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Sustainability Report 2023

REHAU Automotive


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How to use this report

This sustainability report is published as a navigable PDF. This makes it quick and easy to find all the information contained in the report. The chapter names in the table of contents and in the cross navigation on all pages that follow will take you to the relevant chapter.

Additional online information, for example on the REHAU website, can be accessed using the links in the PDF. The following symbols help you get oriented:

-  Link to an external page, e.g.,
<https://www.rehau-automotive.com/en-en/sustainability-rehau-automotive>
- Reference to another page of the report

WE SUPPORT



REHAU has been a member of the UN Global Compact initiative since 2020 and are therefore committed to its 10 principles in the areas of human rights, labour standards, the environment and corruption prevention.

Preface



Dr. Markus Distelhoff
CEO REHAU Automotive
SE & Co. KG

Dear readers,

We are currently experiencing a major shift in terms of sustainability. The demand for sustainable economic activity is growing. The urgency of the measures is increasing, as is the number of corresponding regulations and guidelines. The zeitgeist of society is changing, and pioneering measures are rightfully in high demand. Our aim is to fulfil this demand, to question our own actions, and to work step by step on becoming a sustainable company.

We aim to prepare for future developments from an early stage. We believe it is important to maintain transparency with regard to our sustainability efforts. Our customers and partners can only make informed decisions if we are open about what we mean by sustainability and the progress we are making.

That is why we launched our voluntary sustainability reporting back in 2011 and have been continuously disclosing our developments ever since. In 2022, our report focussed on the three ESG dimensions – environmental, social and governance. This allowed us to maintain a holistic overview of which goals we have achieved and where we still need to improve. In addition, we carried out initial materiality analysis to gain a better understanding of the impact of the forthcoming guidelines and our company's response to them.

Our latest report for the 2023 reporting year went a step further: in dialogue with numerous internal and external stakeholders, we extended our materiality analysis and included additional valuable perspectives. We have also created structures and processes and collected solid data in order to prepare for future requirements from an early stage and optimise our reporting. Starting in the 2025 reporting year, we will report in accordance with the Corporate Sustainability Reporting Directive (CSRD), to which we will then be subject.

Building on the values of trust, reliability and innovation, we aim to continue to adopt a forward-looking, proactive approach in the future and to seize the opportunities arising from the implementation of our sustainability strategy.

We would like to thank all of our employees, customers and business partners for their trust and look forward to continuing to shape the future with them.

Yours sincerely,

A handwritten signature in black ink that reads "Markus Distelhoff". The script is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

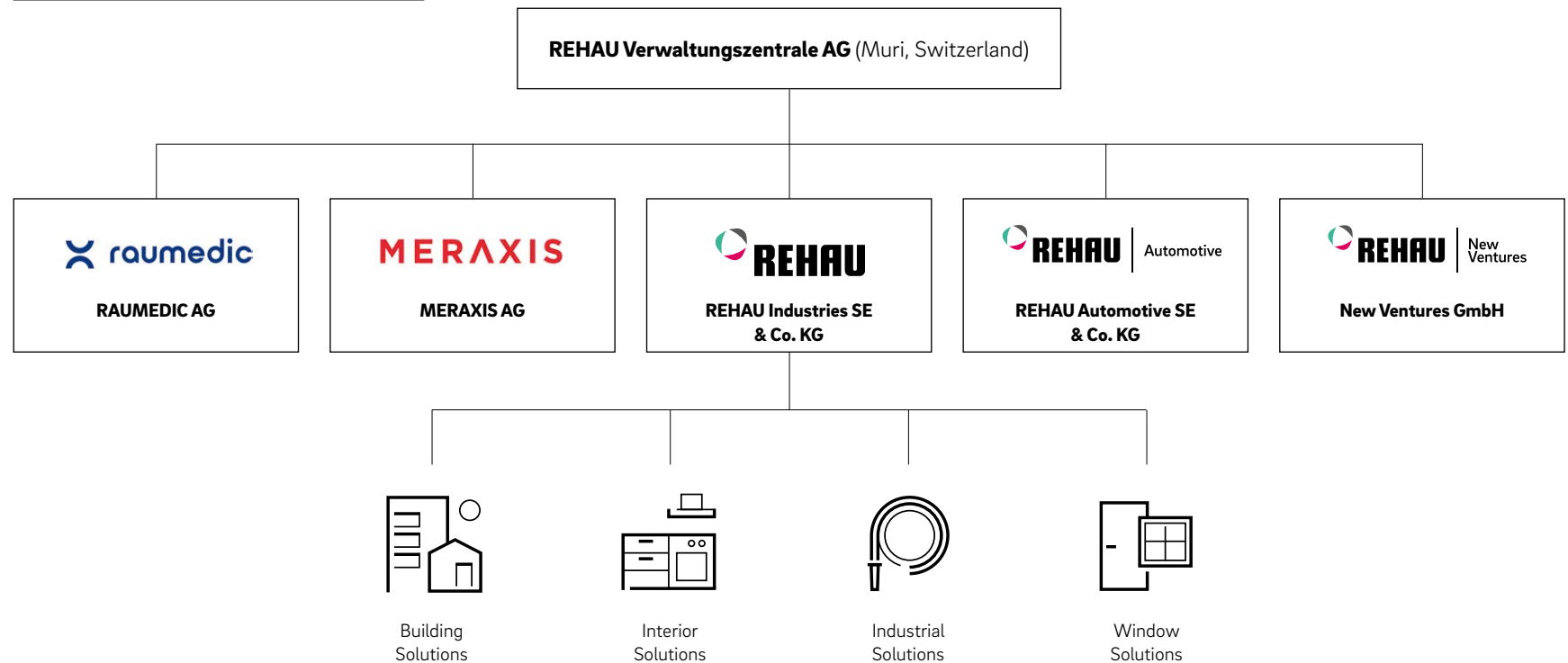
Dr. Markus Distelhoff
CEO REHAU Automotive SE & Co. KG

Company

Corporate structure and business activity

The REHAU Group, consisting of REHAU Verwaltungszentrale AG and all of its subsidiaries, is a world-leading system and service provider for polymer-based solutions in the construction, automotive, industrial and medical technology sectors with around 21,000 employees at over 180 locations worldwide. The parent company, REHAU Verwaltungszentrale AG, forms the tip of the management structure, which is divided in a market-oriented way into the subgroups REHAU Industries, REHAU Automotive, MERAXIS, RAUMEDIC and REHAU New Ventures.

01 Corporate structure of the REHAU Group



REHAU Automotive is active at 25 locations in nine countries across the globe and employs 6,945 people. The subgroup has twelve plants, seven development centres, six sales offices, six logistics centres, four administrative offices and a head office. Its international activities are centred on Europe. In addition, REHAU Automotive is present in South Africa and the United States of America. The largest subsidiary of REHAU Automotive is German-based REHAU Automotive SE & Co. KG with its 3,690 employees. In the 2023 fiscal year, REHAU Automotive generated turnover of 1.42 billion euros (2022: 1.3 billion euros). As a development partner for the automotive industry and a provider of complete system and process solutions for automotive manufacturers (original equipment manufacturers, or OEMs), REHAU Automotive focuses on bumper systems, exterior components – such as rear spoilers and sill trim – and functional systems, such as air ducts for vehicle interiors. Its broad product range offers high-tech and complex solutions which also include finishing steps like lacquering and laminating, for example.

→ Key workforce figures, P. 70 onwards

🌐 Management reports from the largest companies
REHAU Automotive SE & Co. KG
(each published at www.bundesanzeiger.de)

Corporate management

The Supervisory Board of REHAU (SB Group) exercises overall supervision and management of REHAU and its subgroups. For this task, it is guided by the goal of sustainable corporate development. The SB Group adopts every vision, mission and strategy. It sets the targets of REHAU and its subgroups and establishes the strategic and financial framework for achieving these targets. It monitors development and intervenes in case of deviations. It regulates the basic features of the organisation of REHAU and its subgroups and appoints the top executives.

The SB Group currently consists of five male members. The SB Group is led by the president of the SB Group. This person may be fully represented by the vice president of the SB Group. Both are representatives of the owner family with many years of operational experience within REHAU. Independent, long-standing external experts and consultants from the fields of natural and economic sciences sit on the board as assessors. The members of the SB Group are elected by the general meeting of REHAU Verwaltungszentrale (corporate head office).

The SB Group instructs the supervisory boards of the subgroups (SB SG) to delegate management of the subgroups to the respective executive boards. The SB Group delegates management to the respective executive boards of the companies with the right to sub-delegate. This also includes directly or indirectly held equity investments that are not allocated to the subgroups. The executive boards are the highest executive management boards of the subgroups and are therefore responsible for the management of the respective subgroup. As far as legally possible, the executive boards appointed for the group divisions carry out the management of the entire subgroup. The SB SGs regulate the tasks, competencies and responsibilities of the executive boards in the organisational regulations issued separately for the respective subgroup. The SB Group elects the respective chairperson of the Executive Board (CEO) at the request of the respective SB and the members at the request of the CEO. The executive boards must consist of at least three members.

02 Management structure

Supervisory Board Group	Supervisory Board Group
Supervisory Board Subgroup	Supervisory Board AU
Executive Board Subgroup	Automotive Executive Board

The SB SG of REHAU Automotive is the REHAU Automotive Supervisory Board (SB RH AU). It currently consists of three male members who are external representatives of the SB Group as well as long-standing operational managers of the REHAU Group. The SB AU is chaired by the Chairperson.

The Executive Board of REHAU Automotive is the Automotive Executive Board (AEB). It currently consists of three male members: the CEO, COO and CFO. The AEB is responsible for the operational implementation of the subgroup’s vision, mission and strategies. As a functional strategy, sustainability is part of REHAU Automotive’s overall strategy. At least once a year, the AEB is given the opportunity to review whether a revision of the strategic direction is necessary as part of the general strategy process. Proposals for initiating this process are submitted by the AEB, the Automotive Head of Strategy, or the Automotive Head of Sustainability. Coordination is carried out by the Automotive Head of Sustainability. The determination of areas of the sustainability strategy to be revised is made by means of a materiality process and, in addition to analysis of the environment and

the company, also includes an analysis of stakeholder expectations. The results of these partial analyses are combined in a matrix and the results form the key areas of action for sustainability. The basis for this is the double materiality approach.

→ Materiality analysis, P. 8

Since 2021, variable remuneration has been split between management and individual goals at levels E0 to E2, with a maximum pay-out percentage of 5 % in each case. Since then, sustainability-related benefits have also been possible as part of variable remuneration. These must be measurable and contribute to the medium- and long-term objectives of the defined areas of action. In this way, an incentive system has been created for all managers to implement sustainability in their area of responsibility.

Corporate strategy

The automotive industry is subject to a number of internal and external requirements. Internally, manufacturers and suppliers focus on quality, safety, cost efficiency, innovation and effective supply chain management. REHAU Automotive’s declared goal is to remain a technology leader while meeting strict standards and continuously optimising production processes. Externally, customer expectations are driving the industry towards advanced features, fuel efficiency and improved safety. Compliance with environmental regulations, safety standards and the need for global competitiveness continue to shape the demands on car manufacturers and suppliers. The industry is faced with the challenge of transitioning to electric and autonomous vehicles, which requires significant investment, but also opens up new opportunities in the market. Connectivity and digitalisation offer a better user experience but require investment in infrastructure

and cybersecurity. The changes in user preferences require adjustments, while attracting and retaining skilled talent is crucial. Sustainability efforts in the industry are resulting in a demand for reduced emissions and sustainable practices. Such efforts are still in the discovery phase, especially in the area of painted exteriors. Initial criteria, such as the requirement to reduce emissions, are becoming increasingly clear, but many topics, such as the use of resources from renewable raw materials, have not yet been clearly formulated. Overall, the automotive industry has to deal with internal and external demands while taking into account technological progress and changing user preferences.

In this market environment, REHAU Automotive is pursuing the vision of being the sustainably operating, preferred partner of the automotive industry for sophisticated, innovative polymer process solutions. REHAU Automotive align their operative business according to a vision which encompasses the following points of their mission:

- The REHAU Automotive team will support their customers passionately and reliably in shaping the future of the automotive industry.
- As a specialist in polymer-based innovative products and processes, they will develop novel, cost-efficient and high-quality solutions.
- REHAU Automotive will assume responsibility and reduce emissions worldwide to zero and introduce closed material cycles into the process landscape.

In line with this vision and mission, the strategic priorities for the REHAU

Automotive subgroup have been defined as follows:

1. Focussed innovation strategy: the most important innovation driver in the market for high-quality exterior parts is the integration of lighting effects in bumpers and panels. REHAU Automotive is advancing this area through its own intensive technical research initiatives and joint research projects with vehicle and lighting manufacturers. Most recently, REHAU Automotive was able to conclude an intensified cooperation agreement with lighting partner ZKW. A joint concept is being presented to customers as part of a road show. The aim is to achieve initial joint market successes as early as 2023.
2. Implementation of the sustainability strategy: the independence of REHAU Automotive as a subgroup results in an increase in the independent processing of legal requirements and external ratings in the area of sustainability. Customers are also placing higher demands on REHAU's sustainability reports. This is why REHAU Automotive is concentrating on its five identified areas of action – sustainable corporate governance, workforce motivation, resource conservation, climate protection and sustainable supply chains – to advance the topic of sustainability even further.
3. Operational agility: after three formative years of crisis, the European automotive industry is indeed experiencing an upswing, but it will settle at a lower level of unit production than before the crisis years, according to current market forecasts. In addition, the industry is undergoing significant transformational processes in terms of vehicle technology. These two developments result in the need to make operational processes as lean and agile as possible, especially among suppliers. For REHAU Automotive, this means advancing the independence of the Group to be able to act more flexibly and dynamically in the market and to better take advantage of strategic options for action – for example for a lighting partnership.

Materiality analysis

The materiality analysis of recent years underwent extensive further development in order to determine the material topics that are important for the strategy and reporting of REHAU Automotive. The revision is based on the principle of double materiality of the European Corporate Sustainability Reporting Directive (CSRD), which will apply to REHAU Automotive starting in the 2025 fiscal year.

Two perspectives are considered for the materiality analysis:

- Inside-out perspective: business activities, business relationships as well as products and services of the company that have a positive and negative or likely serious impact on sustainability aspects (sustainability relevance) = materiality by impact
- Outside-in perspective: sustainability aspects that can influence the course of business, the results or the situation of the company (company relevance) as opportunities and risks = financial materiality

The revision and performance of the materiality analysis process was based on the 2022 working paper "Double materiality – conceptual guidelines" of the European Financial Reporting Advisory Group (EFRAG).

The materiality analysis was conducted with the most important internal and external stakeholders of REHAU Automotive. The internal stakeholder groups include management and the relevant specialist departments. Large strategic customers and suppliers in particular were involved externally, as were associations, partners, and REHAU's sustainability representatives.

A list of twelve sustainability issues that map the value chain was defined during document analyses on reporting standards and based on internal workshops from the previous year.

In an online survey with internal and external stakeholders, the topics were assessed according to double materiality. The following questions were answered:

Materiality of the impact (inside-out)

How large is the number of people or the environmental area that is or could be affected by the sustainability issue as a result of REHAU Automotive's actions?
To what extent do REHAU Automotive's actions have an impact on the people or the environment that are or could be affected by the sustainability issue?
How easy or difficult is it to avoid, reduce, or reverse the negative effects of the sustainability issue as a result of REHAU Automotive's actions?

Financial materiality (outside-in)

- To what extent can sustainability issues influence the future profitability of REHAU Automotive?

These questions were rated on verbalised scales from 0 to 5 for each sustainability topic, and their averages were calculated. In line with the recommendation of the EFRAG draft, an issue was considered significant from an average impact rating (inside-out or outside-in) of 1.5.

The results were underpinned by surveys of REHAU Automotive's strategic customers and suppliers on the main effects, opportunities and risks relating to the issues. The prioritised topics were validated in an internal workshop with sustainability representatives from REHAU Automotive's specialist departments.

