

Engineering progress
Enhancing lives



Sustainability Report 2024

REHAU Automotive




Contents

03	→	Preface
04	→	Company
26	→	Environment
33	→	Social impact
45	→	Supply chain
49	→	Report profile
51	→	Annex
73	→	Legal notice

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,

The automotive industry is facing fundamental changes. The shift towards sustainable mobility, increasing regulatory requirements and global economic challenges are challenging companies more than ever. In this dynamic environment, our aim is to position REHAU Automotive for the future and play an active role in shaping a sustainable automotive industry.

A decisive milestone this year was the adjustment of our corporate structure for 2025: With ATLAS Holdings as a new investor on board, we have additional opportunities to further develop our strategic direction. This partnership not only strengthens our innovative power, but also our commitment to sustainable solutions along the entire value chain.

Another focus in 2024 was on **preparing for the implementation of the Corporate Sustainability Reporting Directive (CSRD)**. These new European reporting obligations place high demands on the transparency and traceability of our sustainability strategy. We have optimized our internal processes to not only meet the increasing requirements, but also to use them as an opportunity to further improve our sustainability performance. Our reporting is therefore increasingly based on the **European Sustainability Reporting Standards (ESRS)**. Despite the draft for the first omnibus package published by the EU Commission on February 26, 2025, which is expected to postpone the CSRD reporting obligation for REHAU Automotive until the 2027 reporting year, we will continue to monitor regulatory developments and drive forward our sustainability reporting.

However, sustainability is more than just a reporting obligation for us - it is an integral part of our corporate strategy. **We made concrete progress in 2024**, particularly in the areas of **climate protection and energy efficiency**:

- By optimizing our production processes, we were able to **further reduce energy consumption at our plants**.
- We have made targeted investments in **renewable energies** and are increasingly relying on **green energy sources** at several locations.
- The continuous reduction of our **carbon footprint** remains a key objective of our sustainability strategy.

This progress is the result of the commitment of our employees, close cooperation with our partners and our consistent sustainability management. I am convinced that our strategy has set the right course for us to continue to play a responsible role in the automotive industry in the future.

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

Yours

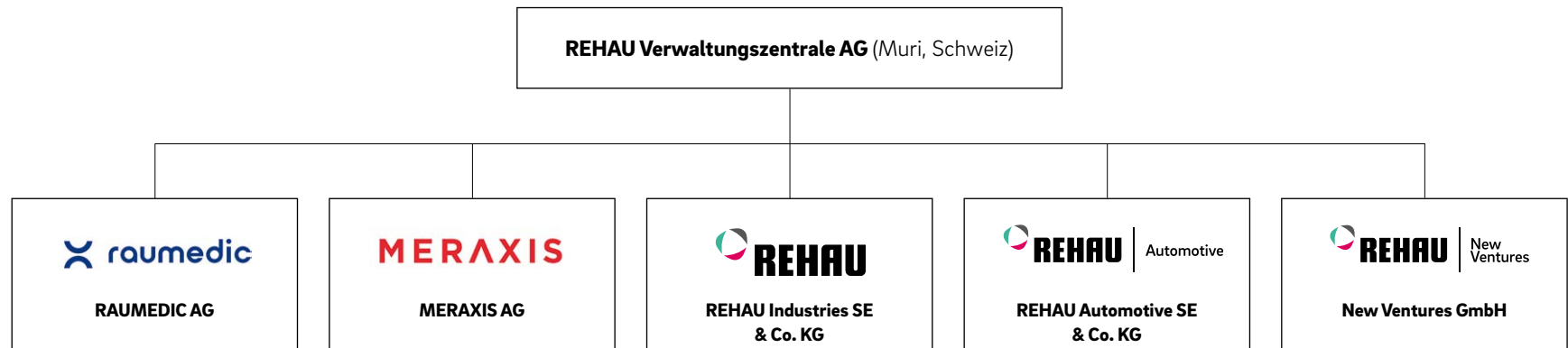
Dr. Markus Distelhoff
CEO REHAU Automotive SE & Co. KG

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 automotive, construction, 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 Automotive, REHAU Industries, 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 6,485 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. REHAU Automotive is also present in South Africa and the United States of America. The largest subsidiary of REHAU Automotive is the Germany-based REHAU Automotive SE & Co. KG which has 3,484 employees. In the 2024 fiscal year, REHAU Automotive generated turnover of 1.31 billion euros (2023: 1.42 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, complex solutions including finishing steps such as painting and laminating.

→ Key workforce figures, P. 67 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) oversees the 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 defines 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 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 serve 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. Where legally permissible, 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 REHAU Automotive Supervisory Board (SB RH AU) functions as the SB SG of REHAU Automotive. 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 members: the CEO, COO and CFO. The AEB is responsible for the operational implementation of the subgroup's vision, mission and strategy. 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. The Automotive Head of Sustainability is responsible for coordination. The

determination of areas for revision within the sustainability strategy follows 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 individual analyses are combined into a matrix, forming the key areas of action for sustainability. The basis for this is the double materiality approach.

→ Materiality analysis, P. 8

Since 2021, variable remuneration at levels E0 to E2 has been split between management and individual goals, 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. For instance, an incentive system has been established to encourage all managers to integrate sustainability into their respective areas of responsibility.

Corporate strategy

The automotive industry is subject to numerous 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 evolving, 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.

The market remains tense, characterized by uncertain OEM strategies, intensified international competition (particularly from China) and increased political regulation towards electric drives, which is having a significant impact on sales figures. As a supplier that is highly dependent on these developments, we are confronted with increasingly fierce competition within the supplier market. Smaller suppliers in particular are increasingly struggling with the challenges of achieving scaling effects and remaining competitive over the long term. Another challenge is the rise in bureaucracy, which slows down processes and makes adjustments more difficult.

In order to continue realizing its vision of being the preferred partner of the automotive industry for sophisticated, innovative polymer process solutions, REHAU Automotive is focusing its mission on the following points in 2024:

- The REHAU Automotive team passionately and reliably supports customers 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. Focused 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. In the area of innovation, our focus has changed noticeably. Instead of investing extensively in long-term future research, we are focusing our resources on operational series and product developments that are more closely geared to the requirements of the market. This strategic adjustment reflects the current market dynamics and the increasing pressure to transform existing core competencies into marketable products more quickly and efficiently. At the same time, however, this also means that ambitious research projects that go beyond our current core business can only be pursued to a limited extent.
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 sustainability even further.
3. Operational efficiency: As a result of the era-defining economic crisis in recent years, the number of units produced in the automotive industry has stabilized at a lower level than before the crisis, particularly in our main market of Europe. In addition, the industry is undergoing significant transformational processes in terms of vehicle technology. The technology transition of OEMs from combustion engines to electromobility has been less gradual and successful on the market than expected. This also has a direct impact on the unit sales of our core customers. These developments have forced suppliers, especially smaller suppliers such as REHAU Automotive, to make their operational processes as lean as possible.

4. Growth & risk diversification: In order to tackle the many challenges and risks and strengthen our position in the market, we have focused our strategic orientation on inorganic growth and the acquisition of new partnerships. We have already made great progress with these measures to diversify our risks and they are now close to completion – the closing is scheduled for the end of March 2025. The decisive factor for the implementation of the growth strategy is the support of an American financial investor and a merger with another supplier. Our strategy is to achieve greater scaling effects by expanding the market, product range, customer portfolio and other synergies.
5. The new ownership structure will influence the content of our corporate strategy. It is to be expected that our strategic priorities will change and develop based on this partnership to allow us to better meet the requirements of the market.

Materiality analysis

The materiality analysis of recent years underwent extensive further development to allow us to determine the key topics 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) and the European Sustainability Reporting Standards (ESRS), which will apply to REHAU Automotive starting in the 2025 fiscal year.

After the first materiality analysis was carried out for REHAU Automotive in 2023 in accordance with the double materiality analysis, this was further developed at the level of the REHAU Group in the reporting year. Consequently, the results and findings from the previous year were updated and deepened. Value-chain and

stakeholder mapping was also used to create an understanding of the company's activities and key stakeholders. Desk research and internal workshops were used to identify the impacts, risks and opportunities (hereinafter referred to as "IROs") of the REHAU Group with regard to environmental, social and governance issues in its own operations and in the upstream and downstream value chain. The IROs were assessed on the basis of double materiality:

Materiality of the impact (Inside-Out Perspective)

- How do REHAU's corporate activities influence the environment and society?
→ positive/negative or potential/actual
- Assessment of the impacts according to scope (number of people affected or area of the affected environment), extent (range of impacts) and their likelihood (in the case of potential impacts) as well as their recoverability (in the case of negative impacts)

Financial materiality (Outside-In Perspective):

- How can sustainability issues affect the company financially?
- Assessment of opportunities and risks according to severity and probability

To evaluate the IROs for each ESRS topic, the most important internal experts were interviewed as stakeholders in focus groups on specific topics, which also incorporated the perspectives of external stakeholders (affected communities, authorities, suppliers and customers). The results of the key topics confirm the focus topics defined in the previous year: "Climate protection: climate change and energy efficiency", "Resource conservation", "Employee motivation", "Sustainable supply chains" and "Sustainable corporate governance". To REHAU Automotive, this is a clear mandate to implement consistent integration of these topics into our core business.

