

Engineering progress
Enhancing lives



REHAU Sustainability Report 2022

REHAU Automotive | REHAU Industries



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How to use this report

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

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

- 🌐 Link to an external page, e.g.
www.rehau.com/sustainability
- Reference to another page of the report

Specification of REHAU Automotive and REHAU Industries



WE SUPPORT



REHAU have 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. Uwe H. Böhlke
CEO REHAU Industries
SE & Co. KG



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

Dear Readers,

As a family-owned business, we see sustainable management as our obligation – on the one hand, to pass on something of value to future generations, and on the other, to be successful over the long term. The climate crisis and current social and geopolitical challenges demonstrate that our sustainability activities not only fulfil our role and responsibility to society and the environment, but also lay the economic foundation for a sustainable group of companies.

We see our commitment to sustainability as an opportunity to continuously question what we do, while at the same time pushing ourselves to develop further. For this reason and more, we took decisive steps based on our sustainability strategy and set ourselves new goals over the past year. The results of current sustainability assessments also validate the course we've taken. In the most important CO₂ rating (CDP), our B grade puts us on the management level. We also received Gold certification thanks to this sustainability rating (EcoVadis) for the second year in a row, putting us among the top 5 percent of all participating companies.

We know this isn't enough, though. There's no time to lose in preserving our livelihoods. We have to take responsibility and develop solutions with which we can support society and – not least – our customers in climate protection and resource conservation.

To keep an eye on all the key influencing factors and to adapt further, we're focusing our strategy on the three ESG dimensions: environment, society and governance. We'll only achieve our goals if we view sustainability at the company as a shared task. That's why we work with an interdisciplinary and continually growing sustainability team as well as a sustainability council to question processes and implement improvements. We've also created clear responsibilities, both within management as well as for future reporting.

In implementing our sustainability strategy, we remain committed to the goals of the Paris Climate Agreement and the 10 principles of the UN Global Compact. At the same time, we would like to thank our employees, customers, suppliers and all the other stakeholders for their support – we know that sustainability is also a shared task across company boundaries.

Engineering progress. Enhancing lives: With a strong compass, we work across company and departmental boundaries towards a sustainable and innovative future.

Yours sincerely,

Dr. Uwe H. Böhlke
CEO REHAU Industries SE & Co. KG

Yours sincerely,

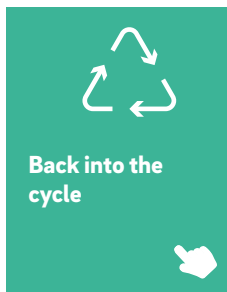
Dr. Markus Distelhoff
CEO REHAU Automotive SE & Co. KG

What drives us

The year 2022 saw drastic changes. At the same time, it once again demonstrated how important it is to stand together. The effects of war and the climate crisis are immediately noticeable and have a deep impact on all areas of life, including our strategic considerations. This has strengthened our resolve to view sustainability in terms of the sum of its areas of impact. As a company, we actively address geopolitical, social, environmental and economic influences and keep a very close eye on the impact of our decisions – for us, our environment, our society and our economy. Going forward, we'll continue to fulfil our responsibility as a company and develop solutions for the major challenges we face as a society – jointly as the REHAU family of companies and together with our customers and business partners.

Environment

The climate crisis calls for sustainable action at full speed and ensures that this will also be indispensable for economic growth in the near future. The energy crisis and resource scarcity have made this clear over the past year. To us, this showed that our path of conserving resources through a circular economy is the right one. At the same time, we're working on converting our electricity and heat supply to renewable energies.



Society

Recent developments and their social implications are increasingly requiring companies to question and embrace their role in society. The goes for the war in Ukraine in particular. Our bewilderment quickly turned into action: How can we contribute to the safety of our employees, and what sort of help can be provided? Supporting families is particularly important to us here.



Governance

Geopolitical tensions resulting in unpredictability and a state of emergency: Corporate governance was given a special responsibility in 2022. We were also preoccupied with the war in Ukraine, which we responded to with quick decision-making. Further regulations such as the German Supply Chain Act also required adjustments, which we addressed proactively.

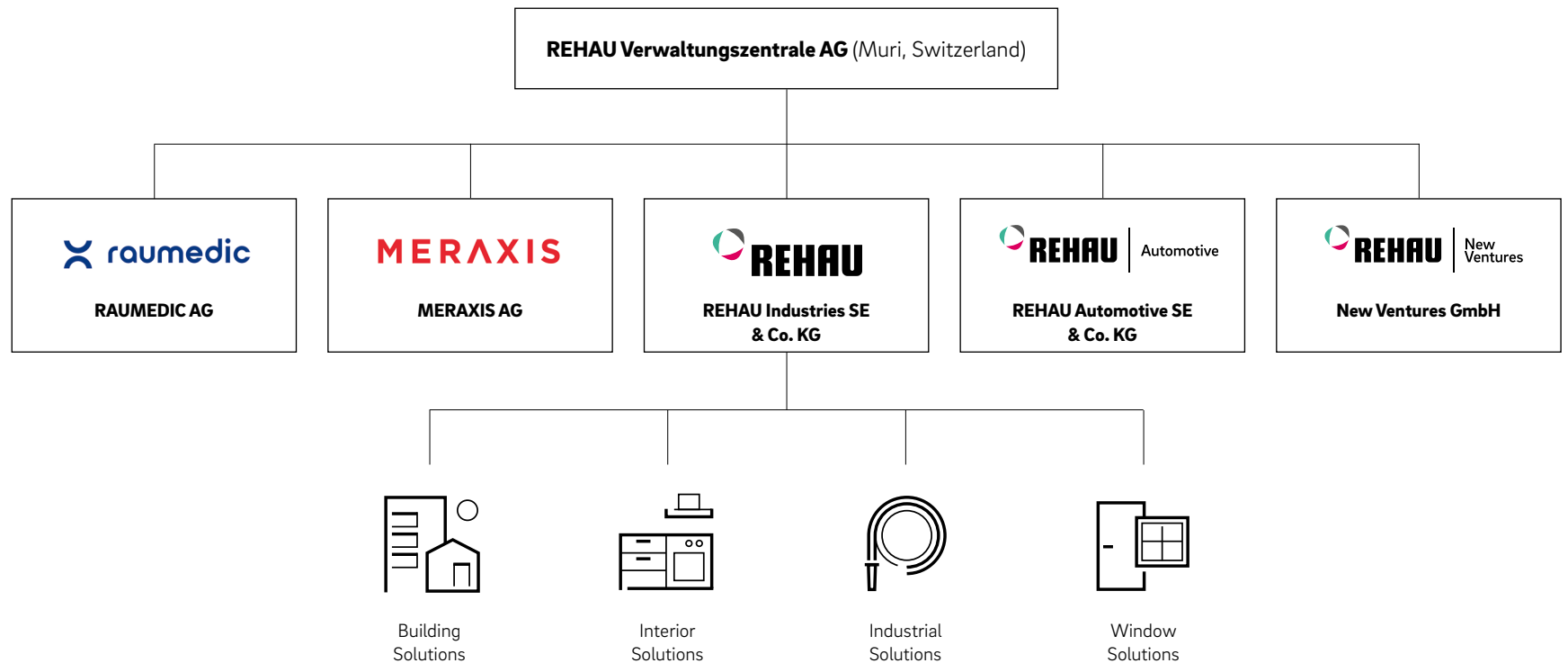


Company

Corporate structure and business activity

The REHAU Group are one of the leading premium brands for polymer-based solutions in the construction, automotive and industrial sectors. They operate globally with over 140 companies, led with a management structure. The parent company is Switzerland-based REHAU Verwaltungszentrale AG. REHAU Verwaltungszentrale AG also form the tip of the management structure, which is divided in a market-oriented way into the subgroups RAUMEDIC, MERAXIS, REHAU Industries, REHAU Automotive and REHAU New Ventures.

01_Corporate structure of the REHAU Group



The Sustainability Report 2022 is based on the activities of the two globally operating subgroups REHAU Automotive and REHAU Industries. REHAU Industries consist of the Building Solutions, Interior Solutions, Industrial Solutions and Window Solutions divisions, as well as the cross-divisional central functions. In the following, the two subgroups are referred to simply as REHAU when mentioned together. For information relating to only one of the two subgroups, the designation REHAU Automotive or REHAU Industries is used accordingly.

The headquarters of REHAU Verwaltungszentrale (corporate centre) are located in Muri bei Bern (Switzerland). The headquarters for both REHAU Automotive and the Interior Solutions and Industrial Solutions divisions of REHAU Industries are located in Rehau (Germany). The administrative office of the Window Solutions and Building Solutions divisions is located in Erlangen (Germany).

AU REHAU Automotive

REHAU Automotive are active at 25 locations in nine countries across the globe and employ 7,032 people. The subgroup have 12 plants, seven development centres, six sales offices, six logistics centres, four administrative offices and a head office. Their international activities are focused on Europe. In addition, REHAU Automotive are present in South Africa and the United States of America. The largest company in the REHAU Automotive subgroup is Germany-based REHAU Automotive SE & Co KG with its 3,570 employees. In the fiscal year 2022, REHAU Automotive generated turnover of 1.3 billion euros (2021: 1.2 billion euros). As a development partner to the automotive industry and a provider of complete system and process solutions to automotive manufacturers (original equipment manufacturers, or OEMs), REHAU Automotive focus on bumper systems, exterior components such as rear spoilers and sill trim and functional systems like air ducts for vehicle interiors. Their broad product range offers technically high-quality and complex solutions also including finishing steps, for example in the form of lacquering and laminating.

IND REHAU Industries

REHAU Industries have around 190 locations worldwide with 39 plants, 117 sales offices, four logistics centres and 31 administrative buildings. The subgroup are active in 53 countries and have 12,877 employees. The focal point of international activities lies on Europe and the EMEA (Europe, Middle East and Africa) economic area. In Europe and the Middle East, REHAU Industries are represented in 35 countries. In the reporting year, Africa became an independent region. The existing business activities in the Maghreb states and South Africa are to be expanded in the coming years to include individual states in West Africa. On the American continents, REHAU Industries operate eight plants in Canada, the USA, Mexico, Colombia, Argentina and Brazil. The Asia Pacific region is home to 38 sales offices, five plants and a logistics centre. The largest company in the subgroup, REHAU Industries SE & Co KG, are located in Germany and have 5,236 employees. In the fiscal year 2022, REHAU Industries generated turnover of 2.6 billion euros (2021: 2.3 billion euros). REHAU Industries develop product and system solutions for different industries and areas of life. With their Building Solutions, Industrial Solutions, Interior Solutions and Window Solutions divisions, REHAU Industries cover a broad spectrum for customers in the construction, furniture and industrial sectors.

- Turnover shares of the subgroups, p. 107
- Key workforce figures, p. 107 ff.
- 🌐 Management reports of the largest companies REHAU Automotive SE & Co. KG and REHAU Industries SE & Co. KG (each published at www.bundesanzeiger.de)

Changes in the reporting period

With the spin-off and transfer agreement of 4 January 2022, all land and buildings of the German company REHAU Automotive SE & Co. KG of the REHAU Automotive subgroup and the German company REHAU Industries SE & Co. KG of the REHAU Industries subgroup – with the exception of the buildings on third-party land – were transferred to German company REHAU Immobilien SE & Co. KG of the REHAU Industries subgroup as of 1 January 2022. The transaction is recognised as an inflow of funds in the cash flow from investing activities and in the same amount as a reduction of loan liabilities to the parent company REHAU Verwaltungszentrale AG.

AU

REHAU Automotive

In the REHAU Automotive subgroup, there were no significant changes in the reporting period apart from these transfers.

IND

REHAU Industries

The REHAU Industries subgroup acquired MEPA – Pauli und Menden GmbH – in November 2022. REHAU Industries therefore became a co-owner of MEPA as from 2023. The company are managed as a legally independent company as part of the REHAU Group with links to the Building Solutions division.

Customer and product

REHAU are the world's leading system and service supplier of polymer-based solutions in the construction, automotive and industrial fields. The REHAU brand is synonymous with high performance, quality, innovative strength and design expertise for its customers, suppliers and employees. The product range of REHAU Automotive and REHAU Industries essentially did not change in the reporting period. Products are manufactured according to specific customer requirements, and standard products are produced for a range of business-to-business applications.

AU

REHAU Automotive

REHAU Automotive's customers include automotive manufacturers as well as top-tier automotive suppliers who resell their own products in conjunction with REHAU Automotive products. As a result of this orientation, REHAU Automotive's customer base is also limited to European car manufacturers due to their predominant focus on the European market. REHAU Automotive act as a full-range supplier and accompany their customers in projects as partners throughout the entire process, from development to delivery. REHAU Automotive also handle procurement of the required raw materials and semi-finished products in the appropriate quality and manufacture polymer components themselves using various processes such as extrusion, blow moulding and injection moulding. In addition, these moulded parts are painted by REHAU Automotive, with the surface being refined in this way. The various components are then fitted and pre-assembled as the final component by REHAU Automotive. REHAU Automotive also ensure reliable just-in-time and just-in-sequence delivery to customers through their coordinated logistics.

The bumper systems business is the main branch of REHAU Automotive. The product range in the exterior component business extends from rear spoilers to rocker panels and fenders to fascias and covers. The transformation of the automotive industry towards electromobility is also having an impact on REHAU

Automotive's products. As air cooling of the engine compartment is no longer necessary and the radiator grille is no longer required, completely new bumper designs are possible. At the same time, the seamless integration of light and lighting systems is increasing in relevance. In addition to this, environmental and human rights requirements are taking on a decisive role through new laws. In the future, the traceability of the composition of components and the origin of raw materials must be more pronounced. As well, the environmental impacts throughout a product's life cycle – from creation to recycling – must be documented and reduced. This is why raw materials from recycled or renewable sources are becoming increasingly important.

IND

REHAU Industries

In contrast to REHAU Automotive, the customer base of REHAU Industries isn't just business customers, but covers small parts in the end customer sector as well. Its composition differs greatly by division and business area here, though. REHAU Industries pursue a market-oriented approach in each of the four divisions. For customers, the focus in the different market segments lies on partnership-based, long-term cooperation, taking economic, environmental and social aspects into account.

REHAU Building Solutions are a leading global system and service provider for building technology and for infrastructure solutions in the field of underground construction. In building technology, REHAU is a globally leading brand for domestic water technology and thermal comfort. The subdivision develop high-quality integrated and intelligent solutions for keeping water flowing hygienically, safely and flawlessly in buildings. The product portfolio is complemented by systems for heat distribution and supply inside and outside the building. Important business partners primarily include installers in the plumbing and heating industry, plumbing wholesalers as well as planners, architects, investors and public institutions. REHAU Tiefbau offer sustainable infrastructure solutions in the areas of rain water, waste water and sewage treatment technology, as well

as in power line construction. The product portfolio includes extremely reliable and perfectly matched sewerage and rain water management systems. The materials, technologies and software solutions used are designed for long-term operation of the sewer networks and rain water management systems. In close cooperation with partners, planners, engineering offices, contractors and municipalities, projects are generally accompanied from the preliminary planning stage to their completion. A comprehensive planning service and construction site support in project development and implementation support a cooperative partnership between all parties involved in construction.

The **Industrial Solutions** division act as a development partner for a wide range of different industrial sectors. This includes agricultural technology with the requirements of, for example, farmers, market gardens and municipalities. In the area of industrial hoses, the target group is mainly comprised of laboratories, workshops and the food industry. In special hydraulics, pneumatics, welding technology and high-pressure cleaning applications, the focus lies on industrial customers in plant, equipment and mechanical engineering. Other business partners can be found in the refrigeration industry, which is supplied with profiles, seals and hoses, among other things. The motor vehicle supply industry and local public transport are also part of the customer spectrum. Here, the division supply system solutions consisting of (power) line systems, hoses and sealing technology. To meet customer requirements, the division are increasingly working on innovative product solutions, maintaining high quality and complying with internationally applicable standards and guidelines. In doing so, they accompany their business partners through individual product developments, from development to delivery. In the reporting year, ideas and approaches were developed with various customers on how to establish recycling processes for the materials used. The experience gained from recycling concepts of other REHAU divisions serves as valuable knowledge which the division share with their business partners. The exchange in the supply and development phase on the possible use of post-industrial and post-consumer materials is already an integral part of this today.

