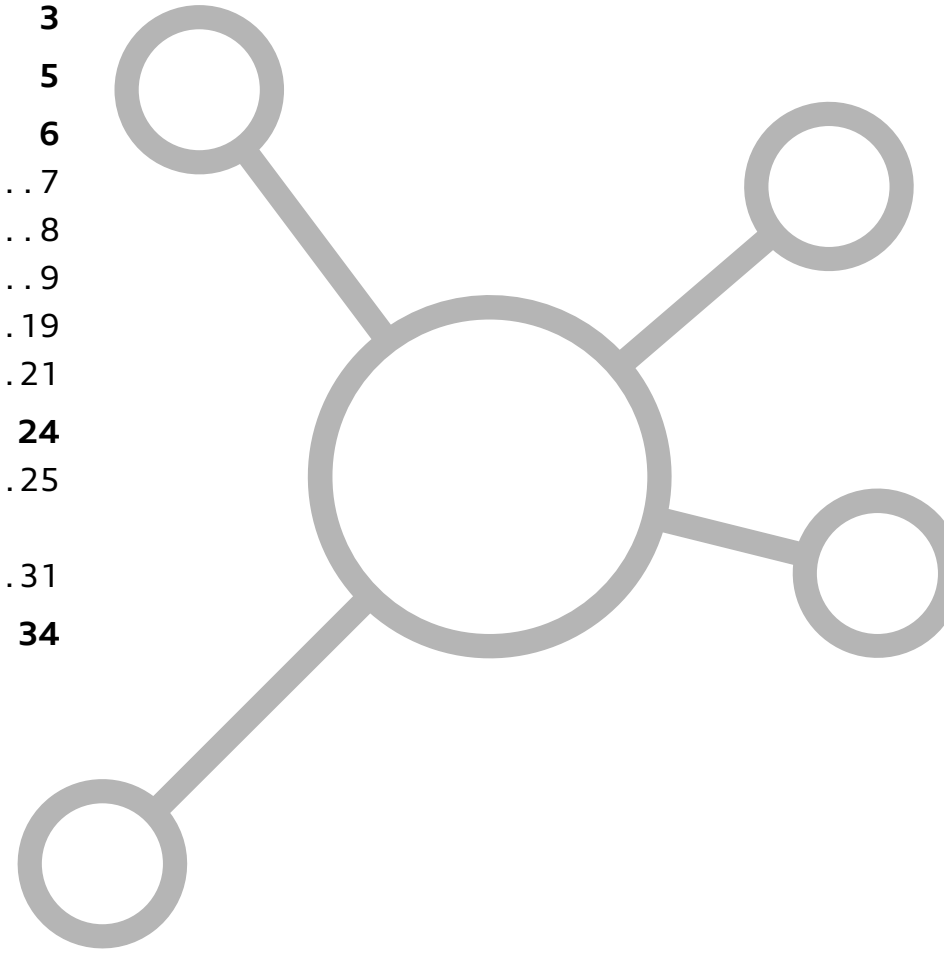


Booklet of Policies

Content

Foreword by the Board of Management	3
Overview	5
Sustainable corporate governance	6
Code of Conduct	7
Common corporate policy	8
Respect for and observance of human rights	9
Diversity & inclusion	19
Artificial intelligence	21
Responsible communication and representation of interests	24
Advertising and communication principles	25
Principles and guidelines for political lobbying of AUDI AG	31
Publishing details	34



Foreword by the Board of Management

AUDI AG is a globally active company with a complex value chain. AUDI AG is all about mobility: premium vehicles that stand for high standards of quality, technology and design. In addition, there are more and more services designed to make mobility easier and more attractive for customers.

Our business activities affect many areas of people's lives and have an impact on the environment. In order to meet this responsibility, we have introduced internal regulations and process guidelines to ensure that our processes run as smoothly as possible and comply with applicable laws. A company of

our size also needs values and principles that guide our managers and employees, that reflect the attitude of AUDI AG and that help to solve a problem when no specific guidelines are available. Trust, courage, responsibility and enthusiasm characterize the actions of AUDI AG. Trust creates the basis for long-term relationships, courage drives the development of new technologies, responsibility ensures that decisions are made sustainably and ethically and enthusiasm is the engine that drives every step with passion and commitment.

We have therefore summarized all the policy statements in this handy brochure. It is often about doing the “right” thing in day-to-day work and when making decisions. And it is always about recognizing and avoiding risks for people, the environment and our company.

Our request to you as an employee or manager: read these principles, think about how you can implement them in your work and, above all, talk about them in your team.

