



Code for Change

IAV Sustainability Report 2025

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Preface

Dear Readers and Colleagues,

Sustainability is central to IAV's corporate responsibility and it strengthens the company's long-term technological and economic viability. It guides our ambition to develop solutions that drive progress while ensuring the responsible use of resources.

In a market environment characterized by rapid change and intense competition, a clear roadmap provides direction and builds trust. For us, this means actively driving change and making its impact visible across economic, technological, and societal spheres.

The title of this report, "Code for Change," reflects our ambition to unite innovation and responsibility as drivers of change. We understand "code" in a dual sense: both as software and as a mindset. The next stage of development will be software-driven, data-driven, and interconnected. It will demand speed, quality, and reliability, and this is where we step in. We combine technical excellence with modern software development and data-driven approaches. At the same time, we see ourselves as an engineering service provider with a clear commitment to the future. As an AI-infused company, we integrate AI into

our processes to enhance efficiency and quality, while human expertise continues to be our foundation.

Our transformation can only succeed through the combined strength of our people, robust partnerships, and a global mindset. Today, IAV has a more global presence than ever before. At the same time, we are expanding our portfolio. Our business in the automotive sector remains a core part of our identity, while our expertise in system development, software, and safety is becoming increasingly valuable to other industries, such as agriculture, defense, and energy.

Our mission remains clear: We will solve it! We are committed to creating solutions that are forward-looking and responsible. This report highlights how we are rethinking energy management, enhancing global collaboration, entering new industries, driving technological innovations such as efficient charging management, and assuming social responsibility. Sustainability is therefore central to how we operate.

We are sincerely grateful to everyone who is supporting us on this journey, including our customers, our partners, and our employees.



Jörg Astalosch
CEO



Dr. Frauke Eßer
CFO



Jens Pfitzinger
CHRO and
Labor Director

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1 | Company profile



1 | Company profile

[2-6] Sustainability is part of IAV’s identity. Since our founding in 1983, we have been developing technologies and solutions for demanding mobility and industrial applications. This evolved experience and our broad range of expertise form the foundation for reliable delivery, even under rapidly changing conditions.

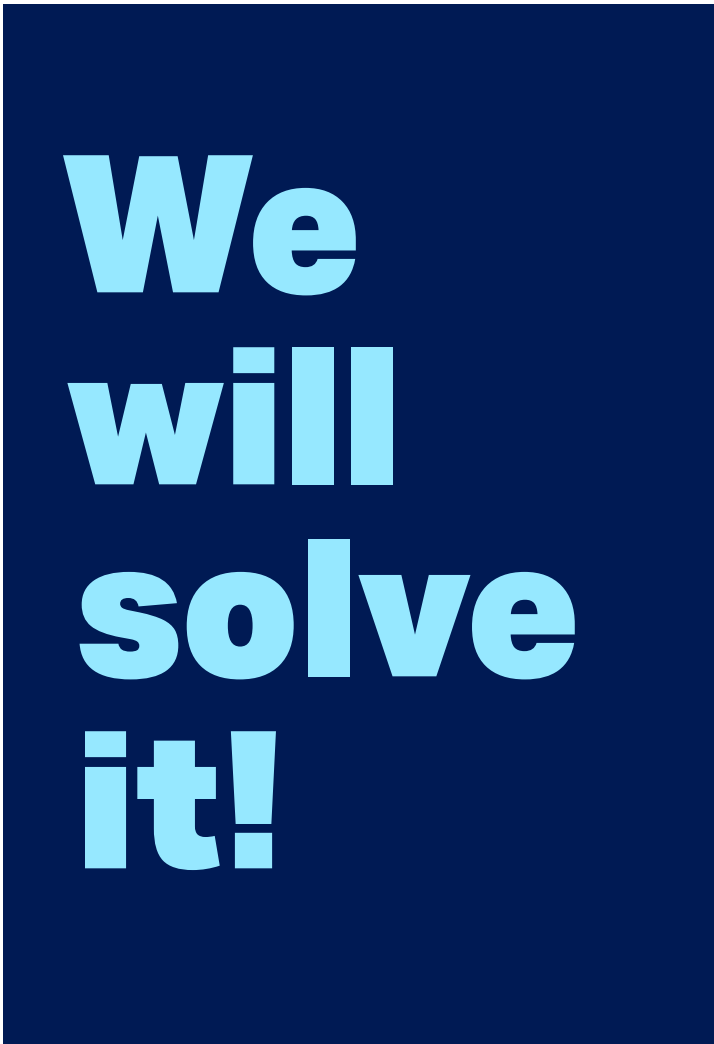
The mobility and industrial sectors are undergoing dynamic change – driven by climate challenges, technological disruptions, and ever-increasing complexity. Today’s customers expect not only development services, but also solutions that scale quickly, function securely, and can be reliably implemented. IAV is responding to this change with a clear vision: We see ourselves as a global tech solution provider – technology-driven, end-to-end-based, and with the ambition “We will solve it”: We make complexity manageable and translate it into concrete industrial solutions.

The focus is on software-defined approaches – from software-defined vehicles to software-defined defense. We develop flexible, updatable, and integrable functions, combining system understanding with end-to-end and software expertise as well as security-by-design concepts.

In powertrain, we combine in-depth systems engineering and software expertise with modern drive technologies to offer technological solutions that are future-proof.

As a global engineering service provider, we are present where our customers need us – and can operate effectively on a local-to-local basis. In addition to the automotive industry, we also transfer our technology and system expertise to the agriculture, defense, and energy sectors. This results in solutions that arise both from transfer potential and independently from the specific requirements of these markets. Our international positioning and our experience with highly complex development projects form the basis for reliably solving challenging tasks.

This sustainability report shows how we anchor responsibility in practice, measure our progress, and further develop our impact.



1.1 Corporate structure

[2-1] [2-6] [2-7] [2-8] [2-9] [3-1] With 6,825 employees in the 2025 reporting year, IAV group is one of the leading engineering partners to the automotive and mobility industries. The parent company is IAV GmbH Ingenieurgesellschaft Auto und Verkehr (IAV/IAV GmbH), headquartered in Berlin. It alone employed around 5,800 people (including students) in 2025. Through its three German and eleven foreign operating group companies in Europe, Asia, and North and South America, the IAV group is represented in 14 countries worldwide.

IAV GmbH is supported in Germany primarily by its three group companies IAV Fahrzeugsicherheit GmbH & Co. KG, consulting4drive GmbH, and SynSpace Group GmbH, which specialize in vehicle safety issues, consulting services in strategy implementation, and software consulting services. The stake in TRE GmbH was sold at the end of 2024.

IAV provides development services for the automotive industry and its system suppliers, as well as other innovation-oriented industries (e.g., agriculture, defense, energy), at eight locations in Germany. The focus is on the largest locations in Berlin, Gifhorn, and Chemnitz/Stollberg.

Outside Germany, IAV has group companies in Poland, France, Sweden, China, Japan, South Korea, Morocco, India, the USA, Mexico, and Brazil, as well as operating sites in Austria and Spain. Strategic networking between the international locations is being consistently pursued.

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High-quality work processes and results are equally important for securing the company's future. Economic structures and a resilient business model are at the heart of all efforts made by IAV management and employees, in agreement with the shareholders and the Supervisory Board. As the parent company of the group, IAV GmbH ensures that the corporate goals can be implemented not only in Germany but throughout the entire IAV group. To this end, it defines the strategic orientation of the group companies worldwide and monitors its implementation by local management teams.

IAV GmbH supports its group companies by offering central services such as controlling, accounting, financing, legal, marketing, corporate communications, and IT services across the group.

Corporate management

[\[2-1\]](#) [\[2-9\]](#) [\[2-10\]](#) [\[2-11\]](#) [\[2-12\]](#) [\[2-13\]](#) [\[2-18\]](#) IAV is structured as a group. All companies in the IAV Group are managed and represented locally by independent management teams in accordance with the respective legal requirements. The parent company of the group is IAV GmbH. The shareholders of IAV GmbH are manufacturers and suppliers from the automotive sector.

IAV GmbH's shareholder structure comprised the following shareholders during the period under review:

Volkswagen AG	50 %
IAV GmbH Ingenieurgesellschaft und Verkehr	39,9981 %
AUMOVIO Germany GmbH	10 %
Individual natural person	0,0019 %

As a limited liability company under German law, IAV GmbH has a supervisory board with equal representation in addition to the general meeting of shareholders and the current three-member management board, based on its number of employees.

IAV GmbH's management is currently structured as follows:

Jörg Astalosch
Chief Executive Officer (CEO)

Dr. Frauke Eßer
Chief Financial Officer (CFO)

Jens Pfitzinger
Chief Human Resources Officer (CHRO) and Labor Director

The management board ensures the company's ability to act by representing IAV GmbH externally and managing its business. It is in regular contact with the company's supervisory board. The management board informs the supervisory board comprehensively about the economic situation and development of the company through quarterly and ad hoc reports, as well as at the regular meetings held twice a year and any extraordinary meetings.

The supervisory board advises the management board and monitors its activities. In accordance with the provisions of the German Co-Determination Act, the supervisory board consists of twelve members, six of whom are elected by the employees and six of whom are appointed or elected by the shareholders. The current chairman of the supervisory board is Dr. Nikolai Ardey. The last supervisory board election of employee representatives took place in the 2023 financial year. These will be re-elected as normal in the 2028 financial year.

The general meeting of shareholders is the highest decision-making body of IAV GmbH, in which the shareholders jointly make important structural and fundamental decisions. The rights and obligations of the aforementioned bodies are derived from legal provisions, the Articles of Association of IAV GmbH, and the rules of procedure for the management board and the supervisory board.

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1 | Company profile

Governance, risk and compliance (GRC)

[2-23] For effective risk management, IAV has established a systematic control and monitoring framework since 2019 that operates across the entire IAV group in accordance with the recognized three-lines model, which is based on the standard of the Institute of Internal Auditors (IIA).

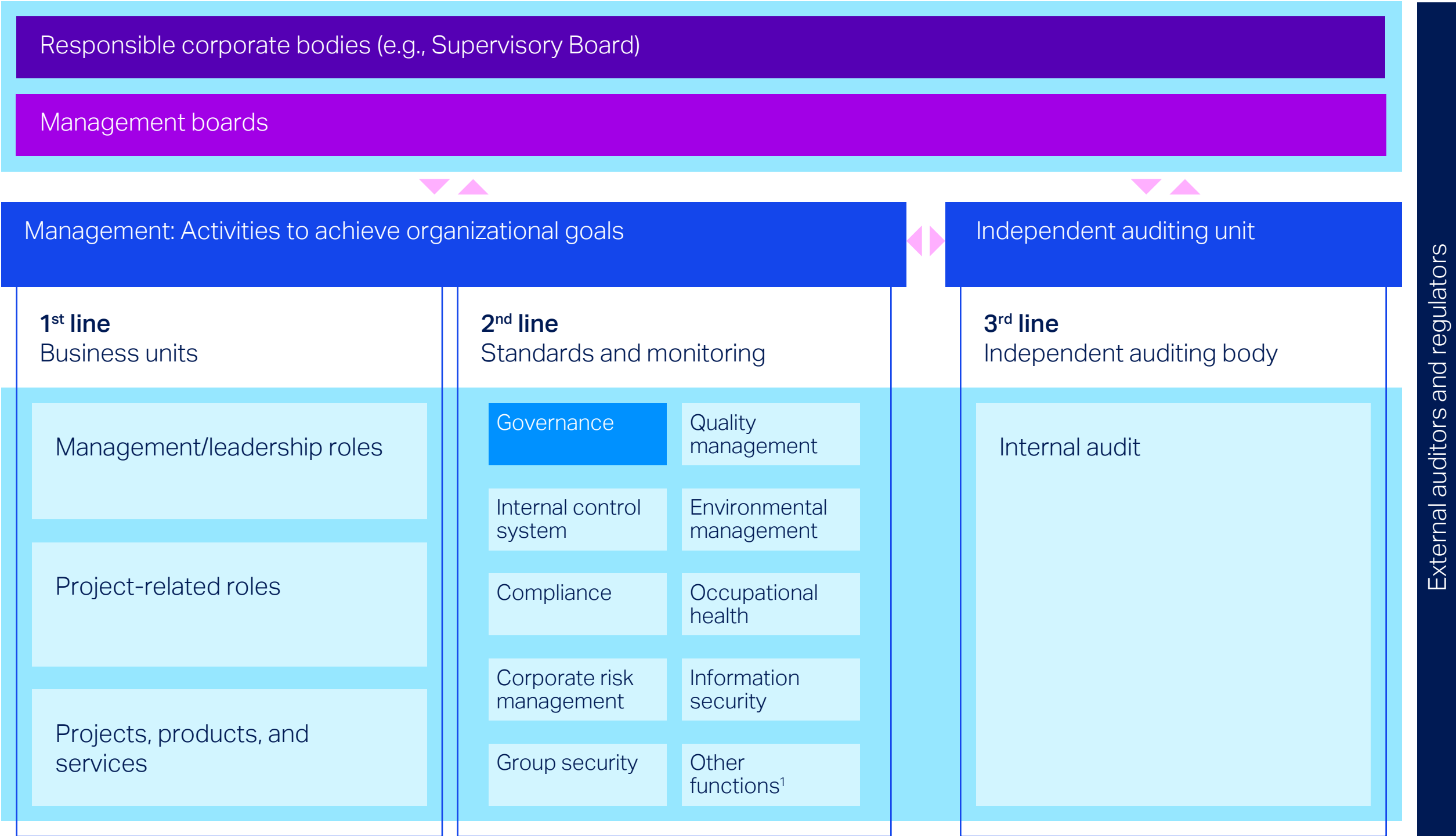
The 1st line is where the operational business takes place. Each organizational unit and each project identifies and assesses risks as part of its day-to-day work and takes appropriate measures.

To this end, they can draw on policies and procedures developed in the 2nd line (e.g., through compliance and quality management) with the support of the first line. These so-called second-line GRC functions also support and monitor compliance with defined standards. In addition, they regularly carry out comprehensive risk assessments for their respective areas of responsibility.

The 3rd line consists of the internal audit department. It operates independently of day-to-day business. Here, an independent and objective view of the entire company is provided in the form of audits.

The management board is responsible for ensuring that the interaction between the three lines of defense functions throughout the entire IAV group. It is also required to set an example of responsible behavior in dealing with risks. The management board is monitored in its work by the supervisory board as the statutory supervisory and advisory body.

There is close cooperation between the GRC functions of the 2nd line and the 3rd line: reports and data are exchanged regularly in order to leverage synergies, e.g., in audits, and to synchronize measures.



¹ For example Legal Department, Human Resources

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1.2 Tech Solution Provider and Change

More responsibility in the mobility transition

[2-6] IAV can look back on a successful history spanning more than 40 years as an engineering service provider. During this time, it has developed outstanding technological solutions for automotive manufacturers and brought numerous innovations for the mobility sector into series production.

In 2024, IAV further developed its existing vision of acting as a tech solution provider in order to achieve a uniform understanding among its customers and within its own company.

Tech solution provider continues to mean:

- Tech:

We focus on the most advanced technologies.
- Solution:

We bring concepts and technologies into series production as a whole.
- Provider:

We anticipate our customers' challenges at an early stage.

What is new is that the abbreviation "TSP" has been specifically tailored to the service portfolio:

- Tech-driven:

Digital business models and products related to vehicles
- Software-defined:

Function and product development in, on, and around the vehicle
- Powertrain:

Technology development in the powertrain

Diversification of the customer landscape

In order to meet the challenges of the automotive industry and continue to work in partnership with our customers in an inspiring and motivating way, IAV is focusing heavily on diversifying its customer base and industries.

In addition to its strong position in European automotive engineering with a globally growing research and development market, the IAV group is specifically tapping into additional segments in defense, energy, and agricultural technology. These segments offer attractive market growth opportunities and solid project references.

Through differentiated software expertise, scalable international value creation structures in Brazil, India, Morocco, and Poland, and a broadly applicable talent profile with around 5,800 highly qualified employees (in 2025, including students), IAV is strengthening its independence from individual major customers and industries.

Value proposition

- Mastering complexity
- System understanding
- Integration skills
- Solution focus
- High speed
- Digitalized and automated methods

As a tech solution provider, IAV will continue to focus on cutting-edge technologies, such as AI-based development methods for automating development processes or predictive maintenance. In this way, we will continue to set benchmarks for our customers. We are climbing the next rung of the evolutionary ladder and proactively evolving from a premium partner to a total solution provider.

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As a tech solution provider, IAV brings concepts and technologies to series production. We implement our solutions in their entirety, including all approval-related functions, right through to completion. We also take on responsibility for technology beyond the start of series production, which sets us apart from our competitors. We see this as our responsibility, and our customers measure us by it.

As a tech solution provider, IAV anticipates its customers' challenges at an early stage. We detect market potential and offer our own solutions. Our customers expect us to provide proactive solution management that helps them optimize their own processes and products, and we take this responsibility seriously. With our enthusiasm for technology, we are working on more efficient engines and innovative solutions for greater traffic safety in order to enable future-proof mobility for all. Our ambition is to further strengthen this positive contribution to the environment and society through our own solutions.

Change as an opportunity

Behind IAV's decisive change for the future are not only first-class technologies and processes, but also the people who make up IAV with their expertise and experience. Therefore, the lasting path to becoming a tech solution provider can only succeed together with the workforce. In line with this principle, IAV is committed to accompanying the upcoming changes with active change management.

Despite comprehensive support, transferring the corporate vision into everyday work can be challenging. To meet this challenge, IAV has created a change management network of specially trained change agents. Change agents are assigned to a specific area of activity and can thus respond in a targeted manner to the needs and expectations of employees. They are characterized by a high willingness to change, a large network, and broad knowledge of the strategic development of the organization. The resulting innovative strength and solution orientation are already proving to be a success story.



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1 | Company profile

1.3 Our Values

[2-23] The profound transformation of the automotive industry is also shaping the development of IAV. A clear cultural orientation and a shared understanding of values are crucial in order to actively shape this change. Our seven values form the central compass for change and progress. They define how we want to interact with each other, make decisions, and take responsibility together. We are aware that these values represent a target vision that requires continuous learning and further development. They serve as a benchmark for our behavior and as an incentive to measure ourselves against our standards in all areas.

After successfully embedding them in strategic and operational processes – such as leadership, personnel development, and recruiting – the focus today is on actively living the values in our everyday work and their role as a guide in the transformation. In projects, decision-making processes, and collaboration, we continuously measure whether our actions are in line with our values.

Our values

Responsibility – We take responsibility.

Focus on customers – We do it. Four our customers.

Passion for technology – We love technology and engineering.

Excellence – We are best in class.

Innovative power – We design and realize ideas.

Personality – We are all IAV.

Partnership – We win together.

Managers and employees jointly take responsibility for helping to shape the cultural transformation. Regular feedback, open communication, and values that are lived by everyone promote a working environment that combines innovation, trust, and future viability.

For these reasons, our values become an integral part of our transformative self-image – they provide stability in times of change, promote joint development, and form the basis for long-term corporate success.