03 Results of the materiality analysis

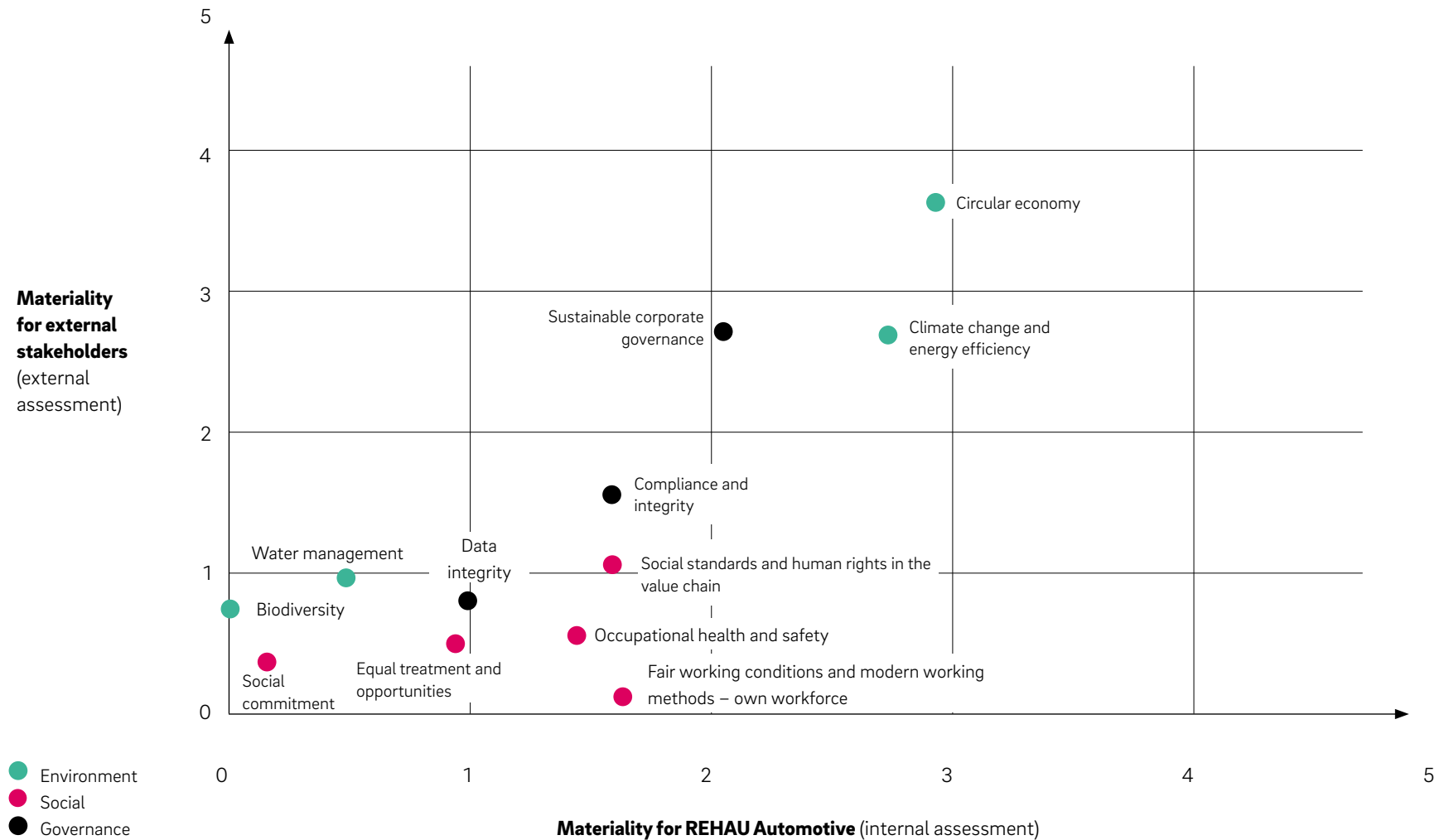
Sustainability topic	Materiality of the impact	Financial materiality	Materiality level
Circular economy	✓	✓	High
Climate change and energy efficiency	✓	✓	High
Sustainable corporate governance	✓	✓	High
Compliance and integrity	✓	✓	High
Social standards and human rights in the value chain	(✓)	(✓)	Medium
Occupational health and safety	(✓)	(✓)	Medium
Fair working conditions and modern working methods – own workforce	(✓)	(✓)	Medium
Data integrity	(✓)	(✓)	Medium
Equal treatment and opportunities	(✓)	(✓)	Medium
Water management	(✓)	(✓)	Medium
Biodiversity	×	×	Low
Social commitment	×	×	Low

✓ material

(✓) informative

× non-material

04 Relationship between stakeholders and REHAU – materiality matrix



REHAU Automotive's internal and external stakeholders rated the topics of circular economy, climate change and energy efficiency, sustainable corporate governance, and compliance and integrity as particularly important.

Some topics, such as data security, equal treatment, occupational safety and fair working conditions, are described as hygiene factors, meaning our stakeholders consider them a matter of course. It is important to stakeholders that compliance not only includes adherence to legal requirements such as the CSRD and the Supply Chain Due Diligence Act (LkSG), but that it also forms part of our corporate culture.

The topics of climate change, energy efficiency and the circular economy were discussed in particular, as most participants considered the environmental pillar to be the most important for the automotive industry. It was pointed out that, at current, the effects of climate change and energy efficiency on biodiversity in general are not being given enough consideration by the industry. According to our customers and suppliers, a major focus with the greatest potential but also several challenges is currently on the impact of emissions with the aim of determining and reducing our environmental footprint. Renewable energies in particular should be used for this purpose. Customers also mentioned the use of recyclate and the reduction of emission intensity, which are now being included as requirements in the awarding of contracts. A great opportunity is seen in the cooperation between companies in the supply chain, where REHAU Automotive should also act as an interface between suppliers and OEMs.

REHAU Automotive should also focus on innovation potential, as integrity can also create an innovation-friendly corporate culture and a positive error management culture, for example, which can have a positive impact on product design and supplier relationships.

For social issues in particular, the focus should be on the core topics of raw material extraction and processing, which are also seen as great opportunities for positioning the company as an attractive employer, for example. Other key topics

mentioned included the manual cascading of sustainability issues into the supply chain. This means that not only social standards, but also environmental standards should be given greater consideration in the value chain.

To REHAU Automotive, this is a clear mandate to implement consistent integration of these topics into our core business. These are to be increasingly integrated into the existing four areas of action. In addition, the topic of sustainable corporate governance will be added as a fifth overarching area of action.

Sustainability strategy

In 2023, REHAU Automotive continued the strategic transformation process initiated in 2021. The detailed elaboration of the strategic activities of the previously defined four areas of action remained central here and was supplemented by the latest materiality analysis in accordance with the principle of double materiality. The sustainability strategy is under continuous development and is being improved in an iterative annual process. The activities of REHAU Automotive's sustainability strategy will be based on five areas of action in future.

Sustainable corporate governance

Sustainable corporate governance encompasses activities and their effects as well as integrating sustainability into effective and efficient management structures and decision-making processes. This includes, for example, anchoring sustainability more firmly in the corporate strategy and culture, in the risk and innovation approach, and in guidelines for sustainable investments and responsible capital allocation or taking sustainability into account in remuneration systems and the company's understanding of quality.

Great potential is seen here with the pursuit of a long-term strategy in which the perspectives of all stakeholders are taken into account. This can counteract risks such as loss of reputation and increased costs due to operational risks such as business interruptions resulting from non-compliance with environmental, social or compliance requirements.

Conservation of resources

This includes all activities and the impact of products and processes on the environment along the entire value chain. For example, the focus is on the consistent further development of closed material and substance cycles, waste management, and the procurement and conservation of resources.

The dependence on scarce resources in particular makes it necessary to avoid or reduce waste and to return scrap to the resource cycle, for example. By closing cycles, reducing waste and using resources efficiently, REHAU Automotive can position itself to be less severely affected by rising raw material prices and vulnerable supply chains and can promote innovation and economic benefits. Nevertheless, the dependence of the OEMs, who determine the recycle requirements, must be taken into account.

REHAU Automotive is committed to the careful and efficient use of resources. To this end, the company is researching closed material cycles and developing new concepts for them. To ensure that the issue is tackled holistically, REHAU Automotive is taking a two-pronged approach. On the one hand, an effort to revise and realign the materials strategy was launched in 2022. On the other hand, a new holistic management approach is ensuring that fewer resources are consumed in production processes. Initially, the recycling ratio is to be doubled by 2026 compared to 2022.

Climate protection: climate change and energy efficiency


The topic of climate protection brings together all activities along the entire value chain as well as their impact on the environment and society through emissions and energy consumption. This includes, for example, the use of renewable energies at the sites, approaches to increasing energy efficiency in electricity and heat consumption and measures to reduce emissions in logistics and the supply chain.

According to the Federal Environment Agency, the burning of fossil fuels is the largest source of greenhouse gas emissions. In Germany, the industrial sector is responsible for around one fifth of greenhouse gas emissions. This makes it all the more important for REHAU Automotive to reduce its CO₂e footprint in order to help mitigate climate change. The use of renewable energies, such as photovoltaics, is intended to achieve independence from finite fossil resources and fluctuating electricity prices and to reduce the impact on the environment.

REHAU Automotive is committed to the Paris climate targets. With energy efficiency and decarbonisation measures, the company is contributing to the preservation of a liveable environment. REHAU follows a clear approach in all of its activities: avoid emissions, reduce emissions and only then offset emissions. In 2027, emissions from production (scopes 1 and 2) worldwide are to be reduced to zero on the balance sheet. REHAU Automotive also strives to be able to offer products worldwide whose emissions have been reduced to zero on the balance sheet. This is based on agreements with REHAU Automotive customers. To achieve this, the purchase of primary energy sources is gradually being switched to renewable sources while energy efficiency in the production network is being steadily increased. Furthermore, all emissions (scopes 1, 2 and 3) have been measured and reported in the corporate carbon footprint since 2021 in order to reach the targets. This allows measures to be defined in a clearer and more targeted way.

Sustainable supply chains

In cooperation with its partners and suppliers, REHAU Automotive is taking responsibility for its supply chains. In doing so, the company is committed to sustainable and fair procurement. Separate standards and targets shall also be established in the upstream supply chain. REHAU Automotive thus also ensures the holistic implementation of the three other areas of action outside the company. This means that REHAU Automotive is proactively promoting human rights in accordance with the German Supply Chain Act. At the same time, the company is constantly striving to minimise scope-3 emissions and to source sustainable primary raw materials for production.

 Declaration of principles

Motivation of the workforce

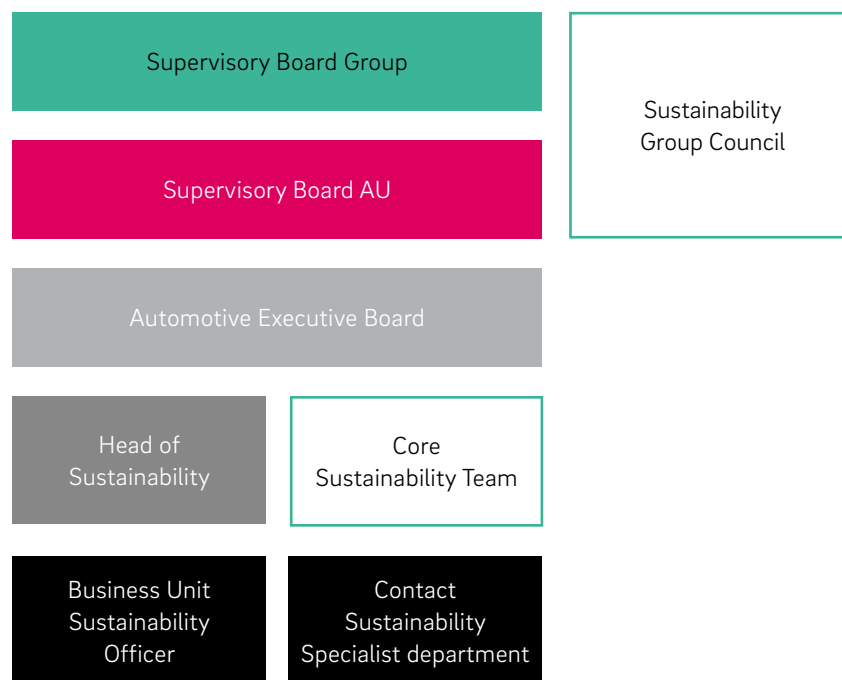
The working atmosphere is characterised by openness, respect and fairness. Employees see eye to eye and actively and effectively integrate their own interests into the daily work routine. REHAU Automotive focuses on four areas:

- Work is actively being done on leadership understanding and culture. Feedback is obtained through surveys and translated into concrete measures for better cooperation.
- There is a focus on a new-work approach which further reduces hierarchies and promotes communication and collaboration through new-work organisation.
- Succession planning is being revised to expand internal talent management.
- Diversity is being promoted at the company. To this end, an initiative was launched towards the end of 2022. The details are currently being worked out. From 2024 onwards, it will be possible to derive measures and key figures.

Sustainability organisation

The SB Group bears overall cross-functional responsibility for sustainability at REHAU and delegates this to the executive boards of the subgroups via the SB SG as instructed by the management. At REHAU level, sustainability activities are operationally coordinated by the Group Council Sustainability (GCS), which reports the progress to the SB Group at least once a year. The GCS consists of the Heads of Sustainability from all subgroups as well as REHAU. It supports the SB Group and promotes the sharing of experience between the subgroups, creates synergies, and is responsible for the conceptual development of future non-financial reporting as part of REHAU's annual financial statements. The GCS meets quarterly, with at least two of these meetings being in person. It is chaired by the REHAU Head of Sustainability. The GCS can make recommendations to both the SB Group and the executive boards of the subgroups.

05 Sustainability organisation at REHAU Automotive



At REHAU Automotive, the management is primarily responsible for sustainability. The primary responsibility for implementing sustainability within the organisation lies with the managers. In addition to the supervisors, all employees also contribute to the integration into “day-to-day business” in their respective activities. At the highest level, the AEB is responsible for sustainability management at REHAU Automotive, and, in this function, it has appointed the Head of Sustainability as part of the Strategy division to coordinate, develop and monitor sustainability management. At least twice a year, the Head of Sustainability updates the AEB on the progress of the implementation of the sustainability strategy.

The Head of Sustainability at REHAU Automotive is supported by the Core Sustainability Team, a committee of sustainability officers from the business units, and sustainability contacts from the specialist departments. In addition to the usual information and reporting channels, the Core Sustainability Team ensures a regular flow of information on reporting, areas of action, important ratings, rankings and initiatives, as well as higher-level topics. It is headed by the Head of Sustainability at REHAU Automotive. Core Sustainability Team meetings are held once a month and are convened by the Head of Sustainability. In addition to the Head of Sustainability, the Core Sustainability Team currently consists of three sustainability officers from the business units as well as sustainability contact persons from the Health, Safety and Environment (HSE), Energy Management (EM), Purchasing (PUR), Human Relations (HR), Communications (COM), Compliance (GCO) and Chemistry (CHEM) departments.

Stakeholders

REHAU Automotive thrives on dialogue with its internal and external stakeholders. In addition to the users of the sustainability statement, these include the affected stakeholder groups in particular. In a stakeholder analysis, the most important stakeholders for REHAU Automotive were defined according to their interest in and ability to influence REHAU Automotive.

- Strategic customers, suppliers and partners
- Workforce
- Owners and management (shareholders)
- Organisations such as trade associations and rating agencies
- Society and NGOs

Authorities, media, science and universities are also considered stakeholders, as are competitors.

REHAU's priority is to pursue a dialogue with stakeholders who significantly impact – or are heavily impacted by – the economic, environmental, or social performance of the company. Indirect stakeholders with whom active dialogue is also sought are of interest as well. Continuous overarching dialogue with stakeholders is becoming an increasingly important element of corporate governance and strategic direction in today's highly interconnected world. This dialogue helps REHAU Automotive to learn about the interests and needs of stakeholders and to gain new impetus for its orientation. On the other hand, it also makes it possible to present one's own views. For stakeholder commitment, different formats have been developed for reaching direct and indirect stakeholders. Primarily, it is a procedure that is integrated into general workflows. This exchange of information is spread over the entire financial year. Other formats are also held, such as workshops with customers, dialogues within the industry association and exchanges of information with Hof University of Applied Sciences. In addition to an online survey of internal and external stakeholders, interviews were also conducted with strategic suppliers and customers as part of the materiality analysis. When it comes to sustainability, the focus in external and internal stakeholder exchange lies on the key areas of action defined for REHAU Automotive.

→ Material topics, P. 10

06 Relationship between stakeholders and REHAU

Stakeholder group	Nature of the relationship	Commitment	Communication	Means of communication
Customers, business partners and suppliers	3	3	2	Face-to-face conversations, workshops, e-mail, phone calls, website, product presentations, trade fairs, REHAU Academy, interviews and surveys
Workforce	3	3	2	Face-to-face conversations, e-mail, phone calls, intranet, employee magazine, events, pulse surveys, development meetings, training and core team sustainability
Shareholders	3	3	2	Face-to-face conversations, e-mail, phone calls, board meetings and presentations
Trade associations	2	2	1	Face-to-face conversations, e-mail, phone calls, events, association meetings, working groups and surveys
Rating agencies	1	2	2	E-mail, phone calls and surveys
Civil society	1	1	2	Face-to-face conversations, e-mail, phone calls, funding projects, project-based cooperation, interviews and stakeholder dialogue
Non-governmental organizations	1	1	1	Face-to-face conversations, e-mail, phone calls and events
Ministries, authorities and statutory bodies	1	1	1	Face-to-face conversations, e-mail, phone calls and letters

Type of relationship:

close = 3, intermediate = 2, not close = 1

Commitment

high = 3, medium = 2, low = 1

Communication

diverse = 2, situational = 1

Customers, business partners and suppliers

REHAU Automotive maintains close relationships with its customers, business partners and suppliers. Understanding their expectations and requirements gives the company the opportunity to build trust and loyalty, and to identify trends or changes in the market from an early stage. This enables REHAU Automotive to improve its products and innovations based on direct feedback. REHAU Automotive strives for long-term relationships and cooperation on an equal footing.

→ Chapter "Supply Chain", P. 45

Workforce

REHAU Automotive maintains active dialogue with its employees and encourages their participation. Various platforms and formats are available for direct communication between employees and management, such as round tables, get-togethers and town hall meetings.

→ Chapter "Social Affairs", P. 33

Shareholders

REHAU Automotive is an independent, privately owned family business. REHAU Automotive is not operationally managed by the shareholders, but they are represented in the SB Group as supervisory board members and are supported in this role by independent experts. This creates natural, active dialogue between management (AEB) and shareholders in the course of the supervisory board's activities (SB Group).

→ Corporate management, P. 5

Trade associations

REHAU Automotive has been a member of the German Association of the Automotive Industry since 2004. In line with its sustainability strategy, REHAU Automotive supports the objectives of the Green Deal and the EU Taxonomy in particular through its association work. Essentially, responsible behaviour and integrity are strived for – including vis-à-vis political parties and non-governmental organisations. Specifically, the energy and heating transition occurring as part of the implementation of the Paris Agreement on climate change is being supported through the expansion of solar power and wind energy, the environmentally friendly use of co-generation power plants within local heating networks, and thermal insulation in building envelopes.

Rating agencies

REHAU maintains an active exchange with the major agencies and consultancies. Since 2018, there has been intensive dialogue with the EcoVadis international rating agency. For the 2022/23 reporting year, the REHAU Automotive and REHAU Industries subgroups were evaluated together for the last time. They maintained their gold status here. The score increased by 4 points to 75 points compared to the previous year.

REHAU Automotive has also been involved in the Carbon Disclosure Project (CDP) since 2014. REHAU Automotive was able to secure the rating of B, the management level, in the Climate Change programme. REHAU Automotive was awarded a B in the supplier commitment rating. REHAU Automotive received a B rating in the water security programme. In general, REHAU Automotive's results were better than the global and industry-wide average (C).