Ingolstadt, April 2026



Gernot Döllner

Chairman of the Board of Management of AUDI AG



Dieter Dehoorne

Member of the Board of Management of AUDI AG, Procurement



Rouven Mohr

Member of the Board of Management of AUDI AG, Technical Development



Jürgen Rittersberger

Member of the Board of Management of AUDI AG, Finance, Legal Affairs and IT



Javier Ros Hernández

Member of the Board of Management of AUDI AG, Human Resources



Marco Schubert

Member of the Board of Management of AUDI AG, Sales and Marketing

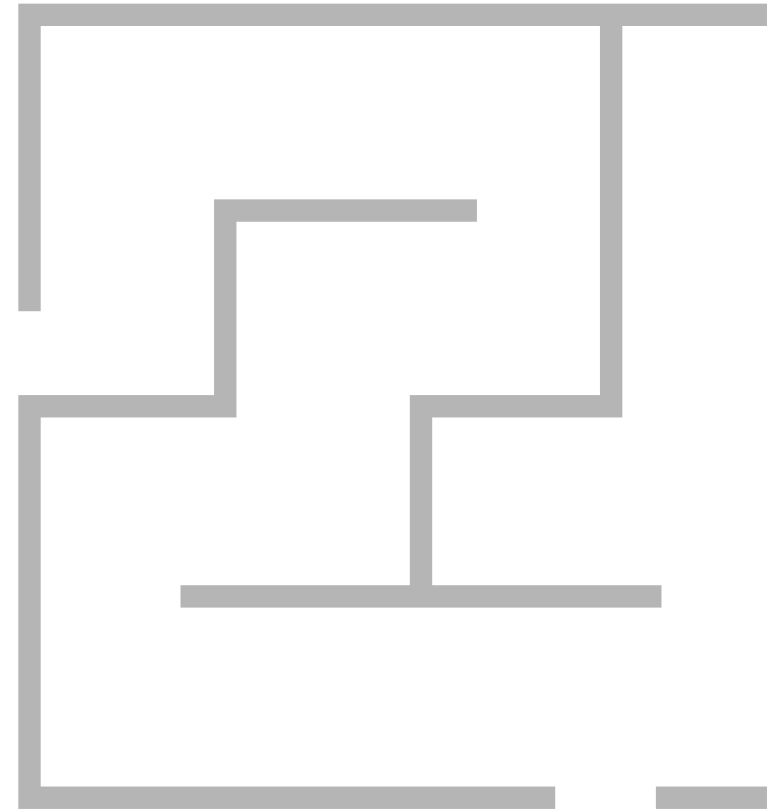


Gerd Walker

Member of the Board of Management of AUDI AG, Production, Logistics and Procurement

Overview

The booklet provides an overview of the key topics that are important for sustainable and ethical corporate management. The aim is to create transparency, demonstrate the company's commitment to responsible business practices and, above all, provide guidance for day-to-day work and decision-making.

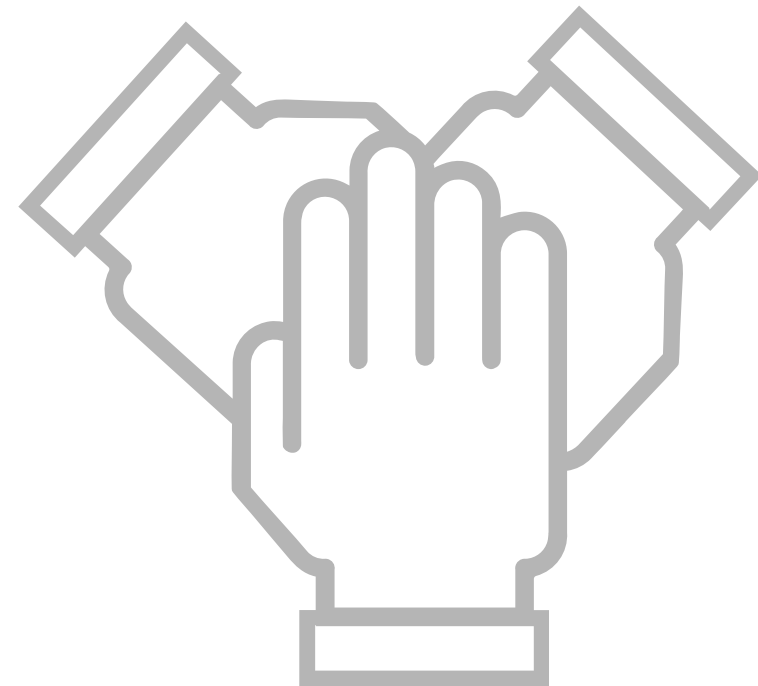


Sustainable corporate governance

Our commitment to sustainability is firmly anchored in our values and our corporate culture. We take our responsibility towards the environment, our employees and society seriously and are actively committed to sustainable development. Our Code of Conduct serves as the basis for responsible and value-oriented action.

For us, key elements of sustainable corporate governance are the promotion of human rights and an inclusive corporate culture as well as the responsible use of artificial intelligence.

We have established management systems in the areas of quality, occupational health and safety, the environment and energy in order to comply with external and internal requirements and to continuously improve.



Code of Conduct

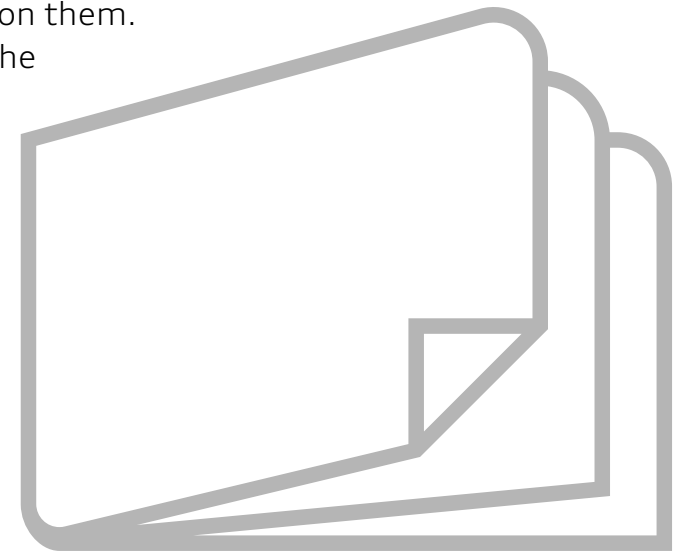
The Code of Conduct, our CODE, is the ethical and value-based foundation for acting with integrity and in compliance with the rules within the Audi Group. It is regarded as a binding set of guidelines for all employees across all brands and companies – worldwide.

Together, we bear responsibility for our collaboration, our working environment, the environment, sustainability and society. We treat each other and all other people with respect, fairness and as equals. We are people of our word. We stand for our values and principles firmly and courageously – regardless of time, economic or social pressure.

We are convinced that in order for others to have trust in our company, our products, services and innovations, it is crucial that all of us – employees, members of the Board of Management and managers – conduct ourselves with sincerity at all times.

Compliance with our CODE is the personal responsibility of all employees. Now it is up to us to familiarize ourselves with its principles and base our daily decisions on them. For a company on the move, for the protection of people and the environment, for future generations.