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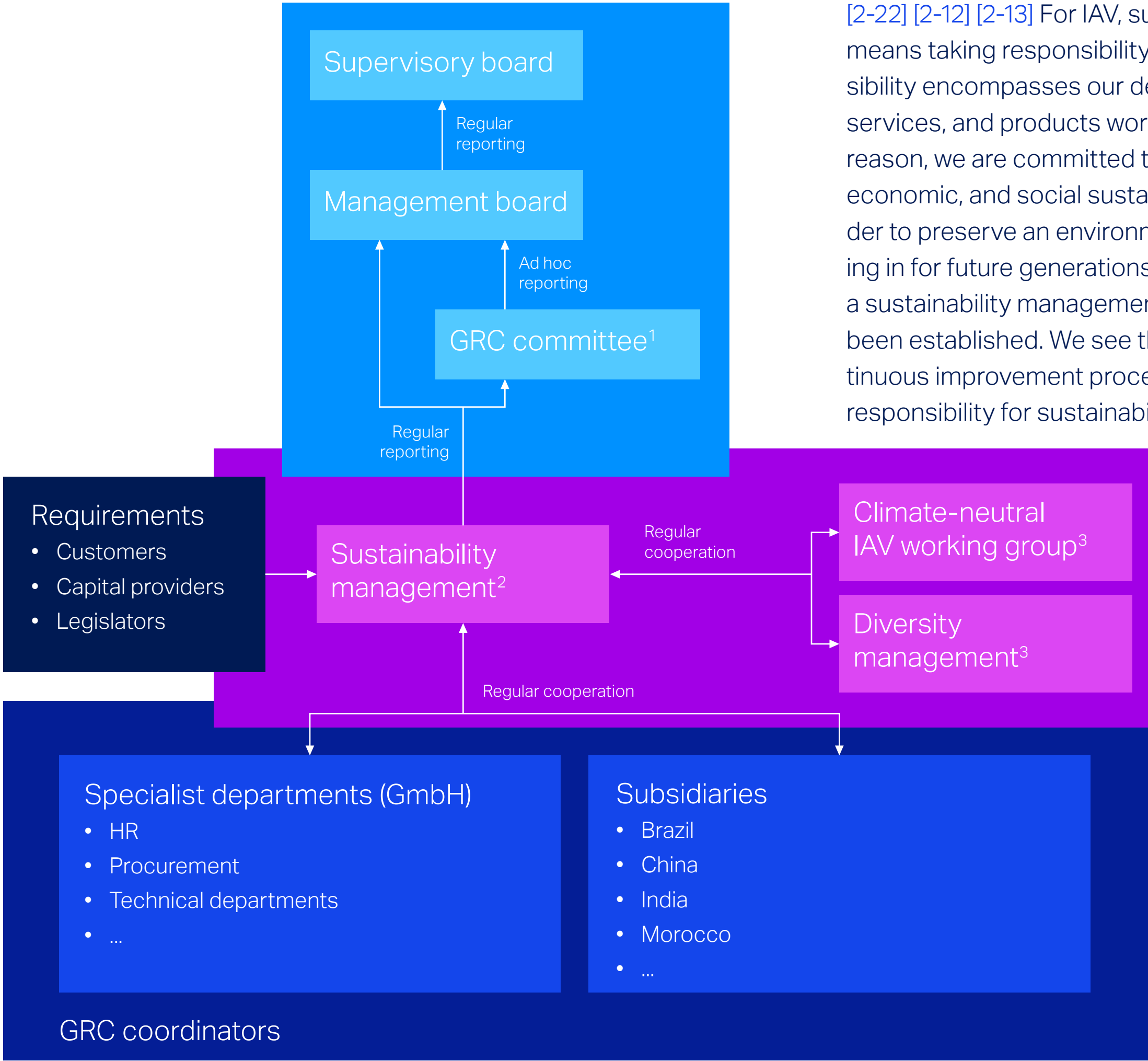
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2 | Sustainability management

2 | Sustainability management



[2-22] [2-12] [2-13] For IAV, sustainability means taking responsibility. This responsibility encompasses our developments, services, and products worldwide. For this reason, we are committed to ecological, economic, and social sustainability in order to preserve an environment worth living in for future generations. To this end, a sustainability management system has been established. We see this as a continuous improvement process. Overall responsibility for sustainability at IAV lies

with the management board. The relevant departments support sustainability management and are responsible for measures to achieve sustainability targets. Sustainability management is assigned to the Legal & Compliance department and is part of the governance, risk, and compliance (GRC) functions. Sustainability Management coordinates and controls sustainability activities centrally and strategically to ensure the uniform implementation of internal policies, legal requirements, and customer requirements for the entire group. Sustainability targets are developed in consultation with the departments and subsidiaries. The management and internal reporting of sustainability issues, measures, and key figures are carried out within the framework of the GRC committees and in conjunction with the management board. In addition, central GRC coordinators have been appointed in the areas of the organization and the subsidiaries. They act as central interfaces, serving as links between the various levels and units. They ensure a continuous flow of information and actively support the implementation of sustainability in their respective areas of responsibility. As a result, IAV has established adequate reporting lines for sustainability issues (see graphic). This structured approach ensures that sustainability targets are not only defined but also effectively implemented throughout the entire organization.

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¹ Exchange of information and decisions on GRC topics.
² Development of the sustainability strategy as well as coordination and monitoring of sustainability measures
³ Cross-departmental cooperation on sustainability projects.



2 | Sustainability management

2.1 Stakeholder engagement

[2-28] [2-29] [3-1] The requirements of internal and external stakeholders are key drivers and motivators for continuous improvement at IAV. Stakeholders are identified and selected in accordance with the principles of the Account Ability 1000 Stakeholder Engagement Standard (AA1000SES). Continuous dialogue with stakeholders takes place at all levels of the company, including through:

- Tech sales experts and key account management in customer projects
- Participation in research projects with government and private partner institutions
- Membership in associations and initiatives

IAV participated in various dialogue formats as part of its partnership with the Center for Experiential AI and Digitalization (ZEKI) at the Technical University of Berlin. These took place with stakeholders from science, business, and politics on the topics of digitalization and artificial intelligence. As part of this network, IAV contributes its expertise in autonomous driving and contributes to the success of projects such as the driverless Belntelli Bus.

Another key aspect of stakeholder engagement is IAV's active participation in various associations and initiatives. IAV is an active participant in the UN Global Compact (UNGC), the world's largest initiative for corporate sustainability, and is involved in the various initiatives of this organization. IAV publicly reports on progress in implementing the ten UNGC principles, as well as its activities to promote the Sustainable Development Goals (SDGs), in the form of its sustainability report, which is published annually as a Communication on Progress.

Participation in leading technology trade fairs and conferences also provides valuable impulses – both nationally and internationally.

The active involvement of employees and their representatives is an integral part of our corporate culture and contributes significantly to our social responsibility. The management board provides regular updates on current developments and the economic situation – via various communication formats and continuously on the intranet, as well as at staff meetings where employees can ask questions directly.

In fiscal year 2025, IAV was a member of the following associations, among others:

- Federation of German Security and Defence Industries (BDSV)
- Catena-X Automotive Network Association
- National Academy of Science and Engineering (Acatech)
- German Society for Quality (DGQ)
- German Transport Forum
- German Institute for Compliance (DICO)
- German Institute for Standardization (DIN)
- German Association for Defence Technology (DWT)
- European Telecommunications Standards Institute (ETSI AISBL)
- Research Association for Combustion Engines (FVV)
- Fraunhofer Gesellschaft ROS-Industrial Consortium Europe
- Society for Data Protection and Data Security (GDD)
- International Data Spaces Association (IDSA)
- Rhine-Neckar Metropolitan Region
- Natural & bio Gas Vehicle Association (NGVA Europe)
- Stifterverband für die Deutsche Wissenschaft e. V.
- German Association of the Automotive Industry (VDA)
- German Engineering Federation (VDMA)

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2 | Sustainability management

Stakeholder workshops as part of the double materiality analysis

As part of the implementation of the Corporate Sustainability Reporting Directive (CSRD), IAV conducted structured stakeholder workshops to identify and assess the materiality of key sustainability issues. These workshops are an integral part of stakeholder engagement and serve to systematically capture both the company's impact on people or the environment ("inside-out" perspective) and the financial impact of external sustainability issues on the company ("outside-in" perspective).



Stakeholder dialogue as part of the double materiality analysis.

Participants are selected specifically to include a broad spectrum of relevant stakeholders, including employees, customers, suppliers, and investors. In moderated sessions, the most important sustainability issues were identified, prioritized, and assessed in terms of their relevance to the company and its stakeholders. The results of the workshops form the basis for future sustainability reporting. The dialogue with the identified stakeholders serves to promote continuous exchange. The results are incorporated into the further development of the sustainability strategy.

When conducting the double materiality analysis for the implementation of the CSRD, the stakeholder groups (see figure below) were expanded based on the previous materiality analysis to include banks, auditors/analysts, the public, nature, management board, management board of (international) subsidiaries, governments and legislators, consumers and end users, workers in the value chain, local communities and vulnerable groups, or grouped together, e.g., by business partners and strategic partners.

2.2 Material topics

[3-1] [3-2] In order to consistently address the most important challenges in a highly dynamic environment, IAV regularly conducts a (double) materiality analysis. This primarily serves to identify the key sustainability issues for IAV's corporate management. It is also used as a strategic tool to establish priorities for sustainability management.



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2 | Sustainability management

IAV has identified the key topics for 2022 for the last time following the guidelines of the Global Reporting Initiative (GRI), drawing on the perspectives of internal and external stakeholders. The results are presented in the form of a matrix.

In 2025, a double materiality analysis was carried out for the first time in accordance with the upcoming requirements of the Corporate Sustainability Reporting Directive (CSRD). The results of this analysis essentially confirm the material topics already identified in 2022. The sustainability topics described in this report will continue to be selected on the basis of the 2022 materiality analysis, while the results of the 2025 double materiality analysis will be used for future reporting.

Since the 2017 reporting year, the multi-stage process has been carried out as follows: In the first step, internal and external sources were evaluated as part of an environmental analysis and significant sustainability topics were defined.

The topics were then prioritized based on two dimensions: relevance for external stakeholders and relevance for internal stakeholders. Prioritization was carried out by means of a survey of internal experts from all functional areas who are in contact with relevant stakeholders.

Finally, the final results were validated by the management board. The results of the 2022 materiality analysis are used to derive strategic initiatives and also shape the structure of this 2025 sustainability report.

Materiality analysis

Core issues: Responsibility for our **business**¹, for our **employees**², for the **environment**³, and for **society**⁴



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2 | Sustainability management

2.3 ESG targets

The current IAV sustainability targets were derived on the basis of the materiality analysis and include the reduction of CO₂ emissions, the promotion of diversity and equal opportunities, and the strengthening of sustainability and sustainability management. The target period was initially set to run until the end of 2025.

IAV combines economic success with environmentally and energy-conscious action. In this context, IAV has set itself the target of reducing CO₂ emissions by 13 % compared to the base year 2022. To this end, IAV GmbH's energy consumption and CO₂ sources were analyzed, and suitable reduction measures were identified and implemented. These included, for example, the replacement of an existing heating system and energy-saving measures in building and test bench technology. Based on the successfully implemented measures, IAV was able to achieve the set target.

The promotion of diversity and equal opportunities was defined by the target of increasing the proportion of women in new hires to 25 %. To achieve this target, IAV established pre-screening interviews with female applicants, advertised all positions with the option of part-time work, and carried out the "Shared Leadership / Part-time leadership" project in cooperation with the Technical University of Braunschweig. Due to the challenging situation in the automotive and supplier industry, the number of new hires has decreased drastically, meaning that the target could not be achieved despite the measures taken. To strengthen sustainability within the company, sustainability management at IAV has been expanded.

Its establishment as a GRC and business function within the company, the strengthening of its personnel, and its internationalization ensure that IAV meets its own standards and the expectations and requirements of customers, legislation, and interest groups.

IAV continues to drive forward the ambitious and measurable strengthening of sustainability within the company. For this reason, IAV is currently developing updated sustainability targets.

2.4 External sustainability assessments

IAV's sustainability performance is assessed objectively and independently through participation in sustainability ratings. This allows our stakeholders, such as customers and investors, to make a transparent and comprehensible assessment. Our goal here is not only to meet the necessary requirements, but also to continuously improve. In addition, the results achieved help us to draw comparisons with the competition and to identify and implement potential improvements.

In fiscal year 2025, IAV participated in the overarching sustainability ratings EcoVadis, CDP, and SAQ. EcoVadis is a cross-industry sustainability rating that measures performance based on four categories: environment, labor and human rights, ethics, and supplier management. IAV has once again achieved gold status, placing it among the top 5% of companies rated.

In 2025, IAV participated in the Carbon Disclosure Project (CDP) for the first time and made the results available to a select group of customers. The rating focuses on assessing environmental and, in particular, climate impacts. The Self Assessment Questionnaire (SAQ) is the industry standard in the automotive industry for assessing the sustainability of suppliers. It examines the areas of human rights, working conditions and safety, corporate ethics, the environment, and responsible supply chain management based on detailed criteria. With 94 out of 100 points, IAV is well above the industry average of 70% and thus confirms its strong sustainability performance.



[Ecovadis recognition page](#)

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3 | Responsibility for our business



3 | Responsibility for our business

Highlight: Swarm IQ Charge & Load

Optimized fleet operations through intelligent charging management.
Smart charging, efficient performance: The cloud-based Swarm IQ Charge & Load software, developed by IAV in collaboration with DHL and StreetScooter, is a smart solution that improves the efficiency of large electric vehicle fleets. "Our software makes it possible to manage the charging process directly via the vehicle interface. We use the available data to create a digital twin of the fleet, enabling reliable operations and optimal use of resources," said Michael Gröschel, Head of Digital Solution for Mobility at IAV. A blueprint for future-proof mobility.

Every day, there are more than 35,000 DHL electric vehicles on Germany's roads – powered by IAV charging technology. How did this come about?
Michael Gröschel: Electromobility is nothing new for DHL. It is more than ten years since the logistics provider acquired the German startup StreetScooter, a producer of fully electric light commercial vehicles, which it allowed it to establish its first all-electric fleet. The charging management system originally developed by StreetScooter provided the foundation on which further technical enhancements could be built. IAV won the pitch for an innovative next-generation system. That was in 2020.

What arguments make the IAV system so compelling?
Michael Gröschel: Electric fleet operators usually manage the charging process via the charging stations. With Swarm IQ Charge & Load, however, charging process management is primarily vehicle-based. Our charge and load management system communicates directly with the vehicle via its telematics unit. This makes our technology unique, and its implementation as a scalable, cloud-based solution meets the stringent IT security requirements for business-critical systems.

What specific benefits does managing the charging process via the vehicle interface offer?
Michael Gröschel: Because it is directly connected to the vehicle, Swarm IQ Charge & Load is able to create a digital twin of the entire fleet in the cloud. DHL's fleet actually has eight different vehicle manufacturers and more than 60 distinct vehicle types. The advantage here is that we have GDPR-compliant access to detailed data, which makes predictive, forward-looking charging planning possible.

To do this, the system needs to know the current state of charge and the prevailing outside temperatures, among other things.
Michael Gröschel: That's right. On the basis of real-time state of charge and individually configurable charging parameters, Swarm IQ Charge & Load calculates the total energy required and generates vehicle-specific 24-hour

Image: DHL Group.

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charging schedules. When more up-to-date data becomes available, the system reviews the schedule and adjusts it as necessary. This takes place every 15 minutes.

And how does Swarm IQ Charge & Load respond if, for example, the telematics unit fails or the network connection is interrupted?

Michael Gröschel: Good question! Let's assume that 100 vehicles suddenly go offline. First of all, the most recently valid charging schedule applies. Swarm IQ Charge & Load additionally communicates a fallback plan at regular intervals that takes effect in the event of prolonged connectivity issues. And what does that mean in practice? The vehicles are always charged according to a defined and known scheme. This ensures resilient fleet operation and, at the same time, guarantees the availability of the vehicles under all circumstances.

Moving on from resilience to load peaks, let's assume that 50 vehicles are charging at full power to be ready for their delivery tours. Is that even realistic?

Michael Gröschel: At many of the sites, this isn't feasible for financial or technical reasons. To prevent the overloading of the charging infrastructure and avoid unnecessary load peaks, Swarm IQ Charge & Load uses intelligent energy flow control. For example, it can stagger charging sessions over time or operate them at reduced power. In this process, the digital twin always ensures that vehicle availability is never compromised.

Illustration of the charging and load management system.
Image: IAV GmbH

So Swarm IQ Charge & Load helps to improve grid stability to a certain extent ...

Michael Gröschel: In the energy demand management process, the system takes predefined price curves into account, deliberately selecting time windows when demand is lower. This also helps to ensure that the respective energy supplier's grid remains stable.

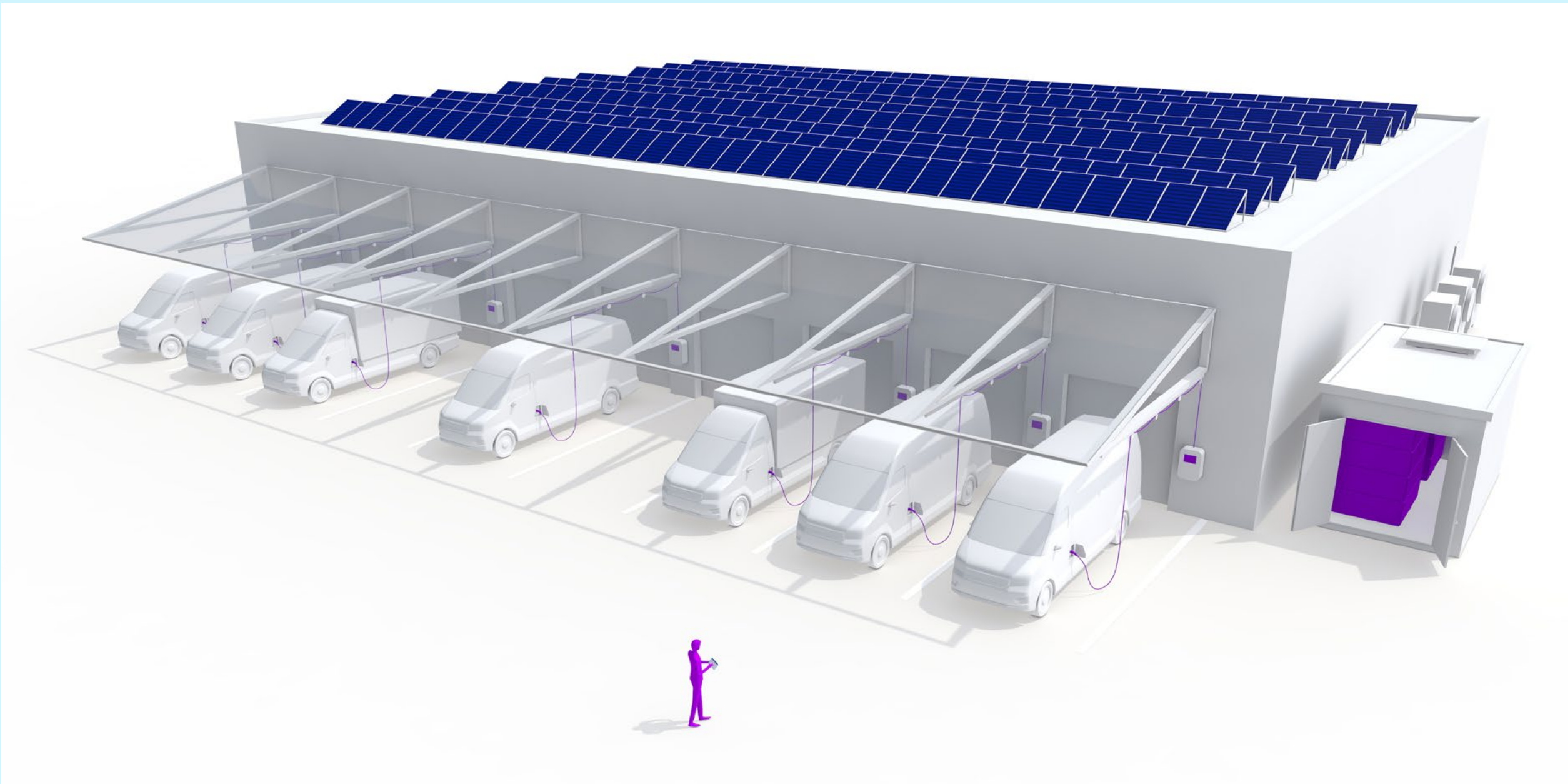
But EV fleet operators also benefit from fewer load peaks, don't they?

Michael Gröschel: Obviously, avoiding peaks is a reliable and sustainable means of reducing the burden on the charging infrastructure. If charging processes are

planned in a predictive way across the entire available time window, charging locations don't need to be dimensioned for avoidable peaks. Eliminating oversized charging infrastructure locations saves both money and resources.

Speaking of which, how does Swarm IQ Charge & Load work?

Michael Gröschel: It's a cloud-based software solution featuring an intuitive web interface specifically designed for the operation of large fleets, providing real-time information via dedicated dashboards – for example on state of charge, energy flows, and storage capacities.



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These dashboards can be integrated into connected monitoring systems, with the aim of optimizing charging processes through significantly faster fault analysis.

That sounds like a sustainable investment ...

Michael Gröschel: Swarm IQ Charge & Load isn't just efficient, it's also incredibly flexible. The system supports vehicle-based or OCPP-based charging, the integration

of stationary battery storage systems and heat pumps, and it optimizes the use of self-generated energy, for example from photovoltaic installations.

Lower carbon emissions, higher cost savings: Swarm IQ Charge & Load has the potential to significantly advance the electrification of large fleets.

Michael Gröschel: Even today, the high degree of auto-

mation in our charging and load management software provides the answers to the EV fleet management challenges of tomorrow. Swarm IQ Charge & Load is a blueprint for future-proof mobility and a solution to the challenges associated with the electrification of large fleets. The decisive factors here are comprehensive data availability and the creation of a digital twin, unlocking swarm intelligence across the entire fleet.

Our contribution

IAV's Swarm IQ Charge & Load is a cloud-based software solution that significantly enhances charging and load management efficiency in large e-fleets.

IAV's Swarm IQ Charge & Load optimizes charging processes, thereby alleviating load peaks and the associated infrastructure investments.

IAV's Swarm IQ Charge & Load enables resilient charging planning that reliably ensures electric fleet availability and thus overall operational stability.

IAV's Swarm IQ Charge & Load makes sustainable mobility in scaled fleet operations more robust and, by increasing the electrification rate, it reduces fleet carbon emissions.



SDG 9 – Industry, innovation and infrastructure

SDG 9 aims to build resistant infrastructure, promote inclusive and sustainable industrialization and foster innovation – for example through modernization of the infrastructure and with a more efficient use of resources.



SDG 11 – Sustainable cities and communities

SDG 11 aims to ensure that all people have access to adequate housing, essential basic services, and safe, affordable and sustainable transport systems – for example, through sustainable urban planning and by reducing environmental impacts with a particular focus on air quality and waste management.



SDG 13 – Climate action

Among other things, SDG 13 contains measures to combat climate change and its impacts – for example through education and awareness-raising as well as by improving staff capacities in the area of climate change mitigation and climate impact reduction.

