

HUMAN RIGHTS & WORKING CONDITIONS POLICY

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Management Statement	2
01 Introduction	3
02 Scope of Application	3
03 Basic Principles	4
3.1 Diversity, Equality and Rights	
3.2 Child Labor and Young Workers	
3.3 Modern Slavery / Forced Labor	
3.4 Compensations	
3.5 Working Hours	
3.6 Freedom of Association	
3.7 Occupational Safety, Health Protection, Fire Protection	
3.8 Environment	
04 Implementation of our Due Diligence Obligations	6
05 Commitment of our Business Partners and Suppliers	6
06 Reporting Procedure	7
6.1 Contacts for Reports	
6.2 Reports	
07 Human Rights Officer at AUTO1 Group	8
08 Data Protection	8
09 Enforcement, Monitoring, and Review	9

Management Statement

For more than a decade, we at AUTO1 Group have been realizing our mission to transform the used car market. As a pan-European company, we are convinced that adhering to our high standards of governance and behavior is the basis for our sustainable economic success and growth.

Our social responsibility is an integral part of our corporate culture. To ensure that we comply with human rights and fair working conditions and that we protect the environment, we have integrated these aspects into our risk management. We also require our business partners and suppliers to comply with these standards and review them regularly. Our human rights officer is also actively committed to promoting and safeguarding human rights. Ensuring and promoting the health and safety of our employees is our top priority.

At AUTO1 Group, we see our diversity as a strength. We are proud to work with people from different backgrounds and with different perspectives and we believe it is a key factor of our success.

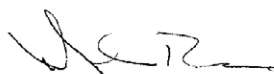
Our high standards with regard to human rights, working conditions and environmental protection apply to all AUTO1 Group employees as well as to our suppliers and partners. Together, we are able to transform the used car market while respecting human rights and fair working conditions and protecting the environment.

We thank you for your support on this journey.

Your



Christian Bertermann
CEO and Co-founder of AUTO1 Group



Markus Boser
CFO of AUTO1 Group

01

Introduction

At AUTO1 Group (hereinafter AUTO1), we are proud of our diverse team and promote inclusion, equality and collaboration. We are committed to a high standard of behavior as well as to conducting business fairly, honestly and with integrity. Our commitment to diversity and inclusion is part of our corporate values and is expressed in our Code of Conduct ("CoC"), which applies to all AUTO1 employees and business partners without exception.

This policy on human rights and working conditions underlines this commitment and formalizes our engagement towards respecting human rights. Indeed, it sets the standards and expectations for all our teams, business partners, and partner dealers throughout the Group, and complements our Code of Conduct, policies, and guidelines. It forms the foundation for recognizing, avoiding, and managing risks within our supply chains and in relation to human rights.

02

Scope of Application

This Human Rights and Working Conditions policy applies without exception to all AUTO1 employees as well as all AUTO1 business partners and suppliers. We expect human rights to be respected and safeguarded in accordance with this policy.

Every AUTO1 employee, regardless of their position, may be subject to disciplinary measures, up to and including termination of employment with AUTO1, in the event of non-compliance with this policy. Business partners and suppliers who disregard our guidelines can expect immediate termination of the business relationship and further measures.

03

Basic Principles

We at AUTO1 are committed to respecting universal human rights. Avoiding violations of human rights is one of our goals.

We are committed to the United Nations Universal Declaration of Human Rights, and support the 17 Sustainable Development Goals (SDGs). To enhance transparency around these matters, we apply the SASB reporting standards to our yearly Environmental, Social and Governance (ESG) report, beyond our legal requirements.

We adhere to the following principles at Group level:

3.1 Diversity, Equality, and Rights

We embrace diversity in our teams and foster a positive and inclusive work environment for our employees. AUTO1 rejects any form of discrimination, harassment and unfavorable treatment and does not tolerate such behavior. This applies in particular to such unfavourable actions on the basis of cultural or religious background, national origin, gender, sexual orientation, gender identity, pregnancy or parenthood, physical or mental disability, professional position, age or experience, or political convictions, insofar that such convictions are based on democratic principles and tolerance towards those with different opinions.