Code of Conduct



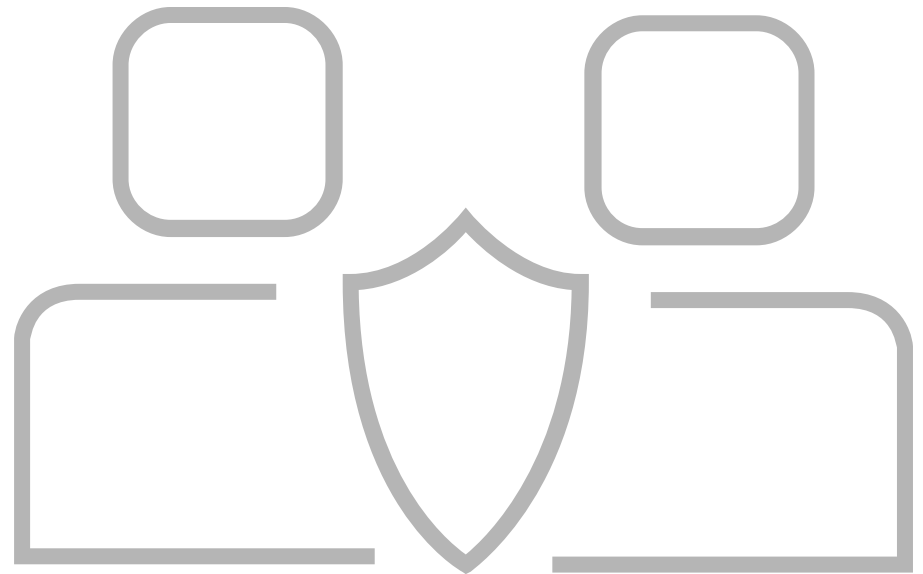
Common corporate policy

The common corporate policy defines the principles, objectives and obligations of AUDI AG with regard to the following management systems:

- » Quality,
- » Occupational health and safety,
- » Environment and energy

The common corporate policy serves as a guideline for all members of the Board of Management, managers and employees and ensures that the organization's activities and processes are geared towards achieving the defined objectives. It includes commitments to continuous improvement and compliance with all legal and regulatory requirements within the scope of the aforementioned management systems.

Common
corporate policy



Respect for and observance of human rights

Preamble

The value chain of the Audi Group is ramified, multi-layered and in many places interwoven with the processes of the Volkswagen Group. In addition, AUDI AG faces the challenge of creating economic value in order to preserve jobs, while at the same time protecting people and the environment against negative impacts in all the processes we influence.

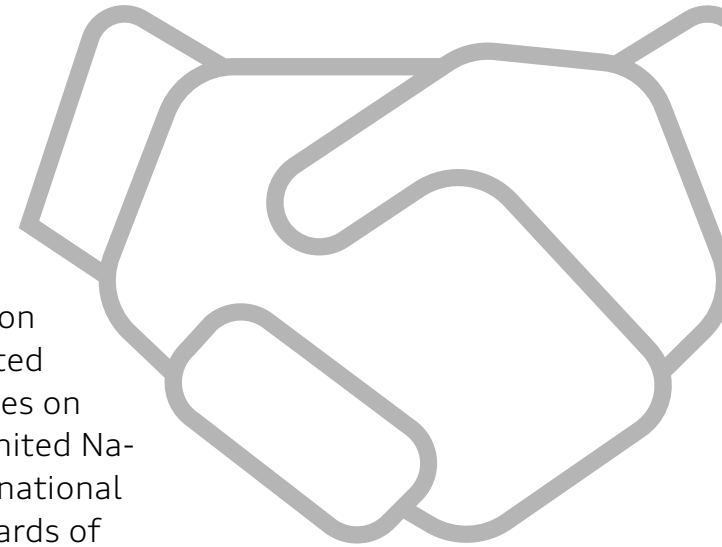
We believe that the future of automotive mobility is electric, sustainable and digital. This document is intended to give a clear presentation of AUDI AG's position on human rights in all three ESG areas (environmental, social and governance). The Audi human rights strategy is therefore closely linked to its corporate strategy. In this complex value chain, covering vehicles, services, software and AI-supported applications, our aim is to ensure that human rights and environmental protection are respected and observed.

Because one thing is clear: Wherever people work, not only are values created, but there are also always risks, errors and violations.

Human rights strategy

In accomplishing that objective, we are guided by the Universal Declaration of Human Rights adopted by the United Nations in 1948, the Guiding Principles on Business and Human Rights of the United Nations, the OECD Guidelines for Multi-national Enterprises and the core labor standards of the International Labour Organization. We have set out what we expect from our employees worldwide and our business partners in the Code of Conduct for our employees and the Code of Conduct for Business Partners. The Code of Conduct is communicated to all employees, including new staff, and is therefore part of the company's binding set of rules.

The aim is to define clear and transparent rules, enable risk analysis and prevention, yet



also ensure functioning reporting channels, a clear response to violations and remedies for those affected. Nevertheless, we are aware that respect for and observance of human rights is a task that will never be finished at a large company like the Audi Group and therefore requires continuous efforts.

Our human rights strategy and our actions in this area therefore comprise three key premises:

- » **Honesty:** We address risks, problems and violations openly and also expect our employees and business partners to do so. We communicate transparently with our stakeholders on human rights issues.
- » **Change of perspective:** We as a company have long paid attention to risks relating to our business. However, in relation to human rights and the environment we also need to look at the impact of our business activities on people and the environment, which is why we communicate and strive to look at things from a

different perspective in making business decisions.

- » **Effectiveness:** As a company that operates globally, we clearly interact with people and the environment. Our aim is to develop methods to ensure that the measures we take within our responsibility to respect and observe human rights are tangible and effective in the interests of the people concerned.

In addition to the laws that apply to us, we as a company have made numerous voluntary commitments and advocate internationally recognized standards relating to human rights, working conditions and environmental protection. We at AUDI AG have also agreed on values, codes of conduct and principles of corporate governance and cooperation with employees. Examples that can be cited include the United Nations Global Compact, the Volkswagen Social Charter, the Audi Environmental Policy or the Statement of Principle on Occupational Health and Safety.

Numerous internal guidelines and policies specify our goals and expectations in our own sphere of activity in greater detail. We have clearly defined responsibilities for implementing the due diligence obligations under the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG) in Corporate Policies in order to minimize the risk that we as a company are complicit in human rights violations. The “Three Lines Model” already established at the company acts as a regulatory framework in this regard. We are committed to active communication and conduct training measures for all employees, especially managers, and suppliers.

Risk management

In order to fulfill our due diligence obligations, we established a multi-level risk management system following an analysis of our existing processes. It focuses both internally on the company itself and externally on the supply chain and on the impact of our activities on people and the environment. We

identify, analyze and prioritize human rights and environment-related risks and derive preventive measures from that. We do that at least once a year or on an ad hoc basis whenever there is the need to take appropriate action to tackle newly emerging risks or incidents.