Civil society

REHAU sees itself as a corporate citizen. Corporate citizenship begins with establishing a good relationship with local residents and communities. Ahead of investment decisions, we investigate the effect our business activities will have on the environment. This includes analysing the anticipated emissions, the regional infrastructure and the impact on the local job market. We respond to questions from the general public at all of our locations across the globe. Local residents who come to the company with their concerns receive fast, comprehensible answers. Central contact persons from different departments, such as Sustainability Management, are available for this purpose. The locations invite visitors to open-day events at regular intervals. REHAU Automotive generally maintains relationships with organisations and groups which make demands on, or submit requests or suggestions to, the company.

Local contacts include cities, educational institutions, cultural organisations, associations and societies, among others. At the main administrative location in Rehau, the company continues to maintain intensive cooperation with Hof University of Applied Sciences which, as a green-tech university, places a special emphasis on sustainability. A research project was carried out with the Mobility and Design degree programme and our partner ZKW in which the students conceived and designed lighting designs for bumpers.

Compliance and integrity in business transactions

Corporate values, principles, standards and behavioural norms

The values of reliability and trust, which have been the basis of REHAU Automotive's success for decades, are closely associated with integrity in business transactions. In sustainability reporting, integrity is used as a separate term.

REHAU Automotive's solid integrity is the result of employees acting in accordance with the company's values along with the conviction that they will always comply with applicable laws.

Sustainable corporate governance is based on values and principles of conduct which must be maintained by everyone out of conviction. REHAU drives people. People drive REHAU. The values of trust, reliability and innovation form the foundation. These values shape management principles and actions in equal measure. REHAU Automotive is a reliable partner with integrity when it comes to dealing with stakeholders. REHAU Automotive is bound by laws, guidelines and market standards such as the UN Global Compact or the OECD Guidelines, as well as by voluntary self-commitments and internal REHAU guidelines.

Corporate values, principles and culture are accessible to the workforce in the brochure entitled "The REHAU Way". The binding global principles of conduct like the Code of Conduct (CoC), for example, provide the workforce with guidelines for proper, ethically impeccable behaviour in their day-to-day work. All employees worldwide have a copy, generally written in their national language. The fundamental values and rules of conduct are included in it, as well as in a set of more specific anti-corruption guidelines. Like the anti-corruption guidelines, the CoC can be found on the REHAU intranet by all employees. The document contains ethical and moral rules of conduct. The rules apply to all subgroups and are binding for all REHAU employees – regardless of position and hierarchical level – and form the basis of all business activity. The Code of Conduct covers the following topics:

- Corporate culture
- Responsibility towards fellow humans and society
- Compliance with the law
- Integrity and independence in business transactions
- Dealing with business partners and decision-makers
- Donations and sponsoring
- Conflicts of interest

REHAU Automotive's relationships with suppliers are determined by values and contractual requirements. In addition, certain suppliers must commit to the Supplier Code of Conduct (SCoC). The Code of Conduct was completely revised and significantly expanded in 2022. Partners in the supply chain are expected to accept these values and the expanded principles.

Compliance

Acting in accordance with the law (i.e. compliance) is a fundamental principle of REHAU which the company and its employees have stood for since the first day of business. REHAU Automotive is committed to behaving with integrity in business transactions and in dealing with business partners. Failure to follow compliance principles can result in considerable financial damages and a significant loss of reputation.

REHAU has a global Compliance Management System (CMS), which is described in detail in internal Rules and Procedures and applies group-wide to all subgroups. The CMS and those entrusted with functions within the CMS framework create the necessary conditions for REHAU and its subgroups to achieve a state of compliance. The CMS serves to plan, manage and control all compliance activities of the company.

This is why the organisation of compliance is an important building block for good, sustainable corporate governance. In particular, REHAU's compliance efforts focus on corruption, competition violations and foreign trade law / money laundering, as well as compliance with environmental regulations. They are oriented towards the OECD Guidelines for Multinational Enterprises, the United Nations Convention Against Corruption (UNCAC) from 31 October 2003 and The Ten Principles of the UN Global Compact.

REHAU Group | UN Global Compact

The higher-level objective of compliance is to minimise compliance risks, which arise due to REHAU's objectives and activities with regard to the sub-areas identified as particularly relevant. Compliance risks are systematically analysed as part of the compliance risk management process.

The primary aim of the CMS is to avoid the violations that are most likely to occur. Secondly, violations are to be quickly identified and eliminated, and consequences are to be limited. The main responsibility for the state of compliance – within the scope of their responsibilities – lies with the supervisors and ultimately with all employees in their respective actions.

All REHAU Automotive employees take part in regular compliance training. A culture of open discussion, trust, transparency and compliance awareness means that queries and issues are usually resolved quickly on a case-by-case basis. REHAU has an established whistleblowing process that enables employees to address compliance issues.

The goal of our compliance efforts is an active compliance culture in line with the motto "Compliance at REHAU: Comply – Commit – Trust". The CMS and compliance activities are managed by the Group Compliance department. The Chief Compliance Officer Group has ultimate responsibility. This person reports directly to the General Counsel Group and the supervisory board.

The Group Compliance department also regularly checks the effectiveness of the Compliance Management System in order to implement appropriate measures for further development, if necessary. As part of compliance reporting, the AEB as well as the supervisory board of REHAU are updated annually on the current compliance status as well as on activities and processes.

Work is continually done to improve the Compliance Management System and compliance processes. REHAU pursues the principle of anticipating changes and reacting to innovations from an early stage, particularly in light of constantly evolving and changing legislation (e.g. ESG, Whistleblowing Directive).

In the reporting year, the whistleblowing process at REHAU was adapted, among other things. A procedural code for the existing whistleblowing system was drawn up and published, taking into account the provisions of the German Supply Chain Act (LkSG) and the European Whistleblowing Directive. As part of this process, the Compliance section of the REHAU website was also updated and an article on the whistleblowing process was added.

Employees and non-members of the subgroups of REHAU, such as suppliers, can use the REHAU Compliance Communication System (CoCoS) to report compliance violations – anonymously if desired – and thereby contribute to compliance with the law and fighting corruption. CoCoS is web-based and meets all data-protection and data-security requirements. Information received through the system goes directly to the Compliance Officer at the Legal and Compliance department. This information is treated with the highest priority and, of course, in strict confidence.

→ CoCoS whistleblower system, P. 35

🌐 CoCoS

The “business partner review” process implemented in 2022 with a focus on potential compliance risks is applied on an ongoing basis. All the relevant suppliers are reviewed in accordance with the due diligence process defined and anchored in Rules and Procedures.

The compliance training process is another important process. Compliance e-learning is mandatory for the entire workforce and employees with external

contact. Employees without access to computers are given on-site training sessions. During the reporting period, employees of REHAU Automotive successfully completed a total of 1,664 (2022: 2,464*) compliance courses, of which 156 (2022: 966*) were in the area of Compliance and Code of Conduct, 153 (2022: 683*) completed the course in the area of antitrust law and 1,355 (2022: 815*) completed the basic and refresher course in the area of anti-corruption.

On-site training sessions on compliance topics were also organised. Other regular compliance training and communication measures include general compliance information and articles on the intranet.

Fighting corruption is a focal point of the Compliance Management System. To continuously raise awareness, various measures have been taken and processes defined. For example, REHAU has created anti-corruption guidelines which are binding for employees worldwide, regardless of their position, and can be accessed on the intranet.

All new employees with external contact must complete the mandatory anti-corruption e-learning programme. In addition, an anti-corruption refresher course is assigned to all employees.

As part of the annual compliance risk assessment, which is part of the annual REHAU risk assessment, corruption risks worldwide are reviewed and recorded or updated in the risk management database. Around 13 percent (2022: 32 percent*) of the compliance risks recorded or updated in 2023 were related to the issue of corruption. Measures and persons responsible are defined for each risk. The focal points of corruption risks include, for example, gifts, customer events, hospitality activities and cooperation with state-owned companies. Some risks cannot be influenced directly, especially in countries with systemic corruption. No significant corruption risks were reported in the reporting year.*

*) Number incl. REHAU Industries subgroup, due to joint reporting in 2022

The fight against corruption is also one of the focal points of the REHAU SCoC.

→ Supply chain, P. 45 onwards; Supplier Code of Conduct

REHAU does not tolerate any form of corruption or other criminal acts committed by its employees. REHAU has a zero-tolerance approach to violations. There were no legal proceedings in connection with corruption against REHAU Automotive or its employees in 2023. There are currently no known violations of corruption laws at REHAU Automotive.

Another focus of the Compliance Management System is antitrust law. REHAU does not tolerate anti-competitive behaviour or other actions that obstruct free competition in an inadmissible manner.

In the interest of free competition, REHAU Automotive also requires suppliers to completely refrain from any anti-competitive behaviour such as price agreements, splitting of market segments, price fixing, etc. Suppliers must pursue zero tolerance with regard to competition agreements and train their workforce accordingly. These principles are set out in the internal CoC and the SCoC.


→ Key compliance figures, P. 74 onwards

Human rights

As a value-oriented, family-owned business, REHAU Automotive supports the global agenda for sustainable development. The entrepreneurial conduct and performance in this area are represented by the explicit confirmation of the following relevant international regulations

- The 10 principles of the UN Global Compact
- The OECD Guidelines for Multinational Enterprises from 25 May 2011
- OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas from April 2015 (OECD guidance on conflict materials), third edition from 2019
- UN Guiding Principles on Business and Human Rights (Resolution 17/4 from 16 June 2011)
- ILO Declaration on Fundamental Principles and Rights at Work from 18 June 1998
- ILO Conventions 138 and 182 and the ILO-IOE Child Labour Guidance Tool for Business from 15 December 2015
- UN Convention against Corruption from 31 October 2003
- United Nations Universal Declaration of Human Rights from 10 December 1948
- United Nations Rio Declaration on Environment and Development from 14 June 1992
- The global climate protection agreement of the December 2015 United Nations Climate Change Conference (COP 21), which entered into force on 4 November 2016

and by the REHAU principles and Rules and Procedures, some of which go beyond the defined minimum requirements. A binding behavioural code for the workforce has been set out in our Employee CoC, which is available to all REHAU employees around the world.

 Code of Conduct

The topic of human rights is also addressed as part of “Sustainable Fridays”, an international format on the REHAU intranet which all employees can use to find out about sustainability topics. In addition to the internal CoC, REHAU also obliges its suppliers to implement certain principles (such as prohibition of child labour and forced labour, ensuring fair pay and working hours, guaranteeing freedom of association, prohibition of discrimination, compliance with environmental laws and international agreements, prohibition of corruption).

- Supply chain, P. 45
- Supplier Code of Conduct, P. 46 onwards

REHAU Automotive conforms to the core labour standards of the International Labour Organisation (ILO). The vast majority of REHAU Automotive employees work in member states of the European Union, where the ILO standards are enshrined in law. Naturally, REHAU Automotive locations comply with the respective national legal requirements. Market development in terms of salaries is monitored on a regular basis. This is usually done once a year. The ILO core labour standards are also applied in this context. Globally, REHAU Automotive meets the legal requirements in terms of minimum wage and fringe benefits. As a member of the UN Global Compact, the company commits itself, among other things, to upholding freedom of association and the effective recognition of the right to collective bargaining, to advocating the elimination of all forms of forced labour and the abolition of child labour, and to championing the elimination of discrimination with regard to employment and occupation.

REHAU Automotive rejects child labour and also follows a zero-tolerance strategy with its suppliers in this regard. The company is not aware of any locations or suppliers which have, or have had, a risk of child labour. Additionally, none of our audits during the reporting period revealed any indications of child labour.

- Supply chain, P. 45

- Key audit data figures, P. 74

The Human Rights Officer for REHAU, appointed in 2019, is based in the Human Resources department of REHAU Industries. As part of their role, this person reports to the respective management boards of the REHAU subgroups and directly to the head of Human Resources. During 2024, REHAU Automotive will appoint its own Human Rights Officer for REHAU Automotive. In the REHAU Automotive subgroup, the internal “HR Quality Check and Social Audit Plants” 2023 audit was carried out at the Port Elizabeth, Cullman, Viechtach and Feuchtwangen sites. Systematic auditing of higher-risk plants did not reveal any relevant findings or reports of human rights violations. The highest risk in the area of environment, labour and human rights is at the REHAU Automotive subgroup for the locations in South Africa. The risk assessment prepared in 2019 continues without serious changes.

In 2024, the plants in Hungary, South Africa, the USA and the Czech Republic, among others, will be audited according to prioritisation. With regard to the “HR Quality Check and Social Audit Plants” internal audit for locations with an increased risk of human rights problems, the colleagues carrying out the audits are sensitised in a targeted way. As part of an initial basic training course on sustainability, the topic was offered to relevant managers in 2022 for the first time. Further training sessions specialised in human rights issues are in preparation. The sustainability officers and the human rights officer receive continuous training on the topic.

- Training and further education, P. 39 onwards

REHAU Automotive rejects forced labour and also follows a zero-tolerance strategy with its suppliers in this regard. The company is not aware of any locations or suppliers that have or have had a significant risk of compulsory or forced labour cases. None of our audits during the reporting period revealed any indications of forced labour. REHAU Automotive expects its workforce and business partners worldwide to treat the different regional mentalities and

cultures with fairness and respect, even beyond compliance with the law. There were no reports or incidents during the reporting period.

→ Human rights violations indicator, P. 74

Risk management

At REHAU Automotive, risks are principally understood as possible future developments or events that could lead to a negative deviation from its plans and therefore jeopardise the achievement of corporate targets. This includes economic, environmental and social objectives. Risk management (RM) evaluates the defined risks in terms of probability of occurrence and impact. Trivial risks from day-to-day business aren't taken into account. As the boundaries are fluid, the respective risk owner has to prioritise appropriately.

The internally specified process description REHAU Risk Management Rules and Procedures regulates the corresponding process for REHAU. This process includes the identification and documentation of risks, their assessment, handling and controlling and consideration in strategic planning (including reporting). The process itself is a cycle that runs continuously within the corresponding organisational unit. It includes the identification, assessment, management and monitoring of risks. The executive boards of the individual subgroups are responsible for coordinating the overall process.

RM itself is organisationally integrated in the Finance division and reports to the CFO and the AEB on a regular basis. Risk reporting is done annually from the bottom up based on a company-wide reporting format. This means that all employees can be potential risk owners who identify and report risks and manage

countermeasures. In this format, identified risks which exceed a defined threshold are explained and assessed according to their probability of occurrence and business significance, and measures to address them are identified. Identified risks are qualitatively summarised by risk management into significant risk clusters and reported to the CFO, who then reports in full to the AEB. The report also forms the basis for reporting to the REHAU auditing committee. Qualitatively aggregated risk concentrations are assessed in this report, taking risk management measures into account based on their probability of occurrence and their potential impact on the results of the spreads listed in the table and classified as low, medium or high.

In addition to risk management, opportunity management is an important component of REHAU Automotive's planning, management and control processes. The goal is to identify from an early stage internal and external potential which can positively influence the economic success of the company. This potential is evaluated and weighed against the associated risks. The next step is to define initiatives and measures that help realise this potential. The process of identifying and assessing opportunities is part of the annual integrated strategy and planning process. To identify opportunities at an early stage, REHAU Automotive continuously monitors and analyses supply and demand aspects of the markets, the competitive environment and global trends. Taking advantage of opportunities is a daily management task. Risk management is seen as part of strategic and operational management, which is why it can't be delegated to staff positions. Measures, persons responsible and a timeframe are specified for each risk. Risk management aims to create a basis for risk- and opportunity-conscious decision-making by corporate management. It is integrated into operational processes by way of defined information and escalation systems. Specifically, risk management includes production and procurement risks, environmental and climate risks, compliance risks, cyber risks, customer relationships, technology and market developments and product risks, as well as their impact on corporate and sustainability principles.

Risk reporting

In accordance with the corporate structure, risk assessments are carried out at REHAU Automotive and reported to the AEB. Risk assessments are based on the probability of occurrence and the potential extent of damage. Reporting serves to monitor the development of risks and to review whether the measures being taken have been successful in terms of handling the risk. The REHAU Automotive risk report is a summarised report of the main units about the results of the risk assessments and is structured according to specified reporting points. These reports take place annually on all specified levels. Identified risks are presented graphically in a risk map. It is visualised in a matrix with the probability of occurrence and impact axes.

The following risks in particular, including measures and responsibilities, were considered for REHAU Automotive in the reporting year:

- Volatility of sales markets (influence of geopolitical events and shifting of markets out of Europe)
- Volatility of the procurement markets (prices and availability of raw materials, energy, merchandise and transport)
- Transformation of the automotive industry (product shifts due to new propulsion technologies)
- Introduction of new key market conditions (primarily related to sustainability – emissions, sustainable raw materials and the transparency and traceability of supply chains)

Risk assessment of sustainability issues

The Head of Sustainability at REHAU Automotive liaises closely with Risk Management. Information on current risks is exchanged at least twice a year. The focal points here include climate adaptation, environmental impacts and risks to reputation. To identify and manage environmental and social impacts as well as new requirements from an early stage, a process has been defined which enables identified risks to be incorporated into the company's overall risk strategy and management early on. Structures and resources can also be created for this purpose. Sustainability management works with risk management to achieve this. The executive board is responsible for recording identified risks and making an overall assessment with the adoption of corresponding measures and responsibilities. As part of this process, products, production processes, locations and customer groups for which sustainability is a particular factor were also checked in the reporting year.

Quality management

Quality forms an essential basis for REHAU Automotive's success. REHAU Automotive is making a significant contribution to customer satisfaction by meeting quality demands and customer requirements. All employees at all the locations contribute to this and work in accordance with the following globally applicable principles:

- REHAU Automotive fulfils its customers' requirements and implements their quality demands.
- Quality is planned, produced, checked and monitored.
- Quality involves professional processing of enquiries, services and adherence to deadlines.
- Avoiding errors takes precedence over rectifying errors. Causes of error have to be rectified immediately.

- Processes and the quality management system (QM system) are continuously improved.

The quality principles are solidly integrated in the company's quality management system and are applied in all defined company processes. These principles apply not only to employees of REHAU Automotive, but also to its suppliers.