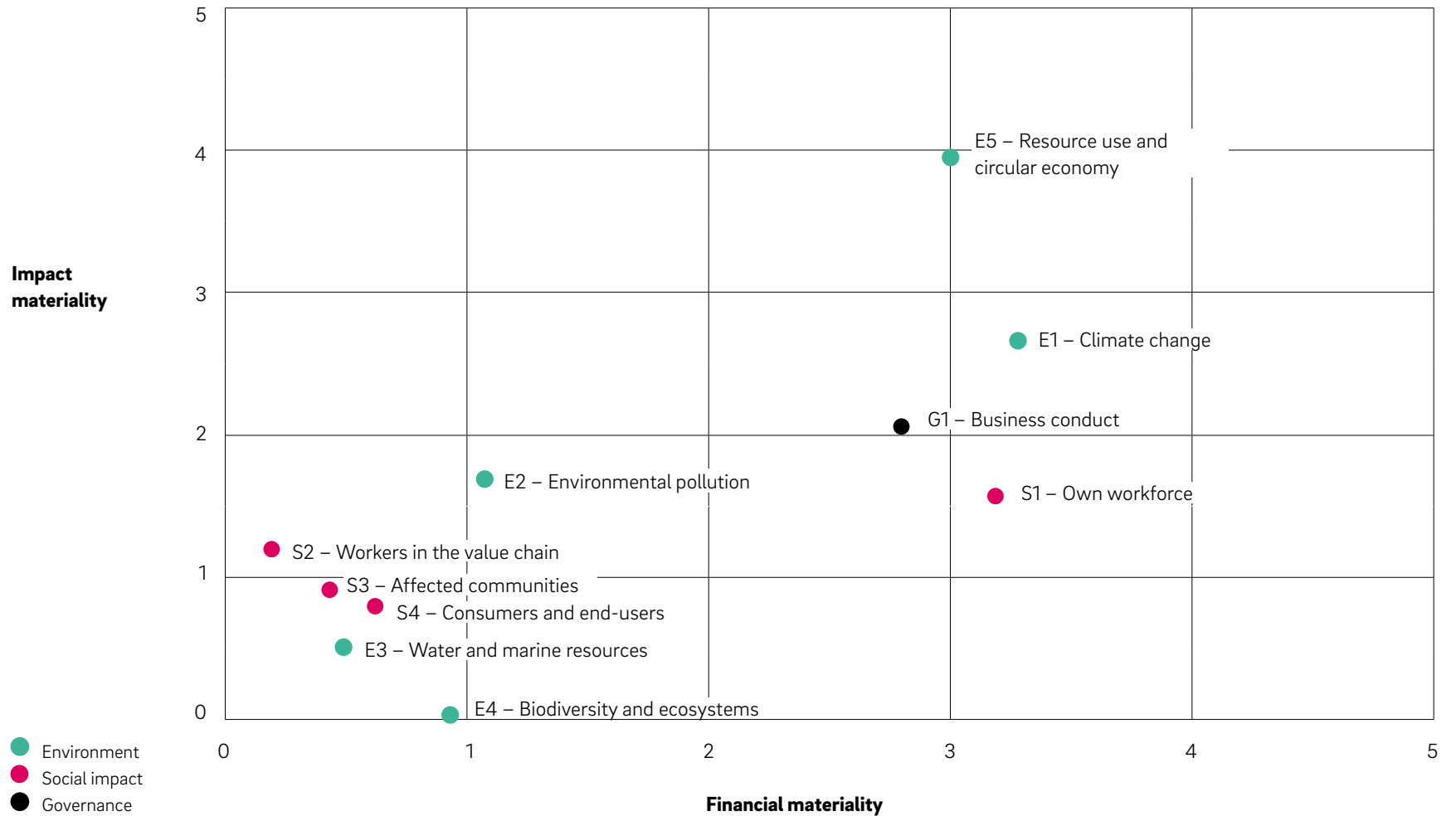
03 Results of the materiality analysis

ESRS topic	Impact materiality	Financial materiality	Focus topic
E1 Climate change	✓	✓	Climate protection: climate change and energy efficiency
E2 Pollution	✓	✓	
E3 Water and marine resources	✗	✗	
E4 Biodiversity and ecosystems	✗	✗	
E5 Resource use and circular economy	✓	✓	Conservation of resources
S1 Own workforce	✓	✓	Motivation of the workforce
S2 Workers in the value chain	✗	✓	Sustainable supply chains
S3 Affected communities	✗	✗	
S4 Consumers and end-users	✗	✗	
G1 Business conduct	✓	✓	Sustainable corporate governance

✓ material

✗ non-material

04 Materiality matrix REHAU Group



Sustainability strategy

In 2024, REHAU Automotive continued the strategic transformation process initiated in 2021. The sustainability strategy is continuously being developed and improved in an iterative annual process. The activities of REHAU Automotive's sustainability strategy will be based on five areas of action in the future.

Sustainable corporate governance

Sustainable corporate governance encompasses activities and their effects for 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 in the pursuit of a long-term strategy in which the perspectives of all stakeholders are taken into account.

This enables the REHAU Group to counteract operational risks – such as business interruptions caused by failure to observe environmental, social or compliance requirements – as well as other risks, such as loss of reputation or increased costs.

Conservation of resources

Resource conservation includes all activities and impacts of products and processes on the environment across 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 makes it essential to avoid or reduce waste and to return scrap to the resource cycle. By closing loops, reducing waste and optimizing resource efficiency, REHAU Automotive can mitigate rising raw material costs and reduce vulnerabilities in supply chains, while also driving innovation and economic benefits. Nevertheless, it is important to note the dependence of OEMs, which determine the requirements for the use of recycled material.

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. 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

Climate protection covers all activities along the value chain and 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 German 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 20% of greenhouse gas emissions. This highlights the importance of reducing REHAU Automotive's CO₂e footprint to support climate

change mitigation. 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 decarbonization measures, the company is contributing to the preservation of a livable environment. REHAU Automotive follows a clear approach in all of its activities: avoid emissions, reduce emissions and only then offset emissions. By 2027, the company aims to reduce production-related emissions (Scopes 1 and 2) to zero worldwide. 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. Since 2021, emissions across Scopes 1, 2, and 3 have been measured and reported in the corporate carbon footprint, enabling more precise and targeted reduction measures.

Sustainable supply chains

In cooperation with partners and suppliers, REHAU Automotive takes responsibility for ensuring a sustainable and fair procurement process. Separate standards and targets will 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 includes a proactive commitment to human rights, in compliance with the German Supply Chain Act. At the same time, REHAU Automotive is continuously working to reduce Scope 3 emissions and source sustainable raw materials for production.

 Declaration of principles

Motivation of the workforce

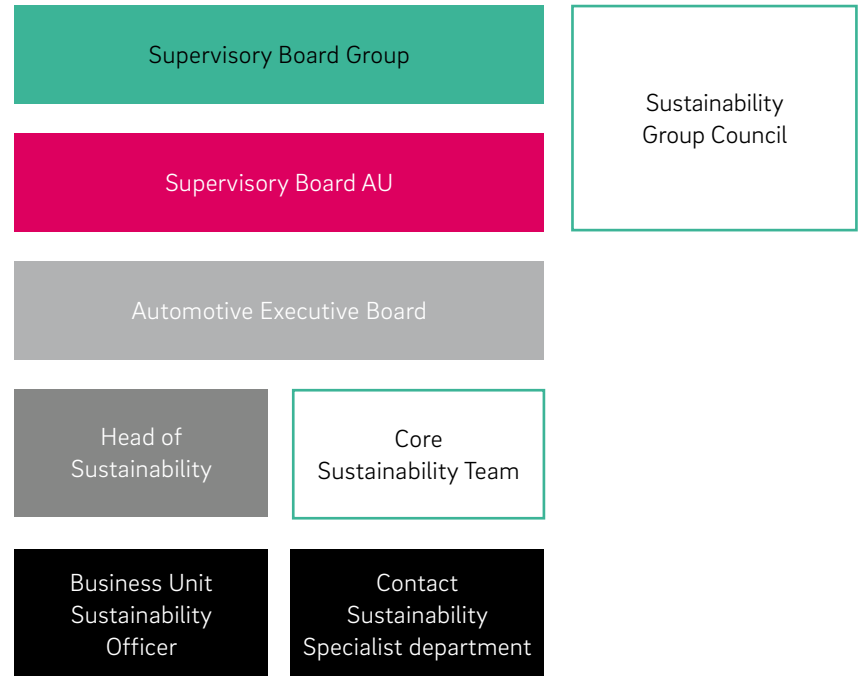
The working atmosphere at REHAU Automotive is characterised by openness, respect and fairness. Employees work closely together, integrating their own interests into the daily routine in an active and effective manner. REHAU Automotive focuses on four key areas:

- 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.

Sustainability organisation

The SB Group holds 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 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 and is chaired by the REHAU Head of Sustainability. The GCS has the authority to make recommendations to both the SB Group and the executive boards of the subgroups.