As part of our assessment, we generally take into account the nature and extent of our business activities in connection with the risk, the extent to which we can influence the party directly responsible for a related risk (ability to influence), the expected severity (reversibility, extent, scope) and likelihood of a potential violation, as well as the nature of AUDI AG’s causal contribution to the risk.

Risk analysis procedure in our own business area and at suppliers

Risks are analyzed in our own business area in two steps, in the form of an abstract and a concrete risk analysis. As part of abstract risk analysis, sector/business model-specific and

country-specific risks are identified in particular. Risks are specifically determined annually using questionnaires we have sent to selected Audi departments and companies of the Audi Group relating to legal positions under the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG), taking into account country and industry risks in particular. The prioritized risks are derived from that in accordance with the requirements stipulated in the LkSG.

A multi-stage risk analysis process is also applied for procurement. The new methodology for the regular risk analysis of direct suppliers identifies and prioritizes both abstract and specific risks related to protected legal interests. The abstract risk analysis primarily considers country risks, product and service groups, as well as the complexity of the supply chain. In the specific analysis, the previous results are further refined using internal and external insights, particularly industry studies, raw material risks, and risk factors. The resulting risks are then catego-

rized based on defined risk factors for each protected interest. Finally, the identified risks are prioritized using appropriateness criteria.

Results of the risk analysis

Based on the regular risk analysis in our own business division for 2024, we have not prioritized any risks. Since last year's analysis, we have been working continuously on the further expansion of general and specific prevention measures.

Based on the updated risk analysis in the supply chain, we have prioritized the following risks for direct suppliers at the time of publication: disregard for occupational safety and work-related health hazards, destruction of natural livelihoods through environmental pollution, forced labor, child labor, withholding of adequate wages, unequal treatment in employment, and non-compliance with the provisions of the Basel Convention.

We generally look at every risk with a potential negative impact on people and the envi-

ronment that is directly or indirectly related to our business activities at our sites and in our global supply chains.

Prevention

Within the Compliance Management System (CMS), compliance and integrity training represents an important preventive measure in raising the awareness of employees and managers about existing and potential risks and counteracting violations. All training measures are examined annually as part of standardized processes, updated as necessary and continuously improved. All employees receive dedicated training in order to impart the knowledge required to ensure effective implementation of specific elements of human rights due diligence processes in the relevant business areas. We therefore rolled out mandatory human rights training for all employees of the Audi Group, including members of the Board of Management and executive management, to supplement existing training measures.

The Audi Group has already established many processes and regulations to reduce human rights and environment-related risks, particularly relating to human resources, hiring of security services, occupational health and safety, real estate transactions, as part of the examination of new business relationships, in operational and product-related environmental protection and in the supply chain. Specific preventive measures tailored to the respective risk have been and are being taken immediately in our own business division.

Special implementation in the supply chain

The “Volkswagen Group requirements regarding sustainability in its relationships with business partners” – the Code of Conduct for Business Partners – is the core element of our supplier management. Our expectations as regards our business partners’ conduct with respect to core social, integrity and environmental standards are set out there. We have based our commitment in this area around three

strategic subject areas: environment, people and innovation.

Our goal, on the basis of the defined requirements, is to lay the foundation for enhanced sustainability and responsibility according to a risk-based approach and in a spirit of partnership together with our suppliers.

To enable that, we must be aware of and effectively address the key sustainability risks in our supply chains.

Before a contract is awarded, suppliers are generally checked after an initial, abstract risk analysis in accordance with the classification of potential business partners into different risk classes. Based on risk, tools such as the self-assessment questionnaire and, if appropriate, an on-site audit are used. For the purpose of a sustainability rating, the individual tools check the supplier's management systems, guidelines and sustainability performance in areas such as corporate governance, environment, social affairs, human rights, compliance and supplier

management. The sustainability rating identifies opportunities for the continual improvement of the supplier and thus contributes to the prevention and minimization of risks. This sustainability rating is directly relevant to the decision as to whether a contract can be awarded or not.

The systematic training of our suppliers is a key building block in our preventive measures. In order to empower our business partners in the spirit of this Statement of Principle, we conduct online training courses, for example on our requirements under the Code of Conduct for Business Partners and on the Sustainability Rating and its implementation. We also offer a more in-depth training program on how to implement human rights due diligence obligations.

Complaints procedure

We have further expanded the reporting processes for the supply chain and our own business activities. Tips can now also be sub-

mitted by phone using voice mail and with the aid of a smartphone app. Complaints can generally be submitted in any language. These processes enable us to record reports of risks or violations and derive specific measures from them. The objective of our grievance management is to identify, prevent and remedy adverse human rights and environment-related impacts caused by our company in the course of our business activities and along the supply chain. Every complaint and every report of possible human rights violations and violations of environment-related obligations in our own business area and our supply chain is handled as part of a standardized process.

We have set out how we deal with complaints, whether anonymous or not, how whistleblowers are protected and informed about the outcome of the investigation into their complaints in our Rules of Procedure, which are generally accessible and available in 10 languages [on the Internet](#). These Rules of Procedure were updated with regard to

the reporting channels and adapted to the requirements of the LkSG. The Audi Group has established a grievance management system with two underlying processes:

» **Audi Whistleblower System**

The Whistleblower System is the point of contact and central channel for receiving reports about potential human rights and environmental risks as well as regulatory violations of any kind. Wherever they are in the world, employees as well as business partners and customers are able to report misconduct by Audi Group employees along a variety of channels. Strict confidentiality and secrecy are maintained throughout the entire process. The Whistleblower System guarantees the highest possible protection for whistleblowers and all persons who participate in or contribute to investigating and remedying misconduct and regulatory violations. Discrimination against whistleblowers and participating persons is fundamentally a serious regulatory violation and is not

tolerated. At the same time the Whistleblower System protects the interests of persons of interest. They are presumed innocent until proof of a violation is obtained.

» **Supply Chain Grievance Mechanism**

An important element of sustainable supply chain management is the Supply Chain Grievance Mechanism, which we use in following up reports of possible violations of our sustainability requirements. The process for addressing grievances concerning the supply chain is linked to the process for the Audi Whistleblower System. The channels for submitting grievances are open to all potentially affected parties and stakeholders. If the remedial or corrective actions taken are not effective, blocking of new contract awards and, as a last resort, termination of the business relationship are also possible in response to particularly serious violations.