We are committed to equal opportunities and equal rights for minorities, women and girls. We promote and demand an environment based on mutual respect and diversity, in which our employees are hired and promoted on the basis of their qualifications and skills. We also embrace cultural diversity and respect the rights of ethnic, religious or similar minorities and promote an environment of mutual respect. We support the rights of vulnerable groups, such as expectant mothers, people with disabilities, migrants and employees of all ages.

AUTO1 does not tolerate any form of discrimination and/or harassing behavior. This applies regardless of whether it is observed or affects a person directly, whether at work or at an AUTO1 event, such as a team event or a company event that takes place outside the office.

3.2 Child Labor and Young Workers

AUTO1 does not tolerate child labor in any form. The minimum age for employment is therefore determined in accordance with the standards of the International Labor Organization and the regulations prohibiting hazardous child labor.

3.3 Modern Slavery /Forced Labor

Employment relationships are based on voluntariness and employees should be able to terminate them at any time at their own will and respecting notice periods.

AUTO1 firmly rejects all forms of modern slavery, including human trafficking and forced labor. This includes, in particular, work that is performed involuntarily by people under threat, punishment, or the threat of disadvantages.

3.4 Compensation

AUTO1 supports the principle of equal pay for equal work, especially between genders.

Compensation and benefits for a normal working week correspond, at minimum, to the legally valid and guaranteed national minimum wage. In the absence of statutory regulations, remuneration is based on industry-specific and local customary wages that ensure an adequate standard of living for employees and their families.

3.5 Working hours

Working hours must comply with the national legal requirements of the respective economic sectors. AUTO1 promotes social and societal dialog wherever possible, to ensure that working hours are humane and compatible with the health of employees.

3.6 Freedom of Association

AUTO1 recognizes the fundamental right of all employees to form and join employee representative bodies. In this context, we are committed to maintaining neutrality.

AUTO1 recognizes the right to freedom of association and is in dialogue with the employees organized in the SE Works Council.

AUTO1 respects the right to strike insofar as it is exercised in accordance with the respective national legal systems.

3.7 Occupational Safety, Health and Fire Protection

AUTO1 acknowledges the importance of occupational safety, health and fire protection. Our aim is to ensure a safe working environment and healthy working conditions in accordance with international standards. For this, AUTO1 employees receive regular training in occupational health and safety, and fire protection, in line with the relevant national regulations.

Compliance with all regulatory requirements and the continuous development of these protective measures are ensured by our management systems and ongoing safety training.

3.8 Environment

AUTO1 is committed to the careful handling and sustainable use of resources, as well as compliance with applicable environmental protection regulations in all our business activities.

Protection against environmental pollution or damage caused by soil changes, water or air pollution, harmful noise emissions, or excessive water consumption is very important to us, as is the associated safeguarding of livelihoods, acknowledging that the impact of environmental pollution on living and working conditions, and thus on human rights, can be considerable.

We comply with all applicable laws and regulations as well as non-financial reporting obligations. More detailed information is provided in our annual ESG report. The ESG reports and sustainability information are published and available on the AUTO1 Group website.

04

Implementation of our Due Diligence Obligations

At AUTO1, respecting human rights is an integral part of our corporate culture. Accordingly, their protection is also an essential part of our compliance management system.

In order to emphasize our commitment, this policy on human rights and working conditions is communicated to all AUTO1 employees and made public on our Group website.

AUTO1 has also established an appropriate and effective risk management system to ensure compliance with its due diligence obligations and has incorporated it into all relevant business processes.

A risk analysis is carried out annually to identify and minimize human rights and environmental risks and to prevent, stop or minimize potential violations which the company may have caused or contributed to, including within the supply chain. Within this process, we evaluate, weigh and prioritize the risks arising from us as a business as well as those arising from our direct and indirect business environment.