As a division, **Interior Solutions** are a globally recognised partner in high-quality furniture and interior design. Their customers include craftspeople, the specialist trade, furniture and kitchen manufacturers and international furniture corporations. The business unit is divided into the two product areas of edgebanding and surface and system products. Surfaces are combined with matching edgebands to create customised components in this way, for example. With the RAUKANTEX eco and evo product lines, the division have launched two sustainable edgebands on the international market. The two product lines are part of the eco.protect product family, which bundles all products with sustainable features. Generally speaking, the division combine functionality with extreme durability and a wide range of design options. The range includes furniture fronts for kitchens, bathrooms, living rooms and interior applications in offices, restaurants and shops. Thanks to extensive experience in the implementation of decorative designs, embossing and paint, a wide range of colour nuances – all the way through to a natural wood or stone look – are possible. Among others, one key service is individual edgeband delivery, which can be chosen according to the respective need, starting with one metre or one roll all the way up to large volumes. Thanks to the use of high-quality polymers and our many years of expertise with materials, the products meet the most stringent quality standards, even in large quantities.

The **Window Solutions division** are a leading manufacturer in the production of modern, innovative and sustainable door and window systems. As a system provider, the division are connected to all important players, like architects, construction companies and private and public housing associations. The customer base consists of a large number of smaller, medium and large industrial window manufacturers. The main systems in Germany are design options SYNEGO, GENEQ, BRILLANT and EURO-DESIGN 70. As for products themselves, the focus in 2022 lay on development of the new premium profile ARTEVO based on design criteria of the circular economy. A wide range of design options means that window fronts can be supplied in almost all RAL colours and with different

surface textures. The EcoPuls recycling approach ensures that 40 percent of the profiles are already manufactured with recycled material today. The proportion of recycled materials varies between 40 and 75 percent here. The division provide extensive customer support. For smaller and medium-sized partner companies in particular, a service offer for profile processing, marketing and sales is provided. Moreover, the division and their affiliated subsidiaries have their own European business for taking back and processing polymer waste from window processing and refurbishing. Through their own take-back systems and material processing, logistics companies, market participants and private and public housing associations with a focus on energy renovation are other important business partners besides the players already mentioned.

Quality management

Quality forms an essential basis for REHAU's success. REHAU are 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 fulfil our customers' requirements and implement their demands for quality.
- Quality is planned, produced, checked and monitored.
- Quality involves professional processing of enquiries, services and adherence to deadlines.
- Avoiding faults takes precedence over rectifying faults. Sources of error have to be rectified immediately.
- Processes and the quality management system are continuously improved.

The quality principles are solidly integrated in the company's quality management system (QM system) and are applied in all defined company processes. These principles apply not only to REHAU employees, but to suppliers as well.

REHAU 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, quality monitoring and quality improvement. The corresponding specifications are set out at REHAU in the QM management process.

As part of the REHAU transformation and founding of the two subgroups REHAU Automotive and REHAU Industries, separate management and QM systems tailored to the subgroups were also put into use and successfully certified in 2022.

By tailoring the management systems to the respective needs of the subgroups, the opportunity was taken to provide an even stronger response to the respective customer and market needs of the two sectors to sustainably ensure the effectiveness of the QM system for the future.

 Information on certifications

AU

REHAU Automotive

The REHAU Automotive quality management system

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 (OEM). The effectiveness and efficiency of the processes is continuously determined, evaluated and improved based on key figures. The results and necessary corrective and improvement measures are discussed on a monthly basis at the quality meeting and at a meeting with the Automotive Executive Board (AEB) and are included in the annual QM report to the AEB.

REHAU Automotive's QM Report for 2022 shows that quality targets were met even in the difficult environment of volatile markets. The achieved defect rate of less than 56 parts per million (ppm) is the industry benchmark in the area of activity (painted exterior).

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

Moreover, the implementation of the QM system within the organisation is regularly checked by independent internal and external auditors and evaluated in audit software and the findings are sent to the organisation.

As part of this continuous development, REHAU Automotive worked on the following focal points in 2022:

- Implementation of multi-stage maturity management in the development process
- Further digitalisation of processes and tools
- Revision and updating of the process map
- Optimisation and mapping of core processes in end-to-end form
- Further risk minimisation through failure mode and effects analyses (FMEA)

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.

IND**REHAU Industries****The REHAU Industries quality management system**

To evaluate the effectiveness and efficiency of the QM system, REHAU Industries use the following key figures and evaluation criteria, among others:

- Meeting product and process quality targets, represented for example in the form of product quality complaints and delivery complaints from customers or the number of internal quality complaints in the course of internal quality audits
- Insights from customer feedback, customer satisfaction ratings and other feedback (e.g. quality monitoring)
- Results from quality cost analyses
- Results from internal and external quality audits
- Supplier performance assessments

The results and their evaluation, as well as necessary corrective and improvement measures, are included in quality summary reports during the year and in the annual QM report to the Industries Executive Board (IEB).

The QM report for 2022 shows that all quality targets for 2022 were met on the subgroup level and that key issues such as the initial certification of the newly established Klaipeda plant in Lithuania according to the ISO 9001 standard were successfully managed.

The QM system of REHAU Industries fulfils the requirements of DIN EN ISO 9001 "Quality management systems – Requirements" and IATF 16949 "Automotive Quality Management System."

Implementation of the QM system within the organisation is regularly reviewed by independent internal and external auditors. Many of REHAU Industries'

customers also carry out audits on the conformity and implementation of the QM system.

Modern audit software, which was introduced worldwide at REHAU Industries in 2022, is used to plan, carry out and evaluate internal quality audits (e.g. QM system audits and process audits) and audits at suppliers.

Certification and monitoring audits based on the aforementioned DIN EN ISO 9001 and IATF 16949 standards take place annually. In 2022, all audits in this regard were again completed with good results with the corresponding certificate confirmations from the responsible certification company.

Within the framework of strategic planning of the REHAU Industries subgroup, the strategic orientation of the QM system and the QM processes were further developed from the strategies of the divisions and based on the above-mentioned principles of quality. The focal points for quality and process management for 2022 include, among other things:

- The further development and simplification of essential processes defined within the framework of the QM system
- The further digitalisation of processes
- A close link between quality and sustainability management

In the reporting year, for example, the "innovation management," "pre-development" and "development" processes were subjected to analysis and revision and a stringent, customer-oriented "time to market" end-to-end process was developed.

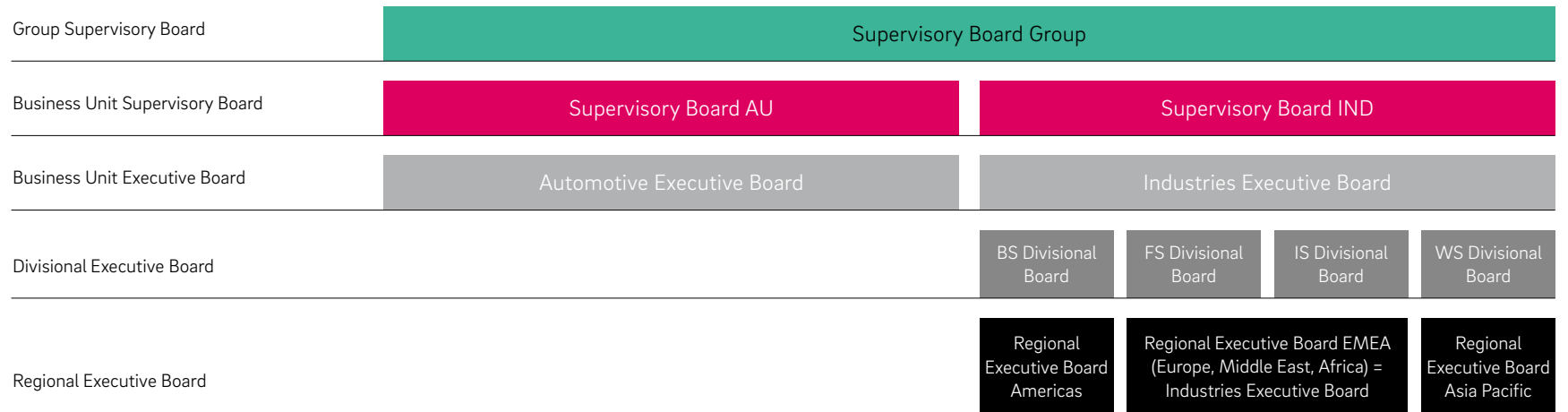
Governance

Management structure

The Supervisory Board of the REHAU Group (SB Group) exercise overall supervision and management of the REHAU Group and their subgroups. In this capacity, it can be derived from the target for sustainable company development. The SB Group adopt the vision, mission and strategies. They define the targets of the REHAU Group and their subgroups to be met and define the strategic and financial framework for achieving these targets. They monitor development and intervene in

case of deviations. They regulate the basic features of the organisation of the REHAU Group and their subgroups and appoint the top executives. The SB Group currently consist of five members: the president, the vice president and three assessors. The SB Group are led by the president of the SB Group. This person may be fully represented by the vice president of the SB Group. The members of the SB Group are elected at the general meeting of REHAU Verwaltungszentrale.

02_Management structure



The SB Group instruct the supervisory boards of the subgroups (SB SG) to delegate management of the subgroups to the respective executive boards. The SB Group delegate management to the respective executive boards of the companies with the right of sub-delegation. This also includes directly or indirectly held equity investments which are not allocated to the subgroups.

The executive boards are the highest executive management bodies of the group divisions and are therefore responsible for the management of the respective group division.

As far as legally possible, the executive boards appointed for the group divisions carry out the management of the entire subgroup. The SB SGs regulate the tasks, competencies and responsibilities of the executive boards in the organisational regulations issued separately for the respective subgroup.

The SB Group elect 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.

AU**REHAU Automotive**

The executive board of REHAU Automotive is the Automotive Executive Board (AEB), which, in addition to the CEO, consists of members from Operations (COO) and Finance (CFO).

IND**REHAU Industries**

The executive board of REHAU Industries is the Industries Executive Board (IEB) and currently consists of nine members. The IEB are headed by the CEO. The CEO also holds the position of COO. This person is supported by the CFO and the member of the office of the CEO (CEO office). Important cross-sectional functions such as communication, human resources and sustainability are assigned to the CEO office. In addition to the members named above, both the four heads

of the divisions as well as the two heads of the Americas and Asia Pacific regions are members of the IEB.

Corporate strategy

The REHAU Group see themselves as a family of strong companies who have independently grown to become a large, international group of companies. With the self-image of a family-owned business, REHAU think in terms of generations, not short-term profits. That's why the REHAU way means working together to ensure sustainable and profitable growth. The Group do this through innovations for a successful and sustainable future. Using their technical expertise, the REHAU Group therefore improve the lives of many people worldwide. The five subgroups are largely independent of one another. They each work from their own unique individual position and with skills specifically tailored to their target groups. In this way, all the companies in the Group support the overarching goal of improving lives through technical excellence.

AU**REHAU Automotive****The strategy of the REHAU Automotive subgroup**

As an independently operating subgroup, REHAU Automotive make their contribution in the overall direction of the REHAU Group. In doing so, REHAU Automotive pursue the vision of being the sustainably operating, preferred partner of the automotive industry for sophisticated, innovative polymer process solutions. REHAU Automotive align their operative business according to the vision with the following points of their mission:

- The REHAU Automotive team support their customers passionately and reliably in shaping the future of the automotive industry.
- As a specialist in polymer-based innovative products and processes, they develop novel, cost-efficient and high-quality solutions.

- As pioneers in sustainability, REHAU Automotive carry CO₂ neutrality and closed material cycles over to 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. REHAU Automotive are advancing this area through their own intensive technical research initiatives and joint research projects with vehicle and lighting manufacturers. Most recently, REHAU Automotive were able to conclude an intensified cooperation agreement with lighting partner ZKW. A joint concept is being presented to customers in the form of a demonstrator as part of a road show. The aim is to achieve initial joint market successes as early as 2023.

2. Implementation of the sustainability strategy

The independence of REHAU Automotive as a subgroup results in an increase in the independent processing of legal requirements and external ratings in the area of sustainability. Customers are also placing higher demands on REHAU's sustainability reports. This is why REHAU Automotive are concentrating on their four identified areas of action – workforce motivation, resource conservation, climate protection and sustainable supply chains – to advance the topic of sustainability even further.

- Important topics, p. 29 f.
- Sustainability strategy, p. 31 ff.

3. Operational agility

After three formative years of crisis, the European automotive industry is indeed experiencing an upswing, but it will settle at a lower level of unit production than before the crisis years, according to current market forecasts. In addition, the industry is undergoing significant transformational processes in terms of vehicle technology. These two developments result in the need to make operational

processes as lean and agile as possible, especially among suppliers. For REHAU Automotive, this means continuing to advance the independence of the Group to be able to act more flexibly and dynamically in the market and to better take advantage of strategic options for action – for example for a lighting partnership.

IND

REHAU Industries

The strategy of the REHAU Industries subgroup

REHAU are a sustainably operating partner and supplier of innovative and sustainable product and system solutions made of polymer materials. REHAU Industries align their operative business in accordance with their vision with the following points of their mission:

- As a specialist in polymer-based innovative products and systems, REHAU Industries develop novel, cost-efficient and high-quality solutions.
- Through gradual orientation towards the circular economy, REHAU Industries are continuously reducing their direct and indirect carbon footprint.

In line with this mission, the strategic focal points for the REHAU Industries subgroup and their divisions have been defined based on key guiding topics as follows:

- For the subgroup and all divisions, the recycling and circular economy – as well as the associated internal and external circular systems – are a key issue. Corresponding targets are defined on the plant, division and subgroup levels.
- Likewise, digitalisation is a cross-sectional topic for all divisions and, like the circular economy, is closely linked to the topic of sustainability – for example in the areas of production, logistics and the product passport.
- In the Interior Solutions division, individualisation and new work also play an important role among product focal points.
- For the Industrial Solutions division, the focus lies on the global mobility of the future and the mobility revolution, among other things.

- For the Window Solutions division, developing into a complete system provider in the window sector is a key guiding theme.
- The focal points of the Building Solutions division are derived from the topics of water, energy efficiency and renewable energies in particular.

The vision of REHAU Industries, the focal points of the mission and the defined guiding themes result in a unique orientation of the four divisions: Building Solutions, Industrial Solutions, Interior Solutions and Window Solutions. The basis of this orientation is products and systems made of polymer materials. Generally speaking, a market- and customer-oriented approach is pursued. Together with the broad customer structure, all this opens up real opportunities for the Group's vision of sustainable and profitable growth.

The **Building Solutions division** are a successful and globally leading system and service provider for holistic building solutions. The Building Technologies subdivision develop high-quality integrated and intelligent solutions for transporting water in buildings in a hygienic, reliable and flawless way and systems for heat distribution and supply. The aim is to build up a comprehensive product portfolio in the field of building technology. The Water Infrastructure subdivision offer sustainable infrastructure solutions in the areas of rain water, waste water and sewage treatment technology, as well as in power line construction. Innovative technologies and software solutions make long-lasting sewer networks and sustainable rain water management systems possible. At both subdivisions, the reduction of CO₂ emissions through the holistic promotion of the circular economy is the focus of sustainability activities.

As a provider of ideas and development partner to the furniture industry, the **Interior Solutions division** primarily implement custom and high-quality system solutions for edgeband, roller shutter, wall connection and surface ranges. As one of the largest manufacturers of polymer furniture edgebands in the world, they aspire to continually improve their own products in close coordination with customer requirements. As a pioneer in the field of sustainability, the division combine the circular economy and climate protection to create carbon-neutral, closed material cycles.

As a partner for industrial performance and service packages of all kinds, the **Industrial Solutions division** offer both high-volume deliveries and individually tailored products to customers in a wide range of industries. The growth areas of this division include mobility, energy efficiency and industrial applications across the globe. As a specialist in polymer-based products, Industrial Solutions offer their customers a wide range of options for the increased use of recycled materials. The goal is a closer partnership to reduce the product carbon footprint and greater closing of material cycles.