In addition, employees and external staff alike can bring potential regulatory violations by our suppliers to the attention of the Audi Group's employee representative bodies and the trade union federations.

Remedial measures

If we have a well-founded suspicion or a concrete indication of possible human rights and environmental violations in the Audi Group or along our supply chain, we investigate that thoroughly in accordance with our established processes. If a violation is proven in our own business area, we take remedial measures to minimize or end the violation through appropriate action. If a violation is proven at a direct supplier, we obligate the supplier to support us in determining the underlying facts and to collaborate fully in creating a concept for remedying the issue within a reasonable time frame. In accordance with our regulations, remedial measures must always be defined both in our own business area and in the supply chain on the basis of a root cause analysis for a

violation and implemented in the interests of the rights holders or the protected assets. The results of the root cause analyses must also be incorporated into human rights risk management and the design of preventive measures.

Effectiveness review

Preventive and remedial measures throughout the entire value chain must always be documented and their effectiveness reviewed. In compliance with our internal regulations, we also generally review the effectiveness of our measures, including the complaints procedure, at least once a year and on an ad hoc basis. We also conduct risk-based audits within our company and investigate reports of possible violations. We review the effectiveness of measures in our supply chain by monitoring the results of our continuous analysis of human rights risks and impacts.

We also conduct risk-based audits of our direct suppliers, such as in the form of docu-

ment reviews, online assessments and on-site inspections. Wherever possible, potentially affected persons or at least their representatives are involved. That also applies with regard to the above-mentioned checks for consultation of rights holders.

Documentation obligation

To ensure that actions, processes, information, measures or even violations relating to human rights can be tracked, we have stipulated in the Audi Group's internal regulations that activities relating to the LkSG must be documented and that these records must be retained for at least seven years.

Dialog and continual improvement

Respect for and observance of human rights require a dynamic process and constant listening to each other and readjustment. We therefore hold stakeholder dialogue events with experts (represented by people from business, science, associations and trade unions as well as non-governmental organizations) and aim to make such dialogue

permanent. This dialogue is intended to help us to understand the situation in our value chain through to the extraction of raw materials, and to think through and apply concepts that can lead to structural changes.

We are also active in countries where prevailing laws make the direct implementation of human rights-related objectives and principles difficult or impossible. In such cases, we seek practicable solutions to comply as closely as possible with the requirements under inalienable human rights and national legislation.

Honesty, looking at things from a different perspective and effectiveness are key premises of the human rights strategy and are also to be demanded from our internal and external stakeholders. We are therefore committed to underpinning this strategy with concrete measures and to reviewing and, if necessary, amending them annually in the interests of continual improvement.

That also applies to all processes relating to respect for and observance of human rights and in relation to environmental protection.

Human Rights Officer: monitoring and reporting

We communicate the results of these efforts both internally and externally: The Human Rights Officer of AUDI AG and the Audi Group monitors compliance with the due diligence obligations required under the LkSG and reports at least annually to the Board of Management and the Economic Committee of AUDI AG as well as to the German Federal Office for Economic Affairs and Export Control (BAFA). Relevant information can be found at www.audi.com.

Diversity & inclusion

Preamble

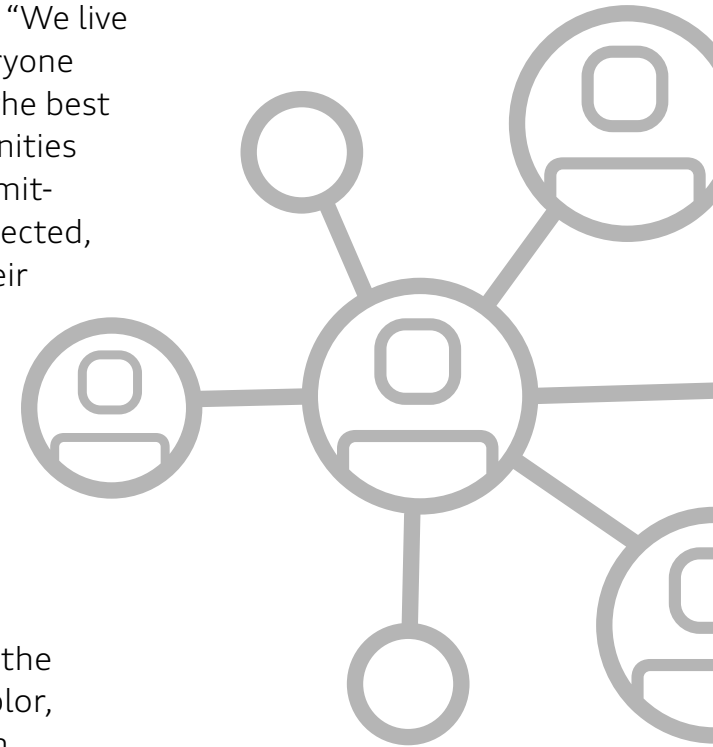
Equal opportunities, inclusion, mutual acceptance and trust in our dealings with one another are fundamental values at AUDI AG. We promote diversity and inclusion because it is socially fair and at the same time forms an important basis for the economic success of our company. Only a diverse workforce can design products and processes in such a way that they meet the requirements of our stakeholders worldwide. To achieve this, we need diversity in all areas of the company and at all levels. Inclusion enables us to create a working environment in which all people feel appreciated and can contribute. Our commitment to inclusive cooperation applies to employees as well as customers, suppliers and other stakeholders.

Objective

With this statement of principles, AUDI AG documents equal opportunities, a non-discriminatory working environment and mutual respect as part of its corporate policy.

In accordance with the Group principle “We live diversity,” we strive to ensure that everyone at Audi can develop their potential to the best of their ability and have equal opportunities in their professional lives. We are committed to ensuring that employees are selected, hired and promoted on the basis of their suitability, qualifications and skills. We strive for heterogeneity at all (decision-making) levels. The aim is to take diversity and inclusion into account in all relevant regulatory processes and in the day-to-day activities of Audi employees.