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3.1 Cooperative partnership

Quality management

With its quality management, IAV sustainably promotes the quality of its services and products as well as its ability to innovate, the continuous development of its service and product portfolio and its focus on customer needs. We take an integrated approach to the increasing requirements resulting from legislation and customer specifications. This enables the company to address all challenges such as ever faster development cycles, cross-industry digitalization and the use of artificial intelligence in all parts of the company. Among other things, IAV's quality policy takes into account customer expectations and the use of the latest development methods and includes a commitment to continuous improvement. IAV's quality management system is certified in accordance with DIN EN ISO 9001 and its effectiveness is regularly reviewed.

Focus on customer satisfaction

IAV cultivates sustainable and long-term business relationships that have been based on mutual trust for decades. Appreciation and cooperation in a spirit of partnership are top-priorities. All employees work together across divisions with the aim of sustainably strengthening the position of customers in the market. The technological capabilities and the attitude of the employees make IAV a successful partner in the automotive engineering sector as well as in the energy industry, defense, water management, rail technology, maritime applications, aviation, robotics, agricultural engineering and off-highway machinery.

To ensure these services in the long term, IAV consistently aligns its portfolio with its customers. The central sales organization supports and advises all employees throughout the entire sales process - from initial customer contact to the preparation of quotations through to negotiation and successful conclusion. In addition, key account managers act as central and well-known contacts for decision-makers and stakeholders at the customer. They ensure trusting cooperation and bundle all activities for the assigned customer - also internationally in coordination with the local sales organization.

IAV solves its customers' most pressing and complex problems. This claim is firmly anchored in the corporate strategy. Customer satisfaction therefore plays a central role for IAV and is essential for the strategic planning of all activities. For this reason, regular reporting is also made to the management board in order to use the findings for IAV's orientation on the market and in competition. IAV uses a group-wide customer relationship management system for this purpose.

Strategic partner management at IAV

With strategic partner management, IAV is building a strong network of technology, solution and market partners that will strengthen the company's innovative power and competitiveness in the long term. The focus is on the joint development of future-oriented solutions for mobility, energy and industry as well as other sectors.

IAV pursues a partnership approach based on trust, transparency and mutual added value. The exchange of know-how and the combination of complementary

strengths create synergies that promote quality, efficiency and innovation in customer projects. Strategic partner management thus supports the continuous development of IAV's service portfolio and contributes to the faster transfer of new technologies into market-ready applications. This creates partnerships that are geared towards long-term responsibility, shared values and sustainable growth.

Sustainability in supplier relationships

[2-6] IAV procures work services from business partners that are largely based on the performance of professionally qualified employees. Business partners are all third parties that work for, on behalf of or together with IAV. In particular, this includes companies that act as suppliers, subcontractors, consulting firms, brokers and agents, commercial representatives and contractors, as well as freelancers. The majority of suppliers come from Germany and Europe, although the proportion of offshore suppliers is growing steadily.

The Supplier Code of Conduct has been in place since 2019. The aim is to enforce IAV's understanding of values and sustainability in the supply chains. To this end, IAV is implementing various activities.

For example, the provisions of the Supplier Code of Conduct have been integrated into the General Terms and Conditions of Purchase. They are binding for all suppliers and form the basis for business relationships with IAV. Suppliers are also required to pass on the standards of the Code of Conduct to their business partners and oblige them to comply accordingly.

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Procurement is carried out on the basis of defined processes and role-based decision-making powers. Supplier management is an integral part of the procurement policy and an operational tool for successfully shaping the relationship between suppliers and IAV. Suppliers with a direct influence on performance processes are carefully selected. The first step is to evaluate the supplier on the basis of a supplier self-assessment and other supporting documents (e.g. VDA questionnaire, certificates). Suppliers are only approved if they comply with all requirements.

Human rights and supply chain

[2-23] As an engineering service provider, IAV focuses on people: this applies both to our own workforce and to the people along the supply chain. We mainly work with highly qualified specialists, are subject to collective bargaining agreements (in IAV GmbH and IAV-S) and offer modern, safe working conditions. This attitude also characterizes our dealings with our partners.

Respect for human rights is therefore not just a legal obligation for us, but an expression of our corporate values. Our management board reaffirms this self-image in the current declaration of principles on human rights. In it, we make it clear that we take responsibility - both within our company and in our supply chain.

In order to identify potential risks at an early stage, we carry out systematic risk analyses in accordance with the German Act on Corporate Due Diligence in Supply Chains (LkSG) and take appropriate measures where necessary.



Our approach is based on internationally recognized frameworks, including the United Nations Universal Declaration of Human Rights, the ten principles of the United Nations Global Compact, the Guiding Principles on Business and Human Rights and the core labour standards of the International Labour Organization.

Our suppliers also play an important role: through our Supplier Code of Conduct, we oblige them to comply with fundamental human rights and labor standards along their entire supply chain. Our compliance organization supports this process with advice, training and regular audits.

In this way, we ensure that our partnership-based cooperation reflects the values that define us as IAV: responsible, respectful and jointly focused on a responsible future.

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3.2 Compliance management

Basic understanding, compliance management system (CMS) and whistleblower system

For IAV, compliance is more than just adhering to the law - it stands for responsible, fair and transparent action. The group-wide compliance management system (CMS) is based on national and international standards such as the German Corporate Governance Code and the ten



principles of the UN Global Compact. It ensures that all employees and companies worldwide act in accordance with uniform rules. Responsibility for the CMS lies with the Chief Compliance Officer, supported by a centralized and

decentralized compliance network. Regular risk analyses, clear policies and targeted training ensure that compliance is not an add-on, but an integral part of our work.

[2-23] [2-24] Based on the business model, the results of the compliance risk analysis and applicable best practice standards, IAV has identified the following compliance topics for which the compliance unit issues central policies for the organization:

- Technical compliance
- AI compliance
- Corruption prevention
- Antitrust compliance
- Fraud prevention
- Human rights
- Contract work compliance
- Export control
- Data protection

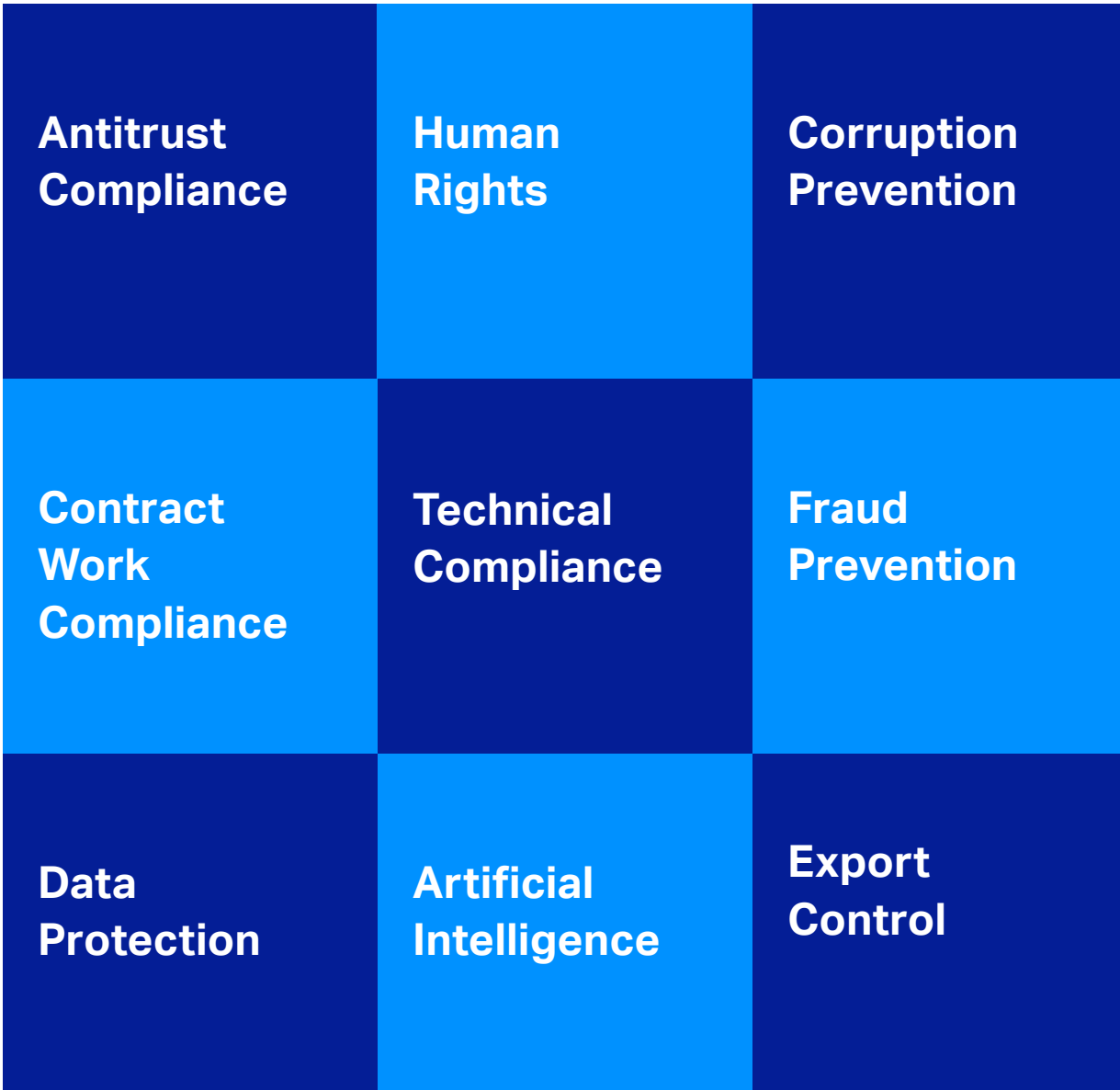
The identified compliance topics are controlled within the framework of the ten elements of the CMS.

The IAV whistleblower system is one of the most important measures for the early detection of compliance risks. Employees and third parties can report potential breaches of the law via various reporting channels (including anonymously). The reported information is independently reviewed by the compliance organization and the necessary measures are taken. Confidentiality and the protection of whistleblowers against any form of reprisal are of the highest priority.

Preventing corruption and unfair competition

IAV is committed to acting fairly and transparently in economic competition. Coordination and the exchange of sensitive information with competitors that could lead to a restriction of competition are clearly prohibited. IAV also has a No Gift Policy.

The compliance organization provides support through targeted training measures, consultations and information materials in order to raise employees' awareness of risks and ensure legally compliant dealings with competitors. There were no pending proceedings due to anti-competitive behavior or violations of antitrust law in the reporting period.



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3.3 Protection of data and information

Data protection management

[418-1] During the reporting period, there were:

- no complaints from external parties or supervisory authorities relating to breaches of customer data.
- no cases of data theft or data loss in connection with customer data.
- a low double-digit number of data breaches and one reportable data breach that did not relate to customer data.

Management approach and objectives

IAV's data protection management system is designed to continuously ensure and further develop compliance with legal, contractual and normative data protection requirements and their verifiability. Implementation is risk-based.

The main objectives are

- Compliance with the principles for the processing of personal data
- Verifiability of compliance with data protection requirements (accountability)
- Implementation of the rights of data subjects
- Ensuring sufficient technical and organizational protective measures and avoiding data protection incidents
- Creation of an acceptable level of data protection throughout the IAV group

Data protection management is regularly reviewed by external audits (e.g. ISO 27001, TISAX). In addition, special data protection risks are identified as part of risk assessments and appropriate measures, such as targeted training, are derived.

Organization and responsibilities

An external data protection officer has been appointed for IAV GmbH and the German subsidiaries. A central internal data protection team supports compliance with data protection requirements throughout the group and is in regular contact with relevant stakeholders. Persons responsible for data protection coordination ensure implementation in the organizational units and subsidiaries. The management board is regularly informed about relevant risks and developments.

Policies and processes

All data protection processes, specification documents and templates are published group-wide in the internal process management tool and are updated regularly. Awareness measures, such as mandatory training for all employees and function-specific training for particularly exposed groups, ensure broad sensitization. Processing activities, data protection incidents, data subject inquiries and general data protection inquiries are documented centrally.

Possible data protection violations are reported immediately to the data protection team and documented using a standardized reporting form. The assessment is risk-based. Reportable incidents are reported to the responsible supervisory authorities within the statutory deadlines. Those affected are informed if this is required by law. Corrective and preventive measures are documented and checked for effectiveness.

Requests for data subject rights (e.g. information, rectification, erasure) are recorded centrally, processed in a timely manner and documented. The number of requests from data subjects in the reporting period was at a low double-digit level, with the majority relating to deletion requests from rejected persons in the application process and requests for information from employees.

Evaluation and continuous improvement

The data protection management system is continuously reviewed for effectiveness and appropriateness in accordance with the PDCA cycle (Plan, Do, Check, Act). Internal audits and surveys support the identification of risks and the definition of risk-minimizing measures. Compliance with data protection requirements is regularly demonstrated to external parties (e.g. supervisory authorities, customers, auditors).

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Information security and prototype protection

The protection of assets and know-how of customers, business partners and end customers as well as the protection of our own assets and know-how are an integral part of IAV's business processes. In order to meet this requirement, IAV has established an information security management system (ISMS) in accordance with ISO 27001, for which the management system officer for information security is responsible. The information security policy creates the framework for binding information security requirements.



The detailed policies on information protection, IT security and prototype protection, for which the Corporate Security organizational unit is responsible, were derived from the information security policy. This is headed by the Manager for Know-how, Object and Prototype Protection, who reports directly to the management board. The IT Security Manager has been appointed to provide support.

In the reporting period, there were no information security breaches that would have led to non-compliance with delivery promises or fines. No cyberattacks that would have led to a failure of the IT infrastructure were identified. A cyber security program consisting of an awareness section and a phishing simulation was continued in order to increase IAV's cyber security resilience.

In 2025, IAV again successfully demonstrated the effectiveness of its ISMS in surveillance audits and holds an ISO 27001 certificate for IAV GmbH and other subsidiaries. In addition, IAV has had unrestricted approval for TISAX at all locations in Germany for "very high protection requirements (AL3)" in accordance with the Simplified Group Assessment since 2019. In addition, TISAX assessments were successfully completed in 2025 at other subsidiaries, including in China, Brazil, India and the USA.

The following information security policy has been formulated as part of the integrated management system.

We actively protect the confidentiality, integrity and availability of all information and assets, e.g., prototypes, that are entrusted to us.

This includes our customers' data and assets as well as our own company data and assets.

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3.4 Risk Management

[2-23] [2-24] As a globally active company, IAV is exposed to a large number of strategic, operational, financial, compliance and sustainability risks as part of its business model. These risks are systematically identified, assessed, managed and monitored in accordance with legal, regulatory and internal requirements. Risk management is an integral part of corporate management and the group-wide governance and compliance structure and is based on group-wide policies and principles for responsible corporate behavior (policy commitments). The governance, risk and compliance (GRC) functions - including corporate risk management and the internal control system (ICS) - work according to the three lines model on the basis of documented, cyclical processes with clearly defined roles, responsibilities and interfaces. These processes are regularly reviewed and adapted as part of a continuous improvement process. Depending on the focus of the respective GRC function, risks - including those relevant to the environment, society and compliance - are identified, assessed, correlated and assigned suitable measures, the implementation and effectiveness of which are regularly monitored. The requirements of the standards to which IAV is certified are incorporated into the design of the risk management system. This supports the verifiability, traceability and comparability of reporting.

IAV involves the majority-owned subsidiaries in risk management activities by means of group-wide guidelines and standardized processes. This ensures that the group-wide policy commitments are implemented uniformly and embedded in operational business processes. With the help of a group-wide software platform introduced in 2023, numerous risk-relevant data is recorded centrally, consolidated and made synergistically usable for various GRC functions. Digital support facilitates a consistent data basis, increases transparency and traceability and enables systematic documentation for internal and external audits.

Systematic recording and management of risks

[2-16] [2-23] Risk management at company level considers the main risks with regard to short and medium-term corporate objectives and long-term business continuity. Both the possibility of negative deviations (risks) and positive deviations (opportunities) are taken into account. In addition to economic aspects, significant sustainability, compliance and reputational risks are also included.

The aim of company-wide risk management is to identify risks for IAV at an early stage, to assess them in a comprehensible manner and to define and implement suitable measures promptly in order to manage their impact on the company and its stakeholders in the best possible way. To this end, the objectives and associated risks of all key organizational units, subsidiaries and management systems are collected and updated every six months

from the perspective of both the management board (top-down) and the respective line managers (bottom-up). The cause-and-effect relationships are systematically analyzed and the risk owners in the operational areas define specific control measures to mitigate the risks, including responsibilities and deadlines.

Critical risks are addressed via defined reporting channels. Defined escalation channels are in place for dealing with significant deviations or breaches of internal policies and external requirements. Depending on the significance, this is also done on an ad hoc basis directly to the management board by the responsible departments. In this way, IAV meets the requirement that material and critical concerns are brought to the attention of the highest management body in a timely manner.

The overarching findings of each reporting cycle are critically assessed by the cross-functional Risk Committee in order to take a balanced view of both opportunities and risks. On this basis, a comprehensive risk report is prepared for the management board at the end of each half-year. The risk management system is reviewed at least every six months for appropriateness and effectiveness using defined key figures and is also audited as part of external ISO and TISAX audits. The valuation methods, scales and thresholds used are documented and kept as constant as possible to ensure comparability over several reporting periods.

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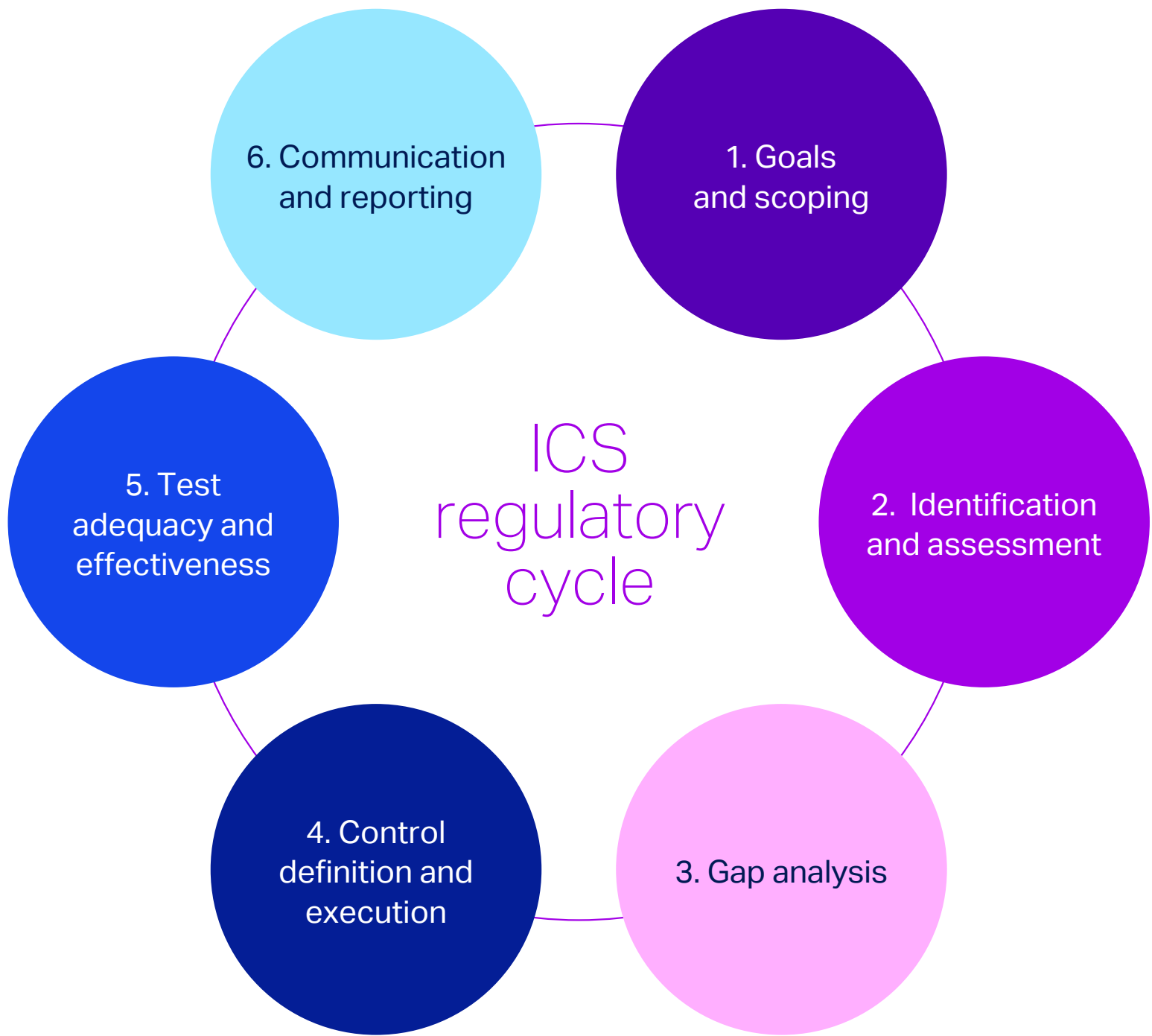
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IAV’s risk management activities are increasingly focusing on international supply chains and outsourced processes in order to adequately counter the growing proportion of outsourced value creation as well as geopolitical and trade policy uncertainties. In particular, risks relating to quality, security of supply, information security and environmental and social aspects are systematically taken into account in order to meet the company’s own due diligence obligations.