REHAU Automotive quality management encompasses all the management activities which define the quality policy, quality targets and responsibilities within the scope of the QM system and which carry them out according to the processes for quality planning, quality control, quality checking and monitoring as well as quality improvement. The corresponding specifications are set out at REHAU Automotive in the QM management process.

In accordance with International Automotive Task Force (IATF) standard IATF 16949 and customer-specific requirements, all regulations of the QM system at REHAU Automotive are optimally tailored to customer-based development, production and supply of automotive customers (OEMs). The effectiveness and efficiency of the processes is continuously determined, evaluated and improved based on key figures. The results and necessary corrective/improvement measures are discussed on a monthly basis at the quality meeting and at a meeting with the Automotive Executive Board (AEB) and are included in the annual QM report to the AEB. REHAU Automotive's QM Report for 2023 shows that quality targets were met even in the difficult environment of volatile markets. The achieved defect rate of less than < 49 parts per million (ppm) is the industry benchmark in the area of activity (painted exterior). In 2023, no field failures with safety relevance or danger to life and limb or the environment were reported.

In annual certification and monitoring audits, TÜV Rheinland confirmed the compliance of REHAU Automotive's QM system with all requirements of IATF 16949 and with additional customer-specific requirements.

Moreover, the implementation of the QM system within the organisation is regularly checked by independent internal and external auditors and evaluated in audit software, and the findings are sent to the organisation. As part of this continuous development, REHAU Automotive worked on the following focal points in 2023:

- Optimisation of the development process through multi-stage maturity level management with the support of a maturity level app
- Further digitalisation of processes and tools
- Implementation of standard requirements for bonding technology (DIN 2304-1)
- Optimisation and mapping of core processes in end-to-end form
- Further risk minimisation through knowledge-based failure mode and effects analyses (FMEA)
- Realignment of product safety and conformity representatives to further minimise risks in the development and manufacture of relevant products
- Intensification of the supplier development process

Furthermore, customers (OEMs) also carry out audits in accordance with VDA 6.3 as part of development, series start-up and series production, which confirm the conformity and implementation of the QM system to customer requirements. The very positive feedback from the OEM customer portals rounds off the picture of an efficient quality organisation.

Environment

Climate management

Climate protection is a central element of the sustainability strategy for REHAU Automotive. REHAU Automotive strives to continuously improve its carbon footprint. The goal is to avoid negative impacts on the environment and climate, and to reduce greenhouse gas emissions. This applies both at the company's own locations as well as in the supply chain and with customers. In the reporting year, the management approach and governance structure of REHAU Automotive remained unchanged from the previous year. Progress was aimed at improving energy efficiency as well as reducing emissions in relation to production activities. The Automotive Executive Board (AEB) is the central decision-making body for the environment, climate protection and energy management. Its members adopt strategies and goals in these areas and monitor progress.

→ Corporate management, P. 5

Implementation is the responsibility of Energy Management and the sustainability officer of REHAU Automotive. Together, they draft resolutions or make recommendations on climate issues to the AEB and monitor progress.

REHAU Automotive is committed to the Paris climate targets and is therefore endeavouring to significantly reduce emissions and the associated impact on the climate. REHAU Automotive has set itself the following goals:

- Scopes 1 and 2: Reduce emissions from production to zero on the balance sheet by 2027
- Scope 3: Reduce the emissions of products sold to zero on the balance sheet. This is based on agreements with REHAU Automotive customers.

To achieve these overarching goals, REHAU Automotive follows a clear approach in all its activities: it first tries to avoid emissions before they occur, then it implements reduction measures. Only at the end are unavoidable emissions offset with compensation measures.

The prerequisites for this are continuous monitoring of scope-1 and scope-2 emissions and an extended annual analysis of scope 3. At the same time, a holistic and detailed emissions balance on the system level was determined for the core product. REHAU Automotive is working on being able to systematically determine such balances for all of its products starting in late 2024.

REHAU Automotive is aware that climate change also directly impacts its operating business. For this reason, initial analyses were carried out for individual locations of the subgroups in the reporting year with regard to physical, environmental, social and economic climate change risks as a basis for climate adaptation concepts. However, an independent strategy for adaptation to climate change is not yet in place. The REHAU plant in Port Elizabeth (South Africa), as well as the German plant complexes in Feuchtwangen and Viechtach, were analysed in the reporting period. Particularly noteworthy are the insights gained through the study with regard to potential groundwater problems and extreme weather events such as floods and heatwaves. To prepare for these and other climate change risks, as well as regulatory requirements, the standardised process is to be optimised and integrated into risk management by 2025. As part of this, the first measures which still need to be worked out will also be implemented.

Emissions

In general, the issue and the need to reduce greenhouse gas (GHG) emissions are well established. However, there are still major differences between the individual plants, particularly outside the EMEA region, in terms of reducing emissions and the technical requirements. REHAU Automotive calculates GHG emissions in accordance with international environmental and climate reporting standards such as the Greenhouse Gas (GHG) Protocol, CDP and the Kyoto Protocol. Emissions are calculated as CO₂ equivalents. This means that in addition to CO₂, other greenhouse gases such as methane (CH₄) and nitrogen oxides (NO_x) are taken into account when calculating emissions and their harmfulness to the climate is converted into the reference value CO₂. REHAU Automotive currently reports on CO₂e emissions in accordance with GHG Scope 1 (all direct emissions generated by combustion in its own plants), Scope 2 (indirect emissions from purchased energy) and Scope 3 emissions (indirect emissions from the upstream and downstream supply chain).

At REHAU Automotive, 100 percent of the electricity consumed at the plants came from renewable energy sources in 2023.

In the reporting year, REHAU Automotive emitted 0.929 kilograms of CO₂e in scope 2 on the balance sheet. At the Feuchtwangen plant, some of the required heat was switched from gas to local heating in the second half of the year. This has reduced emissions, but in future they must be reported in scope 2.

By 2027, REHAU Automotive is aiming to reduce global production emissions to zero. For this purpose, extensive long-term budgets have been created for energy efficiency measures, projects for the use of renewable energies and the purchase of electricity from renewable sources. Scope-3 emissions have increased by 177.6 percent as compared to the baseline year of 2021, as improved calculation methods and an improved data basis has made more accurate determinations possible. In addition, REHAU Automotive produced more in the reporting year,

which also led to an increase. 11 of the 15 scope-3 categories have been reported. The main increases in emissions can be attributed to category 1 "Purchased goods and services", category 11 "Use of sold products" and category 12 "Handling of sold products at the end of their life cycle". These three categories alone account for 97.6 percent of total scope-3 emissions (cat. 1: 11.07 percent; cat. 11: 72.4 percent; cat. 12: 14.7 percent).

- Sustainability strategy, P. 11
- Key emissions figures, P. 67 onwards
- Sustainability goals, P. 51 onwards

Energy

The economical use of energy is a central element of climate management for REHAU Automotive. REHAU Automotive strives to make all stages of the value chain as energy efficient as possible. Certified environmental and energy management systems in accordance with ISO 14001 and ISO 50001 help to reduce greenhouse gas emissions. Important steps were taken to implement the procurement strategy set out in 2022.

The strategy is as follows:

- 70 percent of the required energy is to be procured through purchasing.
- 30 percent of the required electricity is to be generated via on-site or off-site PPA plants (power purchase agreement).
- 3 percent is the target set at the locations for the annual increase in energy efficiency (compared to the 2019 base year).

REHAU Automotive, so far, has been able to agree contracts for on-site PPA systems with investors at its German, Czech, Hungarian and South African production sites. These will go into operation step by step in 2024 and 2025. For the German sites, an additional off-site PPA was concluded for the purchase of wind power, which covers around 23 per cent of electricity requirements. The

on-site PPA system at the German sites for the generation and use of photovoltaic (PV) electricity is expected to cover up to 13 percent of electricity requirements by 2026. PV systems are planned for each of the two Hungarian sites, which will also cover around 13 percent of electricity requirements. Details of the projects at the remaining locations are still being planned. The remaining electricity from renewable sources is secured through the purchase of guarantees of origin. These guarantees of origin are properly validated by the energy suppliers in the register of guarantees of origin to avoid double counting.

Heating and cooling from renewable energies through local heating generated from "green gas" or wood chip plants are also being implemented. At the REHAU Automotive plant in Feuchtwangen, a local heating network was put into operation in collaboration with a farmer for an energy volume of 2,000,000 kWh per year. In addition, a wood chip plant is being built in cooperation with an external operator for the REHAU Automotive plant in Viechtach, which will supply the location with 3,000,000 kWh of thermal energy per year. As part of the change in the energy and procurement strategy, the management has decided on an annual budget of 1 million euros for REHAU Automotive. This budget is to be invested in particular in energy efficiency measures for projects in the REHAU Automotive plants.

The base year for the calculations for reducing primary energy consumption is 2019. Only the primary energy consumption for fuels and electricity is reported. This approach is intended to simplify monitoring on the one hand and to reduce the number of sustainability KPIs on the other. To reinforce its consistent commitment to greater energy efficiency, REHAU has tightened the requirements with regard to its targets. Since the reporting year of 2022, scope-2 emissions have been reported on a monthly basis to the Executive Board under the new sustainability key performance indicators (KPIs) along with the KPIs for quality, process, costs and employees. This controlling is also planned for scope 1 in the future.

The total consumption of electricity, gas and heating oil at REHAU Automotive was 286 gigawatt hours. The increase in total consumption is partly due to the rise in production volumes.

The operational focus in energy management in 2023 was on the organisational separation of the two subgroups REHAU Automotive and REHAU Industries. This includes, for example, maintaining ISO 50001 certification at the European plants, expanding the energy monitoring system and implementing the energy strategy. In 2023, energy-saving projects were implemented or initiated through corresponding planning, cooperation and contracts, which will save around 900,000 kWh of energy per year.

- Key energy figures, P. 67 onwards
- Sustainability goals, P. 51 onwards

Environmental pollution

REHAU Automotive's environmental policy is an integral part of its corporate strategy. A robust process has therefore been implemented to identify and assess the main climate-related impacts, risks and opportunities. This process involves a combination of internal audits, environmental performance indicators and risk management to produce a holistic view of the environmental impacts. This process is part of the HSE (Health, Safety, Environment) Management System, which is based on the ISO 14001 environmental management standard, among others.

Our strategy for combating environmental pollution is essentially based on prevention. Systematic analyses, such as the assessment of key environmental aspects, enable risks to be identified from an early stage and measures to be taken to prevent environmental pollution. These include investments in low-emission technologies, the optimisation of production processes, continuous and discontinuous emission monitoring, emergency concepts and employee training in environmentally conscious behaviour. REHAU Automotive continuously monitors the effects on air, water and soil. By using the best available technology, such as

post-combustion, filter technologies and wastewater treatment plants, the company minimises its emissions and discharges and prevents soil contamination. In order to minimise the risk for humans and the environment, the substances and chemicals used at REHAU Automotive are subject to a strict monitoring, approval and testing process. Impacts on environmental performance are also monitored within the supply chain. This is achieved by auditing our suppliers and service providers (e.g. waste disposal companies), and by other means.

With the greenhouse gas targets, REHAU Automotive aims to minimise the environmental impact across all processes.

→ Climate management, P. 26

Circular economy

For REHAU Automotive, plastic is always a recyclable material. Closing internal material cycles, even beyond plant boundaries, is of great importance at REHAU Automotive.

Alignment and management

The systematic minimisation of resource consumption has been an essential part of REHAU Automotive's understanding of sustainability for decades. The circular economy and its different phases are now established terms. A differentiation is currently made between four stages of the circular economy: maintenance, reuse, reprocessing and recycling. Of these four stages, the reprocessing and recycling stages and the use of recyclate have been in place and established for a long time. Depending on the customer and area of application, however, the level of use varies. In July 2023, the EU Commission proposed a new directive for end-of-life vehicles. This would merge and replace the existing End-of-Life Vehicles Directive

(Directive 2000/53/EC) and Directive 2005/64/EC on the type-approval of motor vehicles. In line with the European Green Deal and the Circular Economy Action Plan, further targets are being set for the reusability, recyclability and recoverability of vehicles. In product development, the focus for REHAU Automotive still lies on internal and external technical requirements for the raw materials and other materials. REHAU Automotive's product range demands the highest standards of quality and consistency and therefore requires high-purity recyclate streams and sources. With the publication of the draft on handling of end-of-life vehicles (ELVs) in July 2023, which sets out clear requirements for the use of post-consumer recyclate, REHAU Automotive sees a change in thinking for the automotive industry. The possibility of using recyclate or the option of taking back products and subsequently recycling them dominate the considerations for implementing the circular economy. At the same time, expertise must be built up and awareness must be created for the future regulatory requirements of the circular economy. The development phase of a product is crucial in ensuring comprehensive opportunities for maintenance, reuse, reprocessing and recycling.

In 2023, REHAU Automotive published several publications in the internal network (REHAU Daily) and held internal events on the topic in the automotive sector (Reknow) in order to deepen knowledge of the circular economy and sustainability. Specially designed presentations were created for customers' projects to highlight the opportunities and associated risks.

Specifically, developments towards (hybrid) recyclate compounds are explicitly discussed during supplier meetings. REHAU Automotive enquires about the GWP (Global Warming Potential) values of suppliers at material level, as well as their strategic goals. More than 15 types containing recyclate were sampled and evaluated in 2023 as part of pre-qualifications on specific components. High-quality post-consumer types were identified for in-house compound development. In line with the ELV proposal, these replace 30 percent of the prime polymers in the in-house formulations. In 2024, validation loops and the presentation to

customers will take place. As part of the usual automotive development cycles, these and the purchased recycled compounds will be incorporated into series production.

Resource utilisation

Efficient resource utilisation has been an essential component of REHAU Automotive's understanding of sustainability for decades. For even more resource efficiency, a circular approach was chosen. Wherever feasible, the principle of "reduce – reuse – redesign" applies. The "redesign" principle ensures that the responsible use of resources is already examined during the development phase. The speed of implementation is strongly dependent on external factors such as market and customer acceptance, the framework conditions of standardisation and the requirements of customer specifications.

At REHAU Automotive, the targets for the use of recyclate were refined in the reporting year as part of the REHAU Automotive 2022 recycling strategy. Based on the 2022 recyclate quota, the aim is still to double it by 2026.

Primary raw materials

The REHAU Automotive product range essentially did not change in the reporting period. On the one hand, REHAU Automotive produces according to specific customer requirements with concrete specifications; on the other hand, REHAU Automotive already considers alternative solutions in the offer phase then offers these solutions and discusses the positive effects on sustainability with its customers. As an international producer of polymer-based solutions, REHAU Automotive has extensive expertise in the manufacture of materials such as polyolefins, technical polymers and thermoplastic elastomers. Compared to 2022, the total output volume of processed polymers from all REHAU Automotive plants (EMEA) in 2023 was 41,000 tonnes in relation to in-house production.

Secondary raw materials

Recyclable material accumulated during production – known as recovered material or production material – is recorded, classified and, depending on the results of the assessment, inspected again and fed back into the manufacturing process. REHAU Automotive distinguishes between different material flows in this procedure. These flows are classified according to EN ISO 14021 as internally reusable materials and external materials (post-industrial or post-consumer materials). These material flows form the basis for determining the recyclate quota, which specifies the proportion of recycled materials in a product. Simply processed return material, which is fed into the same process, is not considered recyclate in this context.

REHAU Automotive's recyclate quota in the EMEA region was 1,600 tonnes, or 3.9 percent, in the reporting year.

Where possible, recycled polymer is already used in REHAU Automotive's products. With the consistent reprocessing of production waste and the processing of post-industrial and post-consumer waste at separate or external recycling plants, the use of secondary raw materials is continually being increased.

Substances of concern and substances of very high concern are strictly regulated by the explicit requirements of the automotive industry. The type and quantity of these, when unavoidable, are documented and displayed by means of continuous mandatory recording in the IMDS system.

Packaging

The efficient utilisation and reduction of resources have also been essential components of REHAU Automotive's understanding of sustainability with regard to packaging for decades. Overall, the proportion of packaging from sustainable raw material sources has increased slightly. This means that packaging made of paper and corrugated cardboard as well as wood and cardboard reels accounted for 85.5 percent of REHAU Automotive's packaging in 2023 (2022: 85 percent).

Sustainable, safe transport has been the standard in the REHAU Automotive subgroup for many years. In addition to the change in use from plastic-based to fibre-based reusable packaging, the increase in the recycling proportion and the standardisation of packaging represent other important aspects. In addition, disposable packaging – and therefore the use of fossil resources – is avoided to the greatest extent possible. The packaging material is also marked on the packaging to ensure that it can be fed into the appropriate recycling cycle after use. REHAU Automotive's customers are also faced with the challenge of having to reduce their carbon footprint and pass this on to suppliers. To meet the requirements, new packaging concepts are being developed, tested and implemented in close consultation with the customer. One example would be a project with Porsche in which the fleece was omitted from the packaging of bumpers and a fibre-based cardboard was used as packaging.

→ Key packaging figures, P. 69

Water

The protection of water as a vital resource is an important element of REHAU Automotive's sustainability efforts. REHAU Automotive strives to continuously reduce its water consumption. The topic of water and wastewater falls under the principles of sustainability, environmental protection and occupational health and safety, and is handled via the HSE and energy management system. The purpose and aim of the systems is to use the resource of water as efficiently as possible and to prevent environmental pollution. The two management systems are designed to enable the organisation to achieve these goals while continuously

improving performance at the same time. Generally speaking, REHAU Automotive complies with the applicable laws. At the same time, the systematic approach minimises environmental risks. There is no independent water or wastewater strategy. Management is carried out via procedural instructions or a separate water protection procedure. Under ISO 14001, the company is committed to continuously improving its environmental and water protection performance. In addition to the environmental audit, the management approach and targets regarding water and wastewater are reviewed on a regular basis, including by the independent EcoVadis rating agency and the CDP water security questionnaire.

