

# Guidelines for implementing the declaration in the Audi brand group

In order to ensure compliance with the “Declaration by the Volkswagen Group on social rights, industrial relations and business & human rights” (hereinafter: Social Charter) in day-to-day business, appropriate measures will be defined within the framework of the applicable laws and company regulations in close collaboration between the Volkswagen Group and the Volkswagen Group European Works Council and the Volkswagen Group Global Works Council) including definition of clear responsibilities, internal regulations and where needed, improvement of existing processes. Accordingly, and in line with this, the procedure is carried out at AUDI AG by those responsible within the company and in the General Works Council; in the Audi brand group by those responsible locally and the employee representatives, where applicable. The Volkswagen Group and the Audi brand group use the existing Compliance Management System (CMS) for implementing business & human rights due diligence.<sup>1</sup> Other relevant documents include the Audi Code of Conduct, the Code of Conduct for Business Partners, and other internal Group regulations.<sup>2</sup>

The “Business and Human Rights” department at Volkswagen AG is responsible for this subject area and for its coordination within the Volkswagen Group. Insofar as employees and/or internal processes in the Human Resources division are affected, this is done in consultation with Group Human Resources Policy and Standards. At AUDI AG and in the Audi brand group, the topic is managed within the compliance organization with the support of the various responsible specialist areas, e.g. Human Resources or Procurement. The responsible individuals at each site are responsible for local implementation and will report accordingly to the respective Audi Group functions. They are supported in an advisory capacity both centrally and decentrally by the respective specialist areas (in particular Human Resources, Procurement, Corporate Responsibility and Integrity and Legal Affairs) and by employee representatives.

Regular site inspections are also carried out using a risk-based approach. Risk analyses of supplier relationships and relationships with other business partners serve as a means of establishing actual and potential adverse impact on human rights. For example, in the case of on-site checks as part of the sustainability review of suppliers (S-rating), this includes consultation with potentially affected parties or their representatives.

In addition, further preventive measures (e.g. training for employees and suppliers in the form of awareness-raising measures, adaptation of management systems or stakeholder dialogs) are also being taken. Reporting on the topic “Business & Human Rights” at Volkswagen AG is the joint responsibility of the Group “Business & Human Rights” coordination (AUDI AG: Compliance Department) and with Group Sustainability (AUDI AG: Corporate Responsibility).

Suspected violations of applicable law or internal company regulations by an AUDI AG and/or Audi brand group employee can be reported by both employees and third parties – via the [Audi Whistleblower System channels](#), e.g. via [whistleblower-office@audi.de](mailto:whistleblower-office@audi.de), or via the ombudspersons. There are also reporting channels available through employee representatives. Suspected violations of the Code of Conduct for Business Partners by Audi suppliers can be reported through the channel [speakup.supplychain@audi.de](mailto:speakup.supplychain@audi.de).

The Social Charter is disseminated to internal and external stakeholders, e.g. through publication on the intranet or on our corporate websites. Those who are centrally responsible for implementing the Social Charter are informed and trained separately.

<sup>1</sup> See “Declaration by the Volkswagen Group on social rights, industrial relations and business and human rights,” p. 4.

<sup>2</sup> The Audi Code of Conduct and the Code of Conduct for Business Partners can be found at: <https://www.audi.com/en/company/sustainability/downloads-and-contact/documents-and-policies.html>

<sup>3</sup> Further information: <https://www.audi.com/en/company/sustainability/s-rating.html>

<sup>4</sup> Further information: <https://www.audi.com/en/company/integrity-compliance-and-risk-management/whistleblower-system.html>

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