Control activities in business processes

The internal control system (ICS) is established at IAV and monitors control activities to manage significant process-related risks, including those relevant to compliance, in order to ensure the security and compliance of processes and protect assets. An annually recurring, documented ICS control process with clear roles, responsibilities and escalation paths ensures that the relevant risks, control objectives and controls are regularly reviewed on the basis of risk-oriented ICS scoping and adjusted if necessary.



Identified control gaps are documented with specific measures, responsibilities and schedules. Once they have been implemented, the controls are reassessed to ensure that the underlying risks are adequately addressed. An annual self-assessment by the specialist departments provides a qualitative and quantitative picture of the appropriateness and effectiveness of IAV’s control landscape. The results are consolidated, checked for plausibility and quality assured by the central ICS function in order to ensure auditable and balanced reporting.

A report is prepared annually for the management board on this basis. In addition to an assessment of the existing control system, this report also contains a proposal for the scoping of the next ICS control process as well as identified potential for improvement. This promotes the continuous development of the ICS and at the same time supports the transparency, completeness and accuracy of internal and external reporting.

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Highlight: IAV India

Global value creation through local expertise
Boomtown Pune, India's tech hotspot, is relentlessly driving innovation – especially for the automotive and energy sectors. The incredibly pioneering spirit defining the "Oxford of the East" is rooted in its unparalleled academic infrastructure. IAV is harnessing the entrepreneurial potential of this metropolitan region to further expand its international activities. The goal is to boost global value creation through local expertise. Namaste, IAV!

Fast. Faster. IAV India Tech. Founded as recently as November 2024, the subsidiary is already gaining strong momentum. It is operated as an IAV Group Service Center like the subsidiaries in Poland, Morocco, and Brazil, and already had more than 200 employees in March 2025.

Pune is not only an emerging business location with a high concentration of major global players, but also a metropolis of seven million people that considers itself India's number one engineering and information technology hub. This comes as no surprise: Around 1,422 univer-

sities, including 154 dedicated exclusively to engineering programs, create an enormous pool of young and highly qualified tech talent.

It is also one of the reasons why IAV chose Pune. In line with its expansion strategy, the new subsidiary is securing vital future resources for the tech solution provider that both expand its cross-industry expertise and deliver a significant contribution to value creation. From India to around the globe for IAV.

To manage the business efficiently, IAV India Tech collaborates with a regional partner who recruits dedicated tech professionals for IAV under a build-operate-transfer model. From developing innovative embedded software for the automotive sector to testing complex systems that enhance efficiency and safety, IAV's expert leads define clusters of technical requirements, for which the Indian subsidiary builds, trains, and qualifies dedicated teams.

This approach has been a success and more than 200 new employees are currently taking part in an 18-month development program that offers deep insights into IAV's high-tech DNA, while clearly defining both the challenges posed by the market and the expectations placed on individual roles and functions. It impresses even the young generation of developers.

Downtown Pune, India.

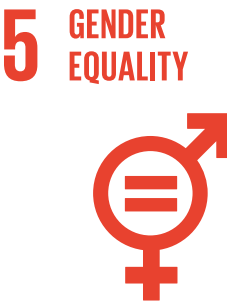
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Even better: The strong potential in Pune and the long-term prospects in India prompted IAV to include the new subsidiary directly in its ISO certification, with the clear objective of meeting the highest quality and security standards from day one. Obtaining TISAX certification also enables IAV India Tech to acquire specific projects via its customer network. It's a first milestone.

But by no means the last! IAV India Tech's site-specific Women's Connect initiative is fostering the development of diverse teams, creating STEM positions for women, and systematically supporting their progression into leadership roles. Even today, this commitment is already making a difference.

The proportion of women in the workforce of IAV India Tech and its regional partner currently exceeds 30%, sending a strong signal for equality from the India subsidiary. For good reason: providing opportunities to new talent injects fresh energy into work structures and boosts the innovative capacity of teams. This is what makes the difference in a competitive environment – both in India and at IAV's headquarters in Berlin.



SDG 5 – Achieve gender equality and empower all women and girls

Among other things, SDG 5 aims to end all forms of discrimination against women and girls worldwide, and ensure full and effective participation and equal opportunities of women in leadership roles – at all levels of decision-making in political, economic, and public life.

Our contribution

IAV is investing in one of Europe's most dynamic technology regions, thereby strengthening the company's international profile as a leading tech solution provider.

In Pune, IAV benefits from young, well-trained tech professionals, with whom the subsidiary develops and secures the talent needed for IAV worldwide.

IAV leverages Pune's cost advantages to deliver a strong value proposition, strategically diversifying IAV global value creation.

Through initiatives such as "Women's Connect," IAV promotes STEM careers for women and supports their progression into leadership roles – with women currently accounting for more than 30% of the workforce.

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5 Questions for ... Tanja Wild, local governance coordinator at IAV India Tech

Why did you decide to move to Pune for IAV?

I had already worked for IAV in Japan and China, so it was an easy decision for me to apply for the role in India. For me, working abroad quite simply means enriching my life and broadening my horizons.

How did you prepare for the job in Pune?

IAV arranged an intercultural online training course, and I did my own background research into India and Pune to get a feel for the country and its people.

What was your first impression of the country, your new workplace, and your new team?

The first few weeks were a bit overwhelming: the monsoon, the traffic chaos, the construction sites, the accommodation search, the work visa application ... After around three and a half months, I finally felt at home. The people – especially the team – are incredibly friendly and approachable. That helps a lot.

What do you see as the biggest differences compared with Germany?

On the job front, unlike Germany, the workday in our Pune office doesn't start until around 9:30 a.m. This means the teams also finish work later. One thing I've notice in particular is that even in stressful situations and under time pressure, everyone in the office stays calm and cheerful – without compromising the highest level of professionalism. I really like that.

What advice would you give to people who are going abroad for work for the first time?

They should definitely bring courage and enthusiasm with them, along with the ability to let go of German standards. As the saying goes, "When in Rome, do as the Romans do." The more they embrace the host country, the easier it will be for them. I always try not to dwell on the things I miss. Instead, I focus on enjoying the things I discover. That's worked very well for me so far.

IAV India Tech: At a Glance

The new subsidiary, IAV India Tech, is headquartered in India's tech hotspot – the boomtown of Pune, also known as the "Oxford of the East." Do we need to say more?

Location

Pune, the ninth-largest city in India, with a population of approximately 7.2 million.

Team

Currently around 200 employees, 30 % of whom are women.

Portfolio

Global software development for IAV, with core competencies in embedded software, simulation and digitalization, integration and test systems and tools, as well as generic software and AI/MBSE.

Languages

English, Marathi, Hindi.

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4.1 Attractive working conditions

Work design

During the challenging transformation process in the automotive industry and the associated shift of the industry away from Germany toward global value creation, IAV is also repositioning itself as an internationally competitive engineering service provider. At the same time, the order situation from the traditional automotive industry has continued to decline due to the overall tense economic

situation. This has led to fewer externally contracted development projects in Germany and thus also to lower demand for engineering service providers. This development affects not only individual projects, but can be observed structurally and across the entire industry.

This transformation presents challenges that must be overcome together. To this end, the social partners agreed on a reduction in working hours for several months in 2025, so that part of the workforce worked

reduced hours. Despite this development, an excellent pool of highly motivated talent is crucial to IAV's success, which is why we continue to make great efforts to be an attractive employer.

IAV bears responsibility for a large workforce. Employees should continue to find an activating environment in which they can realize innovative ideas in partnership within a future-oriented range of tasks.

In addition to technologically leading and highly exciting topics, a future-oriented qualification landscape, competitive and collectively agreed remuneration structures, and numerous other benefits, IAV continues to excel in the flexible organization of its own work: Depending on their life situation, employees may have different ideas about the organization of working hours and place of work. With binding company agreements, IAV has created a solid foundation for employees to balance their professional and private lives individually and at short notice.

For example, the "Flexible Working Hours" works agreement gives employees the opportunity to influence their own working hours. Separate arrangements have been made for employees with on-call, shift, or service hours. Through the "Mobile Working" works agreement, the management board and the general works council are clearly committed to the goal of sustainably changing IAV's work and management culture and promoting a culture of trust within the company. Mobile working enables employees to work outside IAV's premises, allowing them to flexibly organize their working hours and location. Employees can also work remotely from abroad for a limited period of time.

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Employee survey

Employee satisfaction, motivation, and well-being are key components of social sustainability at IAV. In order to continuously monitor and specifically promote these factors, IAV has been conducting regular employee surveys for many years. These surveys have proven to be an effective tool for identifying moods, needs, and potential for improvement, and for engaging in dialogue with employees.

The employee survey was suspended in 2024 in order to prepare for a comprehensive redesign. In 2025, the focus was on developing a new format, which will be introduced as a “check-in” starting in the first quarter of 2026. This compact, fully digital survey focuses on the current challenges of transformation and employee well-being. It is deliberately kept short, can be completed quickly, and is designed to provide a clear picture of the mood within the company. In this way, IAV is creating the basis for open participation and targeted improvements.

Attracting new talent

In fiscal year 2025, IAV further developed its strategic initiatives in order to respond resiliently to the challenges posed by a tense market and economic situation. A key component of this strategy is strengthening the internal labor market with the aim of retaining talent in the company in the long term and promoting internal mobility.

Measures such as the virtual job café, where hiring managers present open internal vacancies and answer questions, and the company-wide use of the smartPeople platform, which automatically links employee skills with open positions and project requirements, contribute to capacity optimization.

These initiatives are managed by clear objectives, regular evaluations, and the HR department and respective managers.

Our numerous initiatives to promote diversity and equal opportunities are successfully established and contribute to creating an inclusive and supportive work environment. Measures such as pre-screening interviews with women in the application process and semi-structured interview guidelines increase objectivity and quality in the selection process. These measures not only strengthen our corporate culture, but also promote creativity and innovation within our team.

IAV sees vocational training as a central pillar of sustainable human resources development. In 2025, trainees in the professions of IT specialist for system integration (m/f/d) and IT specialist for application development (m/f/d) once again began their training at IAV. The training programs are regularly evaluated and adapted to technological and social developments.

Another strategic focus in 2025 was the targeted strengthening of the sales division. The aim was to consolidate IAV’s market position and open up new business areas.

4.2 Social partnerships and co-determination

[2-30] In 1989, IAV became the first engineering service provider to conclude a framework and remuneration collective agreement with IG Metall. This agreement secured collective bargaining coverage through a company collective agreement. In the following years, further collective bargaining agreements were concluded in partnership with IG Metall, e.g., the framework collective agreement for employees in specialist or management positions, the collective agreement on deferred compensation, and the collective agreement on partial retirement.

A works council represents the interests of employees in all IAV GmbH companies. Cross-company issues are handled by the general works council. Works councils and the general works council are organized into committees, commissions, and working groups. At IAV, co-determination is practiced in a spirit of partnership and cooperation. Issues such as working hours or rules and conduct in the workplace are discussed and negotiated with the relevant committees, and, if necessary, a works agreement or general works agreement is concluded. It is part of IAV’s self-image to hold constructive discussions between management board and elected representatives in order to find solutions and viable decisions. During the reporting period, the parties at the company concluded the following agreements, among others:

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- General works agreements on working time reduction and supplementary general sales agreements on working time reduction
- General works agreement on sales bonuses
- General works agreement on mobile working
- General sales agreement on quotas for partial retirement for 2025

Remuneration and collective bargaining agreement

Employee remuneration is based on the framework and collective wage agreement. The collective agreement concluded on December 21, 2023, provided for a two-stage increase in collective wages for 2024 and 2025. The second stage provided for a 3.3% increase as of February 1, 2025.

In February 2025, the parties to the collective agreement also concluded a future security collective agreement. Among other things, this stipulated that the collective agreement increase planned for February 2025 would be converted into days off and additional vacation days for the year 2025.

Collective agreement for students

In 2015, the company was the first in Germany to conclude a collective agreement with IG Metall for students. It forms the framework for working and training conditions for students in all phases of their academic education. The collective agreement also applies equally to doctoral students, dual students, interns, and trainee lawyers. With this agreement, IAV promotes young talent and strengthens student loyalty to the company by creating career prospects.

4.3 Qualification

[404-1] [404-2] As a technology- and innovation-driven company, IAV places great emphasis on employee training and lifelong learning. IAV supports the individual career paths of its employees with appropriate training programs and offers a wide range of continuing education and training opportunities so that employees can acquire the specific skills and abilities they need. The average time spent participating in qualification and training measures in 2025 was around 15.7 (2024: 24.6) hours. A total of 31,339 (2024: 54,202) hours were invested in employee development in 2025. While investment in training remains at a high level, there has been a decline compared with the previous year. This is due, on the one hand, to the economic environment and the associated optimization of cost structures and, on the other hand, to a targeted focus on training measures.

Talent and skills development

[404-3] With the newly implemented Talent Orientation Process, we have digitized the annual development review between managers and employees and specifically aligned it with the competencies relevant to the respective role. The format offers a holistic framework for continuously reflecting on skills development, goal achievement, and performance contributions. The structured exchange of feedback strengthens individual performance and promotes sustainable development in line with the respective role requirements. The discussions are offered to all employees at IAV.

For career development in one of our defined career paths, a newly designed, role-independent potential assessment is carried out, in which potential competencies are systematically recorded and evaluated in an individual development report. This enables continuous, potential-oriented development that specifically addresses the individual strengths and areas for development of the employees.

With its career qualifications, IAV offers employees the opportunity to further develop their potential within the framework of a management, specialist, or project career. The career model forms the basis for individual and targeted career planning. The comprehensive qualification programs prepare employees for the challenges and responsibilities of their future roles. These programs have been revised and their focus has been aligned even more closely with the company's values and strategically important leadership skills. A common, cross-career understanding of competencies based on the leadership model forms the basis of all programs and promotes a consistent leadership culture. In addition, role-specific programs are offered to specifically cover the different requirements of each career path.

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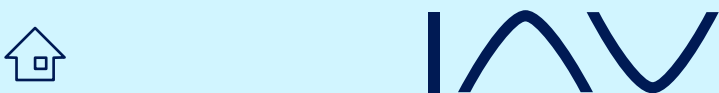
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In addition to the qualification programs, managers have the opportunity to take advantage of coaching to systematically deepen their individual development goals. Newly implemented leadership formats also promote professional exchange, networking, and discussion of selected leadership topics. This close integration of potential diagnostics, qualification, and accompanying development formats consolidates a sustainable and value-based leadership culture at IAV.

Qualification strategy

The changes in the industry pose major challenges for IAV. On the one hand, reduced procurement budgets require even greater optimization of cost structures, while on the other hand, IAV aims to optimally prepare its employees for their tasks under rapidly changing technological and organizational conditions. Qualification continues to be a key factor here. In addition to the activities described above to improve leadership skills, IAV has promoted numerous programs that strengthen expertise in various areas.

Established qualification programs to ensure the transformation of employees are regularly updated on the basis of surveys from strategic personnel planning. The transformation efforts are thus focused on concrete requirements planning. The focus here is on technological skills in the areas of big data, software development, and automotive cybersecurity.

In order to leverage the potential of artificial intelligence within the company, IAV has launched an “AI Academy” to familiarize all employees with this technology. E-learning courses, live training sessions, and various exchange

formats on the basic technological concepts, tools, practical fields of application, and legal and ethical requirements form the basis for making this field of technology tangible for all employees and enabling them to use artificial intelligence directly in their own working environment.

To enable IAV’s growth in new industries such as defense, energy, and agricultural technology, IAV has been offering basic training courses for the emerging growth industries as part of the newly designed “Beyond Academy” since 2025.

Additional focal points of the qualification strategy include methodological skills in the areas of agility, partnership management, and strengthening the sales organization.

4.4 Diversity

IAV’s innovative strength thrives on the ideas and creativity of our employees. The more diverse their backgrounds and perspectives, the more numerous and innovative the solutions that emerge. That is why IAV is convinced that an intercultural workforce with a balanced gender and age ratio contributes significantly to the competitiveness of an engineering service provider.

We treat all employees equally – regardless of nationality, citizenship, marital status, sexual orientation, skin color, gender, disability, veteran status, religion or worldview, age, social or ethnic origin, or political views, provided these are based on democratic principles.

To reinforce this self-image, IAV has signed the Diversity Charter, thereby expressly committing itself to diversity, equal opportunities, and appreciation.

Diversity and equal opportunity are firmly anchored in the company’s values and leadership model. In addition, diversity competence has been included in the internal human competence catalog. Managers are therefore also measured on whether they treat social diversity and different values, attitudes, ways of thinking, and working styles with recognition, appreciation, and without prejudice – and whether they can constructively incorporate this diversity into work processes.

Promoting diversity and equal opportunities

IAV has established various measures to promote equality and equal pay for its employees. A gender-equitable personnel policy is a central element of our attractiveness as an employer.

IAV is connected with other companies in various networks related to diversity, equity, inclusion, and belonging (DEIB), where it learns through the exchange of experiences and from experts. A key internal format is our “Diversity Nuggets” in which employees learn together in workshop formats, exchange ideas, and become sensitized to different perspectives. In addition, two inclusion officers were appointed in 2024 to give the topic additional visibility and weight.

Female prospective leaders have access to a female empowerment coaching program that provides targeted

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support for their personal and professional development and prepares them for future leadership and specialist roles.

In order to bring more women into management positions, an overall concept has been developed that pursues the goal of equal opportunities in management with current measures and forward-looking ideas. IAV has set target values for the participation of women in management levels. In order to achieve a higher proportion of women in management positions in the future, the female development rate is used as a key figure, which indicates the percentage of female participants in relation to all participants in the IAV Development Center within a year. The Development Center serves to confirm the potential of employees who are to be developed into management positions. The Female Development Rate was recorded for the first time in 2025 and amounted to 22.4%.

Since 2025, the proportion of women in the management board has been stable again. The goal of having at least one woman in this body has been achieved again with the appointment of Dr. Frauke Eßer as CFO. In the reporting period, the proportion of women among the three managing directors was 33.3%. Overall, the proportion of women in all management positions in 2025 was 8.0% (2024: 8.0%). In the general workforce, the proportion of women in 2025 was 18.0% (2024: 18.0%).

In addition, IAV sees itself as an internationally active company with an international workforce. IAV GmbH alone has 62 nationalities represented (2024: 71) – proof of the pronounced international diversity within the company. This diversity shows how successfully intercultural cooperation is practiced and how it can contribute to high team performance.



4.5 Health and safety in the workplace

Health protection and occupational safety have top priority. All employees have a right to a safe and healthy working environment. In line with this principle, IAV observes the applicable occupational safety standards and regulations. These standards and regulations also form the basis for company-wide occupational health and safety management. Every measure is aimed at maintaining and improving the health, performance, resilience, motivation and satisfaction of employees. To this end, the occupational health management and occupational safety management departments form a single organizational and personnel unit.

Occupational health management

IAV health management includes measures to improve work organization, ergonomics in the workplace, the integration and rehabilitation of employees, the development of leadership culture and preventive measures.

Company medical care is continuously improved as part of occupational health management. The aim is to maintain the highest quality standards in medical care in order to ensure the safety of employees in their highly specialized tasks.

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The majority of occupational health management activities are focused on prevention. In addition to the focus on preventing work-related illnesses, a holistic approach is pursued with the aim of improving the general health of employees. This includes

- occupational integration management following illness
- designing a safe and healthy workplace
- ergonomic workplace equipment
- regular, thematically varying digital health and theme days
- seminars and presentations for sustainable health-conscious behavior

Occupational health and safety management

IAV complies with the applicable specific standards when implementing company-wide occupational health and safety management. IAV has been successfully certified in accordance with ISO 45001 since June 2019 and was able to confirm this in a recertification audit in 2025. Occupational health and safety requirements are integrated into the organizational structure and processes and are implemented at all locations. This means that hazards are systematically identified, assessed and minimized at the point of origin. The operational activities of occupational health and safety management are subject to the self-evident obligation to comply with all relevant health and safety legislation and the corresponding accident prevention regulations. Occupational accidents,

occupational illnesses and work-related health risks are continuously reduced through safety and occupational health measures, such as training. Managers are obliged to actively and responsibly cooperate in the implementation of occupational health and safety management and receive regular training in this area. Through an active information and dialogue policy between line managers, occupational safety, employee representatives, company doctors and external companies, IAV creates the conditions for establishing safe processes and ensuring a high level of occupational health and safety. At all IAV development centers and office locations, occupational safety committees with representatives from both the employer and employees work to continuously improve safety and health in the workplace.

Risk assessments are drawn up and regularly reviewed for all workplaces, in particular for all activities, equipment and facilities relevant to hazards. Based on the risk assessment, IAV employees receive the necessary safety-related and company medical support. Employees in the field of test drives, for example, can select the scope of examinations required for them from an extensive catalog of preventive examinations.

The team of occupational health and safety experts supports and advises employees and managers in selecting the appropriate programs of measures.