→ Stakeholder rating agencies, P. 17

On an operational level, documented monthly process water monitoring of all plants worldwide has been carried out for more than ten years. Defined quality limit values for the process water are recorded locally on site and managed centrally. The operational KPI is the reduction of water consumption per euro of plant revenue. The base year for this is 2019. The objective is to continuously reduce water consumption by 10 percent per euro of plant revenue. Water consumption is measured as it is supplied to each plant. REHAU Automotive changes the process water at the plants completely up to twice a year, depending on the plant location. The water footprint of the products (litres/kilogramme of plant output) varies depending on the production procedure or product in question. If necessary, water is also deliberately drained at the plants to achieve a certain degree of water exchange. The circular use of water is finite. This means that, in concrete terms, a further reduction in water consumption or an increase in recycling would come at the expense of product quality. For REHAU Automotive, neither water quality nor water availability were severely compromised as a result of water withdrawal at the production and administrative locations in the reporting period.

At REHAU Automotive, which mainly uses injection moulding and painting processes, the water footprint was 4.42 l/kg (2022: 5.01 l/kg). Work is continually being done to reduce water loss, for example through more efficient mould changing.

REHAU Automotive's total water consumption in the reporting year was 229.74 megalitres. Several production stoppages occurred at plants due to insufficient capacity utilisation. To completely flush out the resulting deposits, more frequent replacement of the process water became necessary, as in previous years.

- Key water figures, P. 69
- Sustainability goals, P. 51 onwards

Waste and disposal

REHAU Automotive is actively committed to waste prevention throughout the entire lifecycle of its products. The amount of waste is recorded and broken down according to the criteria "hazardous" and "non-hazardous", as well as "recycled" and "disposed of". The environmentally friendly and legal recycling, treatment and elimination of waste is a top priority at REHAU Automotive. To this end, the waste disposal companies with whom REHAU Automotive works in recycling and disposal are subject to risk-based monitoring.

- Key waste figures, P. 69
- Sustainability goals, P. 51 onwards

Social impact

Corporate culture

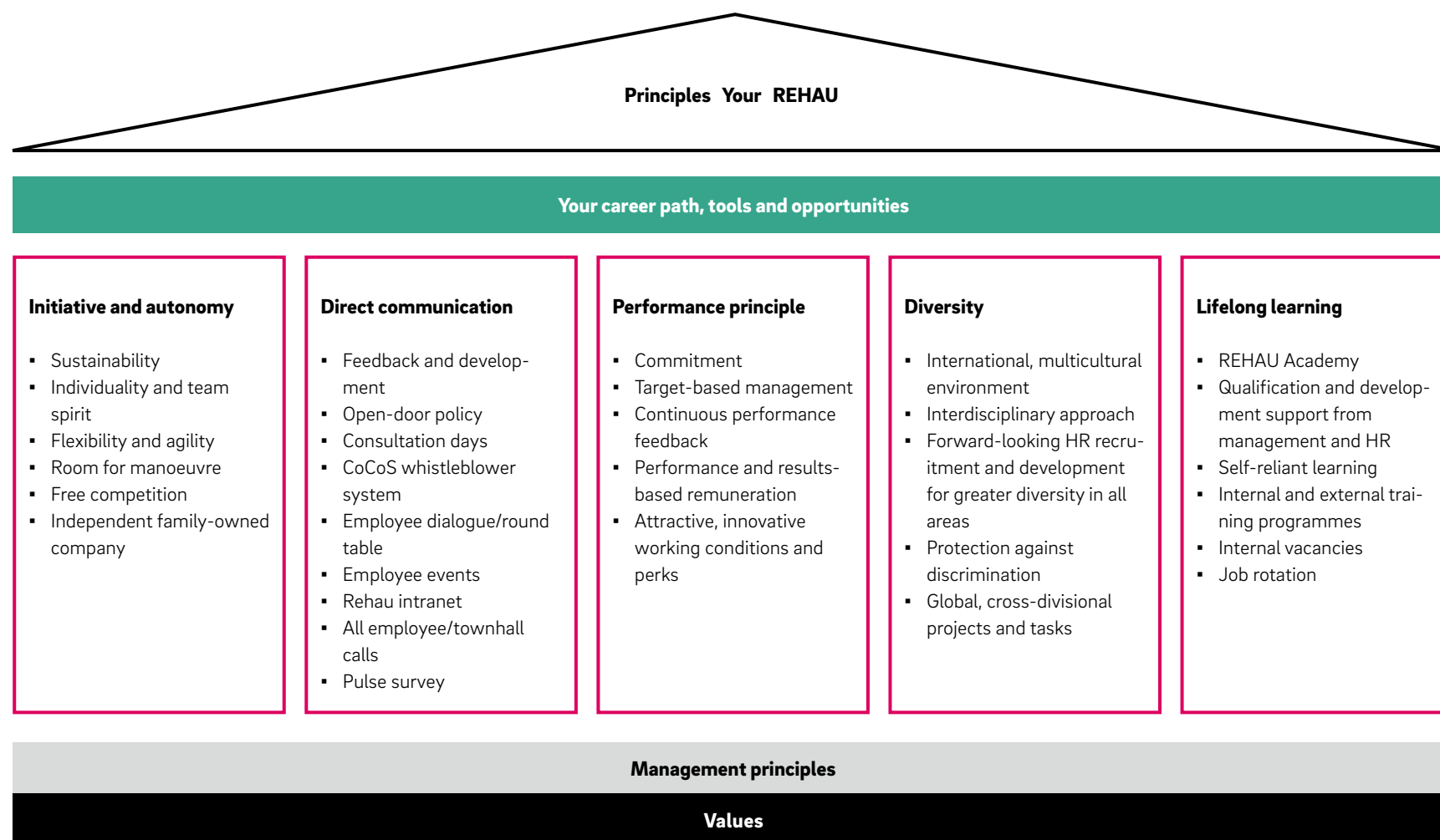
The values of trust, reliability and innovation form the foundation of the corporate culture and shape management principles and actions. REHAU Automotive is a reliable partner when it comes to dealing with stakeholders. The company is bound by laws, guidelines and market standards, as well as by voluntary self-commitments and internal REHAU guidelines (Rules and Procedures). The values and principles are accessible to the workforce on the intranet under the title "YOUR REHAU". In 2021, the supplementary brochure "The REHAU Way" was written, translated into ten languages and distributed to all employees worldwide. New employees receive the brochure with their employment contract documents.

The REHAU Way is a way of thinking and acting, as well as the values of trust, reliability and innovation, which inspire how work is done at the company. The company wants to focus on what's ultimately important:

- innovations which enable a successful, sustainable future for customers and employees
- The ambition to take a leading competitive position

REHAU Automotive is working to optimally integrate the change taking place on all levels into the corporate culture. Topics such as virtual leadership, new and mobile work and digital communication will create a new awareness for necessary adjustments. The binding global principles of conduct like the Code of Conduct (CoC), for example, provide the workforce with guidelines for proper, ethically impeccable behaviour in their day-to-day work.

07 Corporate culture – YOUR REHAU – Values and principles



The five essential pillars of REHAU's corporate culture can be described as follows:

The **value-oriented corporate culture** (reliability, trust and innovation) of the owner-managed independent family business has been passed down the generations and continuously developed for decades. The principles are laid down in the corresponding REHAU Rules and Procedures and in the Code of Conduct and are regularly reviewed, communicated and taught.

Direct communication is a principle of corporate culture intended to encourage and enable all employees to participate directly in the company's activities and thus help shape the present and the future.

- Dialogue and feedback between employees and line managers (promoted by tools such as annual performance review as part of the Integrated Performance and Talent Management Process (IPTM) and "360° feedback")
- Regular all-employee calls, town hall meetings and location dialogues with the management
- Employee survey ("Great Place to Work" pulse survey)
- Direct line for all employees up to the management level (via e-mail and, at plants, additional confidential mailboxes)
- HR department as a personal contact, advisor and stakeholder up to the highest decision-making bodies
- CoCoS anonymous complaints system (whistleblower): CoCoS, the Compliance Communication System, is a REHAU whistleblower system operated by an external third party. It enables the secure and, if necessary, anonymous transmission of information on violations of the law or the Code of Conduct. The internet-based system is operated by the renowned company Business Keeper AG in Germany. To use the CoCoS system, employees are granted access via a link. Reports can be submitted there directly after logging in. The data is not transmitted by e-mail, telephone or any other means of communication, and

there are no technical connections to REHAU's internal systems. It can also be accessed from private devices. There is no obligation to use CoCoS and there are no consequences for employees who submit complaints. The CoCoS system serves to protect REHAU's foundation and prevent potential negative effects of violations of the law or the Code of Conduct, which could affect the company's reputation, customer relationships and, ultimately, jobs.

- Confidential consultation days (1:1) and round tables (small groups) held by management at the individual locations. On consultation days, employees can speak directly with members of the Automotive Executive Board or other managers. These discussions are confidential and may include private matters that REHAU Automotive may be able to help with. Registration is not necessary; the dates will be publicised. Everyone receives a personalised reply by post.
- System-supported improvement suggestion scheme: REHAU Automotive offers the opportunity to contribute your own ideas for improving processes and products. These ideas should improve the current situation and enable a measurable improvement.
- Cooperative social intranet (daily) for all employees, including at the plants (access via private computer/smartphone)
- Building trust with a "first-name basis" culture
- Direct, transparent and early involvement in operational change processes based on legal requirements and regulations

The performance principle as a tenet includes ensuring fair remuneration, attractive fringe benefits and proper working conditions.

The Integrated Performance and Talent Management Process (IPTM) is a key component in ensuring this. The IPTM process began in 2019 for employees at levels E0–E2 and was extended to management level E3 in 2020, and finally to all employees in 2022. In the 2023 reporting year, all countries worldwide took part for the first time.

IPTM is an essential element of corporate transformation. As part of an IPTM cycle, performance and competences are reviewed in detail and employees' potential is assessed. This consistently contributes to the promotion of target-oriented personnel development and enables the establishment of systematic career and succession management. The aim is also to continue to align management behaviour with the company's values, which is crucial for employee motivation and cultural change.

The IPTM process consists of six steps:

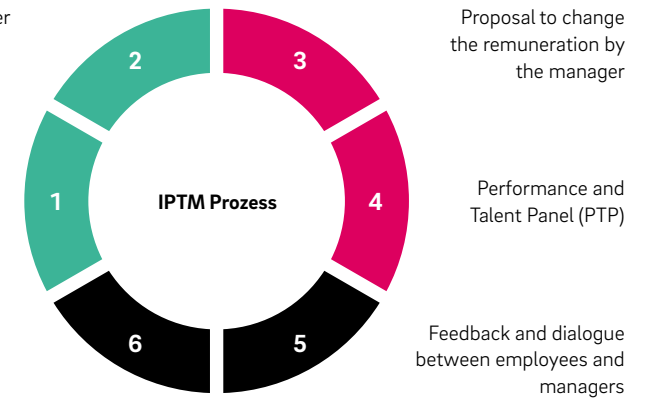
1. Self-assessment of employees (with the exception of wage earners)
2. Evaluation by the manager and dialogue.
3. Proposal to change the remuneration by the manager
4. Performance and Talent Panel (PTP)
5. Feedback and dialogue between employees and managers
6. Introduction and review of development measures

08 IPTM-process

Evaluation by the manager and dialogue with employees

Self-assessment of employees (with the exception of wage earners)

Introduction and review of development measures



In addition to IPTM, there are other manifestations of the performance principle at REHAU Automotive:

- By way of personal target agreements and the REHAU Automotive assessment system, employee performance is assessed regularly, as is the extent to which the personnel are aware of the significance and importance of their role and their contribution to fulfilling corporate targets. This forms a decisive basis for performance remuneration according to the remuneration system procedure.
- REHAU Automotive uses uniform wage and salary groups based solely on the job, and all employees have access to this. In accordance with the performance principle, the company attaches importance to transparent, performance-oriented and non-discriminatory remuneration, and consistently follows up on cases of doubt and complaints. REHAU Automotive offer employees fair, attractive remuneration packages consisting of position-based basic salaries/wages and variable performance-based payments. In addition, there are numerous other benefits which are oriented towards the relevant labour market, including relevant and related collective agreements (in Germany, for example, the plastics processing industry, chemistry and metal).
- Market development in terms of salaries is monitored on a regular basis (usually annually). When doing so, relevant guidelines like the ILO's Fundamental Principles and Rights at Work are consulted. Globally, REHAU Automotive meets the legal requirements in terms of minimum wage and fringe benefits.
- Modern flexible working (time/shift) models, including a global remote working policy
- Local Employee Assistance Programme in various forms
- Models for early retirement as well as for release phases via working time accounts
- Additional accident and international health insurance for occupational accidents on business trips
- Support in the event of death
- Various health services (e.g. company doctor, health management system [BGM])

All benefits are provided to both full-time and part-time employees. This being the case, both groups can take advantage of the wide range of remote working options, for example. The specific services offered and the exact modalities vary from country to country here.

Diversity: In recent years, the promotion of diversity in particular has been defined as a key strategic challenge and obligation in the area of corporate culture. The topic includes:

- Promoting diversity
- Creating an inclusive working environment, both internally and externally
- Equal opportunities/non-discrimination, gender diversity in particular

→ Diversity and equal opportunities, P. 42

Therefore, REHAU Automotive also takes its role in society as a whole and its corporate responsibility seriously. This is why REHAU is one of the members of the "Diversity Charter".

Lifelong learning (REHAU Automotive Academy): REHAU enables all employees and managers to engage in lifelong work-related learning and provide a diverse range of training courses, e-learning courses and various qualification modules such as coaching and feedback tools.

4.2 Organisation and objectives

The Human Resources department reports directly to the CEO of REHAU Automotive. Operational implementation is the responsibility of the Head of Human Resources at REHAU Automotive. The division plays a crucial role in ensuring that REHAU Automotive has the right human resources at all times to guarantee long-term success. Our primary goal is to ensure that all positions are

filled by qualified employees who share REHAU's values and principles, as set out in our mission statement "YOUR REHAU".

The HR department at REHAU Automotive assumes responsibility for the entire HR process: from personnel planning and personnel management to the selection of employees.

The framework for personnel work is provided by the HR functional strategy, which is coordinated annually in line with corporate objectives. In particular, their main focal points in the reporting year were:

- Supporting and designing the transformation process and carving out services from REHAU Industries to REHAU Automotive
- Further development of the corporate culture (feedback and leadership, values, diversity, New Work and a global mindset)
- Continuation of the annual pulse survey
- Modernising the global remuneration system (performance management)
- Personnel development and talent management, specifically the implementation of a succession planning process

REHAU Automotive aims to win over employees as an attractive employer. Measurable KPIs and specific improvement needs for employee engagement and satisfaction based on corporate values result from the annual pulse surveys. Concrete measures are derived from the results with participation of the workforce and are then implemented. In the 2023 reporting year, the value of "trust" (communication, feedback, appreciation and inclusion) was defined as the most important and urgent topic and was asked about in the pulse surveys. Based on feedback from employees, it became clear that international communication needs to be further developed for this purpose. The aim of all measures is to improve communication and the exchange of feedback on all levels of the company.

Accordingly, the topics of communication and feedback were included in the target agreements for managers E0 to E2. To review the "communication" management objective, 60 managers then took part in a feedback session.

At the same time, 38 managers at levels E3 to E0 took part in a 360° feedback programme. Since 2022, managers have been able to independently initiate system-supported 360° feedback. In the pulse survey conducted at REHAU Automotive in 2023, a participation rate of 71 percent was achieved, and an overall average of 57 percent agreement in the focus areas of trust, reliability, innovation and morale was reached. A participation rate above 70 percent is targeted for 2024. Over the next few years, REHAU Automotive is confident it will achieve an average satisfaction score of 60 percent.

→ Pulse survey, P. 70

Personnel management

Professional personnel management ensures that REHAU Automotive has the right human resources at all times. With this, it is jointly responsible for the long-term success of the company. Personnel work over the entire lifecycle is ensured through corresponding internal regulations (REHAU Rules and Procedures) in particular. They are reviewed, updated and communicated on a regular basis. The applicable laws and regulations form the minimum standard to be complied with for REHAU Automotive.

The main goal of personnel management at REHAU Automotive is to ensure that suitably qualified employees fill all roles, are available at the right time and are managed in accordance with applicable REHAU principles and values ("YOUR REHAU"). This is measured on the basis of the company-wide staffing rate of > 95 percent and a fluctuation rate derived from the local situation. If the key figures are not met, action plans are drawn up.

The managers proactively determine the need for employees based on the requirements for products, processes and jobs, as well as the company's goals and plans. This covers both personnel and succession planning and includes defining the required competences and qualifications. In addition, HR Marketing is responsible for attracting new talent to the company and ensuring that existing employees remain loyal to REHAU Automotive in the long term. These efforts focus on creating an environment in which employees can develop their full potential and identify with the company's goals and values.

Another possibility is to cover personnel needs through international personnel deployments ("foreign assignments"). A key task of personnel management for line managers is the active development of employees. An important part of personnel management is also the target agreement process.

The competence and potential assessment within the IPTM process helps to identify corresponding potential and to develop it through appropriate qualification measures. Employee development and professional training are also governed in the REHAU Rules and Procedures. The training and instruction activities serve – in addition to the qualification of the employee – to motivate and raise awareness (e.g. quality awareness). The effectiveness of the completed training activities is evaluated using various methods of measuring learning success and as part of checks by supervisors or employees (HR), etc. All these measures serve to deploy and further develop employees according to their individual skills in a targeted and needs-based manner.

→ Performance principle, P. 35

Important standards for the work of personnel departments are governed in the global personnel management and business trips procedures, for example. They also serve as orientation for all employees. HR-related KPIs and HR controlling are carried out to measure the effectiveness of the personnel process.

The following is a brief excerpt of KPIs for the reporting year:

At the end of 2023, REHAU Automotive had a total of 6,988 employees (male: 4,564, female: 2,404, diverse: 20), 1,936 of whom were salaried employees, which corresponds to a staffing ratio of 97.8 percent. The majority of the REHAU workforce have permanent contracts (6,332). At the end of the reporting period, 308 employees were working part-time (4.4 percent; male: 101, female: 207). The global fluctuation rate in 2023 was 17.2 percent, of which 8.83 percent was involuntary fluctuation.

→ Key workforce figures, P. 70 onwards

Training and further education

With the launch of independent vocational training in July 2023, REHAU Automotive is acknowledging the importance of this topic for society and opening up a wide range of opportunities with far-reaching effects. Vocational training is a key to social participation, economic prosperity and personal development among young people.

