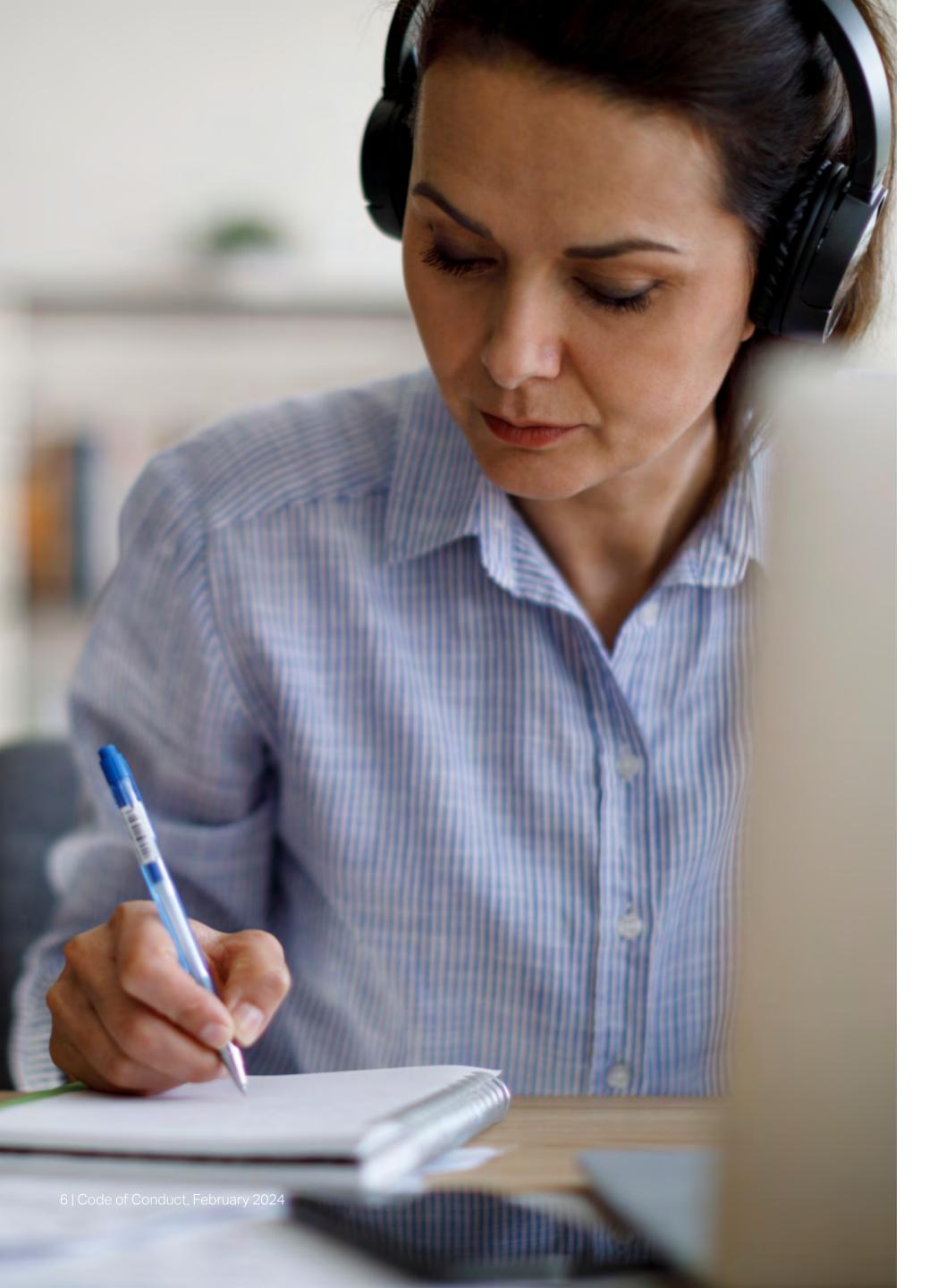
We approach each other with an open mind, as partners, with an attitude of nutual respect, appreciation, and fairness. We all have the same opportunities to realize and enhance our potential regardless of personal characteristics, such as ethnicity and nationality, gender ender identity, physical and mental and ge abilities, religion and beliefs, sexual orientation, social background, and age.

others. WE are IAV.

What else moves us? Learn more! **Diversity Charter**

We categorically reject all forms of discrimination. We work together to convince

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2.2 We educate ourselves. All our working lives.

We engineer things that move – and remain constantly in motion ourselves. Lifelong learning is part of everyday life at IAV, as a company that is driven by technology and innovation.

The demands on us are increasing – especially due to the growing expectations of our customers and business partners who operate internationally. This requires more from us – more know-how, more ability, more desire.

We are wholeheartedly committed to harnessing our associates' potential and

2.3 We care. And make caring a priority.

We take the safety, health, and well-being of our associates very seriously. These things are paramount for IAV.

We therefore attach great importance to creating a modern working environment that not only feels good, but also makes us stronger and enhances our performance.