The **Window Solutions division** develop and produce functional, energy-efficient window and façade systems for private and public buildings. They wish to develop into an omnisystem supplier in the window market while at the same time expanding their role as an innovation leader in the area of sustainability, especially with regard to the closed-loop circular economy and old window processing.

Risk management

Within the REHAU Group, risks are generally understood to be possible future developments or events which could lead to a negative deviation from the plan and therefore jeopardise the meeting of corporate targets. This includes economic, environmental and social targets.

Risk management (RM) evaluates the defined risks in terms of the probability of occurrence and the impact. Trivial risks from day-to-day business aren't taken into account. As the boundaries are fluid, the respective risk owner has to prioritise appropriately.

The internally specified process description dubbed REHAU Rules and Procedure Risk Management regulates the corresponding process for the REHAU Group – and therefore for all subgroups, as well. This process includes the identification and documentation of risks, their assessment and handling as well as controlling and consideration in strategic planning (including reporting). The process itself is a cycle which runs continuously within the corresponding organisational unit. It includes the identification, assessment, management and monitoring of risks. The executive boards of the individual subgroups are responsible for coordinating the overall process. RM itself is organisationally integrated in the Finance division and reports to the CFOs of the subgroups and to the respective executive boards on a regular basis.

Risk reporting is done annually from the bottom up based on a company-wide reporting format. This means that every employee can be a potential risk owner who identifies, reports and manages risks. 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 respective CFO of the subgroup. This

person then reports everything to the respective executive board. The report also forms the basis for reporting to the auditing committee. The 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 the REHAU Group's planning, management and control processes. The aim is to, at an early stage, identify 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 which 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 continuously monitor and analyse 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 units. Measures, responsible persons and a time frame are specified for each risk.

REHAU's risk management aims to create a basis for risk- and opportunity-conscious decision making by the company's management. It's integrated into operational processes by way of defined information and escalation systems.

Specifically, risk management includes production and procurement risks, environmental and climate risks, cybersecurity risks, customer relationships, technology and market developments and product risks, as well as the risks' impact on REHAU's corporate and sustainability principles.

Risk reporting

In line with the corporate structure, risk assessments are carried out on the level of the REHAU Automotive and REHAU Industries subgroups or their four divisions and the service areas and are reported to the executive boards. Risk assessments are based on the probability of occurrence and the extent of the potential damages.

Reporting serves to monitor and review the development of risks and whether the measures being taken have been successful in terms of handling the risk. The risk report of the REHAU Group is a summarised report by the main units of the subgroups on the results of the risk assessments and are structured according to specified reporting points. These reports take place annually on all specified levels.

Identified risks are presented graphically in a risk map. The presentation is made in a matrix with the axes for probability of occurrence and impact for both the REHAU Group and its subgroups.

AU

REHAU Automotive

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

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

IND

REHAU Industries

Risks for the REHAU Industries subgroup were characterised by the consequences of the Russia-Ukraine war in particular. The following topics were focused on:

- Energy price increases, especially in Europe
- Decline in turnover due to the loss of Russian business
- Data security and cybersecurity risks, including increased attacks
- Volatility of the procurement markets (prices and availability of raw materials, merchandise and transport)

Risk assessment of sustainability issues

The sustainability officers of the subgroups are in close contact with the risk management personnel of the subgroups. Information on current risks is exchanged at least twice a year. The focal points here include climate adaptation, environmental impacts and risks to reputation. To identify and manage environmental and social impacts as well as new requirements at an early stage, a process has been defined which enables identified risks to be incorporated into the company's overall risk strategy and management early on. Structures and resources can also be created for this purpose. The sustainability management work with the head of RM to achieve this. The executive boards of the subgroups are 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.

In the reporting year, the focus in the risk assessment of sustainability issues lay on the project for establishing a qualified process for due diligence in the supply chain and further development of the process for analysing climate risks.

→ Supply chain, p. 62 ff.

In 2022, as in previous years, locations were evaluated using the publicly accessible MVO CSR Risk Checks and risks were evaluated. The risk area of climate adaptation was integrated in the risk management process. This was combined with an initial risk analysis of the locations in Tortosa (Spain), Pune (India), Celaya (Mexico) and Port Elizabeth (South Africa), as well as the German plant complexes in Feuchtwangen and Viechtach.

→ Climate management, p. 37 ff.

Integrity

Corporate values

The values of reliability and trust, which have been the basis of the REHAU Group's success for decades, are closely associated with integrity in business. In sustainability reporting, integrity is being introduced as a separate term for the first time in this report.

REHAU are headquartered in Germany and therefore also follow the principles for multinational corporations of the Organisation for Economic Co-operation and Development (OECD). As a member of the UN Global Compact, the company have also committed themselves to compliance with the 10 principles and report on this in the annual progress report (at the REHAU Group level for the first time in 2022).

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

When it comes to compliance, REHAU follow the principle of anticipating changes. We continuously monitor legal changes and respond to innovations at an early stage so we can then integrate them.

Values, principles, standards and norms of behaviour

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

Corporate values, principles and culture are accessible to the workforce in the brochure entitled "The REHAU Way." The brochure "The REHAU Way" has been translated into 10 languages and is distributed to all (new) employees of the REHAU Group worldwide.

→ Corporate culture, p. 49 ff.

 The REHAU Way

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

- Corporate culture
- Responsibility towards fellow humans and society
- Compliance with the law

- Integrity and independence in business transactions
- Dealing with business partners and decision-makers
- Donations and sponsoring
- Conflicts of interest

🌐 Code of Conduct
→ Compliance, p. 19 ff.

Other important principles for responsible action at REHAU include:

- Our commitment to an open dialogue with our stakeholders
- Our commitment to the 10 principles of the UN Global Compact
- Guidelines and principles of our environmental and energy-management strategy
- Our purchasing guidelines and Supplier Code of Conduct (SCoC), which include a standard for sustainable procurement

The SCoC was completely revised and significantly expanded in the reporting year. Partners in the supply chain are expected to accept these values and further principles.

→ Supply chain, p. 62 ff.
🌐 Supplier Code of Conduct

Compliance

Acting in accordance with the law is a fundamental principle of REHAU for which the company and their employees have stood since the first day of business. REHAU are 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. This is why the compliance organisation is an important building block 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're oriented towards the OECD

Guidelines for Multinational Enterprises, the UN Convention against Corruption of 31 October 2003 and the 10 principles of the UN Global Compact.

🌐 REHAU Group | UN Global Compact

The overall objective of compliance is to minimise compliance risks which arise due to the objectives and activities of the Group and subgroups with regard to the sub-areas identified as particularly relevant. The primary aim is to avoid violations which are most likely to occur. Secondly, violations are to be quickly identified and eliminated and the 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 all employees, in their respective actions.

The REHAU Group have implemented a global Compliance Management System (CMS). The CMS and those entrusted with functions within the framework of the CMS create the necessary conditions for the Group and subgroups for achieving a state of compliance. The CMS serves to plan, manage and control all compliance activities of the company.

All REHAU Group employees receive regular training on these topics. A culture of open discussion, trust, transparency and compliance awareness means that queries and issues are usually speedily resolved on a case-by-case basis. The goal is a living compliance culture in line with the motto "Compliance at REHAU: Comply – Commit – Trust."

The compliance function at REHAU is integrated into the Group Legal and Compliance department. Ultimate responsibility for the CMS lies with the head of Legal and Compliance, who is also REHAU's chief compliance officer. This person reports directly to the Executive Board and the Supervisory Board. The Legal and Compliance department also regularly check the effectiveness of the Compliance Management System in order to implement appropriate measures for further development if necessary. The Executive Board and Supervisory Board of REHAU are updated annually on the current status of the activities as part of compliance reporting.

As a result of the reorganisation of the Group, the internal Rules and Procedures were newly created and standardised for all subgroups in the reporting year. This includes the following, among others:

- The Legal and Compliance procedure for the Group
- The Compliance Management System procedure
- The guidelines on money laundering

Work is done every year to improve the Compliance Management System and compliance processes.

Employees and non-members of the subgroups of the REHAU Group, such as suppliers, can use the REHAU Compliance Communication System (CoCoS) to report compliance violations – anonymously if desired – thereby contributing to the fight against corruption and as part of the effort to comply with the law. CoCoS is web-based and meets all requirements in terms of data protection and data security. Information received through the system goes directly to those responsible for compliance at the Legal and Compliance department. They're treated with the highest priority and, of course, in strict confidence.

The CoCoS whistle-blower system

As part of the annual compliance risk assessment, which is part of the annual REHAU risk assessment, corruption risks worldwide are reviewed and recorded and/or updated in the risk management database. Around 32 percent (2021: 50 percent) of the compliance risks recorded and/or updated in 2022 were related to the issue of corruption. Measures and responsible persons 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 one of the focal points of the REHAU Compliance Management System. A variety of measures are being taken to continuously raise awareness. For example, REHAU have created anti-corruption guidelines which are binding for employees worldwide, regardless of 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 at least every two years. Other regular compliance communication measures include general compliance information, articles on the intranet and training.

Compliance e-learning is mandatory for the entire workforce and employees with external contact. Employees without access to computers are given on-site training.

During the reporting period, a total of 2,464 (2021: 4,129) employees of the two subgroups successfully completed compliance courses, of which 966 (2021: 2,784) were in the area of compliance and Code of Conduct, 683 (2021: 335) completed the course in antitrust law and 815 (2021: 1,010) completed the basic and refresher course in anti-corruption.

In the reporting year, the next phase of the internal Business Partner Review project was launched with a focus on potential corruption risks. The project included integrity checking of all relevant suppliers of the REHAU Industries, REHAU Automotive and MERAXIS subgroups; they were checked using the defined due diligence process.

Fighting corruption is also one of the focal points of the REHAU Supplier Code of Conduct (SCoC).

→ Supply chain, p. 62 ff.

 Supplier Code of Conduct

REHAU do not tolerate any form of corruption or other criminal actions by their employees. REHAU have a zero-tolerance approach to violations. In 2022, no public legal action was taken against REHAU or any of their employees relating to corruption. There are currently no known violations of corruption law at REHAU.

REHAU do not tolerate anti-competitive behaviour or other actions which obstruct free competition in an inadmissible manner.

The compliance course on antitrust law, which is mandatory for all employees, was completely redesigned and rolled out in 2022.

In the interest of free competition, REHAU also require suppliers to completely refrain from any anti-competitive behaviour such as price agreements, splitting of market segments, price fixing etc., to pursue zero tolerance with regard to competition agreements and to train their workforce accordingly.

These principles are set out in the internal Code of Conduct and the SCoC.

→ Key figures Compliance, p. 109 f.

Human rights

As a value-oriented, family-owned business, REHAU support 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 Code of Conduct, which is available to all REHAU employees around the world.

Code of Conduct

The topic of human rights is also addressed as part of "Sustainable Fridays," an international format on the REHAU intranet which all employees can use to find out about sustainability topics.

In addition to the internal Code of Conduct, REHAU also oblige their suppliers to implement these principles (including, among other things, the prohibition of child labour and forced labour, 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. 62 ff.
- 🌐 Supplier Code of Conduct

REHAU conform to the core labour standards of the International Labour Organisation (ILO). The vast majority of employees in the REHAU Automotive and REHAU Industries subgroups work in member states of the European Union, where the ILO standards are enshrined in law. Naturally, REHAU locations comply with the respective national legal requirements.

Market development in terms of salaries is monitored on a regular basis. This is usually done once a year. The ILO core labour standards are also applied in this context. Globally, REHAU meet the legal requirements in terms of minimum wage and additional benefits. As a member of the UN Global Compact, the company commit, among other things, to upholding freedom of association and the effective recognition of the right to collective bargaining, the elimination of all forms of forced labour and the abolition of child labour, and the elimination of discrimination with regard to employment and occupation.

- Supply chain, p. 62 ff.

REHAU reject child labour and also follow a zero-tolerance strategy with their suppliers in this regard. The company are not aware of any locations or suppliers which have, or have had, a risk of child labour. As well, none of our audits during the reporting period revealed any indications of child labour.

- Key audit data figures, p. 115 f.

The human rights officer appointed in 2019 is based in Human Resources. As part of their role, this person reports to the respective management boards of the subgroups and directly to the head of Human Resources.

IND

REHAU Industries

In the REHAU Industries subgroup, a separate position was also created in the reporting year for risk and sustainability management with a focus on environmental risks which impact human rights and on human rights risks in strategic purchasing.

In addition to the measures already implemented for checking, preventing and prosecuting human rights violations, both subgroups worked more in depth on the following projects in the reporting year:

- Declaration of principles on the REHAU human rights strategy
 - Systematic risk analysis
 - Professional and continuous internal communication
- 🌐 Policy Statement on Supply Chain Sourcing Obligations Act
 - Supply chain, p. 62 ff.

A concept for risk assessment and internal auditing is in place. The general risk assessment of locations, including on the topic of human rights, is updated annually for countries outside Europe. This is done with the publicly available MVO CSR Risk Check.

- 🌐 MVO CSR Risk Check

The "HR Quality Check and Social Audit Plants" internal audit also includes the auditing and monitoring of human rights risks at all locations worldwide. It consists of clearly defined guidelines and checklists, including the topic of human rights. The HR department check the indicators during plant visits to selected locations. In addition, an audit catalogue is used in the context of consultation days at all plants, logistics centres, sales offices and administrative locations.

AU**REHAU Automotive**

In the REHAU Automotive subgroup, the "HR Quality Check and Social Audit Plants" internal audit was carried out in 2022 at the Feuchtwangen, Viechtach and Brake locations and at the plants in Mexico and Czechia. Systematic auditing of higher-risk plants did not reveal any relevant findings or reports of human rights violations.

The highest risk in the area of environment, labour and human rights is at the REHAU Automotive subgroup for the locations in South Africa and Mexico. The risk assessment prepared in 2019 continues without serious changes.

IND**REHAU Industries**

In the REHAU Industries subgroup, the "HR Quality Check and Social Audit Plants" internal audit was carried out in 2022 at the Feuchtwangen location. The audit did not reveal any relevant findings or reports of human rights violations.

In India, China and South America, the highest risks for REHAU Industries continue to be in the area of the environment, followed by risks relating to labour and human rights.

→ Key audit data figures, p. 115 f.

In 2023, the plants in Hungary, South Africa, France, Great Britain, Spain and Turkey, among others, will be audited according to priority. For the Asia Pacific and Americas regions, decentralised implementation is being redesigned under the responsibility of the regional HR managers.

With regard to the "HR Quality Check and Social Audit Plants" internal audit for locations with an increased risk of human rights problems, the colleagues carrying out the audits are sensitised in a targeted way. In 2022, internal and external

training took place at the Purchasing and Legal and Compliance departments. As part of an initial basic training course on sustainability, the topic was offered to applicable managers in 2022 for the first time. Further training courses specialised in human rights issues are in preparation. The sustainability officers and human rights officer receive ongoing training on the topic.

→ Training and further education, p. 55 ff.

Both subgroups also participated in the multi-stakeholder automotive industry dialogue in 2022 as part of the implementation of the National Action Plan on Business and Human Rights (NAP) of the German Federal Ministry of Labour and Social Affairs. The head of sustainability of REHAU Automotive and the head of strategic purchasing and their sustainability officer took part.

Based on the knowledge gained, REHAU developed a detailed concept in the reporting year for meeting the requirements of the German Supply Chain Act.

→ Supply chain, p. 62 ff.

REHAU reject forced labour and also follow a zero-tolerance strategy with their suppliers in this regard. The company are not aware of any locations or suppliers which have or have had a significant risk of compulsory or forced labour cases. None of our audits during the reporting period revealed any indications of forced labour.

REHAU expect their 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.

→ Violations of Human Rights, p. 110

Sustainability management

Current situation

The requirements arising from the European Green Deal are increasingly important to REHAU. They're associated with specific demands on the respective sectors and their products and services in particular.