REHAU Automotive employs a total of 144 trainees in Germany. This corresponds to a training rate of 3.9 percent. The proportion of female trainees is 25 percent.

However, the company is also currently offering a similar career entry programme for seven young people outside Germany, for example in South Africa, Hungary and the Czech Republic.

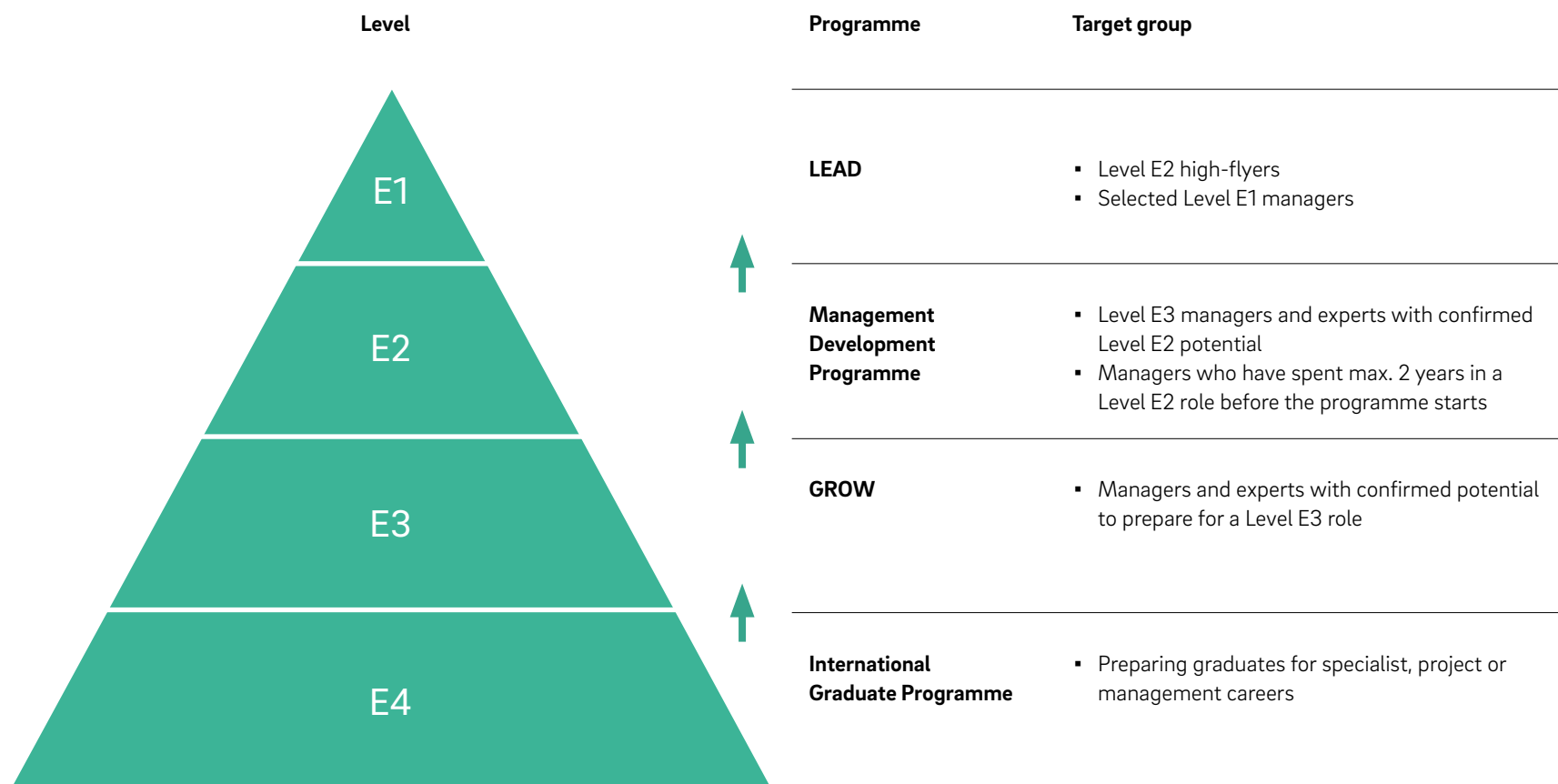
REHAU Automotive also offers comprehensive competence development and qualification measures that can be used by the workforce, by managers and, if necessary, even by apprentices. The diverse offering consists of numerous training and e-learning courses and various qualification modules such as coaching and feedback tools. The training courses are structured analogously to the competence assessment in the integrated performance and talent management process (IPTM) and can be booked by employees via the learning management system. REHAU Automotive has achieved an average of five hours per year per employee in face-to-face or live online training. In addition, 8,455 e-learning courses were completed by REHAU Automotive employees worldwide in the reporting period on topics such as cybersecurity, HSE principles, compliance, REHAU rules and procedures, and the personal data protection requirements of the GDPR. Cybersecurity training accounted for the largest share with 3,432 participants at REHAU Automotive (2022: 1,820).

REHAU Automotive regularly organises onboarding seminars lasting several days for new employees in their respective national language. The onboarding seminar offers opportunities for interaction and networking, case work for getting to know REHAU Automotive products and strategic focal points and in-depth activities on sustainability and the circular economy. Employees who take on management responsibility for the first time receive BECOME FIT training. In general, REHAU Automotive seeks to offer its workforce a diverse and productive working environment, promote talent and help everyone reach their career goals. In addition, the company invests in talent development programmes to promote employees with potential identified in IPTM, thereby also supporting the objectives of the "Promoting diversity" area of action.

→ Diversity and equal opportunities, P. 42

REHAU Automotive development programmes run for an average of 15 months and promote international, cross-divisional networks as well as the exchange of knowledge throughout the company. The modules combine various didactic approaches and methods, such as classroom training, coaching, mentoring, peer-to-peer learning, feedback, virtual training sessions and project work. In 2023, twelve people participated in a REHAU Automotive talent development programme.

09 REHAU development programmes



Diversity and equal opportunities

REHAU Automotive believes that a culture of mutual tolerance and respect is essential to achieving corporate goals. Since 2018, REHAU have therefore actively supported the "Diversity Charter", the "Companies Integrating Refugees" network and the German Development Aid for Social Housing and Settlement. For decades, the company's own administrations and plants have cooperated with workshops for people with disabilities, with more than ten facilities in Germany alone.

"Promoting diversity" is one of the four essential areas of action of the REHAU sustainability strategy. To make this high value visible, diversity was explicitly defined in 2017 as one of the pillars of the corporate culture in the internal "YOUR REHAU" Rules and Procedures. It was also highlighted in the current brochure on corporate culture ("The REHAU Group – The REHAU Way").

The binding behavioural guidelines for the workforce are set out in the Code of Conduct. The Code of Conduct states, among other things, that discrimination based on ethnic origin, gender, religion, ideology, disability, age, sexual identity or other personal traits is unacceptable at REHAU.

→ Code of Conduct, P. 18

To REHAU Automotive, discrimination includes any form of verbal or physical assault as well as sexual abuse. The threat of harassment and the creation of an intimidating atmosphere are already unacceptable. Employees have the right to use the existing complaints process without reprisal. No cases of discrimination were reported in the reporting year.

The equality of different gender identities is a given. With this in mind, the "diversity dimensions" of nationality, gender, region and profession were defined to serve as a guideline for selecting participants for their own development programmes. Country-specific e-learning courses and the online course entitled "Unconscious Bias: Recognising and Avoiding Unconscious Prejudice" are available to all employees. This topic has also found its way into various leadership-related training programmes.

At REHAU Automotive, the proportion of women in management positions is 13 percent, an improvement on 2022 (12 percent).

REHAU Automotive is committed to ensuring fair working conditions at all our locations worldwide. The company also expects its suppliers to comply with the relevant laws. No cases of violation of or threat to freedom of association or collective bargaining were reported during the reporting year.

Supply chain, P. 45

Occupational health and safety

The REHAU Automotive occupational health and safety policy is a key matter for the company. The health and safety of our employees is our top priority. This is both part of responsible interaction and an expression of the esteem in which REHAU Automotive holds its employees. The HSE management system (HSE = Health, Safety, Environment) provides the systematic basis for ensuring standards and continuous improvement at all production sites worldwide. The aim here is to maintain the health of employees, prevent work-related injuries and protect the environment. The HSE management system is based on the ISO 14001 (environmental management) and ISO 45001 (occupational health and safety

management) standards. All REHAU Automotive plants are certified in accordance with ISO 14001 and ISO 45001.

- Key certification figures, P. 68
- Information on certifications, P. 74

REHAU's occupational health management (OHM) system is part of the HSE management system and integrated into HR processes. The OHM goes through an annual four-step process called the PDCA cycle: plan, do, check and act. This is used at all of the company's locations. The company already involves external medical professionals in accordance with the respective national laws from the beginning of the process. As the OHM progresses, a REHAU-internal contact person ensures the optimal integration of all parties involved. REHAU Automotive also encourages its workforce and managers to build up resources at their own initiative to better meet the demands of everyday working life. They receive support for this worldwide in the form of various mental and physical health promotion programmes like resilience workshops. The form and variety of the offers differ depending on the region and local resources. In addition to regular consultation hours by a company physician, a health-day event is held at least once a year at a large number of the locations worldwide. There are also many health-promoting – and locally based – initiatives.

Principles: sustainability, environmental protection, occupational health and safety at REHAU Automotive – to further reduce the number of accidents, the locations are to implement targeted measures tailored to the specific causes of accidents.

Social commitment

As an internationally active company, REHAU is aware of its social responsibility. This is why their commitment also extends beyond the actual business activity in accordance with the entrepreneurial principle "think global, act local". Internationally, REHAU Automotive is committed to ecological, economic, social and cultural issues. Local involvement was clustered in accordance with the 17 Sustainable Development Goals (SDGs). The selected SDGs (Health and Wellbeing, Quality Education, Clean Water and Sanitation, Reduced Inequalities, Sustainable Cities and Communities, Sustainable Consumption and Production, Climate Action, Life on Land and Partnerships to Achieve the Goals) are the focal points for social and cultural engagement at the international locations. In 2023, REHAU Automotive further strengthened its international role as a "good corporate citizen" and created an organisational and financial basis to support its social commitment. An important part of the local commitment is participation in "World Cleanup Day". REHAU Automotive continues to support its employees through exemptions and the provision of infrastructure, e.g. for activities with the local fire service, schools, workshops for the disabled and chambers of commerce. This personal involvement on the part of our own employees benefits social and personal development and promotes a sympathetic coexistence. In accordance with the company's own guidelines for donations and sponsoring, REHAU Automotive predominantly supports projects with a direct link to the company, i.e. due to their proximity to the location or because employees are active in the organisation in question. During the reporting period, a variety of projects in the areas of education, health, ecology, social issues, sports and culture were supported.

- Education: support for events on fun activities in the fields of mathematics, information technology, natural sciences, technology (MINT) and more.

- Health: various health and nutrition-day events and support for running events
- Ecology: support for "World Cleanup Day"
- Culture: promotion of the Hof International Film Festival
- Sport: regional promotion of young talent in ice hockey, basketball and football
- Social issues: promotion of the "Tafel" (food bank) in Hof

Supply chain

REHAU Automotive strives for long-term and cooperative relationships with its suppliers. Here, the company's responsibility and sustainable values cover the entire value chain. In addition to quality and price, both environmental and social criteria are of primary importance when it comes to commissioning external suppliers and service providers. In principle, suppliers strive to maintain a quality management system for production materials in accordance with ISO 9001 or a comparable standard. Materials and services are procured based on contractually agreed-upon specifications. In this way, it can be ensured that the legal framework conditions applicable to materials are complied with.

Sustainability and social responsibility are of central importance to REHAU Automotive. The company attaches great importance to working with suppliers who have a proven track record of sustainable practices. This is reflected in the expectation that all suppliers not only commit to the Supplier Code of Conduct, but also ensure that these obligations are passed on and adhered to along the entire supply chain.

Supplier Code of Conduct

Corporate management takes these issues seriously, as emphasised by the fact that the Purchasing Executive Director reports directly to the executive board. The role of a risk and sustainability officer in the purchasing department further emphasises REHAU Automotive's commitment to these goals. This structured approach demonstrates the company's commitment to combining economic efficiency with ethical and environmental standards.

Supplier management

REHAU Automotive relies on a sustainable and responsible supply chain strategy by predominantly selecting suppliers from the countries in which the production facilities are located. With more than 2,000 suppliers from almost 30 different countries and a purchasing volume with over 80 percent sourced from the country of production, local economic cycles are strengthened, and the environmental impact minimised through short transport routes. This strategy not only contributes to the economic empowerment of local communities, but also has a positive impact on the environment, as shorter transport routes reduce CO₂ emissions.

REHAU Automotive's strategic objectives are clearly defined: optimising cooperation between the various stakeholders and reducing the number of suppliers. This is not only to improve efficiency, but also to reduce the complexity of the supply chain and enhance sustainability.

The global procurement of non-production materials and logistics services, as well as defined production material volumes, is organised at REHAU Automotive Purchasing. The broad procurement portfolio includes a variety of purchasing categories into which the supplier pools are divided; a distinction is also made according to material groups. They make up the lowest level of strategy formation in purchasing and are ranked according to importance and value contribution. The various purchasing departments are aligned with groups of materials, and all have strategic buyers. There are also other strategic buyers in some regions. Within the framework of a strategic alliance, the MERAXIS affiliate takes over worldwide procurement and the corresponding supply chain management of defined production materials, purchased parts and merchandise as well as capital goods in the form of machinery, equipment and tools. Purchasing is a central component of the sustainability strategy and its key areas of action. It is responsible for the

long-term implementation of the sustainability goals in the supply chain. Supplier and material group managements form the basis for all activities and decisions here. Supplier management at REHAU Automotive is carried out in the following steps:

1. Supplier selection
2. Supplier assessment
3. Supplier development

The selection of new suppliers is based on a multi-step process. Following their registration or invitation by the Purchasing department, suppliers are evaluated on the basis of a self-disclosure. If necessary, an initial audit will take place. The type and scope of these measures depend on the respective procurement object. The company uses a variety of policies and processes to ensure its suppliers and service providers meet basic standards.

Sustainable standards in the supply chain

REHAU Automotive considers its corporate responsibility towards people, communities and the environment to be fundamental. This obligation is reflected in our commitment to the global sustainable development agenda. REHAU Automotive pursues a zero-tolerance strategy with regard to unethical business conduct such as discrimination, child and forced labour, corrupt business conduct and cartel agreements. Signing the REHAU Supplier Code of Conduct (SCoC), which includes the Global Compact principles, is obligatory for all strategic suppliers.

The measures to ensure health, safety, fairness and diversity along the value chain are an expression of these fundamental values and are implemented in strict compliance with the corporate guidelines.

REHAU has introduced contractual agreements with suppliers and contractors to ensure the **health and safety of its employees**. These agreements contain specific conditions and obligations designed to ensure that employees have appropriate safety precautions in the workplace and are protected from health risks. This also includes measures to ensure compliance with working time regulations and social security for employees.

Another focus is on the fair **remuneration** of employees along the value chain. REHAU endeavours to ensure that employees receive fair wages that adequately reward their contribution and enable them to live a dignified life.

REHAU has integrated software tools to review the **effectiveness** of these measures and to ensure that they are implemented effectively. These enable the independent verification of working conditions along the entire value chain. In addition, regular audits are carried out, either spot checks or risk-based audits, to ensure that standards are being met.

→ Social evaluation of suppliers, P. 48

REHAU's goals in connection with these measures are clearly defined: to ensure the health and safety of workers along the value chain, to promote fair working conditions, to support diversity and inclusion and to continuously monitor and improve compliance with these goals.

Supplier Code of Conduct

The central basis of all supplier agreements is the Supplier Code of Conduct (SCoC), in addition to internal procedural instructions on material group and supplier management and the supplier development process. The SCoC specifies in binding terms that REHAU also expects its business partners to respect human rights, comply with environmental and occupational safety standards and conduct their business ethically. Compliance with the SCoC or comparable arrangements is obligatory for our strategic suppliers. Violations of the SCoC can lead to

termination of the business relationship. The contents of the SCoC, as well as elements to be applied in the event of a possible escalation, are integrated into the supplier audits. The templates for assessment and auditing are regularly updated and supplemented. The supplier selection audits are also based on specific sustainability requirements. They're systematically incorporated into the audit results. The company's task is to plan, implement and monitor all activities related to the flow of materials and information. Depending on the industry, this also includes upstream suppliers, e.g. in the extraction of raw materials and in the recollection or recycling of materials. The main elements of the process are the purchase of raw materials or ready-made goods, order processing and final delivery of the semi-finished goods or products to customers. Suppliers are regularly assessed in terms of quality, logistics and cooperation. In addition, they are classified according to their relevance to the company within the framework of material group management. This so-called classification and the result of the supplier assessment can form the preliminary stage of a supplier development process. Key criteria considered depending on the procurement segment are quality, risk in the event of delivery failures, availability and dependence, environmental protection, working conditions, protection of expertise and the economic stability of the suppliers, among others.

Material and product compliance

Material and product safety as well as compliance are essential aspects which are of great importance to REHAU Automotive. Compliance with the legal framework for supplied materials, purchased parts and merchandise, also known as Material and Product Compliance (MPC), is of crucial importance. These requirements vary depending on the production stage, product category, application area and country of marketing, and must be observed by both suppliers and customers.

To ensure that all relevant legal requirements are met, REHAU Automotive has a comprehensive legal register that enables centralised management of the

overarching legal requirements for materials and products. In addition, a documentation system based on the SAP EHSM module is provided. This system makes it possible to check and document regulatory requirements, particularly with regard to banned substances and declarable ingredients in accordance with the REACH Regulation (EC) No. 1907/2006.

In addition, REHAU Automotive's suppliers are regularly asked to confirm that the materials and products supplied comply with the legal requirements. This proactive approach not only ensures compliance with legal requirements, but also helps to guarantee the quality and safety of products along the entire supply chain.