We take action to avoid accidents at work, occupational diseases, and company-related health hazards, including developing their talents and skills – in a targeted manner through high-quality training programs that are individually tailored, according to need.

As an engineering services provider, we are focussed on future areas of business activity and provide our associates with required skills, they need, without ever losing sight of their personal experience and interests.

Our responsibility for employee development follows from our responsibility for the development of IAV.

extensive measures and training. We also provide professional help to any associates struggling with addiction.

At the same time, we expect associates to take responsibility for their working environment and to report possible hazards. Working under the influence of alcohol, illegal drugs, or other intoxicating substances is strictly prohibited.

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The We. 2.4 We encourage participation. And active involvement 1 How we are Active involvement by our associates We respect the participation, information, is central to IAV's identity as a "hands and consultation rights of employee 2 How we work on company". Company executives and representatives, as well as supporting decisions that are subject to co-determimanagers reach out to local employee 3 | How we inspire representatives and engage with them in nation by representative bodies. constructive, trust-based, and collabora-We support employee participation. tive dialog. 4 | How we act 2.5 We pursue our interests. But avoid conflicts. 5 | How we convince We make business decisions solely on about potential conflicts of interests the basis of objective criteria and in the - proactively drawing managers' atten-6 | How we succeed best interests of IAV. That is why we setion to situations and and immediately withdrawing from subsequent decisionparate professional from private matters. 7 | How we live IAV making processes.

To avoid any appearance of conflict of interest, associates must share information

3 How we inspire.

We set the benchmark – Through our developments, products and services. Technical compliance sharpens our profile.

We often operate at the very limits of what is technically feasible. Our goal is to push boundaries for the better. To achieve this, we develop innovative technologies that comply with applicable laws, regulations, and standards.

We approach our responsibility for technical compliance with interdisciplinary knowledge of the relevant laws and regulations, as well as current technological and scientific advancements

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3.1 We shape the future of mobility. In compliance with the law.

We research, interpret, and evaluate topics independently and reserve the right to terminate projects if uncertainties or conflicting objectives that cannot be resolved arise during the development process.

We also view product conformity as a standard. We address discrepancies in a consistent manner, relying on clear processes and structures, as well as continuous, systematic field observations.





3.2 We focus on quality. As a matter of principle.

Excellence is our mission, quality our benchmark, and safety our guiding principle – from development to implementation. For this reason, we not only take into account legal requirements and technical

3.3 We use artificial intelligence.

New technologies are our business. As a leading development services provider, we are open-minded and curious about innovations. We are enthusiastic about revolutionary solutions and benefit from their enormous potential.

That is why we view technological developments – from new frameworks and applications to artificial intelligence – as an opportunity. We select these technorules and regulations, such as ISO standards and TISAX[®], but also observe homologation requirements for the design and testing of products – always with a view to subsequent disposal.

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Consciously and responsibly.

logies carefully, use them consciously, and implement them responsibly in line with our ethical principles.

But every new technology also brings risks, especially for our associates. We closely monitor legal developments in the field of privacy protection, in conjunction with current employee representatives, Corporate Security and Data Privacy.

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3.4 We stay professional. Even under pressure.

Challenging projects with tight deadlines increase the pressure on our company and our associates to perform. If customers and business partners make demands that go against our legal and social responsibility, we resolve this conflict in a professional manner.

3.5 We protect trade secrets and confidential information. With good reason.

Knowledge makes all the difference. We treat internal and external business secrets as strictly confidential and do everything to protect them from unauthorized access and improper use.

Mutual trust enhances our collective performance. Our customers share their knowledge, ideas, and concepts with us and allow us to access prototypes and test parts. Our certifications also confirm that we Our shared objective is to come together as equals, work collaboratively and constructively, and treat each other as partners. However, we take our business boundaries seriously and never shy away from defending them, where needed.



use confidential information exclusively within the mutually agreed framework and therefore only entrust it to associates who actually need this classified information and documents for their work.

We consider intellectual property as both capital and asset. We take great care to protect our innovative developments and inventions and safeguard our technological know-how.

Objective and transparent, effective and sustainable: Our business relationships follow clear standards primarily designed to ensure fair competition.

Personal contact and meetings with customers and business partners are very important to us - especially in our digitalized world. We also consider business meals as a way of maintaining business relationships, for instance – but we do not offer or accept personal gifts.

4 How we act.

We trust in ourselves and the quality of our performance. This encourages competition and challenges in the market.

4.1 We do business. But not at any price.

Our business relationships are not only built on performance, but also on trust and appreciation. This takes time, rather than money.

What else moves us? Learn more! Group procedure Hospitality and Gifts The We.

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4.2 We are committed. Unselfish.

We view social commitment as a responsibility, rather than a duty. That is why we support selected non-profits and purposes that are a good fit for us and our company – especially in the field of inclusion and education.

We believe that integrity always prevails even in free competition. We conduct our business fairly and transparently – within the usual confidentiality obligations. We achieve success in the marketplace through our expertise and performance.