Accidents at work

An important key figure in the area of occupational safety is the accident rate. This refers to reportable workplace accidents with more than three days lost per 1,000 full-time employees over the calendar year. The calculation basis corresponds to Regulation 2 of the German Statutory Accident Insurance (DGUV V2).

In 2025, IAV had an accident rate of 0.5 accidents at work per 1,000 full-time employees. In 2024, this figure was still 2.3 accidents at work per 1,000 full-time employees. IAV is therefore well below the average number of insured persons of the German Employers' Liability Insurance Association (VBG) (10.96 reportable accidents at work per 1,000 full-time employees, as of 2024, VBG). Furthermore, no IAV employees suffered a fatal accident at work during the reporting period.

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Highlight: Introduction of energy management system ISO 50001

Sustainable benefits from smart energy management

Systematic energy conservation: IAV isn't just implementing an ISO 50001-compliant energy management system to enhance its energy performance. "We are also making a very tangible contribution to our sustainability goal of significantly reducing emissions," said Dr. Marek Gawor, Environmental and Energy Management System Officer at IAV.

Lower consumption, higher efficiency: The energy management system creates significant opportunities while also posing considerable challenges – "especially for a technology company as complex as IAV." The task is clear: First map the entire organization's energy consumption, then assess its energy efficiency on the basis of defined key performance indicators. This is the starting point for defining measures that systematically optimize energy performance.

It sounds simple. But it isn't. "Although the energy management system is structured similarly to the certified environmental management system already in place at IAV, implementing it was a monumental undertaking," admitted Dr. Gawor. This was mainly due to the decision to combine the initial ISO 50001 certification audit with two recertification audits – one for environmental management and one for occupational health and safety – to maximize synergies. However, the other two audits had already been scheduled for March through May 2025,

roughly four months before the statutory deadline for ISO 50001 certification expired. "This left us with just 15 months in total to roll-out and obtain certification for the energy management system." It was like running a marathon at sprint pace. Even just collecting the relevant and – more importantly – accurate data we needed to determine the energy performance indicators was extremely time-consuming. The simple reason for this is that not all buildings at the various locations are owned by IAV. In the case of leased properties, for example, the data had to be requested from the owners. In essence, a project of this complexity is time- and resource-intensive – and it calls for genuine teamwork. "We did a fantastic job," said the management system officer, not without a hint of pride. Everyone pulled together – from the energy management, sustainability, and audit management teams, through the facility management team, the test bench, and workshop staff, all the way up to the executive management. This interdisciplinary engagement and commitment still inspires Dr. Gawor today – and it is ultimately the reason why the project closed out successfully. IAV passed the initial audit without any nonconformities. "That's because we made targeted improvements in energy performance at all three operational levels: at organizational level, at site level, and even in our individual projects," said Dr. Gawor. Generally – and not surprisingly – the building infrastructure, the test benches, and the vehicle fleet are the top three energy consumers. "When it came to the buildings," added the management system officer, "IAV's New Work

Environment concept really worked in our favor." The rising demand for flexible and mobile working options made it possible for us to consolidate office space and optimize locations. As a result, heating, cooling, and electricity requirements declined, while the energy efficiency of the existing building portfolio improved. Optimizing existing systems – especially in terms of heating oil and gas consumption – also made a significant contribution to our overall energy savings. The figures for the test bench in Berlin also improved after the inspection of the control systems. Optimized cooling and heating not only reduced water and electricity consumption, but also the demand for gas and heating oil. And what about the fleet? Flexible mobility solutions, such as MOBIKO as an alternative to company cars, particularly helped to reduce company-wide consumption figures. Site and test bench control optimization alone saved around 1.3 GWh of energy. IAV achieved total energy savings of 4 GWh – reducing consumption from around 67 GWh in 2022 to around 63 GWh in 2024. "This corresponds to a reduction of just under 6 %, and for a group as complex and diversified as IAV, it's a very strong result," said Dr. Marek Gawor. A result that also boosts IAV's competitiveness and its ability to win contracts. "Without the legally required certifications – ISO 14001 for the environmental management system or ISO 50001 for the energy management system – we simply don't meet the procurement criteria of our international customers and business partners."

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In fact, any company that fails to meet these requirements risks falling behind in the market. This is the reason why IAV also relies on external sustainability assessments such as the Self-Assessment Questionnaire (SAQ) rating and EcoVadis, “which, among other things, recognized our performance in environment and energy by awarding us Gold status – a clear testament to our exceptional sustainability performance.”

Our sustainability efforts are systematically evolving – and they must continue to evolve because once a certification audit is completed, the next one is already on

Our contribution

IAV continuously improves its energy performance and is firmly committed to the responsible use of resources.

With its ISO 50001-compliant energy management system, IAV aims to significantly reduce its Scope 1 and Scope 2 emissions.

An expanded certification portfolio is strengthening IAV’s competitive position and improving its chances of being awarded contracts from international customers and business partners.

IAV translates the goals and objectives of its environmental and energy management system into quantifiable metrics by using clear key performance indicators.

the horizon. Annual surveillance audits and recertification audits every three years constantly push the benchmark higher. “IAV must continue to deliver and drive measures that enhance energy efficiency.” Only then can we steer the world into a better future ...

How to ... ISO 50001: four steps to enhanced energy performance

Step 1: Plan – analysis and planning

Assessment of current energy consumption and potential savings.

Based on the assessment results, we develop an energy strategy, plan an energy management team, and define a specific action plan that sets out measures, responsibilities, and targets to improve energy performance.

Step 2: Do – implementation and operation

Establishment and activation of the energy management team that is responsible for coordination and control.

Implementation of the action plan together with training and awareness-raising activities for employees in order to firmly establish energy-efficient behavior across the organization.

Step 3: Check – measurement, control, and management review

Continuous measurement and monitoring of the relevant KPIs to enable the reliable evaluation of energy performance.

Management review implementation and presentation of results to the management board. The review evaluates the effectiveness of the energy management system and identifies any need for adjustments or additional resources.

Step 4: Act – corrective actions, improvement, and certification

Derivation and implementation of corrections and improvements in order to further increase energy efficiency and to define and achieve increasingly ambitious energy targets.

ISO 50001 certification provides external validation of this continuous improvement process and supports the ongoing refinement of the planning, implementation, and control process.



SDG 13 – Climate action

The goals of SDG 13 include taking action to combat climate change and its impacts, for example through education and awareness-raising, as well as by improving staff capacities in the areas of climate change mitigation and the reduction of climate impacts, for example, by increasing energy efficiency.

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5.1 Sustainability through technology and engineering

[3] IAV is shaping future-proof mobility through innovative technologies and engineering solutions. Portfolio management is the central management tool for identifying and developing long-term business areas and continuously adapting them to the requirements of legislators and the market. The strategic orientation and the service portfolio are reviewed and developed annually as part of the Integrated Structured Strategy Process (ISSP).

Portfolio clusters and their contribution to sustainability

Clusters	Technology and Engineering with a link to Sustainability
 Propulsion & Hybrid	Development of efficient powertrains, taking into account CO ₂ and other emissions, hybridization and life cycle support based on legal and customer-specific requirements
 Fully Electrified System	Development of complete electric powertrain architectures, integration of modular drive tool kits and cloud services
 Automated Driving & ITS	Development and validation of automated driving functions and support for functions in the life cycle
 Chassis & Body Electronics	Chassis systems such as brakes, steering and shock absorbers; including testing of legal emission limits beyond the powertrain
 Infotainment & UX	Development of user-friendly systems to inform and entertain drivers and passengers for more efficient and safer route guidance and mobility
 SDV Enabler	Software-defined vehicle architectures and integration of software modules, all aspects of cybersecurity and functional safety for the protection of passengers in the vehicle as well as digital services
 Cross domain	Development of complete vehicles or large cross-domain systems, platform integration, safety (passive safety), electromagnetic compatibility (EMC)
 Processes, Methods and Tools (PMT) & Automation	Development of AI-supported tools, data analytics and virtualization for the efficient implementation of development projects

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The current IAV service portfolio

The portfolio is divided into eight clusters, each of which bundles specific service offerings. These clusters are geared towards future-proof value creation. IAV drives technology and engineering innovations in all clusters through its own innovation resources and enables a reduction in emissions compared to older technologies and the development of sustainable mobility solutions within the framework of legal and customer-specific requirements.

IAV provides its own resources for digitalization and automation (e.g. SDV Enabler, PMT), which are used to continuously increase the efficiency of service provision. The current focus is on the development of AI tools to support vehicle development. In this way, IAV's added value is secured in the long term.

Adherence to safety and compliance issues (e.g. Automated Driving & ITS, SDV Enabler, Cross Domain) is of central importance to IAV, both when processing customer requirements and in all internal processes. In this way, IAV stands for compliance with legal requirements and the necessary standards as well as for guaranteeing data protection and maintaining occupational safety. By continuously supporting our customers' products in life cycle support (e.g. Propulsion & Hybrid, Fully Electrified System, Chassis & Body Electronics), IAV ensures that sustainability is taken into account throughout the entire product life cycle.

The continuous involvement of stakeholders and the culture of innovation promote the ongoing improvement of corporate processes and development methods and thus the adaptation to new sustainability requirements. IAV's service portfolio systematically considers the promotion of sustainable mobility. Each portfolio cluster

takes sustainability aspects into account through specific technological and organizational measures. The continuous development and annual review of the service portfolio as part of the ISSP ensure the future viability of IAV's offering.



Chassis & Body Electronics cluster: IAV brake test bench. Image: IAV GmbH.

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5.2 Environmental and energy management

Integrated environmental and energy management in accordance with ISO 14001 and ISO 50001

The environmental management system (EMS) in accordance with ISO 14001 and the energy management system (EnMS) in accordance with ISO 50001 are anchored in an integrated management system. A joint environmental and energy policy sets clear guidelines for resource-conserving and energy-efficient action. The PDCA cycle (Plan, Do, Check, Act) structures all activities - from goal setting to implementation and review to improvement. Significant energy uses (SEUs) and environmental aspects are systematically evaluated and backed up with specific measures. Risks and opportunities are analyzed; measures are evaluated economically before implementation and implemented in a targeted manner in order to continuously improve environmental and energy performance.

Context of the management systems

IAV operates an integrated management system in which environmental and energy management are firmly anchored. It is based on the international standards ISO 14001 (environmental management system, EMS) and ISO 50001 (energy management system, EnMS). Both systems are considered together with other management systems - quality, occupational health and safety and information security - in order to leverage synergies, avoid duplication of effort and improve the company's

overall performance. The aim is to combine economic success with a responsible approach to the environment and energy: Resources should be used sparingly and efficiently, and emissions and environmental risks should be reduced. Implementation and effectiveness are reviewed as part of an annual management review and adjusted if necessary.

Continuous further development of the management systems

The continuous improvement process based on the PDCA principle ensures that targets, measures and processes are regularly reviewed and adjusted. In the planning phase, policies, targets and programs are defined,

environmental aspects and significant energy inputs (SEUs) are evaluated and interested parties and relevant risks and opportunities are identified. The implementation phase integrates environmental and energy requirements into planning, procurement, operation and maintenance, while at the same time ensuring qualification and awareness-raising. In the review phase, key figures - on energy consumption, greenhouse gas emissions, water and waste - are systematically recorded and evaluated, compliance with legal obligations is checked and internal and external audits are carried out. In the improvement phase, corrective and improvement measures are derived and transferred to the next planning round.



Mandy Rose, Daniel Morgenstern and Dr. Marek Gawor (below) analyzing energy consumption at the Stollberg site. Photo: Matt Rose.

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Sven Hönicke, Mandy Rose and Dr. Marek Gawor (from left), responsible for introducing the energy management system at the Stollberg site. Photo: Matt Rose.

PLAN – Policy, targets, environmental aspects, SEUs, interested parties, economic efficiency

Principles of our environmental and energy policy
The integrated environmental and energy policy forms the framework for all of our company’s activities. It includes the obligation to comply with legal and other binding requirements, to continuously improve environmental performance and energy-related performance, to use energy and resources efficiently and to reduce relevant emissions. The policy ensures that the necessary resources are made available and that awareness, skills and

shared responsibility are promoted among employees. The policy is regularly reviewed and adapted to changing conditions and forms the basis for targets, programs and standardized procedures.

Target system (central and decentralized targets)
The target system has a two-tier structure. Company-wide targets address in particular the reduction of environmental impact and greenhouse gas emissions, the continuous improvement of energy-related performance and the further development of the integrated management system. In the second stage, site and divisional tar-

gets are derived on the basis of the central targets, the site-specific environmental aspect analyses and the SEU assessment and anchored in site-specific action plans with clear responsibilities and deadlines.

Environmental aspect analysis (planning basis for the EMS)
The environmental aspect analysis is used to systematically record, evaluate and prioritize the environmental impact of business activities. Processes and services, facilities and infrastructure, auxiliary and operating materials including hazardous substances, waste streams, emissions and waste water as well as emergencies and incidents are analyzed. The assessment is risk-based and based on the probability of occurrence, potential extent of damage, legal relevance and influenceability. A risk priority number is derived from this, which enables the environmental aspects to be classified; prioritized aspects are backed up with measures and key figures.

Significant energy uses as a core element of energy management
A central element of the energy management system (EnMS) is the determination of significant energy uses (SEUs). In particular, their share of total energy consumption, the extent to which they can be influenced by the company, legal framework conditions and technical marginal factors are evaluated. At IAV, heating systems and building infrastructure, the centrally controlled vehicle fleet and test benches in technical areas account for a significant proportion of energy consumption. Energy Performance Indicators (EnPIs) are defined on the basis of the SEU assessment, for example the energy con-

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sumption of the heating systems in relation to the building area (kWh/m²). The benefit of these EnPIs lies in making progress measurable, transparently managing target paths and efficiency potential, making locations and time periods comparable and evaluating the effectiveness of measures based on evidence. This enables IAV to make investment decisions on a comprehensible and reliable basis.

Interested parties, opportunities and risks

The analysis of environmental aspects and SEUs is closely linked to the consideration of opportunities and risks. Internal and external issues - such as legislation, market and price developments, climate change or technological trends - as well as the requirements of interested parties such as customers, authorities, employees, suppliers and society are systematically assessed. The framework conditions are analyzed using the PESTEL approach (political, economic, social, technological, ecological and legal factors); risks and opportunities are assigned a risk priority number and integrated into target and action planning.

Economic efficiency assessment in accordance with DIN EN 17463 (VALERI)

Before measures are transferred into programs or action plans, an economic evaluation is carried out in the planning phase in accordance with DIN EN 17463 (VALERI - Valuation of Energy-related Investments). The method serves as a guide and supplements other technical,

ecological and organizational criteria. As part of the evaluation, a reference scenario and an efficiency scenario are compared, relevant cash flows over the useful life are analyzed and capital values and sensitivities are calculated. On the basis of this overall assessment, a decision is made as to which measures – over and above statutory minimum requirements – are to be prioritized and implemented.

DO – Implementation via standardized procedures and measures

The requirements from the policy, targets, environmental aspect analysis, SEU assessment and VALERI assessment are implemented using standardized procedures. These regulate the planning, collection and evaluation of environmental and energy indicators, the handling of waste, hazardous substances and water-polluting substances as well as environmental and energy-related requirements for operation, maintenance and procurement. Employees are specifically instructed and qualified.

CHECK - Key figures, audits, legal compliance

Results are systematically evaluated in the CHECK step: key figures on energy consumption, greenhouse gas emissions, water, waste and other relevant aspects are collected and analyzed; compliance with legal and other requirements is checked; internal and external audits evaluate the effectiveness of the processes. The detailed key figures are presented in section 5.3 and in the table of key figures in chapter 7.

ACT – adaptation, prioritization and continuous improvement

Corrective and improvement measures are prioritized based on the results of the KPI evaluation, audits and stakeholder feedback. The annual management review combines the information from the PDCA phases and defines the measures for the next cycle. This ensures the continuous improvement of environmental and energy management.

The integrated management system for environment and energy ensures that the significant energy inputs (SEUs) and environmental aspects are systematically evaluated. Both analyses – together with the requirements of interested parties and economic considerations – are incorporated into the derivation of targets, measures and investment decisions. As a result, environmental and energy performance is continuously improved, legal and customer-specific requirements are met and potential for reducing costs and strengthening the competitive position is exploited.

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5.3 Continuous environmental aspect analysis

Environmental and energy indicators and environmental impact 2024/2025

Key messages about environmental and energy indicators

Key figures on energy, emissions, water and waste are key performance indicators for environmental and energy management. Absolute values and percentage developments are shown for the reporting year 2025 and the previous year 2024. The key figures show trends in energy efficiency, CO₂ and greenhouse gas (GHG) intensity, water consumption and waste generation and enable a comparison with the previous year. Through the systematic, annually ISO-audited use of these key figures, improvements are documented in a comprehensible manner and can be audited externally. Reporting is based on the standards of the Global Reporting Initiative (GRI), in particular GRI 302 (Energy), GRI 303 (Water), GRI 305 (Emissions) and GRI 306 (Waste).

Importance and benefits of key figures

A transparent and verifiable system of indicators enables the effective management of environmental and energy targets, the evaluation of the effectiveness of measures and the fulfillment of external reporting obligations. For internal and external stakeholders, it creates traceability

and comparability across locations and time periods. The final key figures for 2024 and 2025 may change as a result of late registrations. These are indicated.

Development of key environmental and energy indicators

The following sections summarize the developments in energy, emissions, water and waste.

[302] Total energy consumption includes electricity, heating energy - e.g. natural gas, district heating or heating oil - and fuels such as diesel, petrol or alternative energy sources; where relevant, energy fed back from test benches is taken into account. The absolute consumption figures and their relative changes are shown for 2024 and 2025. Specific key figures are also used for comparability, such as energy consumption per employee (MWh/employee). These key figures show how efficiency improvements develop relative to the number of employees.

Comparison 2024/2025*

The relative change in total energy consumption between 2024 and 2025 was -0.13 %. Relative changes of +6.2 %, -20.8 % and +12.3 % result for the sub-sectors electricity, heating energy and fuels. The specific energy intensity per employee changed by +13.4 % between 2024 and 2025.

[305] CO₂ and greenhouse gas emissions are recorded in accordance with the Greenhouse Gas Protocol according to Scope 1 (direct emissions from own or controlled sources, in particular from combustion in test benches, the vehicle fleet and boilers), Scope 2 (indirect energy-related emissions from purchased energy such as electricity and district heating) and Scope 3 (other indirect emissions, category 6 - business trips). In addition to total emissions, efficiency indicators are also reported, such as emissions per employee. In the 2025 reporting year, the calculation and data collection systems were changed from CO₂-based data to complete greenhouse gas data (GHG, CO₂e) in order to ensure consistent and standard-compliant reporting.

Comparison 2024/2025*

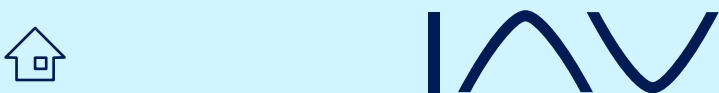
Total greenhouse gas emissions (Scope 1-3) changed by -11.8 % between 2024 and 2025.



GHG emissions (Scope 1-2, Scope 2 market-based) changed by -5.8 % over the same period. The GHG intensity per employee changed by +0.2 % over the same period.

* The causes of the changes can be found in the section "Effect of typical measures" (p. 48).

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[303] Although the business model is not water-intensive, water consumption and wastewater volumes are systematically recorded and evaluated. Water is obtained from public suppliers; surface water, rainwater or wastewater is not currently used as a resource. Disposal is carried out in accordance with legal regulations and the requirements of the responsible municipal drainage companies. Absolute consumption and specific key figures per employee as well as their relative changes are reported.

Comparison 2024/2025*

Total water consumption changed by +2.3 % between 2024 and 2025.
Specific water consumption per employee changed by +16.2 %.

[306] Waste is recorded according to type and disposal method - for example recycling, energy recovery or disposal. In the case of volumetric recording, standardized conversion factors are used to convert waste into units of mass (tons). Special attention is paid to hazardous waste, such as certain chemicals, contaminated substances or damaged lithium-ion batteries; specific requirements apply to storage, labeling, transport and disposal. For the years 2024 and 2025, the total quantities, recycling percentages and changes compared to the previous year are reported.

Comparison 2024/2025*

The total amount of waste changed by -42.7 % between 2024 and 2025.



The Significant Energy Uses (SEUs) described in section 5.2 are particularly relevant for the key figure analysis. Significant areas of consumption are heating systems and building infrastructure, the centrally controlled vehicle fleet and energy-intensive test benches in technical areas. In addition, ventilation and cooling systems as well as information and communication technology (IT) are significant electricity consumers. Separate key figures are defined for these SEUs and relative changes are considered, which are incorporated into the SEU assessment and action planning.

Analysis of environmental aspects: Emissions, water, waste, noise, hazardous substances

The results of the environmental aspect analysis are used to identify relevant environmental aspects and systematically track their development with the help of suitable key figures.

Air emissions - in particular carbon dioxide (CO₂) and air pollutants - are closely linked to SEUs such as heating systems, vehicle fleets and test benches; the focus here is on reducing consumption and, where possible, substituting energy sources.