05

Commitment of our Business Partners and Suppliers

We oblige our business partners and suppliers, within the context of our business relationship, to respect and comply with human rights and working conditions requirements and have standard contractual clauses to support this. As part of our standardized contract reviewing process, we monitor our business partners and suppliers with regard to their compliance with our own internal requirements (such as a Code of Conduct) and corporate values.

The auditing of our business partners and their requirement of compliance specified corporate values, which are set out in our Code of Conduct, are integral components of our compliance management system. Business partners who do not comply with this can expect the business relationship to be terminated immediately.

06

Reporting Procedure

If you become aware of (potential) violations of human rights, or any other violation of applicable laws or internal regulations, you can use the below reporting channels to submit a report.

6.1 Contacts for Reports

The report can be sent to the following contacts:

- compliance@auto1.com, which is managed by our Compliance team,
- or alternatively, and for anonymous reports, our external ombudsperson with the following personal details:

Dr. Margarete Gräfin von Galen

- Criminal Law Attorney -

Galen Rechtsanwälte

Mommensenstrasse 45

10629 Berlin, Germany

eMail: galen@galen.de

Phone: +49 (0) 30 310 182 0

Fax: +49 (0) 30 310 182 20

To report a violation in person, you can either contact the AUTO1 Compliance team internally or arrange a meeting with the external ombudsperson.

6.2 Reports

To facilitate the investigation of a (potential) breach, the report should be as detailed as possible, documented, and containing the following information:

- a detailed description of what happened and how the reporting person became aware of it;
- the date and location of the incident;
- the names and professional positions of the persons involved or information enabling their identification;

- where appropriate, the names of other persons who can confirm the facts reported;
- any other information or details that could assist the Compliance department in verifying the facts of the case.

If the above information is missing or incomplete, we still ask you to make a report to us. In accordance with our whistleblowing principles, we are committed to ensuring that reports made through any of these channels are treated confidentially, taken seriously, and investigated appropriately.

Retaliation (reprisals) such as punishment, discrimination, termination or non-renewal of employment as a direct result of a report, both against internal parties (employees, interns) and external parties (job applicants, former employees, supporters of the whistleblower or third parties), is prohibited and may lead to disciplinary action and termination of employment at AUTO1 due to gross misconduct.

07

Human Rights Officer at AUTO1 Group

In its capacity as the Group's holding company, AUTO1 Group SE herewith appoints:

Matthew Perry
(Head of Legal Compliance)

Bergmannstr. 72
 10961 Berlin, Germany

matthew.perry@auto1.com

as the Group Human Rights Officer.

The Human Rights Officer may appoint contacts in AUTO1's subsidiaries who will work alongside the Human Rights Officer and coordinate measures to ensure that human rights are observed and respected across the Group.

08

Data Protection

Personal data processed by AUTO1 under this policy and its procedures are subject to the provisions of the General Data Protection Regulation (GDPR) and/or other applicable regulations.

Based on the principle of data minimization, only data which is necessary to verify the accuracy of potential reports and/or any allegations of misconduct, as well as to carry out the investigation procedure described above, will be processed. If data is inadvertently collected that is not relevant to the processing of a particular report, it will be deleted immediately.

Data subjects may exercise their rights under the General Data Protection Regulation, in particular to request information, rectification, restriction of processing, erasure of data or objection to data processing. Data subjects may exercise their rights by contacting datenschutz@auto1.com.

09

Enforcement, Monitoring, and Review

As outlined in our Code of Conduct, maintaining sound business practices that comply with applicable laws as well as our values and internal policies is fundamental to AUTO1. Enforcement of this policy is therefore taken seriously and failure to comply with the law and the rules set out in this policy will result in disciplinary action, possible dismissal and possible criminal charges.

In parallel, this policy will be regularly reviewed by AUTO1's Compliance department. In addition, AUTO1 will regularly monitor its processes and consider any gaps or reports to determine compliance with this policy. This process is designed to continuously improve AUTO1's internal systems and controls, and maintain compliance. Should it be deemed necessary, external auditors may be engaged to assist with control measures.