Integration of the labour force in the value chain

As a value-oriented family company, REHAU takes the interests of those affected into account. The consideration of these interests is anchored in REHAU's basic regulations and is taken into account accordingly within the procurement organisation.

As with its own workforce, REHAU Automotive also offers employees in the value chain various ways to express their interests. In addition to the review of social criteria at suppliers in accordance with the SCoC, the whistleblower system and the complaints procedure via the REHAU website are available, whereby whistleblowers are protected from reprisals.

If concerns are raised with REHAU by employees in the value chain, these are taken seriously and forwarded to the responsible Compliance Officer. Possible solutions are evaluated and implemented in cooperation with the person responsible for the relevant category and the internal user. Measures and implementation monitoring are carried out via the category strategy.

Audits

REHAU conducts regular audits of its suppliers to ensure that they meet the specified requirements. The audits cover aspects such as management systems, quality assurance and sustainability standards. In 2023, 37 audits were carried out in which no violations of REHAU's sustainability guidelines were identified.

Environmental assessment of suppliers

Among other things, REHAU checks potential environmental impacts originating from its suppliers through on-site audits. As part of the strategic alliance between REHAU and MERAXIS, the company's own sustainability strategy is gradually being integrated into the supply chain.

- An initial scope-3 screening of the supply chain was carried out.
- Selected suppliers were asked about the reduction of their CO₂e emissions and their decarbonisation strategy.
- In addition, areas of action were identified in order to integrate corresponding measures on the topic of sustainability into Automotive's procurement process.
- The process for assessing CO₂ emissions in the awarding process has been defined. The first awards have already been issued accordingly.

Social evaluation of suppliers

REHAU Automotive also keeps an eye on all suppliers' compliance with the SCoC with regard to social criteria and reserves the right to check this using appropriate measures. No significant negative social impacts in the supply chain were identified during implementation of the processes of the German Supply Chain Act.

Suppliers who are associated with an increased risk of corruption and/or antitrust or environmental violations due to their business activity and/or region are subjected to an in-depth review using external, recognised data sources. This process is called third-party due diligence (TPDD) and takes place once a year.

At its core, this process involves the systematic and verifiable investigation of business partners using external, recognised data sources regarding corruption risks. Specifically, REHAU Automotive would like to:

- gain further knowledge about the business partner with regard to possible compliance risks
 - refuse collaboration with dubious partners
 - oblige its own business partners, where necessary, to comply with relevant laws and the company's own principles
 - monitor the conduct of business partners and take action if necessary
- Sustainability goals, P. 51 onwards
 - Diversity and equal opportunities, P. 42
 - Human rights, P. 21 onwards
 - Occupational health and safety, P. 42 onwards

Report profile

The Sustainability Report 2023 relates to the activities of REHAU Automotive, the globally active subgroup of the REHAU Group. In the report, the subgroup is simply referred to as REHAU Automotive. When we talk about REHAU, we therefore mean the entire REHAU Group. The headquarters of REHAU Verwaltungszentrale (corporate head office) are located in Muri bei Bern (Switzerland). Rehau (Germany) is the headquarters for both the entire REHAU Automotive subgroup and the German company REHAU Automotive SE & Co. KG.

The implementation of a comprehensive materiality process with all key internal and external stakeholders was the Material topics in 2023.

→ Material topics, P. 8

For the REHAU Automotive subgroup, the four key areas of action "climate protection", "resource conservation", "sustainable supply chains" and "employee motivation" have been confirmed and expanded to include a fifth – "sustainable corporate governance". They form the basis of the subgroup's sustainability strategy and this sustainability report.

All environmental KPIs refer to REHAU Automotive's production locations unless otherwise indicated.

REHAU Automotive conserves resources across its production, sales and administration functions. Starting in 2011, all production locations have gradually been receiving certification according to the ISO 14001 environmental management systems standard.

→ Environment, P. 26

The Sustainability Report reflects the current general mood of optimism with regard to sustainability issues. In addition to the current GRI standards, REHAU also included the drafts of the European Sustainability Reporting Standard (ESRS) when generating the report. REHAU thus wishes to cover the diverse requirements

in the best possible way and to prepare for their future fulfilment. This process will continue over the coming years.

All indicators relevant for this report as well as their assigned contents are listed in the Appendix.

→ Reporting index, P. 55-66


In addition to a large number of internal principles and guidelines, REHAU has conformed to The Ten Principles of the UN Global Compact since 2015 and joined it in April 2020. The sustainability strategy and the areas of action described above are based on the United Nations Sustainable Development Goals (SDGs). REHAU Automotive considers itself responsible for contributing to the SDGs. The Appendix of this report documents the relevant SDGs for each area and demonstrates how REHAU is contributing to sustainable development.

→ Corporate management, P. 5 onwards

External checks

In the areas of occupational safety, health, energy consumption and emissions, external auditors of TÜV Rheinland have confirmed the accuracy of the data. The contents of the report have also been verified by the responsible technical employees.

This report is available in English and German. Further information about the company and its sustainability initiatives can be found on the following websites.

 Information about certifications

The previous Sustainability Report was published in October 2023 under the title "Sustainability Report 2022". The current Sustainability Report was published on 26.09.2024 and is entitled "Sustainability Report 2023." The editorial deadline for this report was 23.08.2024. The next report will be published in 2025 for the 2024 financial year.

Editor's note:

to improve readability, we have sometimes used the masculine form to refer to all genders. In doing so, it is not REHAU's intention to discriminate against other genders; all personal designations refer to all gender identities.

Reporting method**Entities considered in the sustainability reporting of the organisation**

The entities included in the annual financial statements for the REHAU Automotive subgroup are described in the REHAU Group's consolidated financial report for the 2023 fiscal year. This report is not published.

Changes in the reporting period

In November 2023, the decision was made to cease operations at the Mosel site near Zwickau on 30 June 2024, as the last remaining series order for the Porsche Panamera bumper expired in December 2023.

Reporting period, reporting frequency and contact

1 January 2023 to 31 December 2023

The Sustainability Report is published annually.

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→ Legal notice, P. 76

🌐 REHAU AU Sustainability

Annex

10 Sustainability Goals

ESRS	Target / Target KPI	2021	2022	2023	Target year
		IND & AU	AU	AU	
E5-1 E5-2 E5-3	Gradual transition from linear to circular economy	The topic of the circular economy has been confirmed as a key area of action and future basic strategy. REHAU Automotive and the four divisions of REHAU Industries have now developed concrete implementation strategies and initial measures.	The implementation of aspects of the circular economy, such as the use of recycled materials, is only possible with close coordination and approval from the customer. However, the integration of the circular economy into the operational strategy of original equipment manufacturers (OEMs) has only just begun. The foundations at Automotive itself are already in place through corresponding projects and sub-strategies in the areas of purchasing and chemistry. Further opportunities for integration are expected in the coming year.	The implementation of aspects of the circular economy, such as the use of recycled materials, is only possible with close coordination and approval from the customer. However, the integration of the circular economy into the operational strategy of original equipment manufacturers (OEMs) has only just begun. The foundations at Automotive itself are already in place through corresponding projects and sub-strategies in the areas of purchasing and chemistry. Further opportunities for integration are expected in the coming year.	ongoing
G1-2	Supplier management – firmly anchoring sustainability requirements in relationships with business partners	All strategic and selected new suppliers are to sign REHAU's Supplier Code of Conduct. In the reporting year, a project was launched to further deepen the integration of the topic into operational activities and also to integrate social responsibility. Various aspects of sustainability were reviewed during the first supplier audits and dialogs in 2021.	The function of a risk and sustainability officer has been created in Purchasing. This is the central coordination point and point of contact for sustainability issues in procurement. The whistleblower system was expanded to include additional necessary functions and supplier risk management on the basis of the new legal requirements. The Supplier Code of Conduct was fundamentally revised in the reporting year and expanded on the basis of the new legal requirements.	The function of a risk and sustainability officer has been created in Purchasing. This is the central coordination point and point of contact for sustainability issues in procurement. The whistleblower system was expanded to include additional necessary functions and supplier risk management on the basis of the new legal requirements. The Supplier Code of Conduct was fundamentally revised in the reporting year and expanded on the basis of the new legal requirements.	ongoing
S1-14	Occupational health and safety – continuous reduction in occupational accidents (Vision Zero) Accidents with >3 lost days per 1 million working hours – actual status (plants worldwide)	6.83	6.66	7.25	ongoing
E5-3 E5-4	Achieve an average recycled content of 9.6 % (worldwide)	–	4.8	3.9	2026

10 Sustainability Goals

ESRS	Target / Target KPI	2021	2022	2023	Target year
		IND & AU	AU	AU	
E5-3 E3-4	Reduce water consumption per euro of plant revenue by 10 % (base year 2019)	3.5 %	4.5 %	15 %	2025
E1-4 E1-7	Reduce CO ₂ e emissions from energy consumption (Scope 1 + 2 – market-based) by 100 % on balance (base year 2018)	36 %	77 %	72 %	2027
E1-4	Reduction of primary energy consumption per euro of plant revenue by 15 % (base year 2019)	0.5 %	18 %	20.5 %	2025
S1-5 S1-9 S1-13	Mixed teams as standard in project teams and training and development programs	The diversity criteria developed for mixed teams were again implemented in the GROW and trainee programs in 2021.	The diversity criteria for mixed teams were met in the GROW, trainee and MDP programs.	The diversity criteria for mixed teams were met in the GROW, trainee and MDP programs.	ongoing

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ESRS			UNGC	References	ESRS conformity
ESRS 2: General Disclosures					
Basis for preparation	BP-1	General basis for preparation of sustainability statements	→	Corporate structure and business activities, P. 4 → Report profile, P. 49	–
	BP-2	Angaben im Zusammenhang mit spezifischen Umständen	→	Report profile, P. 49	Requirement partially covered
Governance	GOV-1	The role of the administrative, management and supervisory bodies	→	Company, P. 4 → Corporate structure and business activities, P. 4 → Corporate management, P. 5	Requirement partially covered
	GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	→	Company, P. 4 → Corporate structure and business activities, P. 4 → Corporate governance, P. 5 → Sustainability organization, P. 13	Requirement partially covered
	GOV-3	Integration of sustainability-related performance in incentive schemes	→	Corporate governance, P. 5	Requirement partially covered
	GOV-4	Statement on due diligence			Information not published
	GOV-5	Risk management and internal controls over sustainability reporting	→	Risk management, P. 23	–

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ESRS			UNGC	References	ESRS conformity
Strategy	SBM-1	Strategy, business model and value chain		→ Corporate structure and business activities, P. 4 → Corporate strategy, P. 6 → Materiality analysis, P. 8 → Sustainability strategy, P. 11 → Sustainability targets, P. 51 → Key figures, P. 67	Requirement partially covered
	SBM-2	Interests and views of stakeholders		→ Materiality analysis, P. 8 → Stakeholders, P. 15	Requirement partially covered
	SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model		→ Materiality analysis, P. 8	Requirement partially covered – The materiality analysis will be upgraded and deepened in the coming reporting year.
Impact, risk and opportunity management	IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities		→ Materiality analysis, P. 8	Requirement partially covered – The materiality analysis will be upgraded and deepened in the coming reporting year.
	IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement		→ Materiality analysis, P. 8 → Reporting index, P. 53	Requirement partially covered – The materiality analysis will be upgraded and deepened in the coming reporting year.

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ESRS			UNGC	References	ESRS conformity
ESRS E1: Climate Change					
ESRS 2 General Disclosures	ESRS 2 GOV-3	Integration of sustainability-related performance in incentive schemes	7-9	→ Corporate governance, P. 5	Requirement partially covered
	E1-1	Transition plan for climate change mitigation	7-9		Information not available
	ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	7-9	→ Materiality analysis, P. 8	Requirement partially covered
	ESRS 2 IRO-1	Description of the processes to identify and assess material climate-related impacts, risks and opportunities	7-9	→ Materiality analysis, P. 8 → Risk management – risk assessment of sustainability issues, P. 24	Requirement partially covered – The materiality analysis will be upgraded and deepened in the coming reporting year.
Impact, risk and opportunity management	E1-2	Policies related to climate change mitigation and adaptation	7-9		Information not available
	E1-3	Actions and resources in relation to climate change policies	7-9	→ Life cycle assessment – emissions & energy, P. 27	Requirement partially covered

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ESRS			UNGC	References	ESRS conformity
Metrics and targets	E1-4	Targets related to climate change mitigation and adaptation	7-9	→ Life cycle assessment – emissions & energy, P. 27 → Key figures, P. 67	Requirement partially covered
	E1-5	Energy consumption and mix	7-9	→ Life cycle assessment – emissions & energy, P. 27 → Key figures, P. 67	–
	E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	7-9	→ Life cycle assessment – emissions & energy, P. 27 → Key figures, P. 67	–
	E1-7	GHG removals and GHG mitigation projects financed through carbon credits	7-9		Information not available
	E1-8	Internal carbon pricing	7-9		Information not available
	E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	7-9		Information not available
ESRS E2: Pollution					
ESRS 2 General Disclosures	E2-1	Policies related to pollution	7-9	→ Environmental pollution, P. 28	–
	ESRS 2 MDR-P	Policies adopted to manage material sustainability matters	7-9	→ Environmental pollution, P. 28	Requirement partially covered

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ESRS			UNGC	References	ESRS conformity
Impact, risk and opportunity management	ESRS 2 IRO-1	Description of the processes to identify and assess material pollution-related impacts, risks and opportunities	7-9	→ Materiality analysis, P. 8 → Environmental pollution, P. 28	Requirement partially covered – The materiality analysis will be upgraded and deepened in the coming reporting year.
	E2-2	Actions and resources related to pollution	7-9	→ Environmental pollution, P. 28 → Key figures, P. 67	–
Metrics and targets	E2-3	Targets related to pollution	7-9	→ Environmental pollution, P. 28	–
	E2-4	Pollution of air, water and soil	7-9		Information not available
	E2-5	Substances of concern and substances of very high concern	7-9	→ Circular economy – secondary raw materials, P. 30	–
	E2-6	Anticipated financial effects from pollution-related impacts, risks and opportunities	7-9		Information not available

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ESRS			UNGC	References	ESRS conformity
ESRS E3: Water and marine resources					
Impact, risk and opportunity management	ESRS 2 IRO-1	Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities	7-9	→ Materiality analysis, P. 8 → Circular economy – water, P. 31	Requirement partially covered – The materiality analysis will be upgraded and deepened in the coming reporting year.
	E3-1	Policies related to water and marine resources	7-9	→ Circular economy – water, P. 31	REHAU Automotive pursues a cycle-based approach with regard to the resource water. The collection of information regarding the extraction and the return of water does not have a prioritised focus, as water is seen as an auxiliary material for production and does not represent a product-related unit of consumptionFokus, da Wasser als ein Hilfsstoff für die Produktion verstanden wird und keine produktbezogene Verbrauchseinheit darstellt.
	E3-2	Actions and resources related to water and marine resources	7-9	→ Circular economy – water, P. 31	

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ESRS			UNGC	References	ESRS conformity
Metrics and targets	E3-3	Targets related to water and marine resources	7-9	→ Circular economy – water, P. 31	REHAU Automotive pursues a cycle-based approach with regard to the resource water. The collection of information regarding the extraction and the return of water does not have a prioritised focus, as water is seen as an auxiliary material for production and does not represent a product-related unit of consumption
	E3-4	Water consumption	7-9	→ Circular economy – water, P. 31 → Key figures, P. 67	Information not available – REHAU Automotive pursues a cycle-based approach with regard to the resource water. The collection of information regarding the extraction and the return of water does not have a prioritised focus, as water is seen as an auxiliary material for production and does not represent a product-related unit of consumption
	E3-5	Anticipated financial effects from water and marine resources-related impacts, risks and opportunities	7-9		Information not available – REHAU Automotive pursues a cycle-based approach with regard to the resource water. The collection of information regarding the extraction and the return of water does not have a prioritised focus, as water is seen as an auxiliary material for production and does not represent a product-related unit of consumption
ESRS E4: Biodiversity and ecosystems					
ESRS 2 General Disclosures	E4-1	Transition plan and consideration of biodiversity and ecosystems in strategy and business model	7-9		Information not available
	ESRS 2 SBM 3	Material impacts, risks and opportunities and their interaction with strategy and business model	7-9		Information not available

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ESRS			UNGC	References	ESRS conformity
Impact, risk and opportunity management	ESRS 2 IRO-1	Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities	7-9		Information not available – Based on the current data situation no statements can be made about biodiversity measures.
	E4-2	Policies related to biodiversity and ecosystems	7-9		
	E4-3	Actions and resources related to biodiversity and ecosystems	7-9		
Metrics and targets	E4-4	Targets related to biodiversity and ecosystems	7-9		Information not available – Based on the current data situation no statements can be made about biodiversity measures.
	E4-5	Impact metrics related to biodiversity and ecosystems change	7-9		
	E4-6	Anticipated financial effects from biodiversity and ecosystem-related risks and opportunities	7-9		
ESRS E5: Resource use and circular economy					
Impact, risk and opportunity management	ESRS 2 IRO-1	Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities	7-9	→ Materiality analysis, P. 8	The materiality analysis will be upgraded and deepened in the coming reporting year.
	E5-1	Policies related to resource use and circular economy	7-9	→ Sustainability strategy – resource conservation, P. 12 → Circular economy – use of resources, P. 30	
	E5-2	Actions and resources related to resource use and circular economy	7-9	→ Circular economy – resource use, P. 30	