With regard to the environmental aspect of water, the relevance lies primarily in trouble-free, legally compliant operation - for example in cooling water or sanitary processes - as well as in the prevention of water and soil contamination due to leaks or improper handling of water-polluting substances.

In the case of waste, the focus is on reducing the total quantity and increasing the recycling rate; special requirements apply to hazardous waste.

Noise and vibrations must be taken into account, especially in the vicinity of test benches and technical systems, whereby compliance with legal requirements and the avoidance of adverse effects on the neighborhood are crucial.

Structured hazardous substance management ensures substitution, safe storage, labeling, instruction and disposal.

For environmental aspects with a high priority, additional key figures, such as deviations or malfunctions, are collected and evaluated.

* The causes of the changes can be found in the section "Effect of typical measures" (p. 48).

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Effect of typical measures

The combination of efficiency measures, system optimizations and the avoidance of environmental pollution continues to lead to measurable results. A comparison of 2024/2025 shows - also against the background of higher project and test bench utilization - a deliberately accepted, non-uniform picture: heating energy consumption has fallen significantly (-20.8%), while electricity and fuel-related consumption has increased project-induced (+6.2% and +12.3% respectively). Overall, greenhouse gas emissions decreased (Scope 1-3: -11.8 % and Scope 1 and 2: -5.8 %), while specific key figures per employee increased in some cases (energy/employee +13.4 %, GHG/employee +0.2 %) - in particular due to a decrease in the number of employees (denominator effect). Water consumption is slightly higher overall (+2.3 %), specifically, however significantly higher (+16.2 %) - partly as a result of delayed utility bills and necessary estimates at rental locations. The volume of waste fell noticeably (-42.7%). Methodological adjustments were implemented transparently and explain some of the opposing trends. Compliance with all relevant legal requirements is monitored on an ongoing basis; there were no serious environmental incidents in the reporting period.

As expected, the key figures are inconsistent due to (1) higher capacity utilization in projects/test benches (more electricity/fuel/HIL projects), (2) structural effects (leases and the resulting reduction in heating energy consumption; billing/estimation logic; ongoing electrification of the fleet) and (3) methodological adjustments (e.g. possible double counting of water at rental locations).

These effects are temporary or system-related, are disclosed transparently and provide impetus for the further development of the key figure models.

The development of the key figures shows that a continuous improvement in environmental and energy performance is being achieved through targeted measures. Thanks to the joint efforts and consistently implemented activities, the target of reducing CO₂ and GHG emissions

was achieved in the year under review - an extremely pleasing and important success for IAV. The regular review and adjustment of targets and measures ensures that the management systems for the environment and energy will continue to make a contribution to cost savings, energy efficiency, climate protection and resource conservation in the future and at the same time meet the expectations of customers, society and other interested parties.

Core characteristics

Comparison year 2024

• Electricity:

Heating energy:

Fuels:

+6.2 %

-20.8 %

+12.3 %

→ 27,832 MWh;

→ 17,531 MWh;

→ 18,544 MWh

• Total GHG:

GHG intensity:

-11.8 %

+0.2 %

→ 10,280 t CO₂e;

→ 1.735 t CO₂e/employee

• Water:

Water intensity:

+2.3 %

+16.2 %

→ 62,844 m³;

→ 10.605 m³/employee

• Waste:

-42.7 %

→ 388 t

Rising specific KPIs are primarily a denominator effect (declining number of employees); in absolute terms, measures are already taking effect (e.g., less heating energy through termination of lease).

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Highlight: The responsible use of artificial intelligence in the workplace

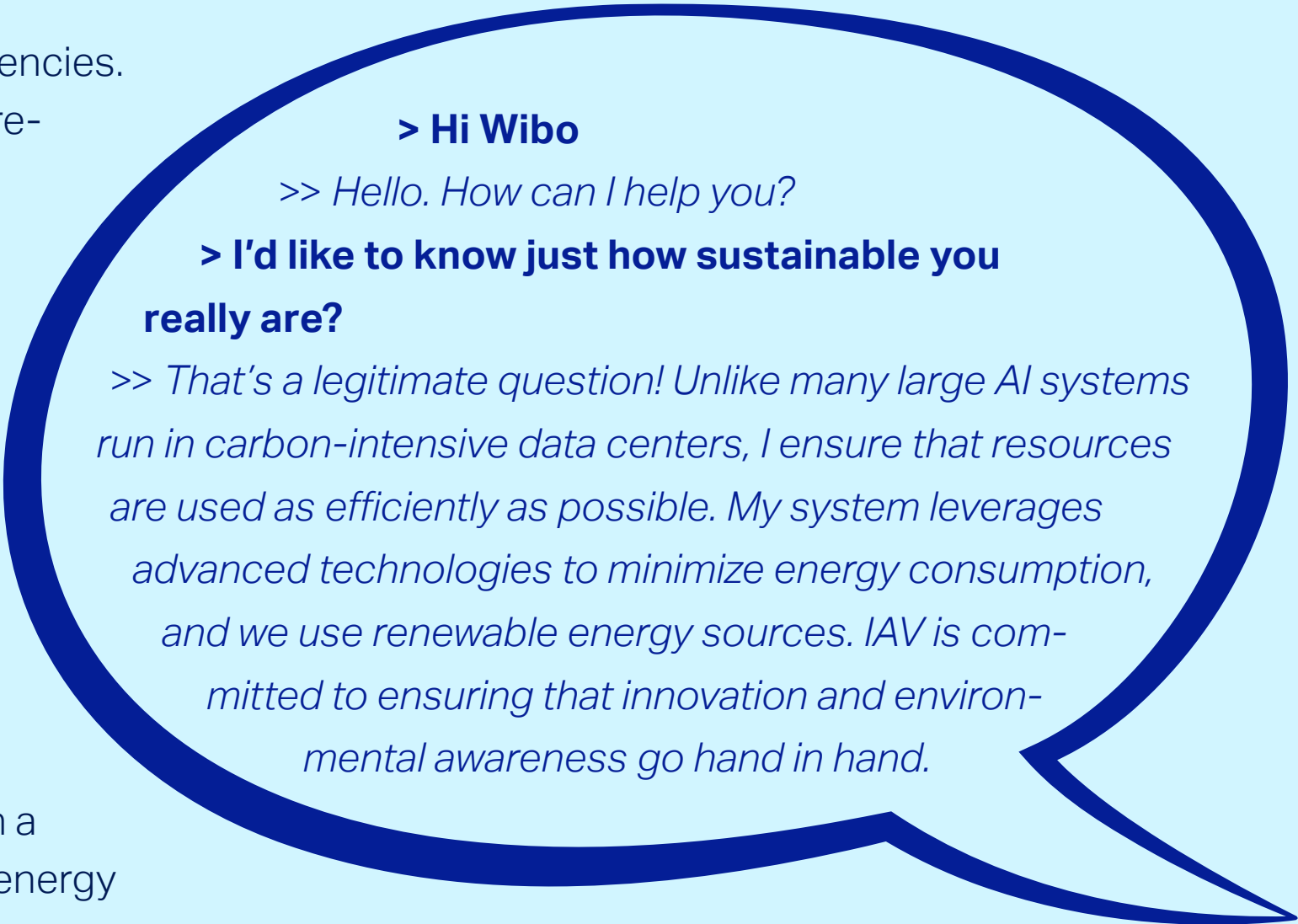
Artificial intelligence (AI) is rapidly transforming the world of work. But how do we ensure it is used responsibly? IAV embedded AI into its Code of Conduct early on. It also developed the “Artificial Intelligence Compass,” a practical, hands-on guide to support employees in the legally compliant use of AI in their daily work processes.

Drawing on concrete examples from Engineering, Procurement, and Communications, it shows how to recognize AI opportunities and risks, and how to use the technology in compliance with legal requirements.

“Our goal is to harness the full potential of this technology while consistently acting ethically and in compliance with the law. Responsibility means actively monitoring developments, assessing risks, and working together to shape safe ways forward,” said Nadège Ericsson, Executive Vice President Compliance, Legal & Sustainability at IAV, adding: “This is how we make AI a win for everyone.”

IAV uses innovative AI systems to unlock efficiencies. We do this by incorporating AI into the value creation process, for example in software development, as well as in our central corporate functions. At the same time, we consider the climate-related impacts of using AI. A simple prompt may have only a minor impact, but AI data centers can be associated with very high levels of energy consumption.

We power our in-house data centers with renewable energy, allowing us to use “Wibo,” the IAV Wisdom Bot, and other AI applications with a clear conscience. At external data centers, all energy is either sourced from renewables or fully offset.



9 INDUSTRY, INNOVATION AND INFRASTRUCTURE



SDG 9 – Resilient infrastructure, inclusive and sustainable industrialization, and innovation
The goals of SDG 9 include expanding technological capacities, supporting technology development, research, and innovation, modernizing infrastructure, and upgrading industries to increase resource-use efficiency.

Wibo, the IAV Wisdom Bot, is an AI application developed by IAV that provides smart, secure, and clearly-structured access to the company’s knowledge. As a generative assistant, Wibo combines cutting-edge AI technology with IAV’s stringent quality and compliance standards. Winning the VOICE Award highlights both the innovative strength of this solution and the tangible benefits it delivers to companies.

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Europe is in a decisive phase of technological transformation:

As an AI-infused engineering company, we are consistently anchoring artificial intelligence in our development processes and systematically driving its use forward. Against this backdrop, our management team met in

Berlin with international AI experts, representatives from German and European politics and customers from key industries. In formats such as the Axel Springer Award and the WELT AI Summit, CEO Jörg Astalosch emphasized the importance of speed, scalability and responsible action for Europe’s competitiveness. The discussion with personalities such as Sam Altman made it clear that

Europe does not have a technological deficit - but must seize the opportunity to translate regulatory and economic impulses into marketable solutions more quickly. IAV is clearly positioning itself as a tech solution provider that builds bridges: between politics and industry, between technological feasibility and responsible implementation. At the same time, we show how AI is already creating concrete added value at IAV today, e.g. in projects, products and new business models. With solutions such as IAV Devpanion, our AI-based SaaS tool for systematically analyzing technical requirements, we are demonstrating how sophisticated engineering processes can be made more efficient, precise and scalable. This combination of engineering competence, data competence and AI expertise is increasingly becoming a differentiating factor in the market.

Saskia Kohlhaas, Chief Digital Officer (CDO) and Chief Information Officer (CIO) at IAV: “At IAV, it is above all our people who drive this technological ambition. After all, artificial intelligence only reveals its value when it becomes part of our daily work – supported by expertise, curiosity, and a shared attitude toward responsibility and meaningfulness. We therefore develop AI not as an end in itself, but as a reliable driver of transformation that supports value-oriented decisions and enables long-term progress.”

Saskia Kohlhaas, CDO and CIO at IAV, speaking at the Hamburg IT Strategy Days on the topic of “Digital Transformation”.



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6.1 Sponsorship and donations

“We take responsibility” - IAV takes this value proposition seriously in social terms. The company supports projects, groups, organizations and events in the form of money, goods and services.

An established donation and sponsorship concept provides clear guidelines to ensure transparency when awarding donations and to rule out conflicts of interest. On this basis, every request is evaluated by an independent internal company committee. IAV does not initiate any donations or sponsoring that could damage the company’s reputation. Donations and sponsoring aimed at bringing about a specific decision, such as the awarding of a contract, or for political, religious or ideological purposes are expressly prohibited.

IAV does not consider donations to be sponsoring, as the donation is given without direct (contractual) consideration, usually for social purposes, disaster relief, etc. The allocation of donations is regulated in IAV’s sponsorship concept and follows the same process. Membership contributions to charitable associations are included in the donation key figure, but are managed in a separate decision-making process.



Examples of sponsorship

IAV sponsors a wide range of events and activities. Sponsorship focuses on enthusiasm for technological topics of the future in the automotive, agricultural engineering, defense and energy sectors. The aim is to position IAV as a high-tech company in the public, for example by sponsoring the Axel Springer AI Award.

Examples of donations

IAV has an annually defined budget to support social projects. In 2025, the total amount was € 35,870 (2024: € 27,542). The total also includes membership contributions for charitable associations.

Building bridges: IAV employees support refugee women in Europe

Opening up career prospects – that is the goal of the Tent Partnership for Refugees mentoring program, in which IAV is participating.

Tent Partnership for Refugees is an international corporate network that works to open up new prospects for refugees through mentoring, training, and job placement, and to promote their integration into the labor market. Companies are mobilized to use their skills and networks specifically to support refugees. They can get involved with Tent in various ways: through direct hiring, training opportunities, or mentoring programs.

As a technology company with an international focus, IAV knows that diversity is a factor for success. That is why IAV employees have volunteered to participate in the mentoring program for refugee women in Europe, contributing their experience, knowledge, and networks. The focus is on refugee women, especially from Ukraine, who receive individual, mentor-led support as they enter the labor market. The tandems work together over several months, developing application strategies, practicing job interviews, and building self-confidence.

“For us, mentoring means more than just helping with integration – it is an active contribution to equal opportunities and social participation,” says Ceren Polat, Development Engineer AD Validation & Automation at IAV. The response has been strong: Many mentees report increased self-confidence and concrete progress in their professional careers.

With their involvement in the Tent program, IAV employees are sending a clear message: for responsibility, for diversity – and for a future in which origin is not an obstacle.

Ceren Polat adds: “In the end, both sides benefit – my mentees gain self-confidence and orientation, and I myself gain openness and leadership skills.”

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6.2 Future of mobility

Social context and challenges

[3, 201-4] Mobility is undergoing profound change world-wide. Driven by urbanization, digitalization, climate targets and society's demand for safe, reliable and inclusive transport systems, companies in the mobility industry are faced with the task of redesigning transport. Modern mobility should not only be efficient and sustainable, but also offer a high level of resilience to growing demands - from reducing emissions and coping with increasing traffic flows to protecting the data of all those involved. As technology advances, automated and autonomous mobility solutions are increasingly taking center stage. Autonomous driving is seen as a key technology that strengthens social participation, improves road safety and opens up new economic prospects. The use of sensor-based systems, artificial intelligence and highly networked vehicle architectures is intended to reduce errors in human perception and make transportation more reliable and efficient. However, the transition to autonomous systems is only possible if vehicles and infrastructure communicate reliably with each other. Increasing networking therefore requires robust, standardized and verifiable communication structures. This is where cooperative intelligent transport systems (C-ITS or V2X communication) are becoming increasingly important. They create the basis for the safe interaction of all road users and thus form the technical and social framework in which automated and autonomous mobility can be operated responsibly.

As the importance of these systems grows, so does the responsibility of companies for the quality, security and integrity of the underlying data. Accordingly, C-ITS reliability, interoperability and data sovereignty are becoming increasingly important issues.

IAV Lumits – contribution to security, data quality and social responsibility

IAV Lumits plays an important role in our social responsibility: as a fully automated, vendor-independent cloud solution, Lumits enables the precise verification and evaluation of C-ITS/V2X messages. The system thus supports the reliability of networked mobility services and makes a direct contribution to secure, responsible and transparent mobility.

Thanks to its neutral test architecture, Lumits provides clarity as to whether the C-ITS services used are functioning correctly from a technical standpoint and comply with the relevant standards. This strengthens both the public's trust in autonomous mobility and the ability of companies in the mobility sector to verifiably meet regulatory requirements. Lumits thus makes a clear, measurable contribution to a more responsible and safer mobility of the future.

In cooperation with science and industry, IAV is developing solutions in many projects that will shape the mobility of tomorrow and beyond.

Such future-oriented projects are co-financed with public funds from the federal government and the EU. In total, IAV projects were supported with €0.57 million in 2025 (2024: €2.05 million).

Publicly funded research and development projects make a significant contribution to technological progress in society, strengthen existing industries and support the development of new future industries. IAV uses these projects to expand its expertise for a know-how advantage that is future-proof. The current focus of research and development is on the future fields of digitalization, automated driving and electric mobility.

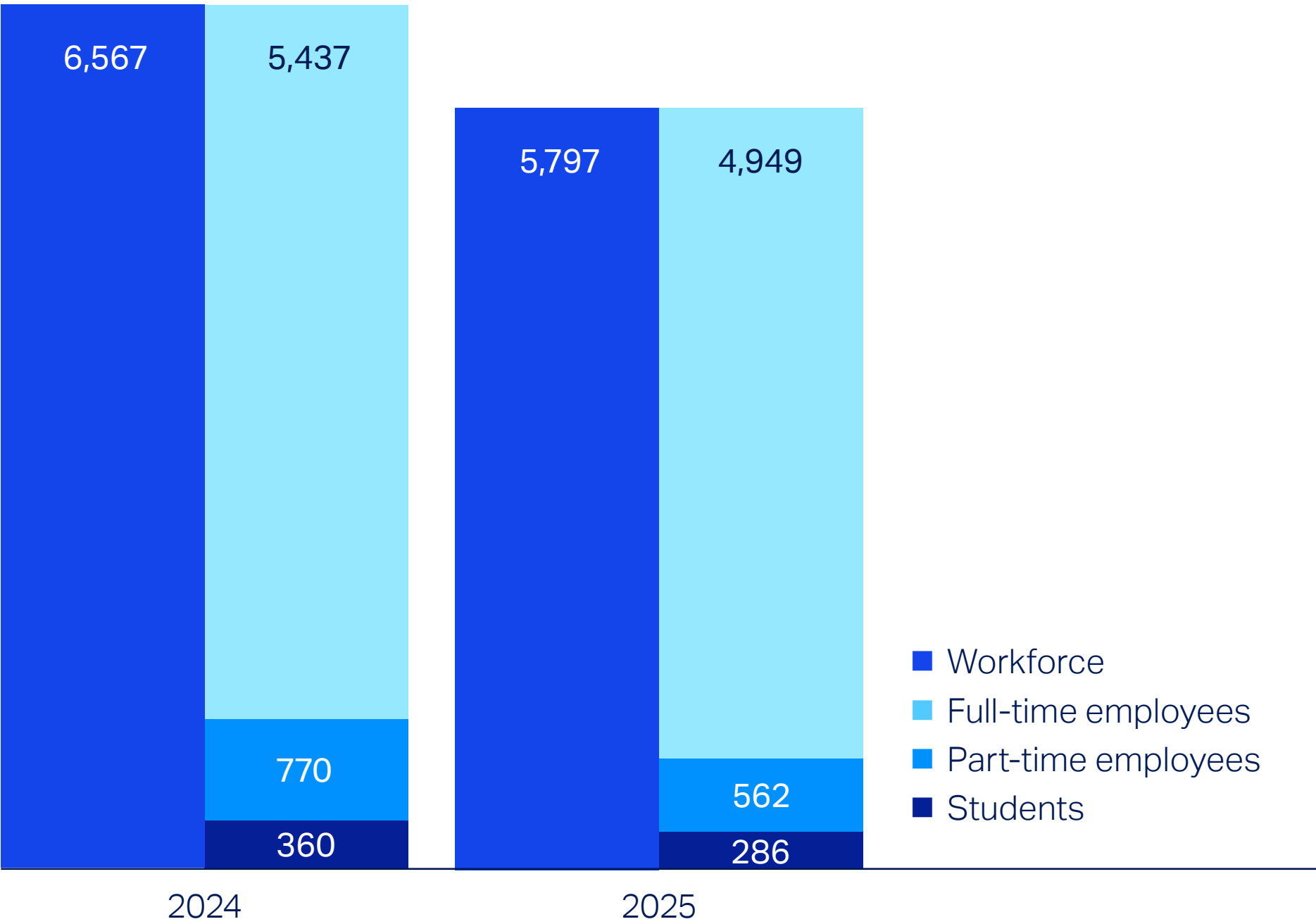
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IAV uses the following sustainability indicators to measure and transparently report its performance and progress in the context of sustainable development. The indicators apply to the specified calendar year and refer to IAV GmbH. In the area of "Responsibility for the environment", the environmental performance of IAV Fahrzeug-sicherheit GmbH & Co. KG is also recorded.