We do not tolerate discrimination on the basis of ethnic or social origin, skin color, gender, nationality, language, religion, physical, mental and intellectual abilities, gender identity, sexual orientation, state of health, age, marital status, pregnancy/parenthood, trade union membership or political conviction, insofar as this is based on democratic principles and tolerance towards those with different opinions.



Management approach

As part of our diversity and inclusion strategy, we develop measures to promote equal opportunities, we enable managers to make unbiased decisions, and we analyze and optimize company processes so that they are designed to be equitable. We use key performance indicators to ensure that diversity and inclusion is made transparent across the entire company and that progress can be measured. We also manage the corresponding risks. Through internal and external communication, we ensure that diversity and inclusion is perceived as a priority at Audi by the workforce and the public.

Responsibilities and collaboration with stakeholders

All of the company's employees contribute to an inclusive culture in their daily interactions. Due to their decision-making authority and their function as role models, managers have a special responsibility and make

decisions that promote diversity through staff selection, appraisal and development. It is important to us to involve internal and external stakeholders. We want to better understand their expectations and requirements in the area of diversity and inclusion and take them into account in our decisions. The early perception and inclusion of social opinions serves not only to manage risk within the company.

We also want to strengthen the exchange of best practices and thus contribute to the further development of equal opportunities throughout society.

Artificial intelligence

Preamble:

Artificial intelligence (AI) is a pivotal technology that is both highly complex and extremely dynamic. Its use creates tremendous opportunities, but also poses risks. Forward-looking products and services go hand in hand with the fundamental transformation of Audi along its entire value chain. AI can play a key role in such areas as the development, production and marketing of our products, support business processes and procedures in specialist functions and help generate added company value.

AUDI AG acknowledges its responsibility through the Audi Agenda, the Audi corporate values as well as binding ethical principles in corporate leadership. AUDI AG reiterates this with this Statement of Principle on the responsible use of artificial intelligence conducted on the basis of the respective legal framework, the Audi Code of Conduct and

the Audi Guiding Principles for Trustworthy AI described below.

Objective:

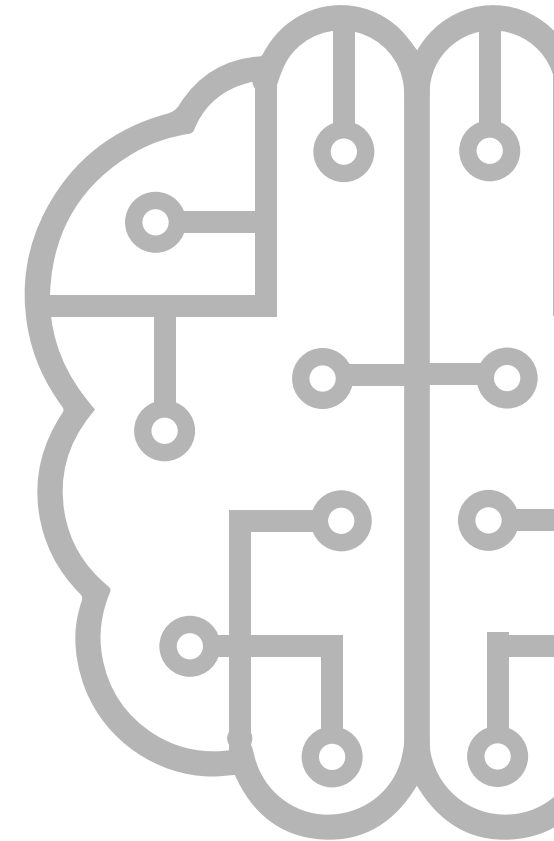
In this Statement of Principle, AUDI AG pledges to responsibly use artificial intelligence (AI), the defining technology of today's world.

Our understanding of AI:

Applying the current general definition of AI, we view the technology as the capability of machines to support and enhance such human abilities as communication, seeing, hearing, decision-making and acting. We view AI systems as learning technical systems that experience their environment, interact with it and perform tasks with the goal of producing concrete results.

Audi Guiding Principles for Trustworthy AI:

Audi applies three guiding principles for responsible AI. They describe AI systems as well as processes, results and stakeholders who



play a role in the life cycle of these systems. We base these guiding principles on the “Ethics Guidelines for Trustworthy AI” of the European Union. These pursue an approach that focuses on people and their rights as well as potential risks. Our commitments to human rights apply here.

The three guiding principles offer AUDI AG employees support in their work. They are supplemented by internal regulations and management systems.

Principle 1 – Respect:

We respect the personal and self-determination rights of our users, business partners, employees and other stakeholders such as organizations and representatives of the political community, academia, society as a whole and the media. The protection of these rights has the highest priority when decisions related to the use of AI are made. Our aim is to ensure that AI systems are used in a manner that reflects our corporate values trust,

responsibility, courage and enthusiasm and that these systems strengthen our commitment to sustainability, society and the environment.

Principle 2 – Security:

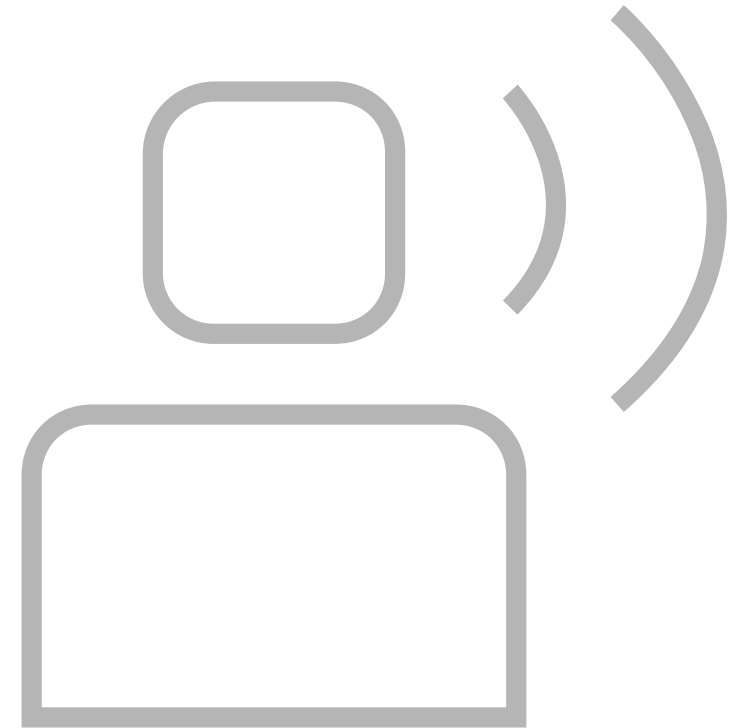
We facilitate the secure application of AI systems on behalf of our users, business partners, employees and other stakeholders like organizations and representatives of the political community, academia, society as a whole and the media by making these systems technically robust as well as by identifying and managing potential risks. Like all of our products and services, AI systems are subject to legal and corporate quality, sustainability, cybersecurity and data protection requirements. AI systems are also subject to human oversight and accountability requirements. Human action will always take precedence over AI applications.