An important part of the transformation of industry towards a green economy is the EU Taxonomy. This is an EU-wide system for classifying sustainable economic activities. It's intended to provide investors with orientation and to attract capital for the green transformation of the economy. The taxonomy defines specific thresholds and requirements for various environmental goals such as greenhouse gas emissions, energy efficiency and the circular economy. To be classified as ecologically sustainable, REHAU must ensure that their activities, products and services meet these criteria over the long term.

→ EU Taxonomy, p. 66 ff.

The introduction of the uniform European Sustainability Reporting Standards (ESRS) also comes along with challenges and changes. In addition to the complexity of data collection and reporting, ESRS have to be integrated into existing systems and data accuracy must be ensured. This requires sufficient resources and capacities on different levels.

Overcoming these challenges requires commitment, collaboration and continuous improvement of sustainability reporting practices across different industries.

Moreover, the climate crisis will impact every area of industrial production, as well as regional climatic conditions, for both subgroups. To date, these changes

have not sufficiently influenced our thinking around sourcing raw materials, our supply chains, our development and production processes and new business models, and they have only been taken into account in a rudimentary way in our risk management.

In addition to the internal need for adaptation, however, the external pressure to implement climate adaptation strategies at the company is also increasing. For example, the ESRS require reporting on adaptation processes, guidelines and action plans, among other things. Information is to be provided on the proportion of assets which are covered by a company's internal climate adaptation plan here, for example.

The EU Taxonomy for sustainable activities is already partially in place for capital market-oriented companies. It also addresses the resilience of companies to potential climate risks. Climate adaptation is one of the six environmental goals and also plays an important role in the other five goals through the criterion "Do No Significant Harm" (DNSH). For REHAU, the EU Taxonomy will be mandatory as from the fiscal year 2025.

To already lay a foundation for these requirements now, preliminary work on the development of climate adaptation strategies was further advanced and individual locations were analysed in the reporting year as planned. For this purpose, a standardised process which enables the individual assessment of (plant) locations was discussed. In addition to physical and environmental risks, the focus also lies on economic and social risks in this context.

→ Climate management, p. 37 ff.

AU**REHAU Automotive****Current challenges in the automotive industry**

The automotive industry is subject to a number of internal and external requirements. Internally, manufacturers and suppliers focus on quality, safety, cost efficiency, innovation and effective supply chain management. REHAU Automotive's declared goal is to remain a technology leader while meeting strict standards and continuously optimising production processes. Externally, customer expectations are driving the industry towards advanced features, fuel efficiency and improved safety. Compliance with environmental regulations, safety standards and the need for global competitiveness continue to shape the demands on car manufacturers and suppliers.

The industry is faced with the challenge of transitioning to electric and autonomous vehicles, which requires significant investment, but also opens up new opportunities in the market. Connectivity and digitalisation offer a better user experience but require investment in infrastructure and cybersecurity. Changing 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. They're still in the discovery phase, especially in the area of painted exteriors. Initial criteria, such as the requirement to reduce emissions, are becoming increasingly clear, but many topics, such as the use of resources from renewable raw materials, have not yet been clearly formulated.

Overall, the automotive industry has to deal with internal and external demands while taking into account technological progress and changing user preferences.

IND**REHAU Industrie****Current challenges in the industrial environment**

The internal and external requirements of the four divisions of REHAU Industries were shaped in particular by geopolitical crises, the European energy crisis, the general shortage of raw materials and European sustainability regulation. Across the board, the focus lies on high-quality and durable products – the longer the use phase, the lower the need for raw materials or new products.

The transition to, and further steps on the way to, a circular economy, combined with the gradual abandonment of fossil raw materials, continued to be one of the most important challenges and goals for the subgroup in 2022. This was also associated with a change in the energy-supply strategy. In future, one third of energy demand is to be covered by sustainable sources.

For the **Building Solutions and Window Solutions divisions**, the medium-sized construction industry is of particular importance. In this industry, the new European reporting standards, the requirements of the EU Taxonomy and the future ISO standard on the circular economy have hardly arrived yet. The increased use of recycled materials, greater requirements on the use of materials and deconstruction are becoming a major challenge for all involved. A decisive development in the building industry will be that, in addition to the main topic of energy efficiency, recyclable construction and refurbishing will gain in importance.

In the furniture industry, the demand for furniture with an improved life cycle assessment is continuously increasing, yet the industry is still in its infancy here as well. "Green" furniture has become attractive, but it's often referred to purely in terms of the use of wood as a renewable resource. Similar to the building sector, a holistic expansion of the understanding of sustainability is in store through future reporting. Topics such as freedom from harmful substances,

durability, reparability and fair production are gaining in importance here. The EU's new Ecodesign Directive is also of great significance. This is gradually being introduced in every sector. The furniture industry will be one of the first to have to deal with improved recyclability, for example.

In the general industry sector the situation is analogous. Depending on the product group, the industry being supplied or the customer, there are already new requirements for sustainability and even extended product requirements as part of the Ecodesign Directive.

Generally speaking, the customer and market response to a holistic approach to sustainability consisting of economic, environmental and social aspects in the B2B sector is still rather reserved. So far, the focus on sustainability in the **Building Solutions, Industrial Solutions and Interior Solutions divisions** has been on quality, safety and durability for this reason.

In addition, the **Window Solutions division** have already firmly integrated the topic of circular economy in their strategy.

In the Building Technologies subdivision of Building Solutions improving energy efficiency also continues to be an essential part of sustainability. In the **Industrial Solutions division**, the possibility of (increased) recycled material use while retaining the same level of quality, safety and longevity of customer developments is a point of focus. The **Interior Solutions and Building Solutions divisions** have recognised the importance of taking back or reprocessing post-industrial and post-consumer material and have taken it up as an important new topic.

It's true for all divisions of REHAU Industries that implementation of the circular economy into various industries requires extensive collaboration, transparency, a spirit of innovation and systemic cooperation. Except in the case of the PVC window industry, the industry overall is still in its infancy here.

→ The circular economy, p. 41 ff.

Stakeholders

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

REHAU generally maintain relationships with organisations and groups which make demands on, or submit requests or suggestions to, the company. REHAU's priority is to pursue a dialogue with stakeholders who significantly impact – or are heavily impacted by – the economic, environmental or social performance of the company. Indirect stakeholders with whom active dialogue is also sought are of interest as well. This includes the local media and the public at the approximately 190 locations worldwide, for example.

Continuous overarching stakeholder dialogue is becoming an increasingly important element of corporate governance and strategic direction in today's highly interconnected world. This dialogue helps REHAU to find out about the interests and needs of stakeholders and to gain current 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. It's primarily a procedure that's integrated into the general workflows. They're spread out over the entire fiscal year. When it comes to

sustainability, the focus in external and internal stakeholder exchange lies on the key areas of action defined for REHAU.

→ Important topics, p. 29 ff.

03_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 meeting, email, telephone call, website, product presentations, trade fairs and REHAU Academy
Workforce	3	3	2	Face-to-face meeting, email, telephone call, intranet, employee magazine, events and pulse surveys
Shareholders	3	3	2	Face-to-face meeting, email, telephone call, board meeting and presentation
Ministries, authorities and statutory bodies	1	1	1	Face-to-face meeting, email, telephone call and letter
Trade associations	AU 2	2	1	Face-to-face meeting, email, telephone call, events and association meetings
	IND 2	3	2	
Rating agencies	1	2	2	Email, telephone call and surveys
Non-governmental organisations (NGOs)	1	1	1	Face-to-face meeting, email, telephone call and events
Civil society	AU 1	1	2	Face-to-face meeting, email, telephone call, funding projects, project-based cooperation, interviews and stakeholder dialogue
	IND 2	2	2	

Type of relationship: close = 3, intermediate = 2, not close = 1 Commitment: high = 3, medium = 2, low = 1 Communication: diverse = 2, situational = 1

Rating agencies

REHAU maintain an active exchange with the major agencies and consultancies. Since 2018, there has been an intensive dialogue with the EcoVadis international rating agency. For the 2021/22 reporting year, the REHAU Automotive and REHAU Industries subgroups were evaluated together for the last time. They maintained their gold status here.

REHAU have also been participating in the CDP since 2014. In the reporting year, the subgroups were evaluated separately for the first time.

AU

REHAU Automotive

REHAU Automotive were able to confirm their rating of B, the management level, in the climate change programme and to improve their supplier commitment rating to an A- (previous year: B). REHAU Automotive received a rating of B- in the water security programme (previous year: B).

IND

REHAU Industries

The REHAU Industries subgroup took part in the climate change questionnaire. They received a rating of B here.

→ Climate management, p. 37 ff.

Civil society

Local contacts include cities, educational institutions, cultural organizations, associations and societies, among others. At the main administrative location in Rehau, the company continue to maintain intensive cooperation with Hof University of Applied Sciences, which as a green-tech university places a special emphasis on sustainability. At the second administrative location in Erlangen, there's been close cooperation with the Friedrich-Alexander University of Erlangen-Nuremberg for more than 20 years. REHAU also cooperate closely with chambers of industry and commerce at a number of other locations.

Non-governmental organisations (NGOs)

REHAU discuss the possible impacts of their business activities on people and the environment with non-governmental organisations. As part of their voluntary commitment, the company also support international initiatives by NGOs for drawing attention to key areas of action in the sustainability strategy, such as resource scarcity, climate change and inequality. At the administrative location in Erlangen, REHAU have been an active member of the Fair Trade Steering Group for several years. Under the auspices of the SDG officer of the city of Erlangen, business representatives and NGO representatives come together here for dialogue and to organise smaller projects and initiatives.

No business activities with significant actual or potential negative impacts on local communities are known. Social projects all around the world are supported as part of REHAU's sustainability activities. In doing so, the company aim to improve conditions in the local area and actively support the achievement of the sustainable development goals.

Both subgroups are members of select national and international industry associations and interest groups.

In line with the sustainability strategy, REHAU support the objectives of the Green Deal and the EU Taxonomy in their association work, in particular. Essentially, responsible behaviour and integrity are aimed for – including with regard to political parties and non-governmental organisations. Specifically, the energy and heat transition occurring as part of the implementation of the Paris Agreement on climate change is being supported through the expansion of solar power and wind energy, the environmentally friendly use of co-generation power plants within local heat networks and thermal insulation in building envelopes.

The selected interest groups include the following organisations, among others:

- European Plastics Converters (since 2018)
- European PVC Window Profiles and Related Building Products Association (since 2006)

- German Association of Plastics Converters (since 2001)
- German Association of the Automotive Industry (since 2004)
- Shareholder of Rewindo GmbH, promoter and shaper of polymer window recycling in Germany (since 2011)

Important topics

In the reporting year, a comprehensive update of the main topics was carried out with all main internal stakeholders and specialist departments. Based on the key areas of action already identified in 2019, the sustainability topics for REHAU Automotive and REHAU Industries which are particularly relevant were identified. The process was based on the six phases shown in the following diagram.

The following were represented, among others: Employees of the Operations, Energy, Purchasing, Human Resources, Finance, Compliance and Chemistry departments.

Two perspectives were considered at the workshops:

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

The outside-in perspective was considered by internal stakeholders, for example through targeted desktop analysis, media enquiries, participation in conferences and panel discussions.

The following questions were of particular interest during this process:

- Why is the topic relevant?
- How do the stakeholders rate the materiality of the topic for REHAU?
- Where does the respective subgroup currently stand on this topic?
- Are there risks or opportunities associated with this topic for the subgroup?
- What specific KPIs and targets are associated with the topic?
- What concrete measures have REHAU implemented to achieve the goals?

04_Process for determining the main reporting obligations



In particular, climate protection and the reduction of CO₂e emissions and the switch-over to a circular economy were rated as very important by both REHAU and their stakeholders in 2022. Topics here included the reduction of CO₂e emissions through the purchase of energy from renewable sources and the increased obligation of suppliers to reduce emissions. Another important aspect for stakeholders was increased awareness of production rejects and waste. This was often associated with a redefinition of these issues as even more important value streams in the future. To REHAU, this is a clear mandate to implement consistent integration of these topics into our core business. They're to be increasingly integrated into the areas of action of resource conservation/circular economy and climate protection.

Other important topics included integrity in business practice, especially in procurement, as well as a stronger focus on product and material compliance. These areas are to be given even higher priority than before. Keywords such as business partner review and new compliance guidelines with risk process integration were frequently mentioned topics here. In the areas of action of "sustainable supply chains" and "sustainable growth," this will be prioritised even higher in the future.

The promotion of employees taking aspects of diversity and inclusion into account was also a frequently mentioned topic. Succession planning, the proportion of women in management positions and development opportunities in connection with the reconciliation of work and family, for example, were key words here. This will be given increased attention in the elaboration and further development of methodologies in the areas of action of "motivating the workforce" and "promoting diversity."

05_Areas of action resulting from the materiality analysis:



→ Sustainability goals, p. 71 ff.

Sustainability strategy

At REHAU, sustainability is part of the strategy process. This is continuously being reviewed and fleshed out. Subsequently, it's the task of the management of the respective subgroup or their divisions to put the existing strategic sustainability initiatives and activities to the test and adapt them to the newly emerging framework conditions. Depending on the focal point of the business activity, this results in different opportunities and risks.

AU

REHAU Automotive

In 2022, REHAU Automotive continued the strategic transformation process started in 2021. The detailed elaboration of the strategic activities of the previously defined four areas of action was central here. The sustainability strategy is now continuously being developed and improved in an iterative annual process. The activities of REHAU Automotive's sustainability strategy are based on four key areas of action.

Motivation of the workforce

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

- Work is actively being done on leadership understanding and culture. Feedback is obtained through surveys and translated into concrete measures for better cooperation.
- The focus lies on a new-work approach which further reduces hierarchies and promotes communication and collaboration through new work organisation.
- Succession planning is being revised to expand internal talent management.

- Diversity is being promoted at the company. To this end, an initiative was launched towards the end of 2022. The details are currently being worked out. From 2024 onwards, it will be possible to derive measures and key figures.

Conservation of resources

REHAU are committed to the careful and efficient use of resources. To this end, the company are researching closed material cycles and developing new concepts for them. To ensure that the topic is approached holistically, REHAU are working along two lines. 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 ensures that fewer resources are consumed in production processes. Initially, the recycling ratio is to be doubled by 2026 as compared to 2022.

Climate protection

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

Sustainable supply chains

Together with their partners and suppliers, REHAU take responsibility for supply chains. In doing so, the company are committed to sustainable and fair procurement. Separate standards and targets are also to be established in the upstream supply chain. In this way, REHAU ensure the holistic implementation of the other three areas of action outside their own company as well. This means that REHAU proactively promote human rights in the supply chains in accordance with the German Supply Chain Act. At the same time, the company are constantly striving to minimise scope-3 emissions and source sustainable primary raw materials for production.

IND

REHAU Industries

In the reporting year, REHAU Industries also continued the process of strategic transformation which had begun. The sustainability strategy, KPIs and targets have been further developed and improved in an iterative annual process since 2019 so that the central goal of the long-term transformation to a circular economy can be achieved. The four key areas of action defined in 2019 – “sustainable growth,” “promotion of diversity,” “promotion of the circular economy” and “promotion of climate protection” – were confirmed and continued to be central topics of sustainability management for the subgroup and their divisions.

At the REHAU Industries subgroup, the focal point in the reporting year lay on the further implementation of sustainability within the overall organisation and the four divisions. On the subgroup level, positive development enabled adjustments to be made to the targets for the top KPIs of climate, circular economy and diversity. Further specification of the sustainability strategy and the development of personnel structures were important topics within the divisions. In addition to the central goal of gradually integrating the circular economy, another central goal was formulated: By 2035, all products are to be produced in a carbon-neutral way on the balance sheet.

The majority of activities of the REHAU Industries sustainability strategy and the defined top KPIs were confirmed by the Industries Executive Board in the reporting year. It was decided that the top KPI for the area of action of “sustainable growth” will be adapted to the future requirements of the EU Taxonomy in the long term. The Executive Board also read and confirmed the updated status for the reporting year. The main task continues to be the integration of sustainability management into the core business, both on the subgroup level and in the divisions.

The activities of REHAU Industries' sustainability strategy continue to be based on the following four areas of action.