05 Sustainability organisation at REHAU Automotive



At REHAU Automotive, sustainability is primarily a management task. The primary responsibility for implementing sustainability within the organisation lies with the management team. In addition to the supervisors, all employees 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. The Head of Sustainability provides progress updates to the AEB on the implementation of the sustainability strategy at least twice a year.

The Head of Sustainability at REHAU Automotive is supported by the Core Sustainability Team, a committee of sustainability officers from the business units and key departments. In addition to regular information and reporting channels, the Core Sustainability Team ensures a continuous flow of information on reporting, areas of action, important ratings, rankings and initiatives, as well as higher-level topics. It is led by the Head of Sustainability, who convenes Core Sustainability Team meetings once a month. 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 responsables from the Health, Safety and Environment (HSE), Energy Management (EM), Purchasing (PUR), Human Resources (HR), Communications (COM), Compliance (GCO) and Chemistry (CHEM) departments.

Stakeholders

REHAU Automotive thrives on open dialogue with its internal and external stakeholders. In addition to the users of the sustainability statement, these include the affected stakeholder groups in particular. REHAU Automotive’s most important stakeholder groups include:

- 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 Automotive’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 reporting year. There are also other formats like workshops with customers, dialogues within the industry

association and exchanges of information with Hof University of Applied Sciences. 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.

→ 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.

→ 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. Responsible conduct and integrity are key values, especially in its interactions with political parties and non-governmental organizations.

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 Automotive 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 analyzing the anticipated emissions, the regional infrastructure and the impact on the local job market. REHAU Automotive responds to questions from the general public at all of our locations across the globe. Local residents who turn 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.

Compliance and integrity in business transactions

Corporate values, principles, standards and norms of behaviour

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 strong 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. In its dealings with stakeholders, REHAU Automotive is a reliable partner that acts with integrity. 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.

The workforce can see our corporate values, principles and culture 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 version, 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 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 the functionaries entrusted with it create the necessary conditions for REHAU and its subgroups to achieve a state of compliance. The system enables planning, management and control of all of the company's compliance activities.

The compliance organisation is a vital component for good, sustainable corporate management. 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 overarching goal of compliance is to minimize compliance risks that arise from REHAU's goals and activities in particularly relevant areas. Compliance risks are systematically analysed as part of the compliance risk management process.

The primary aim of the CMS is to prevent the most likely violations. 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 check 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.

Efforts are being made to improve the CMS and compliance processes. REHAU adheres to the principle of anticipating changes and responding to innovations proactively, particularly considering evolving and changing legislation (e.g., ESG, Whistleblowing Directive).

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, which focuses 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 3,568 (2023: 1,664) compliance courses, of which 3,112 (2023: 156) were in the area of Compliance and Code of Conduct, 67 (2023: 153) completed the course in the area of antitrust law and 389 (2023: 1,355) completed the basic and refresher course in the area of anti-corruption.

In addition, there are on-site training sessions on compliance topics. 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 (2023: 13 percent) of the compliance risks recorded or updated in 2024 relate to the issue of corruption. Measures and responsibilities 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.

Fighting 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 2024 (2023: 0). 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. 71

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 issues. In addition to the internal CoC, REHAU also obliges its suppliers to implement these principles (including, among other things, the prohibition of child and forced labor, ensuring fair pay and working hours, guaranteeing freedom of association, the prohibition of discrimination, compliance with environmental laws and international agreements on this and the 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. Salary market trends are regularly monitored 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 on this matter. 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. 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.

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. In the REHAU Automotive subgroup, the internal “HR Quality Check and Social Audit Plants” 2024 audit was carried out at the Port Elizabeth, Brake, Viechtach and Feuchtwangen sites. Systematic auditing of higher-risk plants did not reveal any relevant findings or reports of human rights violations. The highest risks in the areas of environment, labor, and human rights are associated with the REHAU Automotive subgroup’s locations in South Africa. The risk assessment prepared in 2019 continues without serious changes.

The plants in Hungary, South Africa, the USA and the Czech Republic are to be audited in 2025. 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 specifically sensitized to those issues. 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.

Risk management

At REHAU Automotive, risks are principally understood to be possible, future developments or events that could lead to a negative deviation from the plan and therefore jeopardise the meeting of corporate targets. This includes economic, environmental and social objectives. Risk management (RM) evaluates the defined risks in terms of probability of occurrence and extent of damage. 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 continuous cycle 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 2024 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)
- increasing number of insolvencies in supply chains due to the global economic situation.

Risk assessment of sustainability issues

The Head of Sustainability at REHAU Automotive works closely with Risk Management. Information on current risks is exchanged at least twice a year. The key focus areas 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 that allows identified risks to be integrated into the company's overall risk strategy and management. This process also allows for the creation of structures and resources to address these risks. Sustainability management collaborates with RM to achieve this integration. 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 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 included in the annual QM report to the AEB. REHAU Automotive's QM Report for 2024 shows that quality targets were met even in the difficult environment of volatile markets. The achieved defect rate of less than < 54 parts per million (ppm) is the industry benchmark in the area of activity (painted exterior). In 2024, 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 confirms 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 organization is regularly checked by independent internal and external auditors and evaluated in

audit software, then the findings are applied to the organization. As part of this continuous development, REHAU Automotive worked on the following focal points in 2024:

- high quality in the development projects and without customer escalations through continued maturity management (incl. standardization RGA 1 and 2 in the plants)
- software modernization in South Africa plant incl. roll-out of digital error collection card for JIT assembly processes
- further optimization of product safety through realignment of local PSCR and central safety committee
- IT support for error prevention in the ETD labeling process
- increased efficiency through replacement of outdated complaint reporting software with new in-house software in all plants
- optimization of analysis possibilities through implementation of coordinate-measuring technology at the Moravska Trebova (CZ) site
- complete decoupling of the Automotive QM system from REHAU Industries and further development of the process house
- increased effectiveness of supplier management through integration and realignment of the SQE structure in the automotive organization

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 highly positive feedback from OEM customer portals clearly demonstrates that REHAU operates with quality and efficiency.

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 commitment 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 onwards

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 by 2027
- Scope 3: The aim is to 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. Unavoidable emissions are offset with compensation measures only as a last resort.

The prerequisites for this are continuous monitoring of Scope 1 and Scope 2 emissions and an extended annual analysis of Scope 3 emissions. At the same time, a holistic and detailed emissions balance was determined for the core product at system level. REHAU Automotive is working on being able to systematically determine such balances for all of its products by the end of 2025.

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 2023 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 adapting to climate change does not yet exist, but is to be developed in 2025. The REHAU plants in Port Elizabeth (South Africa), as well as the German plant complexes in Feuchtwangen and Viechtach, were analyzed in the 2023 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-related risks, as well as regulatory requirements, the standardized process is to be optimized and integrated into risk management by 2025. This will also include the implementation of initial measures which still need to be worked out.

Emissions

The need to reduce greenhouse gas (GHG) emissions is well-established. However, significant differences remain in emission reduction and technical requirements between individual plants, particularly outside the EMEA region.

When monitoring GHG emissions, REHAU Automotive bases its measurements on international environmental and climate reporting guidelines such as the Greenhouse Gas (GHG) Protocol, CDP as well as 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 to calculate emissions, and the climate impact is converted into the CO₂ reference value. 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).

In 2024, 100 percent of the electricity consumed at REHAU Automotive plants came from renewable energy sources.

In the reporting year, REHAU Automotive emitted 3.64 kilograms of CO₂e in scope 2 on the balance sheet. At the plant in Viechtach 11, part of the heat requirement was switched from gas to local heating using wood chips in the first half of the year, and the Feuchtwangen 11 plant received local heating all year round for the first time ever in 2024. This has reduced emissions in Scope 1, but in future they must be reported in Scope 2.

REHAU Automotive aims to reduce global production emissions to zero by 2027. 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 cannot yet be reported with

the publication of the 2024 Sustainability Report, as the relevant data will only be available after publication of this report. A comprehensive presentation of Scope 3 emissions will be provided in a separate report during the second quarter of 2025. For Scope 1 emissions, the existing data was used to prepare the report. For the missing data, the values from the previous year were adopted and updated in the current year.

- Sustainability strategy, p. 11
- Key emissions figures, p. 64 onwards
- Sustainability goals, p. 51

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 annual increase in energy efficiency is the target set at the locations (compared to the 2019 base year).

To date, REHAU Automotive has established 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. For the German sites, an additional off-site PPA was concluded for the purchase of wind power and PV systems, which

covers around 7 percent of REHAU Automotive's total electricity requirements. The on-site PPA system at all locations for the generation and use of photovoltaic (PV) electricity is expected to cover up to 7 percent of electricity requirements by 2026. The remaining electricity from renewable sources is secured through the purchase of guarantees of origin, which are validated by energy suppliers in the register of guarantees of origin to avoid double counting.

Heat supplies from renewable local heating or wood chip systems have also been implemented. At the REHAU Automotive plant in Viechtach 11, a local heating network for an energy volume of up to 2,000,000 kWh per year was put into operation in 2024 with the assistance of an external company. Energy efficiency measures are continuously planned and implemented as part of ISO 50001.

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 Automotive has introduced stricter requirements regarding its targets.