Principle 3 – Transparency:

Within the scope of our responsibility, we provide transparency to our users, business partners, employees and other stakeholders like organizations and representatives of the political community, academia, society as a whole and the media regarding the ways that AI is used in our products, services, business processes and work procedures. By doing so, we openly address questions and concerns as well as create trust.

Responsible communication and representation of interests

Our products and services need to be communicated and advertised. For us, this means that we are committed to transparent, honest and responsible communication, both internally and externally. Political activities and lobbying are carried out in accordance with corporate values and legal requirements to ensure integrity and trust.



Advertising and communication principles

Preamble

The following requirements specify our expectations of our business partners with regard to the provision of advertising and communication services for AUDI AG. The requirements are considered to be the basis for successful business relationships between AUDI AG and its business partners.

Goal and motivation

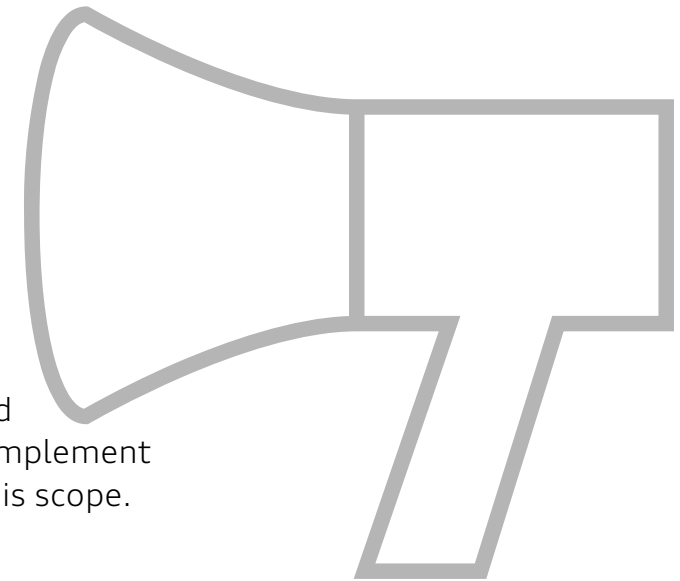
We owe it to our employees, customers and stakeholders as well as the general public to communicate with respect, integrity and sincerity. As part of their work, all business partners who provide communication and advertising services for AUDI AG are therefore responsible for ensuring that humans, animals and the environment are treated with the greatest respect in communication and advertising, both online and offline. We are always conscious of the fact that it is not only the intention behind our message that is

decisive but also the way the customers perceive this message.

We therefore expect that the following principles are applied and observed by not only all of our employees but also our business partners. They, in turn, impart these principles and the resulting obligations to their employees and own business partners. They can implement regulations that extend beyond this scope.

Scope and area of application

The following principles of communication and advertising apply to all business relationships between AUDI AG and its business partners who provide advertising and communication services, in particular for advertising and communication agencies. The business partners of AUDI AG commit to an appropriate degree to compliance with requirements by their further business partners, provided that they are involved in providing advertising and communication services for AUDI AG.



Introductory remarks

The principles of communication and advertising supplement the “Volkswagen Group requirements regarding sustainability in its relationships with business partners” (Code of Conduct for Business Partners) and ensure that our communication, our advertising activities and messages are in line with the ethical standards and corporate values of the Volkswagen Group. These principles correspond to our global standard, but we also take local and regional regulations as well as further features such as cultural differences into account. Furthermore, the principles provide an overview of critical topics and representations that should be avoided in the communication and advertising of AUDI AG.

Ground rules

In particular, communication and advertising activities shall not do the following:

- › include, accept, or tolerate any form of racism,
- › exploit or abuse the trust of the customers based on their lack of experience,

- › display realistic-looking creatures of horror,
- › show maimed persons,
- › ridicule disabled persons instead of promoting their inclusion,
- › insult or degrade religious faiths,
- › show any form of violence or acts of war,
- › show the death of a person, including by suicide,
- › show images that may contribute to the imitation of dangerous behavior (for example images that make using a smartphone while driving seem like acceptable behavior)
- › disregard the right to privacy,
- › violate the rights of third parties (for example the right to their own picture, industrial property rights, copyrights)
- › name or show competing brands and companies or competing products in a discrediting, incorrect, or degrading way,
- › arouse fear or exploit misfortune and suffering.

AUDI AG advocates the following guidelines, which must also be observed by its business partners:

- › Where symbols and images from a local or indigenous culture are used, the potential consequences of the publication of such symbols or images must be analyzed; the conscious consent of representatives of the culture in question must be obtained before this content is used in product development and marketing processes.
- › The key features of a product, service or other content of our advertising, marketing, and communication must be described, shown or displayed in other ways correctly and not in a way that is false or misleading.
- › In the context of a communication and advertising campaign, the risks and consequences of the content and image material used on vulnerable must be identified, assessed and monitored.
- › All those who create communication and advertisements for AUDI AG must make an active effort to ensure that the content is always assessed in an objective and competent manner before publication by means of the principle of multiple-party verification.

- › The integrity (reputation, etc.) of persons whose names are given must be checked at the beginning and throughout. For people whose names are not given, such a check should be performed only in case of suspicion. This applies in particular for public figures, influencers or advertising ambassadors.
- › Marketing campaigns and other communication of AUDI AG must be checked in particular with regard to disadvantaged or particularly vulnerable groups such as children in order to ensure that these groups do not feel disadvantaged, discriminated against, or degraded in any way.