Anticompetitive agreements with competitors, business partners, or customers are never an option for us – specifically where prices, price enforcement, offers, capacity, business conditions, market

4.4 We comply with sanctions. Across borders.

We know our boundaries. As an international company, we fully comply with all customs and foreign trade laws –

All our donations and sponsorship activities go through an approval process that is specifically designed to avoid conflicts of interest. Benefits aimed at influencing a particular decision – such as commissioning of a customer project – are not an option. This also applies to political, religious, and ideological causes.

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4.3 We compete. On the base of performance.

share, or technologies are concerned.

Whether purchasing or selling products and services, we know how to succeed in a lawful and responsible manner.

What else moves us? Learn more! VDA guidelines for cooperation between development services providers

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especially when it comes to the transfer of technology abroad.

We say what we do. And do what we say. Social media gives a face to our mindset.

We view the digitalization and automation of the world of work as an investment in the future. However, fully protecting our IT systems, networks, programs, and data is also a massive challenge for us.

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5 How we convince.

5.1 We work digitally. But securely.

We implement effective security and defense mechanisms to minimize the cyber risks that threaten our interconnected infrastructure. Our customers and business partners have every right to expect this.

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5.2 We connect. With intelligence and good sense.

Networks, especially social networks, move the world. And we move with them - in a way that is relatable, but also selfassured. We encourage all our associates to be active on social media, to follow trends and innovative developments, and to initiate discussions about professio-

Data privacy is not about the actual data. Data privacy is about people – and their right to determine how their data is used. That is how it should be – and hugely important to us.

5.4 We lead the debate. About the future.

The mobility of tomorrow begins with the innovations of today. As an engineering services provider, our future-oriented developments, products, and services are driving social change

nal issues - always with plenty of good sense and intelligence. We never post confidential information about our company or our associates, our customers, or our business partners. Offensive, insulting, or inflammatory content is not tolerated. That is our mindset.

5.3 We handle data with care. Self-determined.

we comply with internationally recognized and applicable data protection laws and are committed to the principle of accountability.

We only process personal data when authorized to do so. Throughout processing,

We protect data. Each and every one of US.

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This naturally generates interest. We welcome all discussion and leverage our expertise to make a valuable contribution to the public debate. This makes a difference.

6 How we succeed.

We move the world for the better. Through technology and engineering sustainability ensures our success.

6.1 We are committed to the environment. It's our nature.

Sustainability is an essential element of our high-tech DNA – and lays the foundation for our technological expertise. We develop innovative solutions, products, and services that deliver real economic and environmental value for our customers.

Our common goal is to protect what is important to all of us – from human health to natural resources. As an engineering services provider, we are particularly committed to the future. That is why we are deliberately forging new paths – so we can continuously improve our environmental impact. We pay close attention to our emissions – water, soil, noise, and air – focusing, in particular, on reducing our greenhouse gas emissions, step by step.

We are achieving this through increasingly ambitious measures: systematically relying on renewable energies; continuously improving our energy and resource efficiency, avoiding waste, promoting recycling, and making greater use of climatefriendly methods of transport, such as electric vehicles, trains, or bicycles.

At the same time, we are pioneering new combustion technologies and maximizing the sustainability of the final generations of combustion-engine vehicles. In this way, we are also supporting our customers on their own path of technological transformation, across all areas. We have set our sights on a climate-neutral IAV and are firmly committed to the 1.5-degree goal of the Paris Climate Agreement. This motivates us and gives us belief in a sustainable future.

What else moves us? Learn more! <u>Sustainability Report</u> The We.

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6.2 We advocate for human rights. As the path and the destination.

The globalization of economic structures is also changing supply and value chains, making compliance with human rights even more complex and challenging.

In our Human Rights Declaration, we make a firm commitment to implementation of international standards – and expect the same from our associates, customers, and business partners.

We recognize from our international activities that the same human rights standards do not apply everywhere. However, within our own organization, we remain firmly committed: Human rights are nonnegotiable at IAV – no matter where or when. We take strong action to address any areas of conflict arising from our business activities. We source responsibly mined raw materials and prohibit the use of conflict minerals.

Because progress for the better is our path – and always our destination.

What else moves us? Learn more! <u>Human Rights Declaration</u> The We.

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7 How we live IAV.

We take responsibility. For ourselves and for our company. Our code of conduct encourages us to be IAV.

Integrity is the basis for all that we do – even though it is not always easy. The growing internationalization of our business and the many statutes, rules, and requirements we have to comply with are increasing the demands in our day-today work.

Our Code of Conduct gives us direction: We encourage you to use your head, ask questions, speak frankly, show composure. Be open, honest, respectful, and fair. At IAV, we live a corporate culture that makes people our benchmark.

Anyone who feels unsure about a decision or believes something is wrong raises

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their hand without hesitation – sharing their concerns with managers and compliance officers, or through our "SpeakUp" whistleblowing portal.

We all recognize that by acting lawfully, we are not only meeting the expectations of our associates, customers, and business partners – we are also taking responsibility. For ourselves and for our company. But also for who we are: IAV.

See something? Say something! SpeakUp Portal The We.

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