REHAU Automotive's total energy consumption amounted to 272.51 gigawatt hours. The decrease in total consumption is partly due to the drop in production volumes.

The operational focus in energy management in 2024 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. Overall, energy consumption fell by 26.98 GWh compared to 2023.

- Key energy figures, p. 64 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.

The 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 its impact on air, water, and soil. By using the best available technology—such as post-combustion systems, filtration technologies, and wastewater treatment plants—the company minimizes emissions and discharges while preventing soil contamination. To reduce risks to human health and the environment, all substances and chemicals used at REHAU Automotive undergo a strict monitoring, approval, and testing process. Environmental performance is also monitored within the supply chain through supplier and service provider audits (e.g., waste disposal companies) and other evaluation methods.

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

→ Climate management, p. 26

Circular economy

For REHAU Automotive, polymers have always been valuable materials. Closing internal material cycles, even beyond plant boundaries, is of great importance at REHAU Automotive.

Orientation and management

The systematic minimisation of resource consumption has been an integral part of REHAU Automotive's sustainability strategy for decades. The circular economy and its different phases are now well-established terms. A differentiation is currently made between four stages of the circular economy: maintenance, reuse, reprocessing and recycling.

Among these, the reprocessing and recycling stages, as well as the use of recyclates, have long been established. However, the level of implementation varies depending on customer requirements and application areas. 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. In July 2023, the draft of the End-of-Life Vehicles' (ELVs) regulation set quotas for the

use of post-consumer recyclate, and it has led to a rethink in the automotive industry. The possibility of using recyclate and the demand to take back products and subsequently recycle them dominate the considerations for implementing the circular economy. At the same time, expertise is being developed and awareness is being raised for the future regulatory requirements of the circular economy. The development phase of a product is a crucial time for the creation of comprehensive options for reprocessing and recycling.

To enhance its knowledge of circular economy and sustainability, REHAU Automotive participated in various events in 2024. Insights gained were shared throughout the organization via different communication channels. Additionally, tailored presentations were developed for customer projects to highlight opportunities and associated risks.

Specifically, developments towards (hybrid) recyclate compounds are explicitly discussed during supplier meetings.

GWP values (Global Warming Potential) and the strategic goals of material suppliers were collected and recorded in internal systems. More than 15 types containing recyclate were sampled and evaluated in 2024 as part of pre-qualifications on specific components. High-quality post-consumer grades were identified for in-house compound development. These replace 25 to 50 percent of the prime polymers in the in-house formulations, in line with the ELV proposal. In 2024, validation loops and the presentation to customers took 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 portfolio remained largely unchanged during 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 2024, the total output volume of processed polymers from all REHAU Automotive plants was 46,000 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 rate, 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.

The recyclate rate for parts manufactured in-house was 3.9 percent or 1,400 tonnes in the reporting year.

Where possible, recycled polymer is already used in REHAU Automotive's products. Through continuous processing of production waste and the use of post-industrial and post-consumer waste at external recycling facilities, the company is steadily increasing its use of secondary raw materials.

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 International Material Data System (IMDS).

Packaging

The efficient use and reduction of resources have been essential components of REHAU Automotive's understanding of sustainability with regard to packaging for decades. Packaging made of paper and corrugated cardboard as well as wood and cardboard reels accounted for 80 percent of REHAU Automotive's packaging in 2024 (2023: 85.5 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 fiber-based cardboard was used as packaging.

→ Key packaging figures, p. 66

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 primary goal of these management systems is to optimize water use efficiency while preventing environmental pollution. They enable the organisation to achieve these objectives while continuously improving performance at the same time. The company adheres to all applicable legal requirements and follows a systematic approach to minimize environmental risks. However, 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

REHAU Automotive has maintained documented monthly process water monitoring across all its plants worldwide for over a decade. Defined quality limit values are recorded locally and managed centrally. The key performance indicator (KPI) for water management is the reduction of water consumption per euro of

plant revenue, using 2019 as the base year. The target is to reduce water consumption by 10% per euro of plant revenue on a continuous basis. Water consumption is measured as it is supplied to each plant. Depending on the plant location, process water is completely replaced up to twice a year. The water footprint of REHAU Automotive's products (liters per kilogram of plant output) varies depending on the production process and product type. In some cases, controlled water drainage is required to maintain a necessary level of water exchange. However, the circular use of water is finite—a further reduction in water consumption or an increase in recycling could compromise 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 4.82 l/kg in the reporting year (2023: 4.5 l/kg). The increase in specific water consumption is due to the significantly lower production figures and the associated basic consumption. In addition, the water consumption of the Deggendorf and Ingolstadt logistics centers is taken into account from the current reporting year. Work is continually being done to reduce water loss, for example through more efficient mold changing.

REHAU Automotive's total water consumption in the reporting year was 221.99 megaliters (2023: 229.74 ml). Several production stoppages occurred at plants due to insufficient capacity utilization. To completely flush out the resulting deposits, more frequent replacement of the process water became necessary, as had occurred in previous years.

→ Key water figures, p. 66
→ Sustainability goals, p. 51

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 ensure this, the waste disposal companies that REHAU Automotive works with for recycling and disposal are subject to risk-based monitoring.

- Key waste figures, p. 66
- Sustainability goals, p. 51

Social impact

Corporate culture

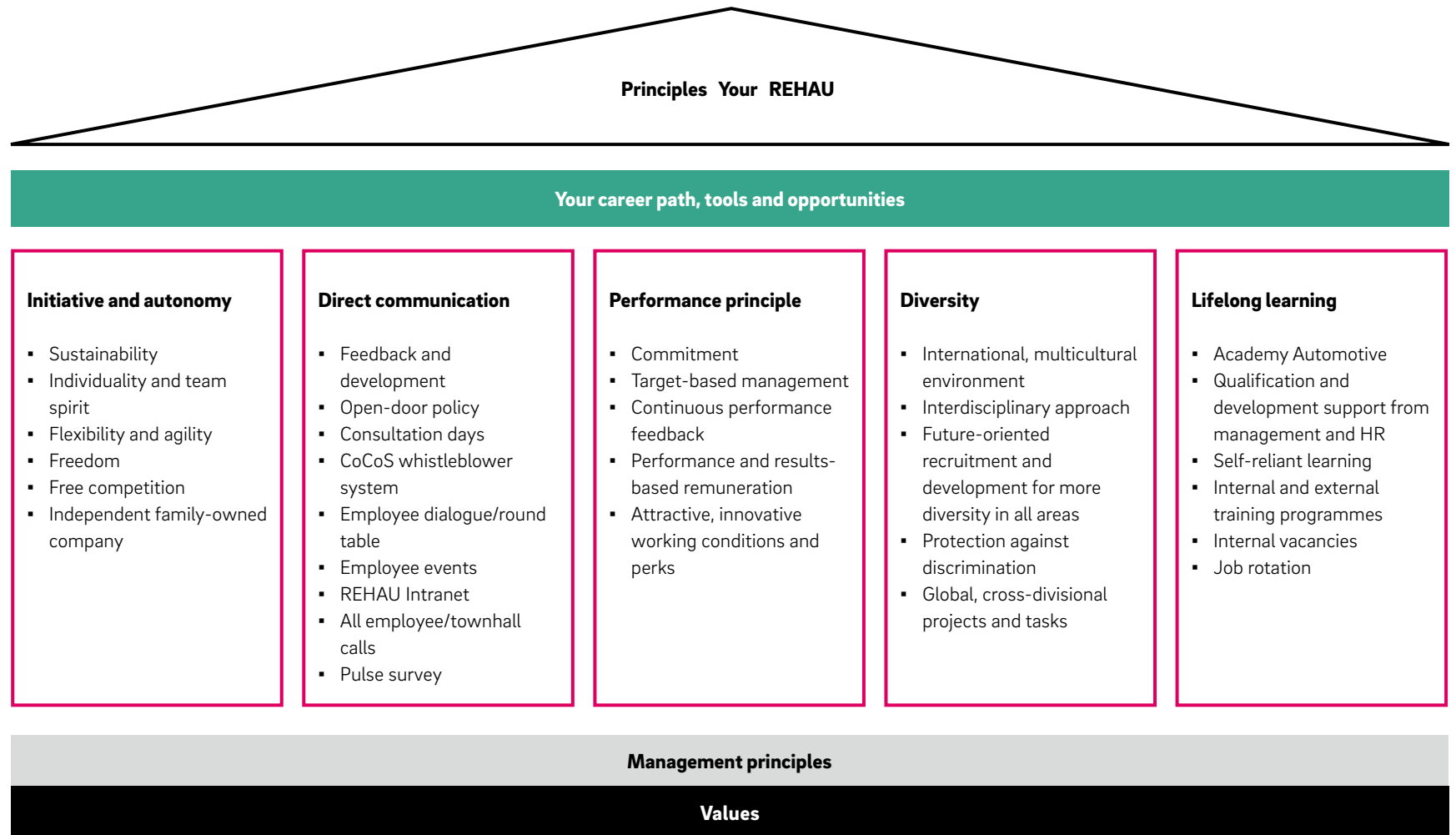
The values of trust, reliability and innovation form the foundation of our corporate culture and shape management principles and actions. REHAU Automotive is a reliable partner when it comes to dealing with stakeholders. The company is bound by laws, guidelines and market standards, as well as by voluntary 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 created, translated into ten languages and distributed to all employees worldwide. New employees receive the brochure with their employment contract documents.