Sustainable growth

This area of action has been integrated into the DNA of REHAU Industries as a family-owned company for decades. The division aim to grow in a sustainable and value-oriented way with products, services and new business models in different industries.

In the reporting year, it was decided by the IEB that an independent, holistic measure oriented towards the technical criteria of the EU Taxonomy was to be defined. As soon as they're available for all six environmental goals, a new KPI will be defined. The previous purely financially driven indicator is therefore being replaced.

Promotion of climate protection

The approach to climate protection: The Paris goals (COP 21) are also REHAU's goals. In the reporting year, specific targets for scope 1 (2035) and scope 3 (2040) were decided on for the first time and a decision of principle was taken on a science-based target. A scientifically based target for REHAU Industries is to be drawn up by 2025 at the latest. The conditions for this were created in 2022. An analysis of emissions (scopes 1, 2 & 3) was carried out on the subgroup and division level, and initial carbon footprints were created on the product level.

Promotion of the circular economy

As a production company, the transformation from a linear to a circular economy is unavoidable for REHAU if ambitious climate targets are to be met. In 2022, the Circular Design Guide and the Circular Scorecard were included as permanent components of the product development process. Depending on the industry, initial pilot projects for product take-back and large-scale take-back concepts are to be introduced in individual divisions in 2023 to gradually prepare the product portfolio for the circular economy. To this end, REHAU are specifically seeking dialogue with customers, suppliers and associations.

→ The circular economy, p. 41 ff.

Promotion of diversity

REHAU Industries see development potential and opportunities in the promotion of diversity and inclusion. In the reporting year, additional resources were created for this topic. With significantly increased internal and external communication, action-day events and interviews on the intranet and in social media, tolerance and diversity are to be promoted at the company and in a social context. The main objective of the activities is the development towards an increasingly diverse and inclusive work culture.

- Corporate values, p. 18
- Diversity and equal opportunities, p. 58 f.
- Human rights, p. 21 ff.

The strategy process of the divisions is integrated into the strategy process of the subgroup. The divisions themselves largely act independently with regard to strategy development. The respective division can determine their areas of responsibility and structures independently.

→ Our company, p. 5

The divisions and sub-divisions pursue market-oriented strategies and approaches depending on the business field, markets, existing customer portfolio, customer size and regions served. In principle, the various aspects and challenges of the circular economy are the most important area of action in the sustainability strategy for the divisions of the REHAU Industries subgroup. As an essential step, all divisions began calculating life cycle assessments for selected products together with an external service provider in 2022. The next step is to evaluate one's own possibilities of influence and to implement suitable measures in order to then reproduce them with other products.

Due to the fundamental strategic approach to market and customer orientation, there are dependencies which limit the scope for action depending on the industry, customer portfolio and legal or normative framework conditions.

In the reporting year, the **Building Solutions division** developed their first strategic mission statement on sustainability based on the vision of "shaping a sustainable future by pioneering building solutions worldwide." The most important goals are the reduction of CO₂e emissions and the promotion of the circular economy. It's also about the extent to which the existing and future product portfolio can contribute to protecting the environment. The aspect of sustainability is pursued holistically here. The focus lies not only on increasing integration of the circular economy, but on high quality standards as well. The aim is to offer a counter-model to the "throwaway society." To further promote sustainability and integrate it in the division as an organisation, an independent personnel resource for sustainability was created. In addition to building up resources, other projects were pursued for implementation of the strategic area of action. At the same time, there was a focus on promoting internal communication on the topic of sustainability in order to create awareness, understanding and transparency.

In the **Industrial Solutions division**, the focus in 2022 lay on developing an independent position and the associated initial holistic internal and external communication of the topic. This was combined with the internal development of expertise on the topic of sustainability. Both form the basis for promoting the integration of circular principles into the operational strategy and an even closer partnership with customers. As in the Building Solutions division, personnel resources were created for this purpose and new priorities were defined in product management and communication. .

In the reporting year, the **Interior Solutions division** developed their first strategic mission statement on the topic of sustainability. The goal is to be a pioneer in sustainable product lines, production processes and services. The division's ambition is to set trends as a leading innovator. The new product lines, take-back concepts for products which have not been processed or are no longer needed and additional digital services are to be developed directly in dialogue with customers and support the development of sustainable solutions. In the Interior Solutions division as well, the topic of sustainability was given proportionate personnel resources for the first time. There was also a focus on promoting internal communication on the topic of sustainability to create awareness, understanding and transparency. The detailed analyses in the life cycle assessments are intended to help adjust the company's own development priorities and to drive forward approaches to decarbonisation along the entire supply chain in exchange with customers and suppliers.

The **Window Solutions division** have integrated recycling management as a key area of action in their strategy. The strategic guiding principle is the circular economy, i.e. the transformation of the recycling economy to have nearly completely closed cycles. The primary goal here is the continuous expansion of the Europe-wide network for recovered material and waste extraction and the parallel development of the company's own processing capacities. In the reporting year, the focus continued to lie on increased external communication

on the topic of sustainability to create awareness, understanding and transparency among customers and partners.

Sustainability organisation

The reorganisation of the REHAU Group, which began back in 2021 and resulted, among other things, in the division of the two subgroups REHAU Automotive and REHAU Industries, has also led to changes in the organisation of sustainability management. On the one hand, cross-group regulation ("sustainability umbrella procedure") of sustainability issues was developed on the level of the parent company. On the other hand, REHAU Automotive and REHAU Industries will henceforth manage their own respective sustainability activities separately in order to further advance their independence and respective market proximity.

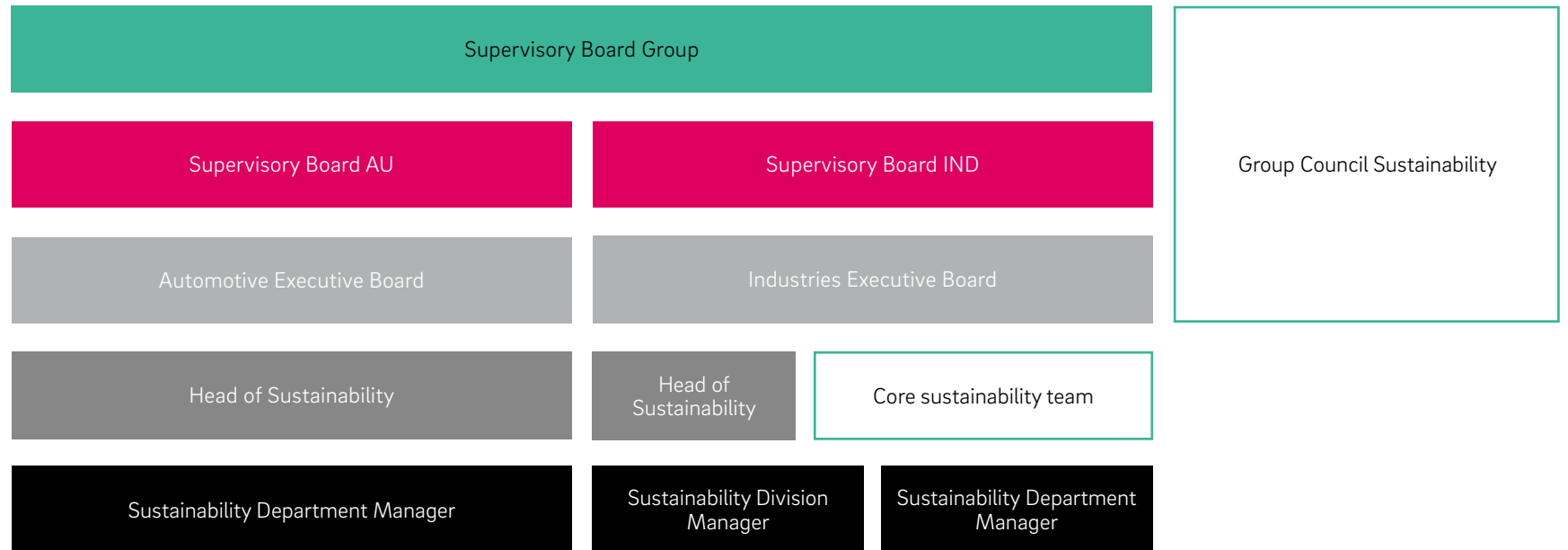
The purpose of the "sustainability umbrella procedure" developed in 2022 is to define sustainability for the REHAU Group and to ensure a uniform Group-wide procedure for implementing sustainability management in all REHAU subgroups. The overarching goal is to implement sustainability requirements in all relevant management, core and support processes and thereby integrate them into the Group's operational business. Sustainability is mainly a management task here. The primary responsibility for implementing sustainability within the organisation lies with the managers. In addition to supervisors, all employees also contribute to the integration into "day-to-day business" in their respective activities. The decision-making structure is regulated analogously to the generally applicable statutes of REHAU.

→ Management structure, p. 12 f.

In the operationalisation of sustainability, the various decision-making bodies of the REHAU Group are supported by sustainability officers. The sustainability

officer of the Group and those entrusted with sustainability management functions create the necessary conditions for sustainability to be integrated on all levels. This includes, in particular, the heads of sustainability of the subgroups, the sustainability managers of the divisions and the sustainability officers at the specialist departments. In the REHAU Industries subgroup, new or proportional positions for sustainability management were created in the divisions for this purpose in 2022.

06_Sustainability organisation of REHAU Automotive and REHAU Industries



With the creation of the Group Council for Sustainability (GCS), a newly founded group consisting of the sustainability managers of all REHAU subgroups, was launched in September 2022. The merger is intended to further promote the exchange between the subgroups, provide opportunities for sharing experiences and create the possibility to utilise synergies. The Group Council for Sustainability meets quarterly, at least twice in person. Chairmanship is defined on a rolling basis. The council can make recommendations both to the Supervisory Board of the REHAU Group and to the executive boards of the subgroups.

There were changes in the core sustainability team of the REHAU Industries subgroup in the reporting year. The head of sustainability at REHAU Automotive stepped down as deputy and permanent member. The REHAU Automotive subgroup will now participate on the core team as a guest through the head of sustainability at REHAU Automotive. The REHAU Industries core team were expanded to include representatives from the Health, Safety and Environment (HSE), Energy Management (EM) and Diversity and Inclusion (D&I) departments. In the REHAU Automotive subgroup, preparations were made in the reporting year to set up their own sustainability structures, which are to be completed in the following year.

Environment

Climate management

Climate protection is a central element of the sustainability strategy for both subgroups. REHAU strive to continuously improve their carbon footprint. The goal is to avoid negative impacts on the environment and climate and to reduce greenhouse gas emissions. This applies both at the company's own locations as well as in the supply chain and with customers.

In the reporting year, the management approach and governance structure of REHAU Automotive and REHAU Industries remained unchanged from the previous year. Progress was aimed at increasing energy efficiency as well as reducing CO₂ emissions in relation to production activities.

The main decision-making body for climate protection and energy management issues in both subgroups continues to be the executive boards (AEB/IEB). Their members adopt strategies and goals in these areas and monitor progress. Implementation is the responsibility of energy management and the sustainability officers of the subgroups. Together, they draft resolutions, make recommendations on climate issues to the boards and monitor progress.

AU

REHAU Automotive

The REHAU Automotive subgroup are committed to the Paris climate targets and are therefore striving to significantly reduce emissions and the associated climate impacts. REHAU Automotive have set themselves the following goals:

- Scopes 1 & 2: Reduce emissions from production to zero on the balance sheet by 2027.
- Scope 3: The aim is to reduce the emissions of products sold to zero on the balance sheet. The agreements with REHAU Automotive's customers form the basis for this.

To achieve these overarching goals, the subgroup follow a clear approach in all their activities: First, they try to avoid emissions before they occur, then they implement reduction measures. Only at the end are unavoidable emissions offset with compensation measures.

The prerequisites for this are continuous monitoring of scope-1 and scope-2 emissions and an extended annual analysis of scope 3. At the same time, a holistic and detailed carbon footprint on the system level was determined for the core product.

IND

REHAU Industries

The REHAU Industries subgroup wish to gradually align their processes, products and services with the circular economy. As a production company, the subgroup see this as the greatest lever for directly reducing emissions. As an important objective on this path, the REHAU Industries IEB committed in 2022 to contribute to the achievement of the 1.5 °C target of the Paris Climate Agreement. For this purpose, scientifically sound and externally validated targets are to be determined.

The following goals were confirmed or redefined by the Executive Board in 2022:

- Scope 1: Balance sheet climate neutral at all locations by 2035.
- Scope 2: Balance sheet climate neutral at all locations by 2025.
- Scope 3: Balance sheet climate neutral by 2040.

REHAU Industries follow the same approach as REHAU Automotive: First avoid emissions, then follow reduction measures – only at the end are unavoidable emissions offset. In 2022, an extended analysis of emissions (scopes 1, 2 & 3) was prepared down to the level of the four divisions. At the same time, individual holistic carbon footprints were determined on the product level. The goal is the continuous monitoring, analysis and reduction of direct and indirect emissions.

REHAU are aware that climate change also directly impacts their operating business. For this reason, initial analyses were carried out for individual locations of the subgroups in the reporting year with regard to physical, environmental and social or economic climate change risks as a basis for climate adaptation concepts. However, an independent strategy for adaptation to climate change is not yet in place in either group.

The REHAU plants in Tortosa (Spain), Pune (India), Celaya (Mexico) and Port Elizabeth (South Africa), as well as the German plant complexes in Feuchtwangen and Viechtach, were analysed in the reporting period. Particularly noteworthy are the insights gained through the study with regard to potential groundwater problems and extreme weather events such as floods and heat waves.

To be prepared for these and other climate change risks, as well as regulatory requirements, the standardised process is to be optimised and integrated into risk management by 2024. As part of this, the first measures which still need to be worked out will also be implemented.

Emissions

Generally speaking, the issue and the need to reduce greenhouse gas emissions (GHG) are well established. However, there are still major differences in the reduction of emissions and technical requirements in both subgroups, between the individual plants and, in particular, outside the EMEA region.

When monitoring GHG emissions, REHAU base their measurements on international environmental and climate reporting guidelines such as the Greenhouse Gas (GHG) Protocol, CDP and the Global Reporting Initiative (GRI). 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. Both subgroups currently only report on CO₂e emissions according to GHG scope 1 (all direct emissions caused by combustion at their own plants) and scope 2 (indirect emissions from purchased energy).

The relevance analysis carried out in previous years for improving the data situation for scope-3 emissions was revised in greater depth in the reporting year by both subgroups on the basis of detailed studies on the fiscal year 2021. As part of this, REHAU Automotive have generally established reporting on scope-3 emissions (indirect emissions from the upstream and downstream supply chain).

In both subgroups, the measures show a contribution in the continuous reduction of scope-1 and scope-2 emissions. These emissions have been reduced by almost 64 percent since 2020. The goal for both subgroups is to achieve zero scope-2 emissions, i.e. zero tonnes of CO₂e on the balance sheet, by 2025 at the latest, irrespective of the company's growth.

AU

REHAU Automotive

In the REHAU Automotive subgroup, nearly 100 percent of the electricity consumed at the plants came from renewable energy sources in 2022.

In 2022, scope-2 emissions were reduced by 76.7 percent as compared to the 2018 baseline. This is mainly due to the fact that more and more locations are being supplied with electricity from renewable sources. There was a 20.9 percent increase in scope-1 emissions due to the opening of the new Újhartyán plant in Hungary then. The measures taken during the period to reduce scope-1 emissions would have brought about savings of nearly 6 percent without this plant opening.

In the reporting year, REHAU Automotive emitted zero tonnes of CO₂e in scope 2 on the balance sheet. This target is also the goal for scope 1 by the end of 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 have increased by 104.9 percent as compared to the baseline year of 2021, as improved calculation methods and an improved data basis made

more accurate determinations possible. Eleven of the 15 scope-3 categories are reported. The main increases in emissions can be attributed to category 11 "Use of sold products" and category 12 "Handling of sold products at the end of their life cycle." These two categories alone account for 92.2 percent of total scope-3 emissions (cat. 11: 77.5 percent; cat. 12: 14.7 percent). Successes have already been reported with regard to the goal of being able to reduce the emissions of REHAU Automotive products to zero on the balance sheet. In terms of scope-3 categories 1 to 8, a reduction of 37.1 percent has already been achieved.