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ESRS			UNGC	References	ESRS conformity
Metrics and targets	E5-3	Targets related to resource use and circular economy	7-9	→ Circular economy – resource use, P. 30	
	E5-4	Resource inflows	7-9	→ Circular economy, P. 29	
	E5-5	Resource outflows	7-9	→ Circular economy, P. 29	
	E5-6	Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities	7-9		Information not available
ESRS S1: Own Workforce					
ESRS 2 General Disclosures	ESRS 2 SBM-2	Interests and views of stakeholders	1-2	→ Stakeholders – workforce, P. 17 → Corporate culture, P. 33	Requirement partially covered
	ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	1-2	→ Materiality analysis, P. 8	Requirement partially covered – The materiality analysis will be upgraded and deepened in the coming reporting year.
Impact, risk and opportunity management	S1-1	Policies related to own workforce	1-2	→ Sustainability strategy – motivation of the workforce, P. 13 → Corporate culture, P. 33 → Organization and objectives, S. 37	
	S1-2	Processes for engaging with own workers and workers' representatives about impacts	1-3	→ Corporate culture, P. 33 → Organization and objectives, S.37	
	S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns	1-2	→ Integrity – Compliance, P. 19 → Organization and objectives, P. 37 → Key figures, P. 67	Requirement partially covered
	S1-4	Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	1-2	→ Social issues, P. 33	Requirement partially covered

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ESRS			UNGC	References	ESRS conformity
Metrics and targets	S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	1-2	→ Organization & Objectives, P. 37 → Occupational health and safety, P. 42 → Sustainability goals, P. 51	Requirement partially covered
	S1-6	Characteristics of the undertaking's employees	1-2	→ Personnel management, P. 38 → Training and further education, P. 39 → Diversity and equal opportunities, P. 42 → Key figures, P. 67	Requirement partially covered
	S1-7	Characteristics of non-employee workers in the undertaking's own workforce	1-2	→ Human resources management, P. 38 → Key figures, P. 67	Requirement partially covered
	S1-8	Collective bargaining coverage and social dialogue	1-3		Not applicable
	S1-9	Diversity metrics	1-2, 6	→ Diversity and equal opportunities, P. 42 → Key figures, P. 67	
	S1-10	Adequate wages		→ Corporate culture, P. 33 → Human resources management, P. 38	
	S1-11	Social protection	1-2		Information not available
	S1-12	Persons with disabilities	1-2, 6	→ Diversity and equal opportunities P. 42 → Key figures, P. 67	
	S1-13	Training and skills development metrics	1-2	→ Training and further education, P. 39 → Key figures, P. 67	
	S1-14	Health and safety metrics	1-2	→ Occupational health and safety, P. 42 → Key figures, P. 67	Requirement partially covered
	S1-15	Work-life balance metrics	1-2		Information not available
	S1-16	Compensation metrics (pay gap and total compensation)	1-2, 6		Information not available
	S1-17	Incidents, complaints and severe human rights impacts	1-2, 4-5	→ Integrity – human rights, P. 21 → Key figures, P. 67	

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ESRS			UNGC	References	ESRS conformity
ESRS S2: Workers in the Value chain					
General Disclosures	ESRS 2 SBM-2	Interests and views of stakeholders	1-6	→ Sustainable standards in the supply chain – integration of workers in the value chain, P. 47	
	ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	1-6	→ Materiality analysis, P. 8 → Supply chain, P. 45	Requirement partially covered – The materiality analysis will be upgraded and deepened in the coming reporting year.
Impact, risk and opportunity management	S2-1	Policies related to value chain workers	1-6	→ Supplier management, P. 45 → Sustainable standards in the supply chain, P. 46	
	S2-2	Processes for engaging with value chain workers about impacts	1-6	→ Sustainable standards in the supply chain – Involvement of workers in the value chain, P. 47	
	S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	1-6	Sustainable standards in the supply chain → - Supplier Code of Conduct, P. 46 → - Involvement of workers in the value chain, P. 47	
	S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those action	1-6	→ Sustainable standards in the supply chain – Involvement of workers in the value chain, P. 47	Requirement partially covered

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ESRS		UNGC References		ESRS conformity
Metrics and targets	S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	1-6 → Supplier management, P. 45	
ESRS S3: Affected communities				Requirement partially covered
General Disclosures	ESRS 2 SBM-2	Interests and views of stakeholders	1-2, 6 → Stakeholders – Civil society, P. 18 → Social commitment, P. 43	Requirement partially covered – The materiality analysis will be upgraded and deepened in the coming reporting year.
	ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	1-2, 6 → Materiality analysis, P. 8	
Impact, risk and opportunity management	S3-1	Policies related to affected communities	1-2, 6 → Stakeholders – Civil society, P. 18 → Gesellschaftliches Engagement, P. 43	
	S3-2	Processes for engaging with affected communities about impacts	1-2, 6 → Stakeholders – Civil society, P. 18 → Social engagement, P. 43 → Key figures, P. 67	
	S3-3	Processes to remediate negative impacts and channels for affected communities to raise concerns	1-2, 6 → Corporate culture, P. 33	
	S3-4	Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	1-2, 6	Information not available

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ESRS		UNGC References		ESRS conformity
Metrics and targets	S3-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	1-2, 6	Information not available
ESRS S4: Consumers and end-users				
General Disclosures	ESRS 2 SBM-2	Interessen und Standpunkte der Interessenträger	1-2, 6	Information not available
	ESRS 2 SBM-3	Auswirkungen, Risiken und Chancen und ihr Zusammenspiel mit Strategie und Geschäftsmodell	1-2, 6 → Materiality analysis, P. 8	Information unvollständig – The materiality analysis will be upgraded and deepened in the coming reporting year.
Impact, risk and opportunity management	S4-1	Interests and views of stakeholders	1-2, 6	Information not available
	S4-2	Material impacts, risks and opportunities and their interaction with strategy and business model	1-2, 6 → Corporate culture, P. 33	Information not available
	S4-3	Policies related to consumers and end-users	1-2, 6 → Corporate culture, P. 33	Information not available
	S4-4	Processes for engaging with consumers and end-users about impacts	1-2, 6	Information not available
Metrics and targets	S4-5	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	1-2, 6	Information not available

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ESRS			UNGC	References	ESRS conformity
ESRS G1: Business Conduct					
General Disclosures	ESRS 2 GOV-1	The role of the administrative, supervisory and management bodies	10	→ Company, P. 4 → Corporate structure and business activities, P. 4 → Corporate governance, P. 5	
	ESRS 2 IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	10	→ Materiality analysis, P. 8 → Risk management, P. 23	Requirement partially covered
Impact, risk and opportunity management	G1-1	Corporate culture and Business conduct policies and corporate culture	10	→ Corporate strategy, P. 6 → Corporate culture, P. 33	
	G1-2	Management of relationships with suppliers	10	→ Supply chain, P. 45	
	G1-3	Prevention and detection of corruption and bribery	10	→ Integrity, P. 18 → Key figures, P. 67	
Metrics and targets	G1-4	Confirmed incidents of corruption or bribery	10	→ Integrity, P. 18 → Key figures, P. 67	
	G1-5	Political influence and lobbying activities	10		Not applicable – REHAU Automotive is not politically active, does not finance parties through donations and reduces its active participation in political associations for political to a minimum.
	G1-6	Payment practices	10		Information not published

12 Key figures

		2021		2022		2023
ESRS	KPI	AU	AU & IND	AU	AU & IND	AU
ESRS 2: General disclosures						
SBM-1	Total turnover in absolute value (billion €)	1.2	–	1.3	–	1.4
	EcoVadis (Rating)	–	Gold		Gold	Gold
SBM-2	CDP Climate Change (Rating)	B	–	B		B
	CDP Water-Security (Rating)	B –	–	B –		B –
ESRS E1: Climate change						
E1-2	Share of plants with ISO 50001 certification (%)	–	–	80	–	80
E1-4	CO ₂ e red. Scope 1/2 ww. (%) in relation to the base year 2018	–	36	77	–	72
E1-5	Share of electricity consumed derived from renewable energy sources (%)	73		99		100
	Total consumption of electricity, gas and heating oil in GWh	275.9	–	280	–	285.75
	Market-based GHG scope 1 (t CO ₂ e)	21,258	–	23,117	–	25,745
	Market-based GHG scope 2 (t CO ₂ e)	22,288	–	190	–	–
	Market-based scope 1+2 (t CO ₂ e)	43,546	–	23,307	–	25,745
E1-6	Location-based GHG scope 1 (t CO ₂ e)	21,258	–	23,117	–	25,745
	Location-based GHG scope 2 (t CO ₂ e)	63,342	–	73,125	–	72,951
	Location-based scope 1+2 (t CO ₂ e)	84,600	–	96,242	–	98,696
	Total market-based scope 3 emissions (t CO ₂ e) ¹²	1,405,148	–	2,902,072	–	3,874,972

12 Key figures

ESRS	KPI	2021		2022		2023
		AU	AU & IND	AU	AU & IND	AU
E1-6	Cat. 1 (t CO ₂ e)	133,708	–	123,756	–	429,005
	Cat. 2 (t CO ₂ e)	140,314	–	46,789	–	23,363
	Cat. 3 (t CO ₂ e)	10,183	–	4,113	–	8,654
	Cat. 4 (t CO ₂ e)	9,461	–	11,361	–	13,860
	Cat. 5 (t CO ₂ e)	20,988	–	2,780	–	7,167
	Cat. 6 (t CO ₂ e)	100	–	1,283	–	498
	Cat. 7 (t CO ₂ e)	4,104	–	10,421	–	10,148
	Cat. 8 (t CO ₂ e)	not surveyed	–	not surveyed	–	not surveyed
	Cat. 9 (t CO ₂ e)	26,787	–	14,100	–	2,692
	Cat. 10 (t CO ₂ e)	645	–	1,146	–	1,973
	Cat. 11 (t CO ₂ e)	964,053	–	2,238,462	–	2,806,400
	Cat. 12 (t CO ₂ e)	94,805	–	424,555	–	571,213
	Cat. 13 (t CO ₂ e)	not surveyed	–	not surveyed	–	not surveyed
	Cat. 14 (t CO ₂ e)	not surveyed	–	not surveyed	–	not surveyed
	Cat. 15 (t CO ₂ e)	not surveyed	–	not surveyed	–	not surveyed
ESRS E2: Pollution						
E2-2	Share of plants with ISO 14001 certification (%)	–	–	100	–	100

12 Key figures

		2021		2022		2023
ESRS	KPI	AU	AU & IND	AU	AU & IND	AU
ESRS E3: Water and marine resources						
E3-4	Specific water consumption (l/kg factory output)	–	0.2 – 3.6	5.01	–	4.5
	Specific water consumption (l/€ factory output)	–	0.2	0.26	–	0.23
	Absolute water consumption (l)	–	429,942,434	241,840,636	–	229,740,035
ESRS E5: Resource use and circular economy						
E5-4	Recycled source materials used in EMEA in absolute value (kt)	–	61.2	2.1	–	1.6
	Recycled source materials used in EMEA in relative value EMEA (%)	–	15.2	5	–	3.9
E5-5	Output quantity of all REHAU plants (EMEA)	50,244	–	51,228	–	41,170
	Proportion of packaging made of paper and corrugated cardboard as well as wood and cardboard reels EMEA (%)	80	–	85	–	86
	Ratio of single-use plastic packaging to total packaging sales EMEA (Sales of single-use plastic packaging) (%)	–	–	10	–	10
	Non-hazardous waste worldwide (in t)	15,175	–	14,036	–	15,464
	... of which recycled (in t)	12,992	–	12,341	–	12,700
	... of which disposed of (in t)	2,184	–	1,695	–	2,764
	Hazardous waste (in t)	2,632	–	2,926	–	3,134
	... of which recycled (in t)	1,874	–	2,149	–	2,053
	... of which disposed of (in t)	757	–	777	–	1,081
	Non-hazardous waste + hazardous waste (in t)	17,807	–	16,962	–	18,598

12 Key figures

		2021		2022		2023
ESRS	KPI	AU	AU & IND	AU	AU & IND	AU
ESRS S1: Own workforce						
S1-3	Pulse Survey response rate (%)	–	65	74	–	71
	Participants in Pulse Surveys	–	–	5,078	–	5,116
	Value for "Trust" in the Pulse Surveys (%)	–	57	59	–	57
	Value for "Reliability" in the Pulse Surveys (%)	–	–	62	–	56
	Value for "Innovation" in the Pulse Surveys (%)	–	–	60	–	58
	Value for "Morals" in the Pulse Surveys (%)	–	–	60	–	58
	Managers at levels E3 to E0 who have started the 360° feedback	–	85	90	–	38
	Participants in Feedback2Managers	–	226	11	–	–
S1-6	Total number of employees (deadcount, as at 31.12.)	–	19,764	7,032	–	6,945
	of which salaried employees	–	7,785	1,750	–	1,877
	of which employees in manufacturing	–	11,320	5,163	–	4,820
	Full-time Americas (AM)	–	2,773	730	–	667
	Part time AM	–	2	0	–	2
	Full-time Asia Pacific (AP)	–	1,487	21	–	25
	part time AP	–	1	0	–	0
	Full-time EMEA (Europe)	–	13,883	6,048	–	5,979
	Part time EMEA	–	1,372	233	–	272

12 Key figures

ESRS	KPI	2021		2022		2023
		AU	AU & IND	AU	AU & IND	AU
S1-6	New hires AM	–	1,029	433	–	358
	New hires AP	–	428	7	–	5
	New hires EMEA	–	2,197	952	–	686
	New hires total	–	3,654	1,392	–	1,049
	Number of employees AM	–	2,775	730	–	669
	Staff turnover rate* AM (%)	–	17	31.8	–	26.0
	Number of employees AP	–	1,488	21	–	25
	Fluctuation rate* AP (%)	–	10	7.3	–	4.2
	Number of employees EMEA	–	15,501	6,281	–	6,251
	Fluctuation rate* EMEA (%)	–	5.4	4.4	–	7.1
	Total number of employees	–	19,764	7,032	–	6,945
	Total staff turnover rate* (%)	–	7.4	7.2	–	9.1
	Employees in vocational training (incl. cooperative studies)	–	469	170	–	248
	Global training rate (%)	–	5.0	1.5	–	3.9
	Number of apprentices	–	469	170	–	144
	Proportion of female apprentices (%)	–	22	–	20	36
	Number of apprentices who have completed their training	–	169	71	–	–
	Hire rate (%)	–	79	55	–	–
S1-8	Cases of violations of or threats to freedom of association or collective bargaining (cases)	–	0	–	0	0

* unintentional fluctuation

12 Key figures

ESRS	KPI	2021		2022		2023
		AU	AU & IND	AU	AU & IND	AU
S1-9	Divers part-time (PT)	–	1	0	–	0
	Divers full-time (FTE)	–	20	17	–	21
	Female PT	–	658	191	–	210
	Female FT	–	4,676	2,145	–	2,084
	Male PT	–	716	42	–	64
	Male FT	–	13,447	4,637	–	4,566
	Women in leadership positions E0-E3 (%)	–	13	8.8	–	9.2
	Employees younger than 30	–	4,264	1,667	–	1,560
	... in %	–	22	24	–	22.5
	Employees 30 to 49	–	10,325	3,729	–	3,709
	... in %	–	53	53	–	53.4
	Employees older than 50	–	4,929	1,636	–	1,676
	... in %	–	25	23	–	24.1
S1-12	Number of employees with disabilitie	–	305	134	–	144
	Proportion of employees with disabilities (%)	–	3.2	3.5	–	3.7

12 Key figures

ESRS	KPI	2021		2022		2023
		AU	AU & IND	AU	AU & IND	AU
S1-13	Average number of hours for further training in classroom or live online training per employee worldwide: overall average	–	3.5	7.1	–	5.0
	see above : younger than 30	–	2.0	10	–	6.3
	see above: 30 to 49	–	3.4	7.5	–	5.8
	see above: older than 50	–	1.9	3.4	–	2.4
	Number of trained employees	–	10,520	3,411	–	1,601
	Number of projects carried out worldwide e-learning courses	–	15,838	9,393	–	8,231
	Proportion of women in the GROW development programme (%)	–	42	20	–	17
	Number of men in the IGP (International Graduate Programme, formerly International Trainee Programme)	–	3	1	–	1
	Number of women in the IGP	–	3	0	–	0
	Number of nationalities in the IGP	–	4	1	–	1
	Number of participants in the MDP programme	–	16	5	–	5
	Number of nationalities in the MDP programme	–	8	3	–	4
	Number of participants in the GROW programme	–	23	5	–	6
	Number of nationalities in the GROW programme	–	6	3	–	3
	Number of women in the LEAD programme	–	1	no programme in 2022	–	no programme 2023
	Number of men in the LEAD programme	–	11	no programme in 2022	–	no programme 2023
	Number of nationalities in the LEAD programme	–	7	no programme in 2022	–	no programme 2023

12 Key figures

ESRS	KPI	2021		2022		2023
		AU	AU & IND	AU	AU & IND	AU
S1-14	Proportion of factories with ISO 45001 certification (%)	–	–	100	–	100
	Employees covered by management system for HSE (%)	–	–	98	–	98
	Accidents with >3 lost days per 1 million working hours – target state (factories worldwide)	–	6.83	6.66	–	7.25
	Accidents with >3 lost days per 1 million working hours – target state (factories worldwide)	–	6.64	–	6.64	5.99
S1-17	Reports of human rights violations (cases) (Violation of the prohibition of forced labour and child labour as well as cases of 'discrimination based on origin, skin colour or gender)	–	0	–	0	0
ESRS S3: Affected Communities						
S3-2	Donations (€)	–	61,087	–	52,195	1,000
ESRS G1: Corporate policy						
G1-3	Share of the topic of corruption in recorded compliance risks (%)	–	50	–	32	13
	Number of employees who have completed compliance courses (Ref. = Refresher Course, Bas. = Basic course)	–	4,129	–	2,464	–
	... in compliance and CoC	–	Ref: 2,131 Base: 653	Ref: – Base: 175	–	Ref: – Base: 156
	... Antitrust Law Refresher Course	–	Ref: 335 Base: 0	Ref: – Bas: 130	–	Ref: 692 Base: 663
	... Anti-corruption	–	Ref: 743 Base: 267	Ref: 123 Base: 84	–	Ref: 692 Base: 663
	... in cybersecurity	–	–	1,820	–	3,400
G1-4	Confirmed cases of corruption (cases)	–	0	–	0	0

12 Key figures

Base emissions 2018

ESRS	KPI	
E1-6	Base emissions 2018 scope 1 (t CO ₂ e)	17,419
	Base emissions 2018 scope 2 market-based (t CO ₂ e)	74,268
	Base emissions 2018 scope 2 location-based (t CO ₂ e)	81,887



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