The REHAU Way encompasses a way of thinking and acting, as well as the values of trust, reliability and innovation, which inspire how we work 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, for example, provide the workforce with guidelines for proper, ethically impeccable behavior 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 independent, owner-managed family business has a corporate culture built on **core values** (reliability, trust and innovation) which has been passed down through 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
- All employees have a direct line to the management level (via e-mail and, at plants, via 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 are intended to improve the current situation and facilitate 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, then finally to all

employees in 2022. In 2023, all countries worldwide took part for the first time.

IPTM is a key element in the assessment of employees' performance, skills and potential. 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:

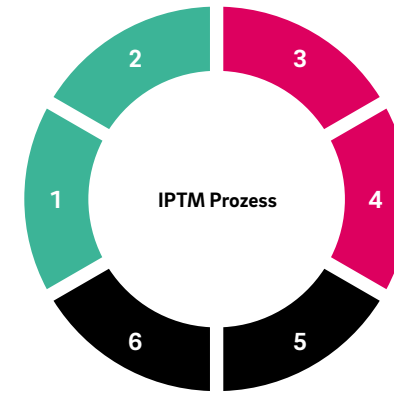
1. Optional self-assessment of employees
2. Evaluation by the manager and dialogue
3. Proposal to change the remuneration by the manager
4. Performance and Talent Panel (PTP)
5. Feedback and dialogue between employees and managers
6. Introduction and review of development

08 IPTM-process

Evaluation by the manager and dialog

Optional self-assessment of employees

Introduction and review of development measures



Proposal to change the remuneration by the manager

Performance and Talent Panel (PTP)

Feedback and dialogue between employees and managers

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

- Through personal target agreements and the REHAU Automotive assessment system, employee performance is regularly evaluated, including their awareness of the significance of their role and their contribution to corporate goals. This serves as a key basis for performance-based remuneration in accordance with 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. Employees receive competitive, attractive compensation packages comprising position-based salaries/wages and variable performance-based bonuses. Additionally, numerous benefits are aligned with relevant labor markets and collective agreements (e.g., plastics processing, chemical, and metal industries in Germany).
- Salary market developments are monitored regularly (typically annually), with reference to relevant guidelines such as the ILO's Fundamental Principles and Rights at Work. REHAU Automotive complies with all legal requirements regarding minimum wage and benefits across all global locations.
- Modern, flexible working time and shift models, including a global remote working policy
- Local employee assistance program in various formats
- Early retirement models and phased retirement options via working time accounts
- Additional accident and international health insurance for occupational accidents on business trips
- Support in the event of an employee's passing
- 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. Specific benefits and their implementation vary by country.

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, in particular gender diversity

→ Diversity and equal opportunities, p. 42

REHAU also takes its role in society as a whole and its corporate responsibility seriously and is a member of the "Diversity Charter".

Lifelong learning (Academy Automotive): 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.

Organisation and objectives

The Human Resources (HR) 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 consistently has the right personnel to drive long-term success. The primary objective is to fill all positions with qualified

employees who align with REHAU's values and principles, as outlined in the 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)
- Modernization of the global remuneration and appraisal system (IPTM)
- Personnel development and talent management, specifically the implementation of a succession planning process

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 of over 70 percent is also targeted for the Pulse Survey planned for 2025. Over the next few years, REHAU Automotive is confident of achieving an average satisfaction score of 60 percent.

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.

Managers proactively determine personnel requirements on the basis of product, process and job requirements as well as corporate goals and plans. This includes both personnel planning and succession planning and involves defining the required skills and qualifications. In addition, HR marketing is concerned with attracting new talent to the company and ensuring that existing employees remain loyal to REHAU Automotive in the long term. Efforts are focused 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 onwards

Important standards for the work of personnel departments are governed in the global personnel management and business trips procedures, for example. They also serve an 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 2024, REHAU Automotive had a total of 6,485 employees (2023: 6,945) - male: 4,389, female: 2,066, diverse: 30), 1,941 of whom were salaried employees (2023: 1,877), which corresponds to a staffing ratio of 97.7 percent (2023: 96.4). The majority of the REHAU workforce (5,944) have permanent contracts (2023: 6,412). At the end of the reporting period, 283 employees, i.e. 4.4 percent (2023: 274), were working part-time, of whom male: 74, female: 209). The global involuntary fluctuation rate was 5.9 percent in 2024 (2023: 9.1 percent).

→ Key workforce figures, p. 67 onwards

Education and training

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 for young people.

REHAU Automotive employs a total of 137 trainees in Germany (2023: 144). This corresponds to a training rate of 7.2 percent. The proportion of female trainees is 22 percent.

However, the company is also currently offering a similar career entry program for 100 young people outside Germany, for example in South Africa, Hungary and the Czech Republic.

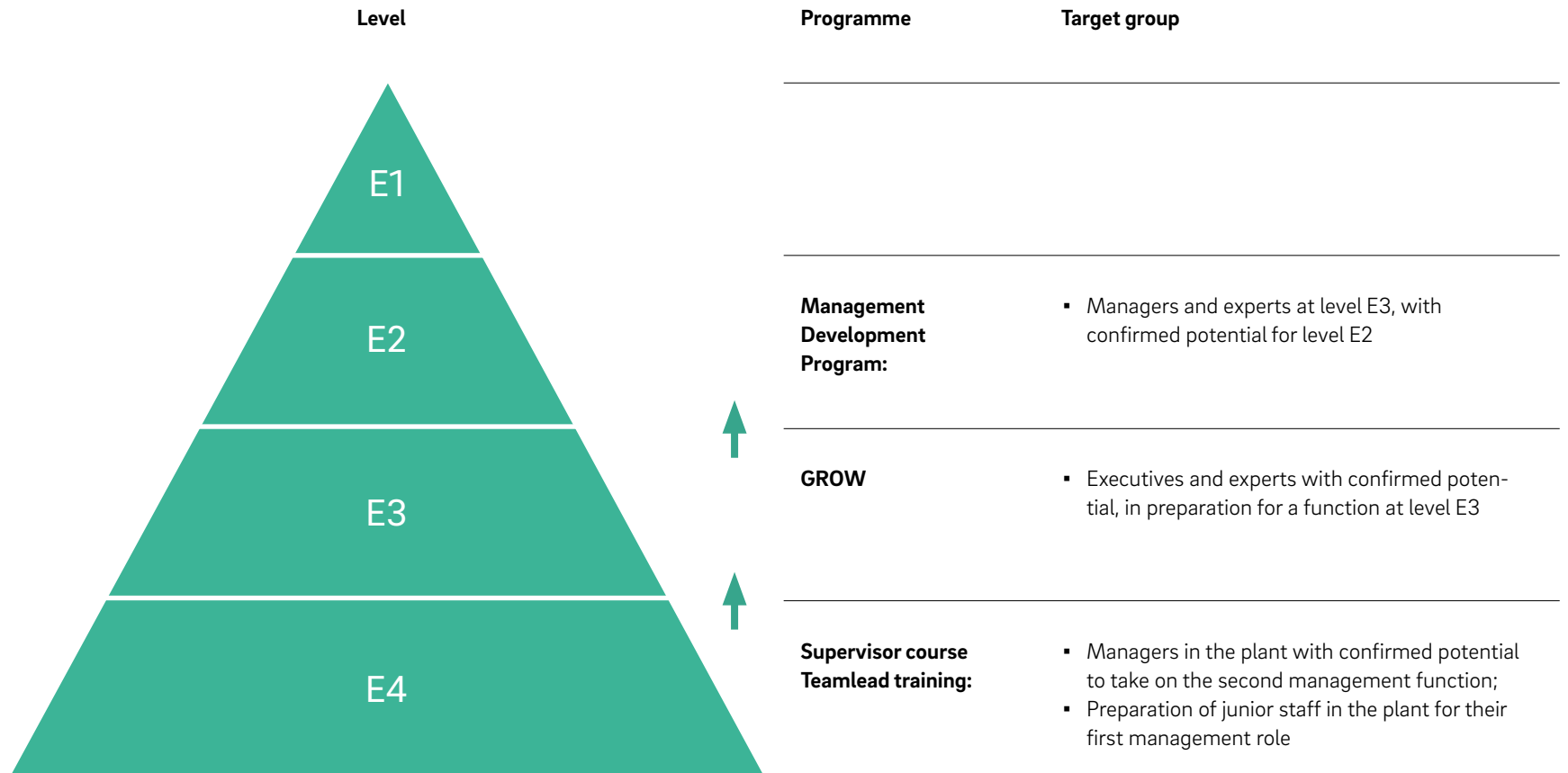
REHAU Automotive also offers comprehensive competence development and qualification programmes for employees, managers and, if necessary, apprentices. The varied program consists of numerous training and e-learning courses and various qualification modules such as coaching and feedback tools. The training 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 fifteen hours per year per employee in face-to-face or live online training. In addition, 7,078 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 General Data Protection Regulation (2023: 8,231). Cybersecurity training accounted for the largest share with 3,126 participants at REHAU Automotive (2023: 3,400).