IND**REHAU Industries**

In the REHAU Industries subgroup, 73.4 percent of the electricity consumed at the plants came from renewable energy sources in 2022.

In 2022, emissions were reduced by 67.9 percent as compared to the 2018 baseline. With this, the target was again met ahead of schedule. This is mainly thanks to the fact that more and more REHAU Industries locations are also being supplied with electricity from renewable sources.

- Sustainability strategy, p. 31 ff.
- Key emissions figures, p. 110 f.
- Sustainability goals, p. 71 ff.

Energie

The economical use of energy is a central element of climate management for both subgroups. REHAU strive to make all stages of the value chain as energy efficient as possible. Certified environmental and energy management systems according to ISO 14001 and ISO 50001 help to reduce greenhouse gas emissions.

In the reporting year, the company revised their energy and procurement strategy. In future, it will be based on the 70-30-3 rule.

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

As part of this target, REHAU pushed ahead with the gradual conversion of locations across the globe to electricity from renewable sources in both subgroups in the reporting year.

Currently, the majority of electricity from renewable sources is secured through the purchase of guarantees of origin. These guarantees of origin are properly validated by the energy supplier in the register of guarantees of origin to avoid double counting.

In cooperation with external investors, the construction of further large-scale plants for internal power generation at the locations in Erlangen (Germany), Guntramsdorf (Austria) and Celaya (Mexico) is planned for commissioning in 2023 and for Rehau (Germany) in 2024.

In total, REHAU will have photovoltaic systems with a total output of 2.5 MW_{peak} in operation at the company's locations worldwide in 2023. Furthermore, REHAU were able to conclude contracts with investors for all production locations in

Germany. This means that additional plants with a total capacity of about 30 MWpeak will be built in future. Details of the projects are still in the planning phase.

Heating and cooling from renewable energies through local heating generated from "green gas" or wood chip plants are also being implemented. At the REHAU Automotive plant in Feuchtwangen, a local heating network will be operated together with a farmer for an energy volume of 2,000,000 kWh per year. In addition, a wood chip plant is being built together with an external operator for the REHAU Automotive plant in Viechtach, which will supply the location with 3,000,000 kWh of thermal energy per year. The plan is to expand this by 3,000,000 kWh for the neighbouring REHAU Industries plant.

As part of the changes to the energy and procurement strategy, the executive boards of both subgroups have set annual budgets (AU: €1 million, IND: €0.8 million) for energy-efficiency measures, in particular for projects at the REHAU plants.

The baseline 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 key sustainability figures on the other.

To reinforce their consistent commitment to greater energy efficiency, REHAU have tightened the requirements in their targets. Since the reporting year of 2022, scope-2 emissions have been reported on a monthly basis to the Executive Board under the new sustainability KPI together with the KPIs for quality, process, costs and employees. For scope 1, this controlling is planned as from 2023.

The total consumption of electricity, gas and heating oil at REHAU Automotive was 280 gigawatt hours. REHAU Industries' total consumption in the baseline year was

283.8 gigawatt hours. Through strict energy efficiency measures, the energy footprint (measured in kWh/euro of plant revenue) has been continuously reduced since then, despite constant growth.

The operational focus in energy management in 2022 lay on building additional staff capacity to expand ISO 50001 certification in the Americas and the Asia Pacific region, expanding the energy monitoring system and implementing the new energy strategy. The following projects were implemented or initiated through corresponding planning, cooperation and contracts:

AU**REHAU Automotive**

- Cooperation with the Feuchtwangen municipal utilities for the construction of a photovoltaic system
- Planning of the "green" heat supply at the Feuchtwangen (biogas local heat) and Viechtach (wood chips) locations

IND**REHAU Industries**

- Construction of the photovoltaic systems at the Erlangen (Germany) and Guntramsdorf (Austria) locations
- Planning of the photovoltaic system at the Rehau location (Germany)
- Expansion of the energy monitoring system for the Feuchtwangen (Germany) and Śrem (Poland) plants
- Extension of ISO-50001 certification at the São Paulo plant (Brazil)

🌐 Information on certifications

- Key energy figures, p. 111 f.
- Sustainability goals, p. 71 ff.

Circular economy

To REHAU, polymers have always been – and still are – valuable materials. Closing internal material cycles, even beyond plant boundaries, has long been of great importance within the REHAU Group. Through the Green Deal and the associated EU Circular Economy Action Plan, the focus in recent years has also increasingly been concentrating on external cycles as well as take-back concepts and associated partnerships. There are different dependencies and material potentials here, depending on the industry.

Orientation and management

The systematic minimisation of resource consumption has been an essential part of REHAU's understanding of sustainability and their DNA for decades. The circular economy and different phases are now established terms in both subgroups. A differentiation is currently made between four stages of the circular economy: maintenance, reuse, reprocessing and recycling. Of these four stages, the stages of reprocessing and recycling/the use of recycled materials have long been in place and established within the subgroups and divisions in varying proportions. Depending on the industry or major customer, however, the level of use varies.

In product development, the focus still lies on internal and external technical requirements for the raw materials or other materials. The possibility of using recycled materials and options for taking back products and subsequent recycling dominate the considerations for implementing the circular economy. The basic principle is still that the product is kept in the use phase for as long as possible.

At the same time, expertise must be built up and awareness created for the future regulatory requirements of the circular economy. The development phase of a product is crucial for comprehensive opportunities for maintenance, reuse, reprocessing and recycling. This is why the Circular Design Guide developed in previous years was integrated into the product development process in the reporting year.

This introduces the testing of these principles for closed product loops as a standard process into the most important phase. At the same time, this creates the basis for a steadily growing portfolio of recyclable products.

The 10 circular design principles were created as guidelines and idea generators for product development. The following is a short version of the 10 principles:

1. Conscious material selection

Every physical product is based on a material. Selection is to be designed or planned in such a way that the safety of users is ensured and resources are kept in the cycle in the long term.

2. Contextual longevity

The durability and service life of products should be planned contextually. In addition to physical durability, it's also about long-lasting emotional value, for example through trend resistance.

3. Material identification

Through identification such as the product passport, important information on handling, care, disposal and composition can be conveyed to all participants in the cycle phases.

4. Dismantling capacity

At the beginning of the design process, easy dismantling of the product into its individual parts or, if necessary, individual materials must be taken into account.

5. Modular construction principle

A modular system with building blocks which can be configured in different ways makes it easier to expand, improve, replace, repair or use products for other purposes.

6. Open standards

By taking open standards and universal interfaces (including standardisation, language and composition) into account, global usability and easier circulation are possible.

7. Simple design

“Lean design,” or “clean design,” aims at maximum reduction on all levels of product development without losing quality, functionality, durability or recyclability.

8. Closed loops

Design for closed loops means that the various life cycles such as maintenance and reprocessing are also considered and planned.

9. Positive footprint

Where possible, additional added value, e.g. environmental, should be planned and designed as part of the product’s value proposition. The product thereby contributes to a broader understanding of sustainability.

10. Service design

In product design, the focus lies on services which extend service life. This requires a holistic analysis of the product and its phases of use. Requirements for new ownership or use concepts are oriented towards function, reparability and durability, for example.

To deepen knowledge of the circular economy and sustainability, involved and other interested managers were given the opportunity to attend corresponding internal events organised by the REHAU Academy in the reporting year.

AU**REHAU Automotive****The circular economy at REHAU Automotive**

At the REHAU Automotive subgroup, the implementation of certain aspects of the circular economy, such as the use of recycled materials, can only be carried out in close coordination with – and with approval from – the customer. However, the integration of the topic of circular economy into the operational strategy of original equipment manufacturers (OEMs) is in its infancy. The prerequisites are already in place at REHAU Automotive thanks to corresponding projects and partial strategies in the Purchasing and Chemistry departments. A separate team for recycling and the circular economy doesn’t exist and is not currently planned.

The use of recycled materials is established for components of low criticality. Specific demands for expanding use were integrated into the specifications for new enquiries through ratio specifications on the part of the OEMs. Development projects on the use of recycled materials for technically demanding parts have been initiated.

In the reporting year, it became apparent that a change in thinking is taking place and that the general use of recycled materials in the automotive sector will play an increasingly important role in future, particularly against the backdrop of the ambitious climate targets of the automotive industry and the REHAU Automotive subgroup as well. However, the integration of separate or external circular design principles into the development process is still in its infancy.

IND**REHAU Industries****The circular economy at REHAU Industries**

In the four divisions of the REHAU Industries subgroup, implementation of the circular economy is also heavily dependent on external factors such as industry and customer acceptance, standardisation and general market conditions. This means in principle that there are now good opportunities for using recycled materials in all divisions. One limiting factor is often the access to and availability

of high-quality secondary raw materials. In addition to basic integration of the topic, one focal point of the activities therefore lay on the design of the initial pilot projects for the take-back of products.

Within the subgroup, there's a separate recycling team who bundle and coordinate basic expertise on the circular economy, life cycle assessment and use of recycled materials. At the same time, the team members are an essential part of the expert group who have existed for years and who coordinate pilot projects with customers.

Analogous to the REHAU Automotive subgroup, the reporting year showed that a change in thinking is also slowly taking place in conservative sectors such as the construction and kitchen industries. The use of recycled materials will become increasingly established in future. At the same time, all divisions with the exception of the Window Solutions division are still in the early stages of integrating circular design principles into the development process.

In the **Building Solutions division**, the focus lay on developing a strategic mission statement based on the circular economy. All the stages of a product life cycle are considered to be a task here. In terms of a product longevity of 50 to 100 years, attention is paid to the quality of the materials used. When sourcing suitable secondary raw materials from shorter-lived products (packaging industry), availability and quality pose a challenge. In the reporting year, various projects were pursued in the life cycle phases. The main focus of development lay on further increasing the proportion of recycled materials in products. Overall, this amounted to 16 percent across all products. In the supply chain, work was begun on increasing the proportion of recycled materials in the plastic packaging used across all products. By the end of 2022, a total of 70 percent of the packaging volume was switched over to a recycled material content of at least 30 percent. To gain new experience in underground construction for the end-of-life phase, a take-back concept for polymer pipes through dismantling or from existing construction sites was implemented.

Like the Automotive subgroup, the **Industrial Solutions division** are strongly influenced by customer developments. In the reporting year, the main focus lay on dialogue with selected customers on two topics: opportunities for replacing existing raw materials with recycled materials and the recovery of materials at the end of life. Customers' sometimes-strict specifications regarding raw materials to be used are questioned if REHAU can offer more environmentally sensible solutions.

The **Interior Solutions divisions'** business is strongly characterised by the aspect of design. The integration of circular design elements is a major challenge due to complex specifications on processing, durability and visual tolerances. Today, a share of 50 percent post-industrial recycled materials are already being used in the RAUKANTEX eco product line. These materials are subjected to elaborate testing with regard to the specifications. REHAU set up their own laboratories for this purpose. In 2022, Interior Solutions also obtained initial ISCC certification (International Sustainability and Carbon Certification), which entitles REHAU to use mass-balanced raw materials in accordance with ISCC Plus and to sell certified product lines (ISCC Plus: certificate on the sustainable use of biomass and/or recycled materials from packaging waste in the chemical industry and downstream industrial sectors).

There's also a take-back concept for polymer edgebands which are no longer needed. These are taken back by REHAU, reprocessed and used in products like the RAUKANTEX basic edge supporting edgeband and the basic profile of some RAUWALON product lines.

In the **Window Solutions division**, the circular economy has long been established as a basic strategy. Forty percent of profiles are produced with recycled materials. The proportion of recycled materials varies between 40 and 75 percent here and is continually being increased. The reporting year was characterised in particular by further investments for expanding the circular economy in the core market of Europe. This included the expansion of co-extrusion lines, waste

window processing and material recycling. With the expansion of the extrusion area and a new recycling hall at the Śrem plant and logistics centre in Poland, additional capacity was created for the sustainable production of window profiles for Central Europe. In the British market, technical performance was improved at recycling subsidiary PVC-R in the UK, especially in the separation of glass and other materials.

Contracts currently exist with around 1,000 partners for the collection of waste materials. These materials are processed by the Polish plant in Śrem and the subsidiaries PVCR in England and DEKURA in Germany. In this way, REHAU Window Solutions ensure separation and recycling of entire old windows into different raw materials such as glass and metal. PVC parts come from old window profiles, which are processed into high-quality recycled granules. This reduces CO₂ emissions by up to 88 percent as compared to the production of virgin PVC. This is why all four of REHAU's European window plants are certified with the independent VinylPlus product label. This means that they meet all sustainability criteria placed on the PVC industry, from raw material procurement and material cycles to reprocessing. This makes REHAU Window Solutions one of only a handful of system suppliers who can boast this standard across Europe.

Resource utilisation

The efficient utilisation of resources has been an essential component of REHAU'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 like market and customer acceptance, the framework conditions of standardisation and the requirements of customer specifications.

AU

REHAU Automotive

In the REHAU Automotive subgroup, the objectives for the use of recycled materials were revised in the reporting year when a REHAU Automotive recycling strategy was developed. Based on the recycled materials ratio of 2022, doubling is targeted by 2026.

- Use of recycled materials, p. 112
- Sustainability goals, p. 71 ff.

A special focus this year lay on the development of a composite materials with recycled material content for crash-related visual applications for bumpers. On the one hand, this is a prerequisite for being able to significantly increase the recycled material content of the products. On the other hand, REHAU Automotive are breaking new ground in this area. Previously, the use of recycled materials in crash-related visible applications was not permitted due to safety concerns.

IND

REHAU Industries

In the REHAU Industries subgroup, the targets set for 2025 for the use of recycled materials across all products were significantly overshoot. For this reason, the previous target of 15 percent recycled content in the EMEA region was expanded to 20 percent worldwide by 2025 in the reporting year.

- Use of recycled materials, p. 112
- Sustainability goals, p. 71 ff.

In 2022, international monitoring was also expanded to include the topic of recycling applications. It's now part of regular international plant controlling as an additional key figure. This consists of key figures for quality, costs, workforce, process and sustainability.

Primary raw materials

The product range of REHAU Automotive and REHAU Industries essentially did not change in the reporting period. On the one hand, both subgroups produce according to specific customer requirements. On the other hand, standard products are being produced for various applications in the B2B sector. REHAU are an international producer of polymer-based solutions with comprehensive expertise in the manufacturing of materials such as polyolefins, technical polymers, silicone and thermoplastic elastomers.

The total output of all REHAU plants in 2022 was 446,427 tonnes (395,199 tonnes for the REHAU Industries subgroup and 51,228 tonnes for the REHAU Automotive subgroup), which was lower than in 2021.

Sekundärrohstoffe

Wiederverwendbares Material, das während der Produktion anfällt, so genanntes Rück- oder Umlaufmaterial, wird erfasst, klassifiziert und entsprechend der Bewertung erneut kontrolliert in die Fertigung eingebracht.

REHAU unterscheidet bei diesem Vorgehen verschiedene Materialströme. Diese werden in Anlehnung an die EN ISO 14021 in internes wiederverwendbares Material und externes Material (Post-Consumer- beziehungsweise Post-Industrial-Material) klassifiziert. Diese Materialströme bilden die Basis für die Ermittlung der Rezyklatquote, die den Anteil recycelter Materialien in einem Produkt benennt. Einfach aufbereitetes Rücklaufmaterial, das im gleichen Prozess zugeführt wird, gilt dabei nicht als Rezyklat.

AU REHAU Automotive

The recycled materials ratio in the REHAU Automotive subgroup was 4.8 percent worldwide in the reporting year.

IND REHAU Industries

In the REHAU Industries subgroup, this amounted to 21.1 percent in the EMEA region considered to date (2021: 15.2 percent).

→ Use of recycled materials, p. 112

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

Packaging

The efficient utilisation and reduction of resources have also been an essential component of REHAU's understanding of sustainability for decades. Overall, the proportion of packaging from sustainable raw material sources was increased in both subgroups. This means that packaging made of paper and corrugated board, as well as wood and cardboard reels, had a proportion of 85 percent at REHAU Automotive in 2022 (previous year: 80 percent) and 64 percent at REHAU Industries (previous year: 61 percent).