Number of employees



Responsibility for our employees

Number of employees	Unit	2024	2025
Workforce ¹	Number	6,567	5,797 ⁴
Full-time employees	Number	5,437	4,949 ⁵
Female	Number	693	661
Male	Number	4,744	4,288
Part-time employees	Number	770	562
Female	Number	392	312
Male	Number	377	249
Non-binary	Number	1	1
Students	Number	360	286
Female	Number	100	90
Male	Number	260	196
Employees on parental leave ^{2,3}	Unit	2024	2025
Total employees on parental leave	Number	343	287
Female	Number	78	67
Male	Number	265	220
Retention of employees ²	Unit	2024	2025
Average length of service	Years	12.0	12.9
Staff turnover rate	%	11.0	10.0

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Responsibility for our employees

Qualification of employees	Unit	2024	2025
Qualification (total)	Number	54,202 ⁶	31,339 ⁷

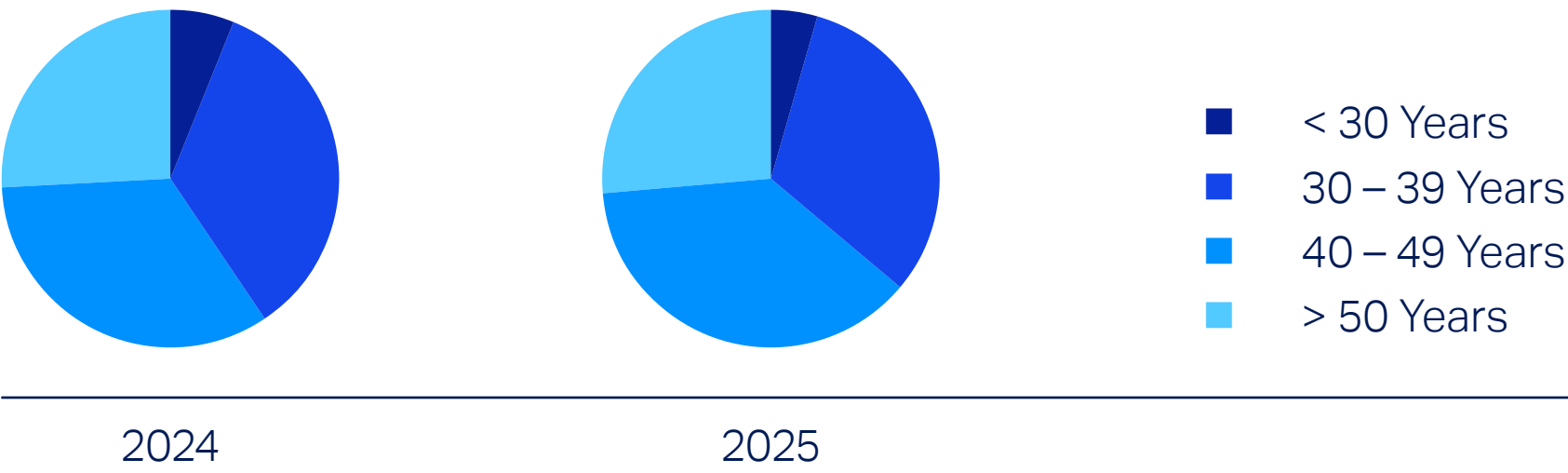
Average qualification time per employee	Hours	24.6	15.7 ⁸
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Intercultural workforce / diversity	Unit	2024	2025
Proportion of women in the workforce	%	18	18
Proportion of women in management positions %		8	8
Female Development Rate (Leadership)	%	-	22.35
Nationalities	Number	71	62

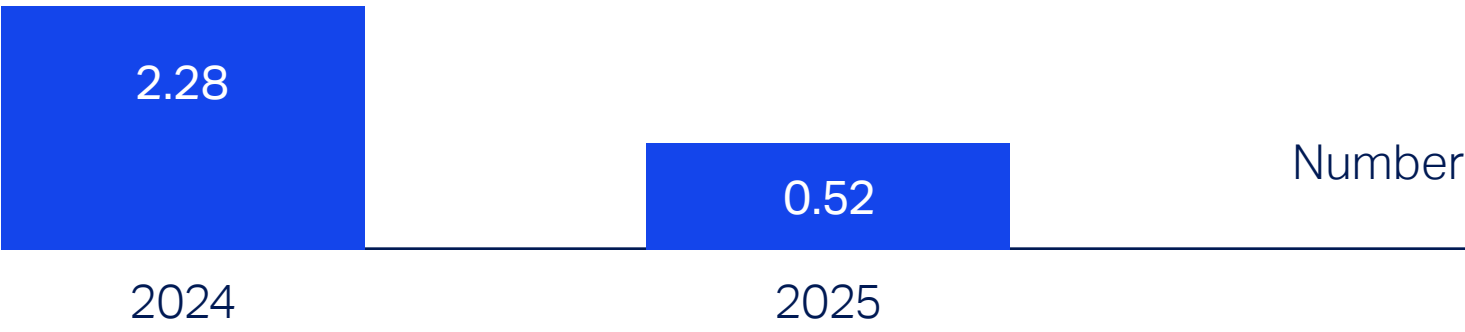
Age structure ²	Unit	2024	2025
< 30 Years	%	6.2	4.5
30 – 39 Years	%	34.4	31.7
40 – 49 Years	%	33.7	37.5
> 50 Years	%	25.7	26.3

Occupational health	Unit	2024	2025
Accident rate per 1,000 employees ⁹	Number	2.28	0.52

Age structure



Accident rate per 1,000 employees



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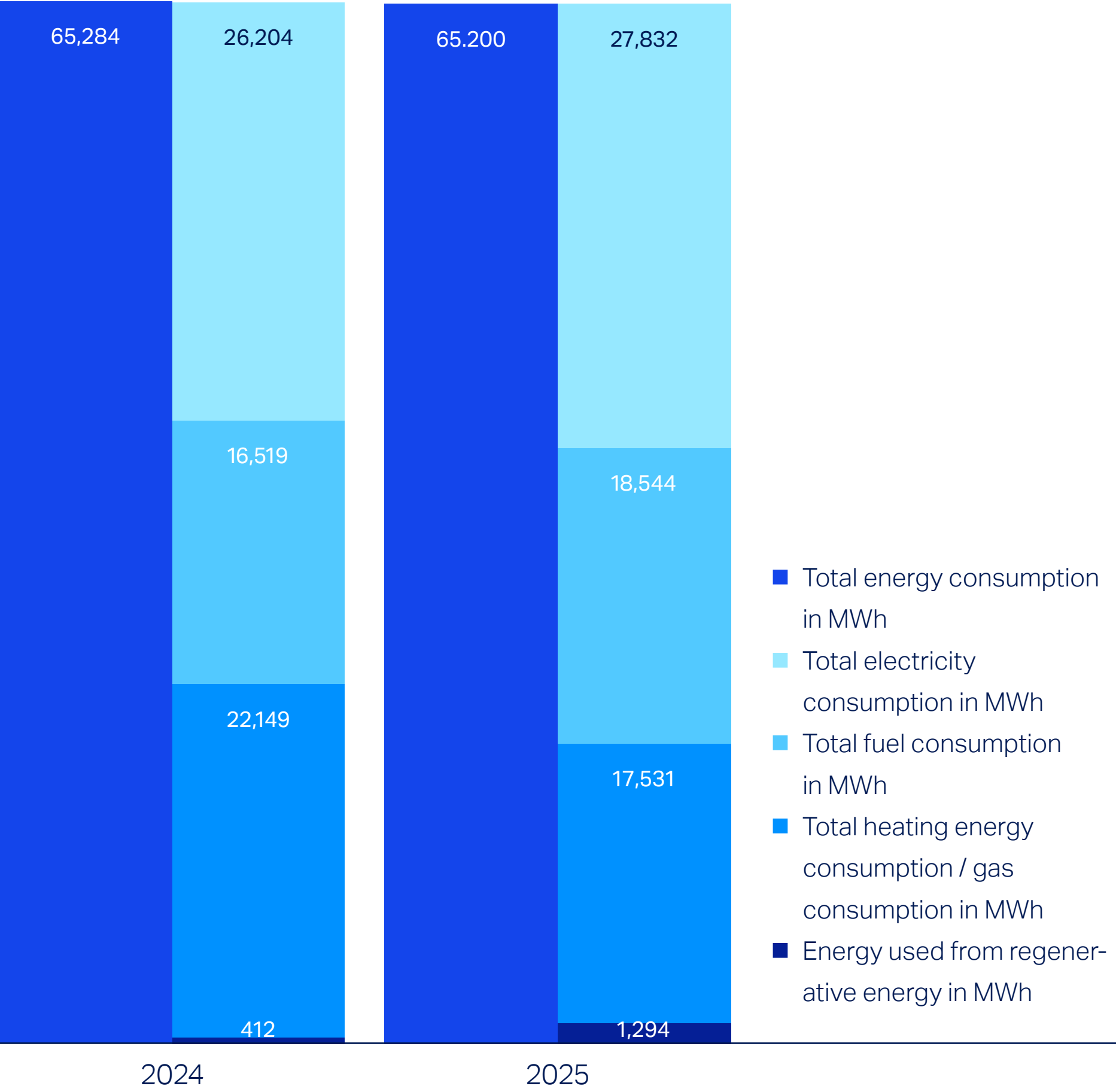
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Energy	Unit	2024	2025
Total energy consumption	MWh	65,284 ¹⁸	65,200
Specific energy consumption	MWh/em- ployee ¹⁵	9.70 ¹⁸	11.00
Total electricity consumption	MWh	26,204 ¹⁸	27,832
Specific electricity consumption	MWh/em- ployee ¹⁵	3.90 ¹⁸	4.70
Electricity consumption from renewable sources ¹⁰	MWh	26,204 ¹⁸	27,832
Electricity consumption from non-renewable sources	MWh	0 ¹⁸	0
Total fuel consumption	MWh	16,519 ¹⁸	18,544
Specific fuel consumption	MWh/em- ployee ¹⁵	2.46 ¹⁸	3.13
Fuel consumption from renewable sources	MWh	16.51 ¹⁸	155.82 ¹⁷
Fuel consumption from non-renewable sources	MWh	16,502 ¹⁸	18,388
Total heating energy consumption/ gas consumption	MWh	22,149 ¹⁸	17,531
Specific heating energy consumption/gas consumption	MWh/em- ployee ¹⁵	3.29 ¹⁸	2.96
Energy used from regenerative energy ¹¹	MWh	412	1,294
Specific energy used from regenerative energy ¹¹	MWh/em- ployee ¹⁵	0.06	0.22

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Energy consumption



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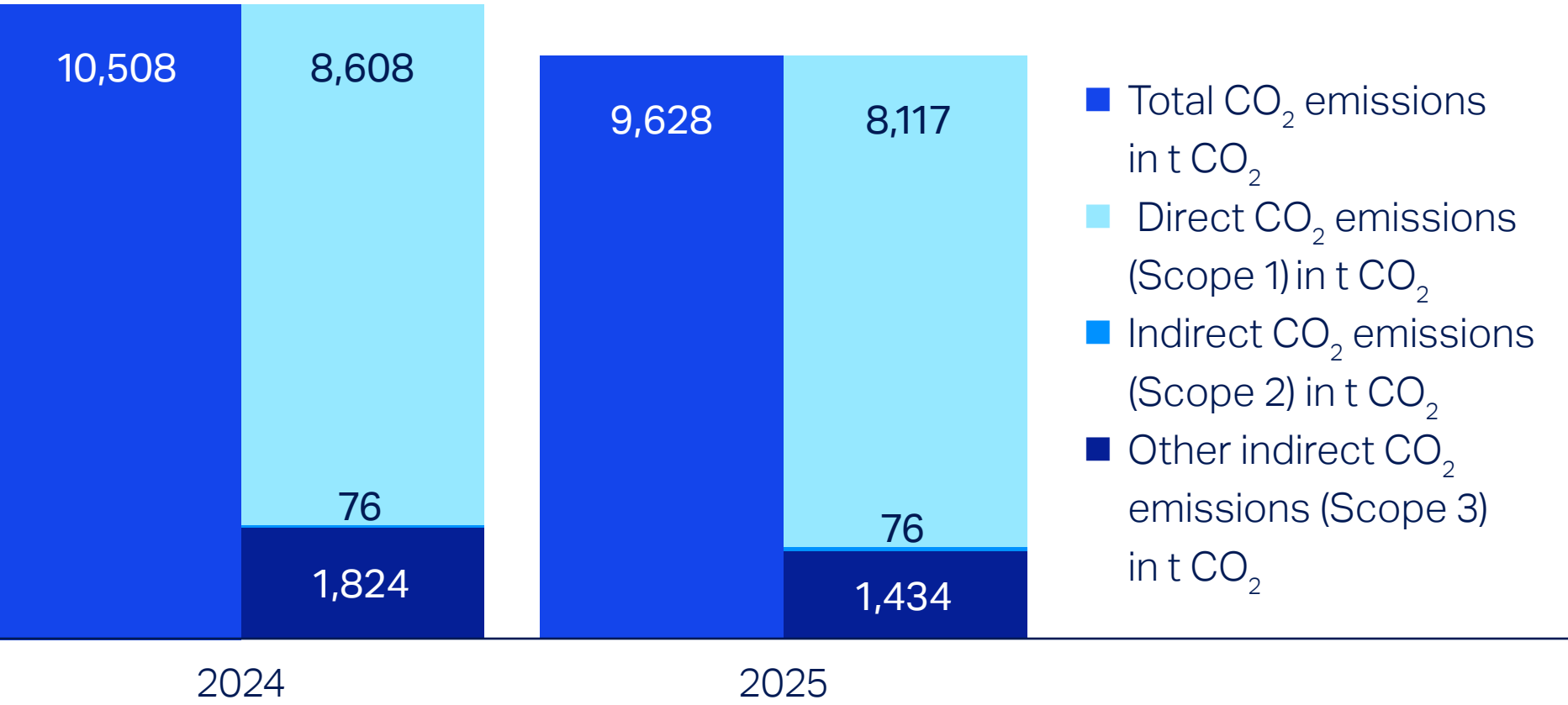
Responsibility for the environment

CO ₂ emissions	Unit	2024	2025
Total CO ₂ emissions ¹²	t CO ₂	10,508 ¹⁸	9,628
Specific CO ₂ emissions	t CO ₂ /em- ployee ¹⁵	1.562 ¹⁸	1.625
Direct CO ₂ emissions (Scope 1)	t CO ₂	8,608 ¹⁸	8,117
Indirect CO ₂ emissions (Scope 2)	t CO ₂	76 ¹⁸	76
Other indirect CO ₂ emissions (Scope 3) ¹⁴	t CO ₂	1,824	1,434

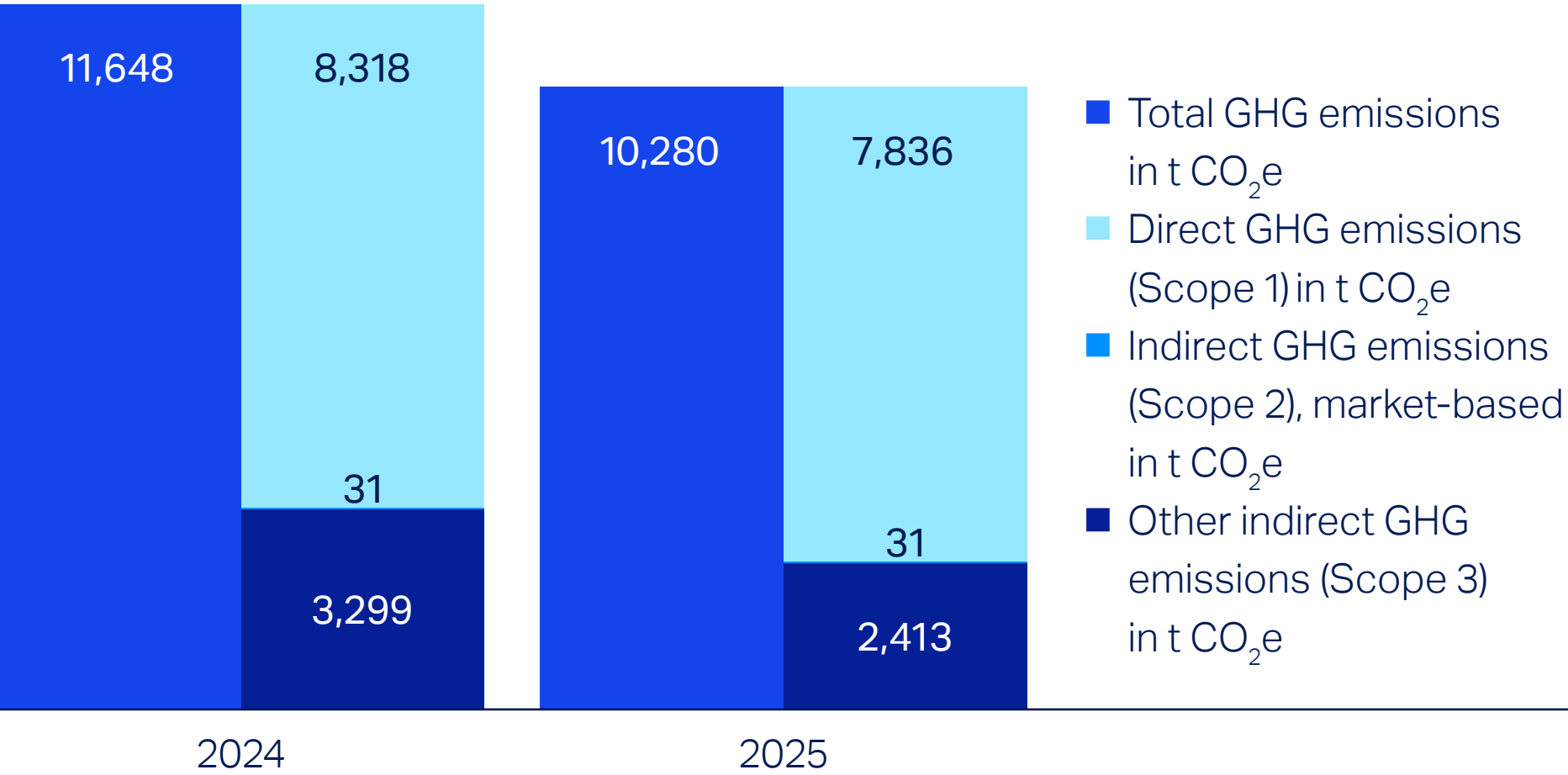
GHG emissions	Unit	2024	2025
Total GHG emissions ¹⁶	t CO ₂ e ¹⁹	11,648 ¹³	10,280 ¹³
Specific GHG emissions ¹⁶	t CO ₂ e/em- ployee ¹⁵	1.732	1.735
Direct GHG emissions (Scope 1)	t CO ₂ e	8,318	7,836
Indirect GHG emissions (Scope 2), market-based	t CO ₂ e	31	31
Indirect GHG emissions (Scope 2), location-based	t CO ₂ e	9,988	10,607
Other indirect GHG emissions (Scope 3) ¹⁴	t CO ₂ e	3,299	2,413

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CO₂ emissions



GHG emissions



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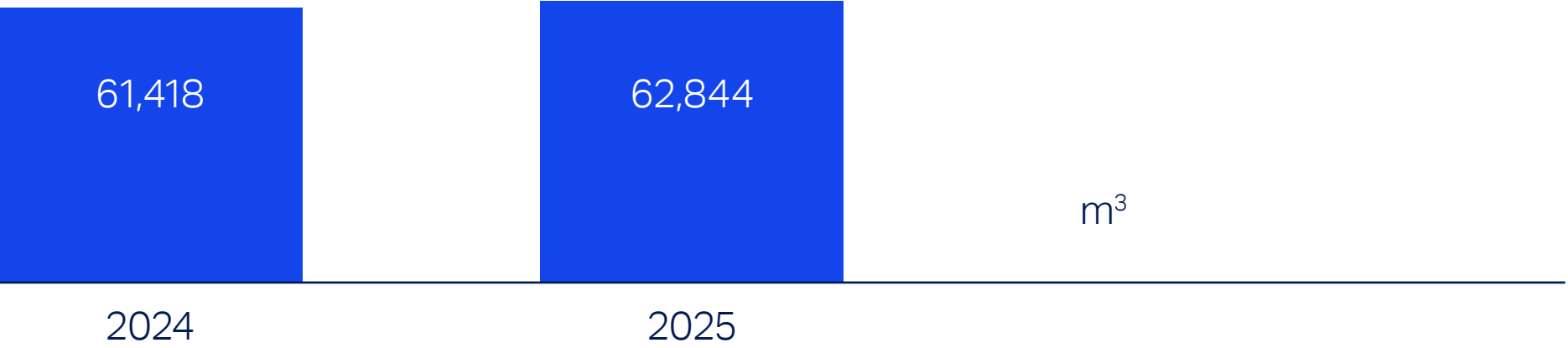
7 | Sustainability indicators

Responsibility for the environment

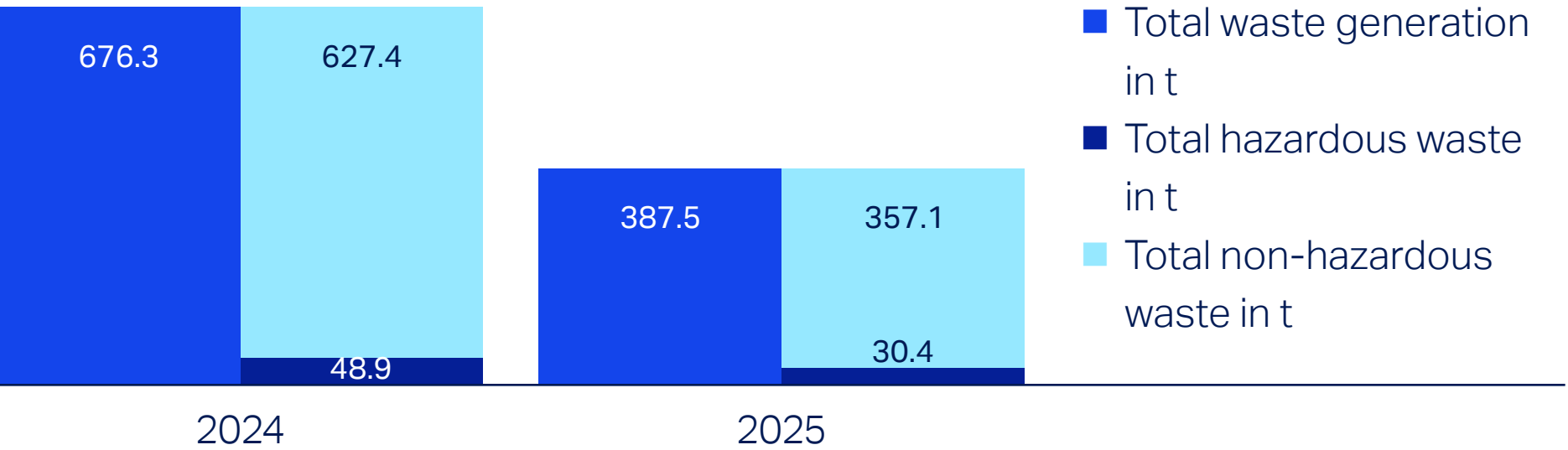
Water and sewage	Unit	2024	2025
Total fresh water consumption ²⁵	m³	61,418 ²⁰	62,844
Total fresh water consumption in relation to workforce	m³/emp-loyee ²²	9.130 ²⁰	10.605 ²⁵
In-house production (well water)	m³	0	0
External procurement (drinking water)	m³	61,418 ²⁰	62,844
Total volume of wastewater ²¹	m³	61,418 ²⁰	62,844
Total volume of wastewater in relation to workforce ²¹	m³/emp-loyee ²²	9.130 ²⁰	10.605 ²⁵

Waste	Unit	2024	2025
Total waste generation ²³	t	676.3 ²⁰	387.5 ²³
Total waste generation in relation to workforce ²⁴	t/emp-loyee ²²	0.101 ²⁰	0.065
Total hazardous waste ²³	t	48.9 ²⁰	30.4
Hazardous waste for disposal ²³	t	22.3 ²⁰	7.0
Hazardous waste for recycling ²⁴	t	26.6 ²⁰	23.4
Total non-hazardous waste ²⁴	t	627.4 ²⁰	357.1
Non-hazardous waste for disposal	t	0.0002	0 ²³
Non-hazardous waste for recovery	t	627.4 ²⁰	357.1 ²³

Water und sewage



Waste



Responsibility for society

Social contribution	Unit	2024	2025
Public support in IAV R&D projects	€ million	2.05	0.57
Promotion of social projects (donations) ²⁶	€	27,542	35,870

Footnotes see page 60ff.