→ Key education and training figures, p. 70 onwards

REHAU Automotive regularly organises onboarding seminars lasting several days for new employees in their respective national languages. 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 programs to promote employees with potential identified in IPTM.

REHAU Automotive development programs 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 2024 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 has 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 administration offices and plants have cooperated with workshops for people with disabilities, with more than ten facilities in Germany alone.

In 2017, diversity was explicitly defined as one of the pillars of REHAU’s corporate culture in the internal rules and procedures of “YOUR REHAU” and in the current brochure on corporate culture (“The REHAU Group – The REHAU Way”) in order to highlight the importance of diversity and equal opportunities. The binding behavioural guidelines for the workforce are set out in the Code of Conduct of REHAU Automotive. 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.

Gender equality is a fundamental principle at REHAU Automotive. To ensure a diverse workforce, the company has defined the “diversity dimensions” of nationality, gender, region, and profession as key criteria for selecting participants in its development programs. Additionally, country-specific e-learning courses, including “Unconscious Bias: Recognizing and Avoiding Unconscious Prejudice”, are available

to all employees. Diversity topics are also integrated into various leadership training programs.

At REHAU Automotive, the proportion of women in management positions is 8.9 percent.

→ Key workforce figures, p. 70 onwards

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 a structured framework for ensuring compliance with standards and driving continuous improvement across all production sites worldwide. The primary goals are 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. 65
- Key certification figures, p. 70

REHAU Automotive's occupational health management (OHM) system is part of the HSE management system and is 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 involves external medical professionals in accordance with the respective national laws right 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. To this end, they receive support worldwide through various programs to promote mental and physical health, such as resilience workshops. The form and variety of the programs 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 many of the locations worldwide. There are also many health-promoting – and locally based – initiatives. To further reduce the number of accidents, each site implements targeted measures based on specific causes of incidents.

Social commitment

As a globally active company, REHAU Automotive 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 2024, 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 commitment by employees fosters social and personal development while strengthening community cohesion.

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

- Health: including various health and nutrition-day events and support for running events
- Ecology: including support for “World Cleanup Day”
- Culture: including promotion of the Hof International Film Festival
- Sport: including regional promotion of young talent in ice hockey, basketball and football

Supply chain

REHAU Automotive strives for long-term and cooperative relationships with its suppliers. The company's responsibility and commitment to sustainability extend across the entire value chain. Beyond quality and price, environmental and social criteria play a key role in selecting 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 specifications to ensure compliance with all applicable legal requirements.

To further strengthen the independence of REHAU Automotive, part of the sister company MERAXIS, which is responsible for the strategic and operational purchasing for REHAU Automotive, was spun off as the independent company PRO-X. PRO-X is to be fully integrated into REHAU Automotive on 01.01.2025.

Sustainability and social responsibility are of central importance to REHAU Automotive. The company attaches great importance to working with suppliers that demonstrate sustainable business practices. This commitment is reflected in the Supplier Code of Conduct, which suppliers must adhere to and pass on throughout their supply chain.

 Supplier Code of Conduct

The company underscores the importance of ethical and sustainable procurement by ensuring that the Purchasing Executive Director reports directly to the Executive Board. Additionally, a risk and sustainability officer within the purchasing department further reinforces this commitment. This structured approach ensures that economic efficiency is balanced 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. The company works with over 2,000 suppliers across nearly 30 countries, with more than 80% of procurement sourced from the country of production. This approach strengthens local economies and reduces the environmental impact by minimizing transport distances and CO₂ emissions.

REHAU Automotive's strategic objectives are clearly defined: optimizing 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 managed by 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, PRO-X 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. The Purchasing Department plays a central role in implementing sustainability goals within 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 employees along the supply chain. These agreements contain specific conditions and obligations designed to ensure appropriate safety precautions in the workplace and protect employees 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 endeavors to ensure that employees receive fair wages that adequately reward their contribution and enable them to live a dignified life.

To monitor the effectiveness of these measures, REHAU Automotive has integrated specialized software tools that enable the independent verification of working conditions throughout the supply chain. Additionally, regular audits—both spot checks and risk-based assessments—are conducted to ensure compliance with standards.

→ Social evaluation of suppliers, P. 48

The goals of REHAU Automotive in connection with these measures are clearly defined: ensuring the safety and health of the workforce along the value chain, promoting fair working conditions, supporting diversity and inclusion, and continuously monitoring and improving the 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 all 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 are 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 evaluated 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 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 centralized management of the overarching legal requirements for materials and products. The documentation and forwarding of information on declarable ingredients, e.g. in accordance with Regulation (EC) No. 1907/2006 (REACH), is ensured via IMDS.

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-driven family business, REHAU Automotive considers the interests of all affected stakeholders. The consideration of these interests is anchored in REHAU's basic regulations and is taken into account accordingly within the procurement organisation.

Similar to its own workforce, REHAU Automotive also offers employees within the value chain various ways to express their interests. Social criteria are reviewed at suppliers in accordance with the SCoC, a whistleblower hotline is available, and there is access to a complaints procedure via the REHAU website. Whistleblowers are protected from reprisals.

If employees in the value chain raise concerns, these concerns are taken seriously and referred 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 Automotive 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 2024, about 60 audits were carried out in which no violations of REHAU's sustainability guidelines were identified.

Environmental assessment of suppliers

As part of its supplier audits, REHAU Automotive evaluates potential environmental impacts originating from its suppliers through on-site audits. As part of the strategic alliance between REHAU Automotive and PRO-X, 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.
- Areas of action were identified in order to integrate corresponding measures on the topic of sustainability into the Automotive procurement process.
- Environmental criteria, in particular CO₂ emissions, are included in the award decisions alongside commercial aspects.

Social evaluation of suppliers

REHAU Automotive ensures that all suppliers comply with the Supplier Code of Conduct (SCoC) regarding social standards and reserves the right to verify compliance through 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. Objectives of the TPDD are:

- gain further knowledge about the business partner with regard to possible compliance risks
- avoid collaboration with dubious partners
- ensure legal and ethical compliance of business partners through contractual obligations
- monitor the conduct of business partners and take action if necessary
 - Sustainability goals, P. 51
 - Diversity and equal opportunities, P. 42
 - Human rights, P. 21 onwards
 - Occupational health and safety, P. 42 onwards

Report profile

The Sustainability Report 2024 covers the activities of REHAU Automotive, the globally active subgroup of the REHAU Group. In this report, the subgroup is simply referred to as REHAU Automotive. When we mention REHAU, we therefore mean the entire REHAU Group. The corporate headquarters of REHAU Verwaltungszentrale (corporate head office) are located in Muri near Bern (Switzerland). The headquarters for both REHAU Automotive and REHAU Automotive SE & Co. KG (Germany) are in Rehau, Germany.

The implementation of a comprehensive materiality process at REHAU Group level was the central topic in 2024.

→ [Material topics, P. 8](#)

The 5 focus topics of REHAU Automotive "Climate protection", "Conservation of resources", "Sustainable supply chains", "Motivation of the workforce" and "Sustainable corporate governance" were confirmed. These form the basis of the sustainability strategy and this report.

All key environmental figures refer to REHAU Automotive production sites 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. This year, as in the previous year, REHAU Automotive has based its reporting more on the European Sustainability Reporting Standards (ESRS). According to the draft for the first omnibus package published by the EU Commission on February 26, 2025, the CSRD reporting obligation for REHAU

Automotive is expected to be postponed until the 2027 reporting year. Irrespective of this, we will continue our next reporting on the 2025 financial year in 2026. We are closely monitoring regulatory developments and adapting our reporting accordingly in accordance with the applicable legal requirements.

An overview of the ESRS standards and their associated content is listed in the appendix.


→ [Reporting Index, P. 52-63](#)

In addition to a large number of internal principles and guidelines, REHAU has been committed to the ten principles of the UN Global Compact since 2015 and joined it in April 2020. The link between the ESRS and the UNGC principles can also be found in the Reporting Index.

External audit

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 experts.

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 on certifications](#)

The previous Sustainability Report 2023 was published in September 2024 under the title "Sustainability Report 2023". The current Sustainability Report 2024 was published on 28.03.2025 and is entitled "Sustainability Report 2024." The editorial deadline for this report was 31.01.2025.

The next report will be published in the first quarter of 2026 for the 2025 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 methodology**Entities included in sustainability reporting**

The entities covered in this report align with those included in the annual financial statements for the REHAU Automotive subgroup. These are detailed in the REHAU Group's consolidated financial report for the 2024 fiscal year (which is not published).

Reporting period, reporting frequency and contact

1 January 2024 to 31 December 2024

The Sustainability Report is published annually.