Degradation and discrimination

In particular, communication and advertising activities shall neither contain any of the following elements nor tolerate or promote them:

- › Discrimination against persons based on their gender, sexual orientation, ancestry, ethnicity, origin, language, culture, religion, belief, political opinion, age, disability or membership in a group or organization

- › Degradation of persons because their appearance, behavior, lifestyle or character traits do not correspond to the prevailing public stereotype
- › Any statements that glorify violence or trivialize violence against persons
- › Any representations that make violent or dominant/aggressive behavior appear acceptable
- › Creating the impression that human dignity is not respected or persons are treated like objects
- › Reducing people to their sexuality or insinuating their sexual availability
- › Exaggerated nakedness that constitutes a degradation of the gender in question
- › Any depictions of a sexual or pornographic nature
- › Stereotypes that create the impression that a gender or identifying with a non-binary gender concept makes a person inferior or unsuitable for performing certain tasks or a certain function

Children and young people

In particular, communication and advertising activities shall neither contain any of the following elements nor tolerate or promote them:

- › Behavior of children that does not correspond to the natural form of expression of a child, for example sarcasm
- › Displaying children in dangerous situations provided that this is not required in order to explain safety functions
- › Displaying criminal action or other forms of misconduct
- › Displaying children as sexual objects
- › Scenes that could trigger stress or fear in children, for example accidents, family conflicts
- › Direct offers designed to motivate children to buy or consume a product or service
- › Directly requesting children to purchase advertised products or services or to convince their parents or other persons to do so
- › Abusing the special trust that children have in their parents, teachers or other persons of trust

Animals

In particular, communication and advertising activities shall neither contain any of the following elements nor tolerate or promote them:

- › Violence against animals
- › Depictions of a sexual or pornographic nature
- › Representations that make abusive behavior toward animals appear acceptable
- › Content in which animals are treated like objects

Environment

In particular, communication and advertising activities shall neither contain any of the following elements nor tolerate or promote them:

- › Violations of environmental protection regulations
- › Representations that make harming the environment appear acceptable
- › Any ecologically improper use of vehicles
- › Denigration of any behavior designed to protect the environment and natural resources

Environment and placement

The environment and placement have a crucial effect on the reception of the communication and advertising campaigns. Since customers are usually not familiar with the functionality of advertising bookings, there is a risk that they may assume that AUDI AG selected an environment deliberately. Accordingly, a careful approach must be taken when selecting the environments, placing the advertising media and controlling the campaigns. At the same time, this should be checked regularly and optimized if necessary. Environments and placements that contain, tolerate, or accept any form of content especially of the following categories must always be ruled out:

- › racism,
- › sexism,
- › political extremism,
- › pornography,
- › child endangerment,
- › animal abuse.

Legal consequences of violations of the principles

AUDI AG considers compliance with the communication and advertising principles formulated in this document to be essential for the respective business relationship. If the business partner does not adhere to these requirements, AUDI AG reserves the right to take legal measures.

The power of decision with regard to forgoing such consequences and instead taking alternative measures provided that the business partner can prove that they immediately initiated countermeasures to avoid similar violations in the future rests with AUDI AG.

Principles and guidelines for political lobbying of AUDI AG

AUDI AG operates in a complex and highly regulated environment. Our company, politics and society are in an active relationship with each other. In dialog with our stakeholders, we have a responsibility to actively help shape the framework for our business activities. Through political lobbying we achieve greater planning security for our corporate strategy and product development. In doing so, we are very mindful of the impact of our business on the environment.

As AUDI AG, it is our aim to strike an appropriate balance between social concerns, ecological sustainability and economic success. This task is taken on by those responsible for political lobbying and public affairs. In this regard, it is our aspiration to create lasting value.

Principles

In addition to the existing Audi codes of conduct, Audi's political lobbying is additionally guided by principles of political work at Audi, which are explained below.

Self-perception

AUDI AG's positions are incorporated into political decision-making processes by those responsible for political lobbying by providing comprehensive information truthfully and to the best of their ability.

Those responsible for political lobbying contribute to optimizing the company's reputation and the Audi Group's profile as a conscientious company through dialog with stakeholders and politicians. Maintaining consistent and balanced relationships with our stakeholders is our focus.



It is essential to maintain an open dialog with politicians in external relations and to create an understanding of political processes within AUDI AG. Those responsible for political lobbying support the company by collecting, analyzing and evaluating information, as well as by providing early warning of the emergence of new political regulations. At Volkswagen Group level, a globally coordinated approach and uniform communication of the brands and companies is ensured via suitable structures and processes.

Membership of organizations

The employees of the lobbying group represent our company both at our headquarters in Ingolstadt and at numerous locations worldwide. In addition to dialog with politicians and stakeholders, our lobbying group is also in contact with national and international organizations, for example through membership of associations.

Information on AUDI AG's significant memberships in Germany is published annually in the lobby register of the Federal Parliament.

Obligation to legal requirements

AUDI AG's political lobbying adheres to the principles of integrity, openness and comprehensibility. The company is registered in the federal lobby register.

Audi supports regulations for transparency in regard to political lobbying and adheres to existing political requirements. Compliance with the international conventions, laws and regulations of all countries in which Audi is active is a matter of course. All contacts with the political sphere are strictly based on the applicable laws and regulations and the corresponding internal codes of conduct.

Neutrality in political contact

The employees of the political lobbying group pay particular attention to transparency, objectivity and sincerity in communication when dealing with office holders and posi-

tion strategists. The exchange of expertise on relevant issues is clearly at the forefront of every contact. Our employees also ensure neutrality in their dealings with parties and lobbying groups and maintain contact with democratic parties. In order to respect this principle, no more publicly effective appointments with parties/politicians standing for election and no more sponsorships of corresponding events are held in the three last months before elections.

AUDI AG does not make any donations to political parties, politicians or candidates for political office. The associations of which the company is a member make donations of their own accord and in accordance with the respective statutory regulations, in particular the laws governing political parties.

Publishing details

AUDI AG

Integrity, Compliance, Risk Management
I/FG
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Respect for and observance of human rights:
I/FG-B

Diversity & inclusion: I/SZ-3

Artificial intelligence: I/FG-I

Advertising and communication principles:
I/VM + I/GP

Principles and guidelines for political lobbying:
I/GP-A

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