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Footnotes employees

- ¹ At the end of the year under review (Dec. 31).
- ² Full- and part-time employees.
- ³ Employees who took parental leave in the reporting year.
- ⁴ Workforce reduced through outreach and voluntary program.
- ⁵ Contractually defined as full-time employees, some are temporarily working less than their contractual full-time hours due to the reduction in working hours.
- ⁶ The original key figure included all recorded qualifications for employees of the IAV Group; these were reduced to IAV GmbH.
- ⁷ Reduction due to general reduction in working hours, additional focusing on the qualification measures carried out, reduction in personnel due to outreach and voluntary program.
- ⁸ Reduction due to general reduction in working hours, additional focusing on the qualification measures carried out.
- ⁹ Number of reportable occupational accidents with at least 4 lost days per 1,000 full-time employees. Only accidents directly related to the insured activity are considered (at the workplace, on business trips, in mobile work). Commuting accidents and events unrelated to the insured activity are not taken into account (e.g. vocational school, private activities). The evaluation is carried out in accordance with the reference values of the German Statutory Accident Insurance (DGUV). <https://www.dguv.de/de/versicherung/arbeitsunfaelle/index.jsp>

Footnotes Environment

- ¹⁰ Electricity from own generation (solar installations) and external procurement, based on supply contracts and guarantees of origin.
- ¹¹ Energy is fed back into the grid through recuperation at the brakes of the roller and engine test benches. The regenerated energy always remains in the IAV grid. As a rule, it is not fed back into the public power grid.
- ¹² The following factors in g CO₂ were used to calculate CO₂ emissions:
 - Car electricity: 0 g/kWh
 - Biodiesel: 300 g/l
 - HVO 4 g/kWh
 - Diesel: 2,650 g/l
 - E100: 0 g/l
 - E30: 1,624 g/l
 - Natural gas (CNG, LNG): 1,790 g/kg
 - Liquid petroleum gas (LPG): 1,630 g/l
 - Heating oil: 2,650 g/l
 - Petrol: 2,320 g/l
 - Hydrogen: 0 g/kg or 0 g/Nm³
 - District heating (Baden-Württemberg, from 2016): 206.5 g/kWh
 - District heating (Bavaria, from 2016): 196.3 g/kWh
 - District heating (Munich district heating network, 2020): 66 g/kWh
 - District heating (Berlin, from 2016): 254.7 g/kWh
 - District heating (Hesse, from 2016): 311.0 g/kWh
 - District heating (Saxony, from 2016): 224 g/kWh
 - Natural gas (heating energy): 201 g/kWh
 - Electricity: in accordance with the legally prescribed electricity labeling of the energy supply companies.

CO₂ emissions from electricity consumption were partially reduced through offsetting. This relates to smaller, rented locations and the data center in Frankfurt.

- ¹³ The following factors in g CO₂e were used to calculate GHG emissions:
 - Biodiesel: 4 g/kWh
 - Diesel: 253 g/kWh
 - E100: 150 g/kWh
 - E30: 240 g/kWh
 - Natural gas (CNG, LNG): 209 g/kWh
 - Liquefied petroleum gas (LPG): 260 g/kWh
 - Heating oil: 266 g/kWh
 - Petrol: 244 g/kWh
 - Hydrogen: 0 g/kg or 0 g/Nm³
 - HVO: 4 g/kWh
 - Electricity for cars: 0 g/kWh
 - District heating: 26.8 g/kWh
 - Natural gas (heating energy): 203 g/kWh
 - Electricity 0 g/kWh (market-based): in accordance with the legally prescribed electricity labeling of the energy supply companies. GHG emissions from electricity consumption were partially reduced through offsetting. This relates to smaller, rented locations and the data center in Frankfurt.
 - Electricity 380 g/kWh (location-based)
 - Scope 3 - GHG (business travel):
Conversion CO₂ → CO₂e:

As CO₂e data was not consistently available from the travel service providers, the reported CO₂ values were methodically extrapolated to CO₂e. This is based on published CO₂e/CO₂ ratios (IPCC/UBA/UK GHG Factors). Multipliers used for 2025 (CO₂e = CO₂ × factor):

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Rental car 1.03; rail 1.05; hotel overnight stays 1.05*; flight Kyoto gases (CO₂+CH₄+N₂O) ≈ 1.02; a radiative forcing approach is used to map the non-CO₂ effects in aviation (including contrails, NO_x-induced ozone formation): Total approach flight ≈ 2.00. The factors are approximate values that have been tested in practice and will be updated as soon as reliable CO₂e data is available from providers.

*The hotel factor refers to energy-related emissions (electricity/heat); refrigerant losses are not included.

- ¹⁴ The figure includes business trips by airplane, rental car and local and long-distance transport operated by Deutsche Bahn AG. Business trips carried out with IAV vehicles are assigned to Scope 1. Data on hotel overnight stays has been recorded since 2025, but is not yet included in Scope 3.
- ¹⁵ The employee figures for IAV GmbH (5,797) and IAV Fahrzeugsicherheit GmbH & Co. KG (129) were taken into account for the calculation of the specific key figures.
- ¹⁶ The total amount of GHG emissions in Scope 2 includes only the market-based approach.
- ¹⁷ More HVO/renewable fuels; reduces Scope 1 relatively, does not fully compensate for electricity/project increases.
- ¹⁸ Key figures were corrected due to late registrations.
- ¹⁹ The base year for GHG reporting is 2022. The emissions were calculated in accordance with the GHG Protocol in t CO₂e as follows:
 - Scope 1: 9,077 t CO₂e
 - Scope 2 (market-based): 34 t CO₂e

- Scope 3: 1,987 t CO₂e (business trips only)
Total market-based emissions in 2022: 11,098 t CO₂e.
Total market-based emissions fell from 11,098 t to 10,280 t between 2022 and 2025, corresponding to a change of -7%.
Only Scope 1 and Scope 2 (market-based) are taken into account for the target-relevant carbon footprint. These were reduced from 9,111 t in 2022 to 7,867 t in 2025. This corresponds to an absolute saving of -1,245 t CO₂e or a relative change of -14 %.

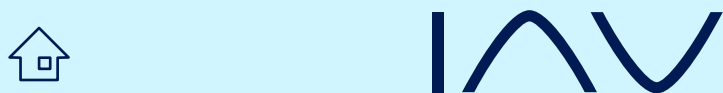
- ²⁰ Adjustment of the value due to late registrations, corrections of forecast values and estimation methods.
- ²¹ The water released into the atmosphere via the cooling towers, wet separators and evaporative cooling systems is currently not delimited. Therefore, the values for fresh water withdrawal and wastewater recirculation are the same.
- ²² The employee figures for IAV GmbH (5,797) and IAV Fahrzeugsicherheit GmbH & Co. KG (129) were used to calculate the specific key figures.
- ²³ Waste late registrations regularly delayed for technical reasons; further late registrations expected for 2025.
- ²⁴ Waste volumes highly project-dependent; forecast uncertainty and annual fluctuations.
- ²⁵ Water/wastewater methodology - rented locations, estimated values & double counting:
For rented locations, consumption data is often only available with a time delay with the utility bills. Until the statement is available, consumption is estimated using an agreed methodology (usually based on historical values from the previous year, reported areas/occu-

pancy months and plausible adjustments) in order to fully cover the reporting period. In the months of relocation or vacating, there may be temporary double counting (estimated values for the old location versus measurement/settlement values for the new location). As soon as invoices are available, the values are corrected retrospectively and shown as late registrations; effects from leases are therefore sometimes only visible in subsequent periods. Wastewater is methodically equated with fresh water (evaporation losses are currently not delimited; see footnote 21).

Footnotes society

²⁶ Includes membership fees to non-profit associations.

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GRI Standard	GRI Standard Description	Sustainable Development Goals (SDGs)	Page
General information			
GRI 1	Foundation 2021		
GRI 2	General disclosures 2021	SDG 8, 16	
The organization and its reporting practices			
2-1	Organizational details		5, 6
2-2	Entities included in the organization's sustainability reporting		65
2-3	Reporting period, frequency and contact point		65, 68
2-4	Restatements of information		65
2-5	External assurance		65
Activities and workers			
2-6	Activities, value chain and other business relationships		5, 8, 21
2-7	Employees <i>Comment: No complete differentiation by all categories: Disclosure is not material.</i>		5
2-8	Workers who are not employees		5
Governance			
2-9	Governance structure and composition		5, 6
2-10	Nomination and selection of the highest governance body		6
2-11	Chair of the highest governance body		6
2-12	Role of the highest governance body in overseeing the management of impacts		6, 12
2-13	Delegation of responsibility for managing impacts		6, 12
2-14	Role of the highest governance body in sustainability reporting		65

GRI Standard	GRI Standard Description	Sustainable Development Goals (SDGs)	Page
2-15	Conflicts of interest		
2-16	Communication of critical concerns		26
2-18	Evaluation of the performance of the highest governance body		6
Strategy, policies and practices			
2-22	Statement on sustainable development strategy		12
2-23	Policy commitments		7, 10, 22, 23, 26
2-24	Embedding policy commitments		23, 26
2-26	Mechanisms for seeking advice and raising concerns		23
2-27	Compliance with laws and regulations		23
2-28	Membership associations		13
Stakeholder engagement			
2-29	Approach to stakeholder engagement		13
2-30	Collective bargaining agreements		33
GRI 3: Material topics			
GRI 3	Material topics 2021		41, 53
3-1	Process to determine material topics		5, 13, 14
3-2	List of material topics		14

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GRI Standard	GRI Standard Description	Sustainable Development Goals (SDGs)	Page
GRI 200: Economy			
GRI 201	Economic performance 2016	SDG 8	
3-3	Management of material topics		15
201-4	Financial assistance received from government		53
GRI 205	Anti-corruption 2016	SDG 16	
3-3	Management of material topics		15
205-1	Operations assessed for risks related to corruption <i>Comment: No indication of risks identified: Information is confidential</i>		23
205-2	Communication and training about anti-corruption policies and procedures <i>Comment: Training on the Code of Conduct and the whistleblower system is mandatory for all employees</i>		23
205-3	Confirmed incidents of corruption and actions taken		23
GRI 206	Anti-competitive behavior 2016	SDG 16	
3-3	Management of material topics		15
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices		23

GRI Standard	GRI Standard Description	Sustainable Development Goals (SDGs)	Page
GRI 300: Ecology			
GRI 302	Energy 2016	SDG 7	
3-3	Management of material topics		15
302-1	Energy consumption within the organization		46
302-3	Energy intensity		46
302-4	Reduction of energy consumption		46
GRI 303	Water and effluents 2018	SDG 12	
3-3	Management of material topics		15
303-5	Water consumption		46, 47
GRI 305	Emissions 2016	SDG 13	
3-3	Management of material topics		15
305-1	Direct (Scope 1) GHG emissions		46
305-2	Energy indirect (Scope 2) GHG emissions		46
305-3	Other indirect (Scope 3) GHG emissions		46
305-4	GHG emissions intensity		46
305-5	Reduction of GHG emissions		46
GRI 306	Waste 2020	SDG 3	
3-3	Management of material topics		15
306-3	Waste generated		46, 47
GRI 308	Supplier environmental assessment 2016	SDG 13	
3-3	Management of material topics		15
308-1	New suppliers that were screened using environmental criteria <i>Comment: No percentage given: data collection currently not possible due to the complexity of the supply chain</i>		21, 22

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GRI Standard	GRI Standard Description	Sustainable Development Goals (SDGs)	Page
GRI 400: Social			
GRI 401	Employment 2016	SDG 10	
3-3	Management of material topics		15
401-1	New employee hires and employee turnover <i>Comment: No differentiation by category: No data currently available.</i>		
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees		32-34
401-3	Parental leave		55
GRI 402	Labor and management relations 2016	SDG 8	
3-3	Management of material topics		15
402-1	Minimum notice period regarding operational changes		33, 34
GRI 403	Occupational health and safety 2018	SDG 8	
3-3	Management of material topics		15
403-1	Occupational health and safety management system		36, 37
403-2	Hazard identification, risk assessment and incident investigation		36, 37
403-3	Occupational health services		37
403-4	Worker participation, consultation and communication on occupational health and safety		36, 37
403-5	Worker training on occupational health and safety		37
403-6	Promotion of worker health		36, 37
403-8	Workers covered by an occupational health and safety management system		36, 37
403-9	Work-related injuries		37

GRI Standard	GRI Standard Description	Sustainable Development Goals (SDGs)	Page
GRI 404	Training and education 2016	SDG 10	
3-3	Management of material topics		15
404-1	Average hours of training per year per employee <i>Comment: No differentiation by category: Data not currently available.</i>		34
404-2	Programs for upgrading employee skills and transition assistance programs		34
404-3	Percentage of employees receiving regular performance and career development reviews		34
GRI 405	Diversity and equal opportunity 2016	SDG 5, 10	
3-3	Management of material topics		15
405-1	Diversity of governance bodies and employees		36
GRI 414	Supplier social assessment 2016	SDG 16	
3-3	Management of material topics		15
414-1	New suppliers that were screened using social criteria <i>Comment: No percentage given: data collection not currently possible due to the complexity of the supply chain</i>		21, 22
GRI 416	Customer health and safety 2016	SDG 16	
3-3	Management of material topics		15
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services		23
GRI 418	Customer privacy 2016	SDG 16	
3-3	Management of material topics		15
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data		24

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About this report

[2-3] [2-14] With the Sustainability Report 2025, IAV provides information on its activities and progress in the context of sustainable development. The reporting period begins on January 1, 2025 and ends on December 31, 2025. The editorial deadline was February 23, 2026. The core statements in this report refer to IAV GmbH; any deviating observations are marked accordingly.

The Sustainability Report 2025 was prepared on behalf of the management board of the IAV group. After careful review by all those responsible, the contents of the report were approved by the management board.

IAV has been publishing a sustainability report since 2017. The frequency of sustainability reporting is annual. The last report relates to the 2025 financial year and was published in March 2026. All reports are available online as PDFs in German and English (www.iav.com).

For reasons of better readability, the masculine form is used in this report in some cases for personal words. In the interests of equal treatment, this applies to all genders. The abbreviated form is used solely for editorial reasons and does not imply any judgment.

Reporting standard

[2-5] Neither IAV GmbH nor the IAV group were subject to the reporting obligation pursuant to Section 289b HGB (German Code of Commerce) for non-financial reporting in the 2025 financial year. The sustainability indicators were collected in accordance with the standards of the Global Reporting Initiative (GRI Standards) and were not subject to an external audit for the 2025 reporting period. IAV is committed to the ten principles of the UN Global Compact and the Sustainable Development Goals (SDGs). The GRI Index therefore also shows which of the GRI indicators answered also cover one or more of the SDGs.

Definitions of the report content

[2-4] [3-1] The report content was determined in accordance with the GRI Standards on the basis of a materiality analysis. Information on how this was carried out can be found on pages 14-15. A management approach is presented for each material topic and its effectiveness is assessed using relevant performance indicators and examples of implementation. The reporting is based on existing reporting structures and key figures. Corrections, their reasons and effects are indicated in the report in the appropriate places.

Legal information

Where statements are made about the future development of IAV, they are based on information and forecasts available at the time of publication. These statements are subject to known and unknown risks and uncertainties, meaning that actual developments may differ from expectations. This report was published on March 16, 2026 and is entitled "IAV Sustainability Report 2025".

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List of abbreviations

AA1000SES	AccountAbility 1000 Stakeholder Engagement Standard
AD	Autonomous Driving
AI	Artificial Intelligence
AISBL	Association internationale sans but lucratif
AL3	Assessment Level 3
CDP	Carbon Disclosure Project
CEO	Chief Executive Officer
cf.	compare
CFO	Chief Financial Officer
CHRO	Chief Human Resources Officer
CH ₄	Methane
C-ITS	Cooperative Intelligent Transport Systems
CMS	Compliance Management System
CNG	Compressed Natural Gas
CO ₂	Carbon dioxide
CO ₂ e	Carbon dioxide equivalents
CSRD	Corporate Sustainability Reporting Directive
DEIB	Diversity, Equity, Inclusion & Belonging
DGUV	German Statutory Accident Insurance
DIN	German Institute for Standardization
EMC	Electromagnetic compatibility
EMS	Environmental Management System
EN	European standard
EnMS	Energy management system
EnPIs	Energy Performance Indicators
ESG	Environmental, Social, Governance
ETSI	European Telecommunications Standards Institute
EU	European Union
f. ex.	for example
g	Grams
GDD	Society for Data Protection and Data Security
GDPR	General Data Protection Regulation

GHG	Greenhouse Gas
GRC	Governance, Risk, Compliance
GRI	Global Reporting Initiative
GWh	Gigawatt hours
HIL	Hardware-in-the-Loop
HR	Human Resources
HVO	Hydro-treated Vegetable Oil
IAV	Ingenieurgesellschaft Auto und Verkehr
IAV-S	IAV Fahrzeugsicherheit GmbH & Co. KG
ICS	Internal Control System
IG Metall	Industrial Union Metal
IIA	Institute of Internal Auditors
IPCC	Intergovernmental Panel on Climate Change
ISMS	Information Security Management System
ISO	International Organization for Standardization
ISSP	Integrated Structured Strategy Process
IT	Information Technology
ITS	Intelligent Transport Systems
kg	Kilogram
kWh	Kilowatt hours
l	liters
LkSG	Act on Corporate Due Diligence in Supply Chains
LNG	liquefied natural gas
LPG	liquid petroleum gas
m ²	square meter
m ³	cubic meter
MBSE	Model-Based Systems Engineering
million	million
m/f/d	male / female / diverse
MWh	megawatt hours
NGVA Europe	Natural & bio Gas Vehicle Association
Nm ³	Standard cubic meter

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NOx	Nitrogen oxides
N ₂ O	High density monoxide
OCPP	Open Charge Point Protocol
PDCA	Plan, Do, Check, Act
PESTEL	Political, Economic, Social, Technological, Ecological, Legal
PMT	Processes, Methods, Tools
R&D	Research and development
SaaS	Software as a Service
SAQ	Self Assessment Questionnaire
SDG	Sustainable Development Goal
SDV	Software-Defined Vehicle
SEUs	Significant Energy Uses
STEM	Science, Technology, Engineering, Mathematics
t	tons
TISAX	Trusted Information Security Assessment Exchange
TRE GmbH	Team Rosberg Engineering GmbH
TSP	Tech Solution Provider
TU	Technical University
UBA	German Environment Agency
UK	United Kingdom
UN	United Nations
UNGC	United Nations Global Compact
UNIS Vienna	United Nations Information Service Vienna
UX	User Experience
VALERI	Valuation of Energy-Related Investments
VBG	German Employers’ Liability Insurance Association
V2X	Vehicle-to-Everything
Wibo	IAV Wisdom Bot
ZEKI	Center for Experiential AI and Digitalization

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IAV Sustainability Report 2025
IAV GmbH Ingenieurgesellschaft Auto und Verkehr
[\[2-3\]](#)

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