Andreas Pinkernelle

Head of Sustainability REHAU Automotive

andreas.pinkernelle@rehau.com

Lisa Schaller

Sustainability Consultant REHAU Automotive

lisa.schaller@rehau.com

→ [Legal notice, P. 73](#)

 [REHAU AU Sustainability](#)

Annex

10 Sustainability Goals

ESRS Target / Target KPI		2022	2023	2024	Target year
E5-1 E5-2 E5-3	Circular Economy: Gradual transition from linear to circular economy	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	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)	6.66	7.25	not applicable	ongoing
	Reportable accidents at work according to ESRS definition per 1 million working hours - current status (plants worldwide)	–	–	11.8	ongoing
E5-3 E5-4	Achieve an average recycled content of 9.6 % (worldwide)	4.8 %	3.9 %	3,9 %	2026
E5-3 E3-4	Reduce water consumption per euro of plant revenue by 10 % (base year 2019)	4.5 %	15.0 %	13,1 %	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)	77 %	72 %	75 %*	2027
E1-4	Reduction of primary energy consumption per euro of plant revenue by 15 % (base year 2019)	18.0 %	20.5 %	20,8 %	2025
S1-5 S1-9 S1-13	Mixed teams as standard in project teams and training and development programs	The diversity criteria for mixed teams were met in the GROW, trainee and MDP programs.			ongoing

* preliminary figure, final result will be published in Q2

11 Reporting-index

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	Requirement partially covered
	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 management, 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. 22	Requirement partially covered

11 Reporting-index

ESRS			UNGC	References	ESRS conformity
Strategy	SBM-1	Strategy, business model and value chain		<ul style="list-style-type: none"> → 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. 64 	Requirement partially covered
	SBM-2	Interests and views of stakeholders		<ul style="list-style-type: none"> → Materiality analysis, P. 8 → Stakeholders, P. 14 	Requirement partially covered
	SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model		<ul style="list-style-type: none"> → Materiality analysis, P. 8 	Requirement partially covered
Impact, risk and opportunity management	IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities		<ul style="list-style-type: none"> → Materiality analysis, P. 8 	Fulfilled
	IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement		<ul style="list-style-type: none"> → Materiality analysis, P. 8 → Reporting index, P. 53 	Requirement partially covered
ESRS E1: Climate Change					
ESRS 2 General Disclosures	ESRS 2 GOV-3	Integration of sustainability-related performance in incentive schemes	7-9	<ul style="list-style-type: none"> → 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	<ul style="list-style-type: none"> → 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	<ul style="list-style-type: none"> → Materiality analysis, P. 8 → Risk management – risk assessment of sustainability issues, P. 24 	Requirement partially covered

11 Reporting-index

ESRS			UNGC	References	ESRS conformity
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
	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
Metrics and targets	E1-5	Energy consumption and mix	7-9	→ Life cycle assessment – emissions & energy, P. 27 → Key figures, P. 67	Fulfilled
	E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	7-9	→ Life cycle assessment – emissions & energy, P. 27 → Key figures, P. 67	Requirement partially covered
	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	Requirement partially covered
	ESRS 2 MDR-P	Policies adopted to manage material sustainability matters	7-9	→ Environmental pollution, P. 28	Requirement partially covered

11 Reporting-index

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
	E2-2	Actions and resources related to pollution	7-9	→ Environmental pollution, P. 28 → Key figures, P. 64	Requirement partially covered
	E2-3	Targets related to pollution	7-9	→ Environmental pollution, P. 28	Requirement partially covered
Metrics and targets	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	Requirement partially covered
	E2-6	Anticipated financial effects from pollution-related impacts, risks and opportunities	7-9		Information not available
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	Not material
	E3-1	Policies related to water and marine resources	7-9	→ Circular economy – water, P. 31	
	E3-2	Actions and resources related to water and marine resources	7-9	→ Circular economy – water, P. 31	
Metrics and targets	E3-3	Targets related to water and marine resources	7-9	→ Circular economy – water, P. 31	Not material
	E3-4	Water consumption	7-9	→ Circular economy – water, P. 31 → Key figures, P. 64	
	E3-5	Anticipated financial effects from water and marine resources-related impacts, risks and opportunities	7-9		

11 Reporting-index

ESRS			UNGC References	ESRS conformity
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	Not material
	ESRS 2 SBM 3	Material impacts, risks and opportunities and their interaction with strategy and business model	7-9	
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	Not material
	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	Not material
	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	

11 Reporting-index

ESRS		UNGC References		ESRS conformity	
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	Requirement partially covered
	E5-1	Policies related to resource use and circular economy	7-9	→ Sustainability strategy – resource conservation, P. 11 → Circular economy – use of resources, P. 29	Requirement partially covered
	E5-2	Actions and resources related to resource use and circular economy	7-9	→ Circular economy – use of resources, P. 29	Requirement partially covered
Metrics and targets	E5-3	Targets related to resource use and circular economy	7-9	→ Circular economy – use of resources, P. 29	Fulfilled
	E5-4	Resource inflows	7-9	→ Circular economy, P. 29	Requirement partially covered
	E5-5	Resource outflows	7-9	→ Circular economy, P. 29	Requirement partially covered
	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

11 Reporting-index

ESRS		UNGC	References	ESRS conformity
Impact, risk and opportunity management	S1-1	Policies related to own workforce	1-2 → Sustainability strategy – motivation of the workforce, P. 12 → Corporate culture, P. 33 → Organization and objectives, P. 37	Requirement partially covered
	S1-2	Processes for engaging with own workers and workers' representatives about impacts	1-3 → Corporate culture, P. 33 → Organization and objectives, P. 37	Requirement partially covered
	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. 64	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

11 Reporting-index

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. 64	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. 64	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. 64	Requirement partially covered
	S1-10	Adequate wages		→ Corporate culture, P. 33 → Human resources management, P. 38	Requirement partially covered
	S1-11	Social protection	1-2		Information not published
	S1-12	Persons with disabilities	1-2, 6	→ Diversity and equal opportunities P. 42 → Key figures, P. 64	Requirement partially covered
	S1-13	Training and skills development metrics	1-2	→ Training and further education, P. 39 → Key figures, P. 64	Requirement partially covered
	S1-14	Health and safety metrics	1-2	→ Occupational health and safety, P. 42 → Key figures, P. 64	Requirement partially covered
	S1-15	Work-life balance metrics	1-2		Information not published
	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. 64	Fulfilled

11 Reporting-index

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 Requirement partially covered
	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
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 Requirement partially covered
	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 Requirement partially covered
	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 Requirement partially covered
	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
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 Requirement partially covered

11 Reporting-index

ESRS	UNGC	References	ESRS conformity	
ESRS S3: Affected communities				
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
	ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	1-2, 6 → Materiality analysis, P. 8	Not material
Impact, risk and opportunity management	S3-1	Policies related to affected communities	1-2, 6 → Stakeholders – Civil society, P. 18 → Gesellschaftliches Engagement, P. 43	Not material
	S3-2	Processes for engaging with affected communities about impacts	1-2, 6 → Stakeholders – Civil society, P. 18 → Social commitment, P. 43 → Key figures, P. 64	
	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	
Metrics and targets	S3-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	1-2, 6	Not material
ESRS S4: Consumers and end-users				
General Disclosures	ESRS 2 SBM-2	Interessen und Standpunkte der Interessenträger	1-2, 6	Not material
	ESRS 2 SBM-3	Auswirkungen, Risiken und Chancen und ihr Zusammenspiel mit Strategie und Geschäftsmodell	1-2, 6 → Materiality analysis, P. 8	

11 Reporting-index

ESRS			UNGC	References	ESRS conformity
Impact, risk and opportunity management	S4-1	Interests and views of stakeholders	1-2, 6		
	S4-2	Material impacts, risks and opportunities and their interaction with strategy and business model	1-2, 6	→ Corporate culture, P. 33	
	S4-3	Policies related to consumers and end-users	1-2, 6	→ Corporate culture, P. 33	Not material
	S4-4	Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	1-2, 6		
Metrics and targets	S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	1-2, 6		Not material
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	Requirement partially covered
Impact, risk and opportunity management	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. 22	Fulfilled
	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	Requirement partially covered
	G1-3	Prevention and detection of corruption and bribery	10	→ Integrity, P. 18 → Key figures, P. 64	

11 Reporting-index

ESRS			UNGC	References	ESRS conformity
Metrics and targets	G1-4	Confirmed incidents of corruption or bribery	10	→ Integrity, P. 18 → Key figures, P. 64	Fulfilled
	G1-5	Political influence and lobbying activities	10		Not applicable
	G1-6	Payment practices	10		Information not published

12 Key figures

ESRS	KPI	2022		2023	2024
		AU	AU & IND	AU	AU
ESRS 2: General disclosures					
SBM-1	Total turnover in absolute value (billion €)	1.3	–	1.4	1.31
	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	80
E1-4	CO ₂ e red. Scope 1/2 ww. (%) in relation to the base year 2018	77	–	72	75*
E1-5	Share of electricity consumed derived from renewable energy sources (%)	99		100	100
	Total consumption of electricity, gas and heating oil in GWh	280	–	285.75	262.54*
	Market-based GHG scope 1 (t CO ₂ e)	23,117	–	24,745	22,890*
	Market-based GHG scope 2 (t CO ₂ e)	190	–	0.000929	0.0036*
	Market-based GHG scope 1+2 (t CO ₂ e)	23,307	–	24,745	22,890*
E1-6	Location-based GHG scope 1 (t CO ₂ e)	23,117	–	25,745	22,890*
	Location-based GHG scope 2 (t CO ₂ e)	73,125	–	72,951	67,380*
	Location-based GHG scope 1+2 (t CO ₂ e)	96,242	–	98,696	90,270*