AU REHAU Automotive

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's customers are also faced with the challenge of having to reduce their carbon footprint and pass this on to suppliers. To meet the requirements, new packaging concepts are being developed, tested and implemented in close consultation with the customer. One example would be a project with Porsche in which the fleece was omitted from the packaging of bumpers and a fibre-based cardboard was used as packaging.

IND REHAU Industries

In the REHAU Industries subgroup, packaging as reliable protection continues to be an important topic for many customers. In addition to the important triad of "reduce – reuse – recycle," the continuous increase of recycled material content in plastic packaging has established itself as another important aspect. At the same time, REHAU strive to continuously reduce the proportion of disposable plastics, and therefore fossil resources.

In the reporting year, the focus therefore lay on actively working with suppliers to increase or establish the recycling proportion in all existing plastic packaging to the specified minimum proportion of 30 percent. As far as the availability of suitable recycled materials and the technical possibilities allow, REHAU always strive to achieve the maximum possible proportion of recycled materials. For example, simple protective bonnets could be switched over to 80 percent recycled material content, whereas more demanding stretch films with mechanical requirements could be switched over to 30 to 50 percent.

→ Key packaging figures, p. 112

Water

The protection of water as a vital resource is an important element of sustainability efforts for both subgroups. REHAU strive to continuously reduce their water consumption. The topic of water and waste water is part of the principles of sustainability, environmental protection and occupational health and safety and is handled via the HSE and energy management system. The purpose and aim of the

systems is to use the resource of water as efficiently as possible and to prevent environmental pollution. The two management systems are designed to enable the organisation to achieve these goals while continuously improving performance. At the same time, the systematic approach minimises environmental risks.

There is no independent water or waste water strategy in any of the subgroups. Management is carried out via procedural instructions or a separate "water protection" procedure. Under ISO 14001, the company are committed to continuously improving their environmental and water protection performance.

In addition to the environmental audit, the management approach and targets regarding water and waste water are reviewed on a regular basis, including by the independent EcoVadis rating agency and the CDP water security questionnaire for REHAU Automotive.

→ Stakeholders, p. 26 ff.

Operationally, documented monthly process water monitoring of all plants worldwide has been carried out for more than 10 years. Defined quality limit values for the process water are recorded locally on site and managed centrally.

The operational KPI is the reduction of water consumption per euro of plant revenue. The baseline year for this is 2019. The goal is to continuously reduce water consumption by 10 percent per euro of plant revenue.

In the reporting year, the Circular Scorecard was included in the development process. In the production category here, closed water circuits are included as an important criterion in the product evaluation process, among other things.

Water consumption is measured as it is supplied to each plant. REHAU change the process water at our plants completely up to twice a year, depending on the location. The water footprint of the products (litres/kilogramme of plant output) varies depending on the production procedure or product here.

If necessary, water is also deliberately drained at the plants to achieve a certain degree of water exchange. The circular use of water is finite. To REHAU, this means that, in concrete terms, a further reduction in water consumption or an increase in recycling would come at the expense of product quality.

For both subgroups, neither water quality nor water availability were severely compromised as a result of water withdrawal at the REHAU production and administrative locations in the reporting period.

AU

REHAU Automotive

In the REHAU Automotive subgroup, which mainly uses injection moulding and painting processes, the water footprint was 5.01 litres/kilogramme (2021: 5.03 l/kg). Work is continually being done to reduce water loss, for example through more efficient mould changing.

The total water consumption of the REHAU Automotive subgroup in the reporting year was 241.8 megalitres.

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

IND

REHAU Industries

In the REHAU Industries subgroup, where extrusion predominates, consumption in the reporting year was 0.514 litres/kilogramme (2021: 0.739 l/kg). The reduction of water losses at REHAU Industries is achieved primarily through the gradual conversion to closed or semi-open systems.

The total water consumption of the REHAU Industries subgroup in the reporting year was 174.2 megalitres.

- Key water figures, p. 112
- Sustainability goals, p. 71 ff.

Waste and disposal

REHAU strive to avoid waste throughout the life cycle of their products. Throughout the Group, the amount of waste generated is recorded at least semi-annually, broken down according to the criteria "hazardous" and "non-hazardous" and, as from this reporting year, also according to the criteria "recycled" and "disposed of."

The environmentally friendly and legal recycling, treatment and elimination of waste is a top priority at REHAU. To this end, the disposal companies with whom REHAU cooperate in recycling and disposal are monitored selectively and, for example, criteria such as legally compliant documentation and the plausibility of the quantity, type and costs of disposal are evaluated.

The key waste figures for REHAU plants worldwide have been presented since 2017. Since 2021, they've been presented separately for REHAU Industries and REHAU Automotive. In addition to the goal of reducing waste by two percent as compared to the previous year, each plant sets individual targets for meeting plant-specific and production-related dependencies.

- Key waste figures, p. 112
- Sustainability goals, p. 71 ff.

Both subgroups will not pursue a specific waste volume reduction target for 2023. Instead, the proportion of recycled waste of the total quantity will be considered.

Social impact

Corporate culture

To REHAU, sustainable corporate management is based on values and principles of conduct which are lived out by everyone with conviction. REHAU drive people. People drive REHAU. The values of trust, reliability and innovation form the foundation of the corporate culture and shape management principles and actions. REHAU are a reliable partner when it comes to dealing with stakeholders. The company also feels bound by laws, guidelines and market standards, as well as 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 written, translated into 10 languages and distributed to all employees worldwide. New employees receive the brochure together with their employment contract documents.

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

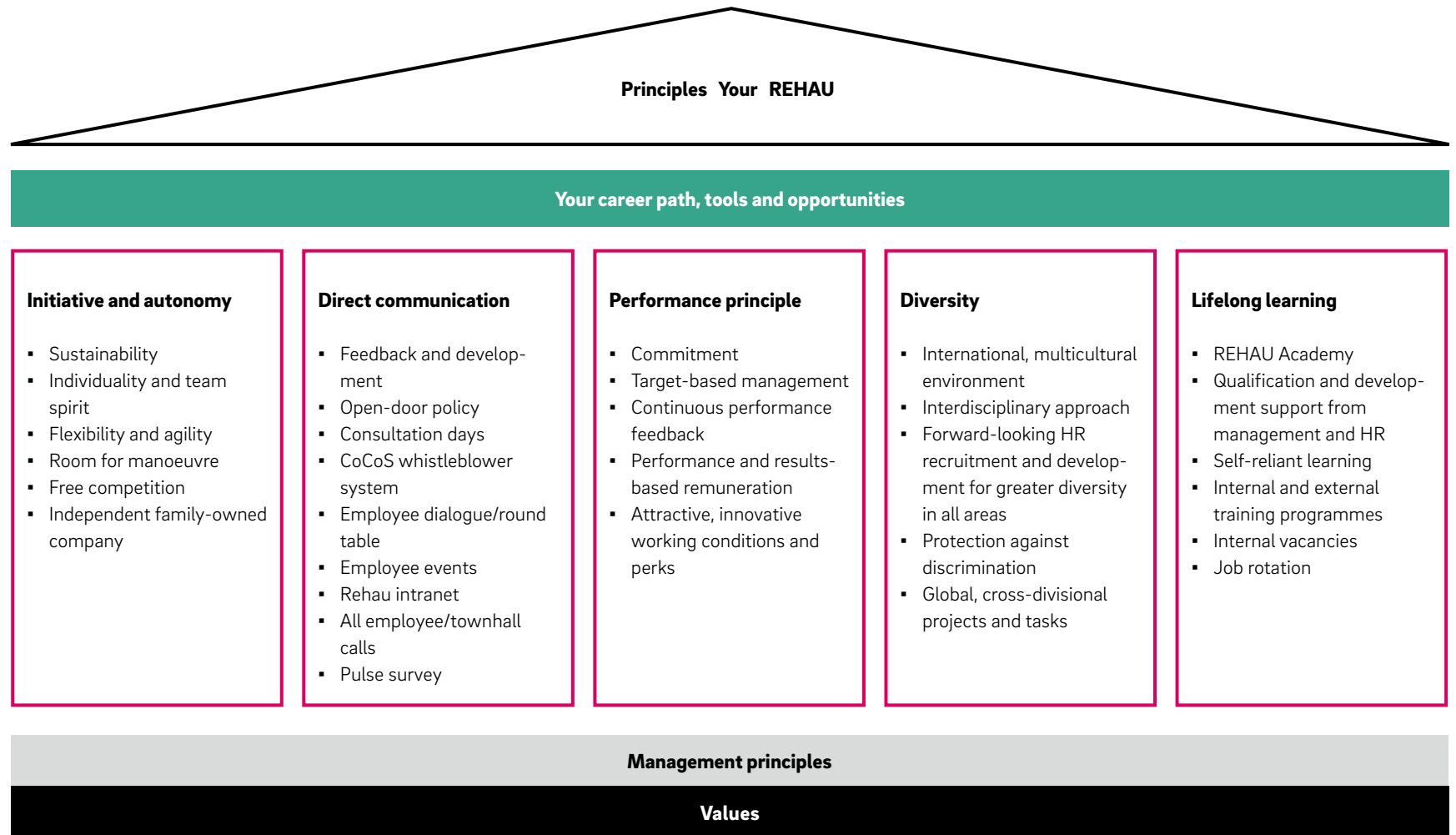
- Innovations which enable a successful, sustainable future for customers and employees
- The aspiration to assume leading competitive positions in the majority of business fields

REHAU are working to integrate the change taking place on all levels into the corporate culture in the best possible way. Topics such as virtual leadership, new and mobile work and digital communication are to create a new awareness for necessary adjustments. One important component is so-called change pilots: interested employees who are networked worldwide and monitor the respective projects and measures on-site.

The binding global Code of Conduct, for example, provides the workforce with guidelines for proper, ethical behaviour in their day-to-day work.

→ Integrity, p. 18 ff.

07_Corporate culture – YOUR REHAU – Values and principles



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

The value-oriented corporate culture (reliability, trust and innovation) of the owner-managed independent family business has been handed down 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 the corporate culture intended to encourage and enable all employees to participate directly in the company's activities and therefore help shape the present and the future:

- Dialogue and feedback between employees and supervisors (promoted by tools such as "Feedback2Managers" and "360° feedback")
- Regular all-employee calls, town hall meetings and location dialogues with the management
- Employee surveys ("Great Place to Work" and pulse surveys)
- Confidential consultation days (1:1) and round tables (small groups) held by management at the individual locations
- Direct line of all employees up to the management level (via email and, at plants, additional confidential mailboxes)
- Change pilots as drivers in the identification and implementation of improvement needs and cultural changes at the individual locations
- HR department as personal contact, advisor and stakeholder up to the highest decision-making bodies
- Anonymous CoCoS complaint system (whistle-blower system)
- System-supported improvement suggestion system
- Cooperative social intranet (daily) for all employees, also at the plants (access via private computer/smartphone as well)
- Building trust through a first-name-basis culture, informal individual dress code and direct contact, including on the "shop floor"
- 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 working conditions in accordance with regulations

- Performance- and result-oriented, transparent remuneration system with integrated talent management (IPTM)
- Fair remuneration through market orientation in compliance with legal regulations, relevant collective agreements etc. and regular reviews and adjustments, including supportive social benefits and other benefits
- Modern flexible working (time/shift) models, including a global remote working policy
- Benefits, welfare and pension provision in Germany:
 - Offers for company-organised pension provision and asset-creating benefits
 - Models for early retirement as well as for release phases via working time accounts
 - Additional accident and international health insurance for occupational accidents on business trips
 - Support in the event of death
 - Various health offerings
 - Special conditions for REHAU products and the purchase of various products and services through partners, for example:
 - Construction services (windows and furniture)
 - Insurance (life, disability and supplementary health insurance)
 - Bicycle leasing via deferred compensation
 - Computer/mobile device leasing via deferred compensation
 - Purchasing from many external suppliers via corporate benefits
 - Employee assistance programmes (free external anonymous professional employee support in all life situations) initially introduced in Germany in 2022

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

Diversity:

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

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

→ Diversity and equal opportunities, p. 58 f.

REHAU therefore also take their role in society as a whole and their corporate responsibility seriously. That's why REHAU are, among other things, a member of the "Diversity Charter" and have built up resources for the topic of human rights, diversity and equal opportunities in the area of human resources since 2019.

→ Integrität, p. 18 ff.

Lifelong learning

(REHAU Academy):

REHAU enable 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.

→ Training and further education, p. 55 ff.

Organisation and objectives

Strategically, the Human Resources department have always been directly embedded in the Executive Board. Operational implementation is the responsibility of the head of human resources activities at REHAU Industries and the head of human resources activities at REHAU Automotive.

The goal of REHAU's personnel policy is to promote the development of each individual employee as well as the collaboration between colleagues within the Group – even in the context of a challenging business environment. At the same time, in order to remain successful in the long term, the company need to confront such things as the demands of digitalisation and new mobility trends and contend with an increasingly volatile economy overall. One of the main tasks of personnel work at the company continues to be to successfully and fairly shape the ongoing transformation processes and future-oriented restructuring in individual sub-areas. At the same time, REHAU strive to retain employees in a tight labour market as well as to attract young, capable talent, especially for the digital transformation.

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

- Accompanying and shaping the transformation process
- Further development of the corporate culture (feedback and leadership, values, diversity and a global mindset)
- Continuation of regular pulse surveys with a significant increase in participation rates and improved approval ratings at plants, sales offices and administrative locations worldwide
- Modernisation of the global remuneration system (performance management)
- Personnel development and talent management, specifically the implementation of a succession planning process

REHAU wish to impress as an attractive employer. Measurable key figures and concrete improvement needs for employee engagement and satisfaction based on corporate values result from the annual pulse surveys. Concrete measures are derived from the results with the participation of the workforce and are then implemented. At some companies, more elaborate workplace culture surveys are already being conducted in preparation for "Great Place to Work" certification. These surveys also provide key figures.

In 2021 and in the reporting year of 2022, the value of "trust" (communication, feedback, appreciation and inclusion) was defined as the most important and urgent topic and was asked for in the pulse surveys. The objective was to increase this value within the REHAU Group worldwide (EMEA, Asia Pacific and the Americas). For the pulse surveys in 2022, questions in the area of diversity were asked for the first time, as well as specific questions on sustainability such as communication, goal setting and participation. Based on feedback from employees, it became clear that international communication needs to be further developed for this purpose.

The aim of all measures is to improve communication and the exchange of feedback on all levels of the company. In 2022, 159 (AU: 90; IND: 69) managers on levels E3 to E0 participated in 360° feedback. This is compared to 85 managers in 2021. In 2021, the Feedback2Managers tool was also introduced, in which 226 managers, primarily on the lowest management level (E3), participated. In 2022, it was only 42 (AU: 11; IND: 31).

AU**REHAU Automotive**

In the pulse surveys carried out in the REHAU Automotive subgroup in 2022, a participation rate of 74 percent was achieved and an overall average of 60 percent agreement in the focus areas of trust, reliability, innovation and morale was reached. A participation rate of 70 percent is targeted for 2023. Over the course of the next few years, REHAU Automotive are confident of achieving an average satisfaction score of 65 percent.

IND**REHAU Industries**

At REHAU Industries, an overall average of 65 percent agreement was achieved in the focus areas of trust, reliability, innovation and morale at the end of 2022. At the same time, the participation rate was increased to 77 percent in the same period. After REHAU Colombia were the first national company to receive "Great Place to Work" certification in 2021, all participating countries in the Americas were certified as a "Great Place to Work" in the reporting year.

For 2023, the REHAU Industries subgroup are aiming for a sustainably high participation rate of at least 70 percent and would like to maintain the positive satisfaction level of 65 percent on average over the next few years.

→ Pulse survey, p. 115

Personnel management

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

→ Integrity, p. 18 ff.

The main goal of personnel management at REHAU 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").

The supervisors establish the requirement for employees ("Personnel planning" and "Succession planning"), including the required skills and qualification in a proactive way using the requirements on products, processes and jobs, as well as on the basis of corporate targets and plans. In doing so, relevant customer requirements and legal stipulations are also taken into account. The requirements for the respective workplace are derived from the higher-level position as well as the associated job description.