* preliminary figure, final result will be published in Q2

12 Key figures

ESRS	KPI	2022		2023	2024
		AU	AU & IND	AU	AU
	Total market-based GHG scope 3 emissions (t CO ₂ e) 12	2,902,072	–	3,874,972	
	Cat. 1 (t CO ₂ e)	123,756	–	429,005	
	Cat. 2 (t CO ₂ e)	46,789	–	23,363	
	Cat. 3 (t CO ₂ e)	4,113	–	8,654	
	Cat. 4 (t CO ₂ e)	11,361	–	13,860	
	Cat. 5 (t CO ₂ e)	2,780	–	7,167	
	Cat. 6 (t CO ₂ e)	1,283	–	498	
	Cat. 7 (t CO ₂ e)	10,421	–	10,148	
E1-6	Cat. 8 (t CO ₂ e)	not surveyed	–	not surveyed	results not available yet – to be reported in Q2/2025
	Cat. 9 (t CO ₂ e)	14,100	–	2,692	
	Cat. 10 (t CO ₂ e)	1,146	–	1,973	
	Cat. 11 (t CO ₂ e)	2,238,462	–	2,806,400	
	Cat. 12 (t CO ₂ e)	424,555	–	571,213	
	Cat. 13 (t CO ₂ e)	not surveyed	–	not surveyed	
	Cat. 14 (t CO ₂ e)	not surveyed	–	not surveyed	
	Cat. 15 (t CO ₂ e)	not surveyed	–	not surveyed	
ESRS E2: Pollution					
E2-2	Share of plants with ISO 14001 certification (%)	100	–	100	

12 Key figures

ESRS	KPI	2022		2023	2024
		AU	AU & IND	AU	AU
ESRS E3: Water and marine resources					
E3-4	Specific water consumption (l/kg factory output)	5.01	–	4.5	4.8
	Specific water consumption (l/€ factory output)	0.26	–	0.23	0.24
	Absolute water consumption (l)	241,840,636	–	229,740,035	221,993,218
ESRS E5: Resource use and circular economy					
E5-4	Recycled source materials used in EMEA in absolute value (kt)	2.1	–	1.6	1.4
	Recycled source materials used in EMEA in relative value EMEA (%)	5	–	3.9	3.9
E5-5	Output quantity of all REHAU plants (EMEA)	51,228	–	41,170	46,000
	Proportion of packaging made of paper and corrugated cardboard as well as wood and cardboard reels EMEA (%)	85	–	86	80
	Proportion of single-use plastic packaging EMEA (Sales of single-use plastic packaging) (%)	10	–	10	16
	Non-hazardous waste worldwide (in t)	14,036	–	15,464	15,919
	... of which recycled (in t)	12,341	–	12,700	13,678
	... of which disposed of (in t)	1,695	–	2,764	2,241
	Hazardous waste (in t)	2,926	–	3,134	2,914
	... of which recycled (in t)	2,149	–	2,053	1,914
	... of which disposed of (in t)	777	–	1,081	1,000
	Non-hazardous waste + hazardous waste (in t)	16,962	–	18,598	18,833

12 Key figures

ESRS	KPI	2022		2023	2024
		AU	AU & IND	AU	AU
ESRS S1: Own workforce					
S1-3	Pulse Survey response rate (%)	74	–	71	
	Participants in Pulse Surveys	5,078	–	5,116	
	Value for "Trust" in the Pulse Surveys (%)	59	–	57	No Pulse Survey 2024
	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	90	–	38	8
	Total number of employees (headcount, as at 31.12.)	7,032	–	6,945	6,485
	... of which salaried employees	1,750	–	1,877	1,941
	... of which employees in manufacturing	5,163	–	4,820	4,544
	Full-time Americas (AM)	730	–	667	481
	Part time AM	0	–	2	1
	Full-time Asia Pacific (AP)	21	–	25	33
	Part-time AP	0	–	0	0
	Full-time EMEA (Europe)	6,048	–	5,979	5,688
	Part-time EMEA	233	–	272	282

12 Key figures

ESRS	KPI	2022		2023	2024
		AU	AU & IND	AU	AU
S1-6	New hires AM	433	–	358	57
	New hires AP	7	–	5	13
	New hires EMEA	952	–	686	744
	New hires total	1,392	–	1,049	814
	Number of employees AM	730	–	669	482
	Staff turnover rate* AM (%)	31.8	–	26.0	4.8
	Number of employees AP	21	–	25	33
	Fluctuation rate* AP (%)	7.3	–	4.2	6.6
	Number of employees EMEA	6,281	–	6,251	5,970
	Fluctuation rate* EMEA (%)	4.4	–	7.1	5.95
	Total number of employees	7,032	–	6,945	6,485
	Total staff turnover rate* (%)	7.2	–	9.1	5.9
	Employees in vocational training (incl. cooperative studies)	170	–	248	237
	Global training rate (%)	1.5	–	3.9	3.6
	Number of apprentices	170	–	144	137
	Proportion of female apprentices (%)	–	20	36	22
	Number of apprentices who have completed their training	71	–	–	46
	Hire rate (%)	55	–	–	74
	S1-8	Cases of violations of or threats to freedom of association or collective bargaining	0	0	0

* unintentional fluctuation

12 Key figures

ESRS	KPI	2022		2023	2024
		AU	AU & IND	AU	AU
	Diverse Part-time (PT)	0	–	0	0
	Diverse Full-time (FT)	17	–	21	30
	Female PT	191	–	210	209
	Female FT	2,145	–	2,084	1,857
	Male PT	42	–	64	74
	Male FT	4,637	–	4,566	4,315
S1-9	Women in leadership positions E0-E3 (%)	8.8	–	9.2	8.9
	Employees younger than 30	1,667	–	1,560	1,276
	... %	24	–	22.5	19.7
	Employees 30 to 49	3,729	–	3,709	3,420
	... %	53	–	53.4	52.7
	Employees older than 50	1,636	–	1,676	1,789
	... %	23	–	24.1	27.6
S1-12	Number of employees with disabilities	134	–	144	144
	... %	3.5	–	3.7	4.0

12 Key figures

ESRS	KPI	2022		2023	2024
		AU	AU & IND	AU	AU
S1-13	Average number of hours for further training in classroom or live online training per employee worldwide: overall average	7.1	–	5.0	15.0
	see above : younger than 30	10	–	6.3	15,7
	see above: 30 to 49	7.5	–	5.8	14,9
	see above: older than 50	3.4	–	2.4	15.0
	Number of trained employees	3,411	–	1,601	1,901
	Number of projects carried out worldwide e-learning courses	9,393	–	8,231	7,078
	Proportion of women in the GROW development program (%)	20	–	17	28.6
	Number of participants in the MDP program	5	–	5	2
	Number of nationalities in the MDP program	3	–	4	2
	Number of participants in the GROW program	5	–	6	5
S1-14	Number of nationalities in the GROW program	3	–	3	2
	Proportion of factories with ISO 45001 certification (%)	100	–	100	100
	Employees covered by management system for HSE (%)	98	–	98	98
	Accidents with >3 lost days per 1 million working hours – actual state (factories worldwide)	6.66	–	7.25	not applicable
	Accidents with >3 lost days per 1 million working hours – target state (factories worldwide)	–	6.64	5.99	
	Reportable accidents at work according to ESRS definition per 1 million working hours – current status (plants worldwide)	–	–	–	11.8
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)	–	–	–	12	

12 Key figures

ESRS	KPI	2022		2023	2024
		AU	AU & IND	AU	AU
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	0
ESRS S3: Affected Communities					
S3-2	Donations (€)	-	52,195	1,000	23,083
ESRS G1: Business Conduct					
G1-3	Share of the topic of corruption in recorded compliance risks (%)	-	32	13	13
	Number of employees who have completed compliance courses (Ref. = Refresher Course, Bas. = Basic Course)	512	2,464	1,664	3,568
	... in compliance and CoC	Ref: - Bas: 175	-	Ref: - Bas: 156	Ref: 2.326 Bas: 786
	... Antitrust Law	Ref: - Bas: 130	-	Ref: - Bas: 663	Ref: - Bas: 67
	... Anti-corruption	Ref: 123 Bas: 84	-	Ref: 692 Bas: 663	Ref: 181 Bas: 208
	... in cybersecurity	1,820	-	3,400	3,126
G1-4	Confirmed cases of corruption (cases)	-	0	0	0

12 Key figures

Base emissions 2018

ESRS	KPI	
	Base emissions 2018 scope 1 (t CO ₂ e)	17,419
E1-6	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



Engineering progress
Enhancing lives



Legal notice

Publisher

REHAU Automotive SE & Co. KG
Rheniumhaus
Helmut-Wagner-Straße 1
95111 Rehau

Project manager

Lisa Schaller

Project team

Andreas Pinkernelle
Katharina Franz
Rebecca Bauerle

Design

Sinn-D-Sein

This document is protected by copyright. Any rights conferred therein, in particular those relating to the translation, reprinting, extraction of illustrations, electronic transmission, reproduction by photomechanical or similar means and storage on data processing systems, are reserved.

DAU00085 EN 03.2025