REHAU are made known to potential applicants as an employer brand through personnel marketing measures. As part of personnel acquisition, suitable applicants are identified and recruited for REHAU. Another possibility is to cover personnel needs through international personnel assignments ("foreign assignments").

One of the main tasks of supervisors' personnel management is active employee development. An important part of personnel management is also the process of agreeing on targets. All these measures serve to deploy and further develop employees according to their individual skills in a targeted and needs-based manner. The competence and potential assessment 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 training activities completed is evaluated, among other things, using various methods of measuring learning success and as part of checks by supervisors or employees (HR).

→ Training and further education, p. 55 ff.

By way of personal target agreements and the REHAU assessment system, employee performance is assessed regularly, as is the extent to which the personnel are aware of the significance and importance of their role and their contribution to fulfilling corporate targets. This forms a decisive basis for performance remuneration according to the "remuneration system" procedure. The results are communicated at employee meetings by the first supervisor.

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

→ Key workforce figures, p. 107 ff.

REHAU use 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 attach importance to transparent, performance-oriented and non-discriminatory remuneration and consistently follow up on cases of doubt and complaints.

REHAU offer employees attractive remuneration packages consisting of position-based basic salaries and wages and variable performance-based payments. In addition, there are numerous other benefits which are oriented towards the relevant labour market, including relevant and related collective agreements (in Germany, for example, the plastics processing industry, chemistry and metal). The market development in terms of salaries is monitored on a regular basis (generally once a year). When doing so, relevant guidelines like the ILO's Fundamental Principles and Rights at Work are consulted. Globally, REHAU meet the legal requirements in terms of minimum wage and additional benefits.

- Integrity, p. 18 ff.
- Corporate culture, p. 49 ff.

REHAU are committed to ensuring fair working conditions at all our locations worldwide. The company also expect their 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. 62 ff.

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

AU

REHAU Automotive

At the end of 2022, REHAU Automotive had a total of 7,032 employees (male: 4,679, female: 2,336, other: 17), of which 1,750 were salaried employees. The majority of the REHAU workforce have permanent contracts (6,582). At the end of the reporting period, around 233 employees were working part-time (3.3 percent; male: 42, female: 191). The global turnover rate was 7.2 percent in the fiscal year 2022.

IND

REHAU Industries

At REHAU Industries, there were a total of 12,877 employees (male: 9,736, female: 3,128, other: 13) by the end of 2022, of which 5,174 were salaried employees. The majority of REHAU employees have permanent contracts (11,835¹⁾). At the end of 2022, a good 1,223 employees worked part-time (9.5 percent; male: 719, female: 504). The global turnover rate was 10.5 percent in the fiscal year 2022.

- Key workforce figures, p. 107 ff.

Education and training

The area of training and further education is closely linked to the “lifelong learning” pillar of REHAU’s corporate culture. In the area of training, REHAU offer a large number of dual apprenticeship training programs and several dual study programmes. In the reporting year, both subgroups participated as pilot companies in the implementation of the recommendation for action from the national “Education for sustainable development” action plan. Specifically, the position of “environmental protection” was expanded to include the cross-sectional topic of “sustainability” in training. This means that the use of products, materials and energy, for example, is supplemented by the three dimensions of sustainability. This also includes aspects of sustainable value chains, fair trade and the reflection of conflicting goals between the individual dimensions of sustainability. In addition to acceptance into the company training programme, REHAU also decided on a compulsory social placement for all industrial trainees in 2022.

The development of dual training in the reporting year is as follows: In the apprenticeship training programmes, the number of trainees at REHAU decreased from 469 in 2021 to 450 in 2022 (AU: 170; IND: 280). This corresponds to a German trainee rate of five percent for the two subgroups. The proportion of female apprentices in both subgroups was 20 percent.

Of the total 146 (AU: 71; IND: 75; 2021: 180) apprentices trained in Germany in 2022, REHAU took on 55 percent at REHAU Automotive and 96 percent at REHAU Industries (2021: 72 percent).

REHAU also offer comprehensive competence development and qualification measures which can be used by the workforce, managers and, if necessary, trainees. The diverse offering consists of numerous training courses 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.

¹⁾ Excluding acquisitions, as detailed information is not available here

In 2022, a total of 8,518 employees of REHAU Industries and 3,411 employees of REHAU Automotive were trained in classroom or live online training worldwide. REHAU achieved an average of 7.5 (IND) and 7.1 (AU) hours of classroom and live online training for further education per employee in the EMEA region. In addition, 17,626 e-learning courses were completed by employees of REHAU Industries and 9,393 e-learning courses were completed by employees of REHAU Automotive worldwide in the reporting period on topics such as cybersecurity, HSE principles, compliance, the REHAU Rules and Procedures and the personal data protection requirements of the GDPR. Cybersecurity training accounted for the largest share with 4,698 participants at REHAU Industries and 1,820 participants at REHAU Automotive. In 2022, 930 employees used the Speexx language learning platform (AU: 239; IND: 691).

IND**REHAU Industries**

To strengthen learning based on individual needs and interests, REHAU Industries decided to connect to the e-learning platform LinkedIn Learning in 2022. This means that, from 2023 onwards, employees will have access to over 18,000 online courses and content on current topics from the fields of business, technology and creativity in seven different languages.

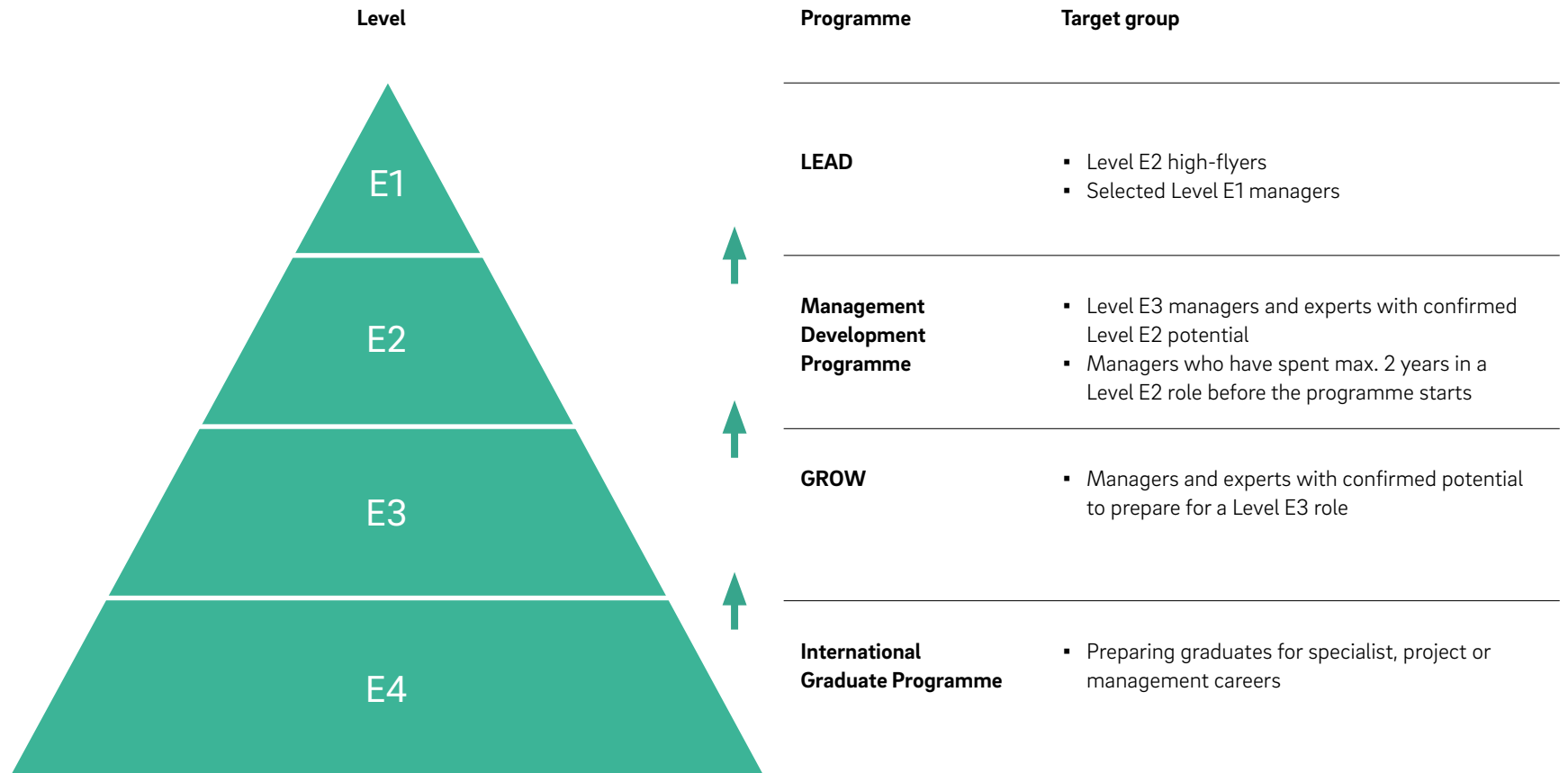
For new employees, REHAU regularly hold on-boarding seminars in German and English which last several days. In 2022, the on-boarding seminar in Germany was thoroughly revised. This was modernised with opportunities for interaction and networking, case work for getting to know REHAU products, as well as 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 wish to offer their workforce a diverse, productive working environment, promote talent and help everyone reach their career goals. In addition, the company are investing in the international graduate programme for the promotion of young professionals and in the talent development programmes for promoting IPTM-identified employees with potential, thereby also supporting the objectives of promoting diversity.

→ Diversity and equal opportunities, p. 58 f.

REHAU development programmes run for an average of 15 months and promote international, cross-divisional networks as well as the exchange of knowledge throughout the company. The modules combine various didactic approaches and methods, such as classroom training, coaching, mentoring, peer-to-peer learning, feedback, virtual training sessions and project work. In 2022, 64 people participated in a REHAU talent development programme.

08_REHAU development programmes



Diversity and equal opportunities

REHAU believe that a culture of mutual tolerance and respect is essential to achieving corporate goals. Since 2018, REHAU have therefore actively supported the “Diversity Charter,” the “Companies Integrate Refugees” network and the German Development Aid for Social Housing and Settlement. For decades, the company’s own administrations and plants have cooperated with workshops for people with disabilities, with more than 10 facilities in Germany alone.

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

IND

REHAU Industries

Under the auspices of some Executive Board members, an initiative on diversity and inclusion was launched in the reporting year. Since the beginning of 2022, the REHAU diversity and inclusion officer (who was appointed for the first time) has been responsible for strategic and operational implementation at the company. The diversity and inclusion strategy for REHAU Industries was adopted at the end of 2022. To create an increasingly inclusive working environment, both internally and externally, REHAU focus on the following three areas of action:

- Mindset (attitude and ways of thinking): Create awareness
- Processes: Foster a diverse workforce
- Behaviour(s): Demonstrate inclusive coexistence in everyday working life

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

Code of Conduct

To REHAU, 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 also unacceptable. Employees have the right to use the existing complaints process without reprisal. No cases of discrimination were reported in the reporting year.

→ Integrity, p. 18 ff.

The equality of different gender identities is a given. Against this backdrop, the “diversity dimensions” of nationality, gender, region and profession were defined, among other things, to serve as a guideline for selecting participants for their own development programmes.

In the reporting year, the “Virtual Leadership Impulses” format for international networking of leaders was continued with the topic of inclusive leadership. In addition, country-specific e-learning courses and the online course entitled “Unconscious Bias: Recognising and Avoiding Unconscious Prejudice” are available to all employees.

→ Training and further education, p. 55 ff.

The proportion of women in management positions (E0 to E3) can be presented on the subgroup or division level as from the 2022 reporting year. For both subgroups, REHAU were able to increase this slightly from 13 percent in 2021 to the current 14.6 percent (AU: 8.8 percent; IND: 16.4 percent).

AU**REHAU Automotive**

Due to the separation of the subgroups, REHAU Automotive will develop further concrete strategic

IND**REHAU Industries**

REHAU Industries have already adjusted the target figures. For 2025, the subgroup are aiming for a 17 percent proportion of women in management positions (previously 15 percent at REHAU Industries and Automotive combined). In addition, a longer-term target of 20 percent by 2030 was adopted.

Occupational health and safety

The REHAU occupational health and safety policy is a key matter for the company. It's based on the principle that all occupational accidents and diseases are preventable. The health and safety of employees is paramount, which is why REHAU deliberately exceed the minimum standards. This is both part of responsible interaction and an expression of the esteem in which REHAU hold their employees. The aim is not only to better protect the company's own workforce, but all suppliers, service providers and employees of subcontractors as well. For the "Mission Zero" vision for occupational accidents, the company involve their workers in all aspects of the occupational health and safety management system.

REHAU are gradually introducing an HSE management system (health, safety and environment) at their production locations worldwide. The aim here is to maintain the health of employees, prevent work-related injuries and protect the environment. The HSE management system is based on the ISO 14001 (environmental management) and ISO 45001 (occupational health and safety management) standards. While the management systems of the two subgroups are managed on the basis of common standards and values, individual focus topics and goals provide the opportunity to respond to the individual requirements of the respective sector.

Certification of DIN standard ISO 45001, published in 2018, is taking place gradually. Since 2021, all plants at REHAU Automotive have been externally certified according to ISO 45001. At REHAU Industries, the Celaya 1 (Mexico), Śrem (Poland) and Visbek (Germany) plants were successfully externally certified in 2022. The plants in Klaipėda (Lithuania), Rehau (Germany) and Taicang 1 (China) are scheduled to follow in 2023.


→ Key certification figures, p. 115 f.

🌐 Information on certifications

REHAU's occupational health management system (OHM) is part of the HSE management system and integrated into HR processes. The OHM goes through an annual four-step process called the PDCA cycle: plan, do, check and act. This is used both worldwide and at the various locations.

At the beginning of this process, the company already involve external medical professionals according to the respective national laws. In the further course of the OHM, a REHAU-internal contact person ensures the optimal integration of all parties involved.

REHAU also encourage their workforce and managers to build up resources on their own responsibility to better meet the demands of everyday working life. They're supported worldwide with various mental and physical health promotion programmes like resilience workshops here. The form and variety of the offers differs depending on the region and local resources. In addition to regular consultation hours by a company doctor, a health-day event is held at least once a year at a large number of the locations worldwide. There are also many health-promoting – and locally based – initiatives.

- Key HSE figures, p. 115 f.
- Sustainability goals, p. 71 ff.
-  Information on certifications

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

Social involvement

As an internationally active company, the REHAU Group and its subgroups are aware of their social responsibility. This is why commitment also exists beyond the actual business activity in accordance with the entrepreneurial principle "think global, act local."

Globally, REHAU support environmental, economic, social and cultural issues at round 190 locations. Local engagement was clustered according to the 17 sustainable development goals (SDGs). The selected SDGs (health and well-being, quality education, clean water and sanitation, reduced inequality, sustainable cities and communities, sustainable consumption and production, measures for climate protection, living in the countryside and partnerships for achieving the goals) are the focal points for social and cultural commitment at the international locations.

In 2022, REHAU further strengthened their international role as a "good corporate citizen" and created an organisational and financial basis for supporting their social commitment. The company are currently working on a holistic concept which enables local internal stakeholders to make an active contribution to their own and defined overarching projects as part of the REHAU Group's social commitment. In 2022, initial international flagship projects were implemented in continuing the Family for Families project for supporting families from Ukraine and for aiding earthquake victims in Turkey and Syria.

- Key donation and sponsoring figures, p. 107

An important part of local engagement is corporate volunteering. REHAU gave this a new footing in the reporting year in connection with dual vocational training. In addition, a "Diversity Day" event took place in Germany as part of the Diversity Charter, and corporate volunteering activities were held on World Cleanup Day once again in 2022.

REHAU continue to support their employees through exemptions and the provision of infrastructure, for example for activities with the local fire service, schools, workshops for the disabled and chambers of commerce. This personal involvement by their own employees contributes to society, promotes personal growth and fosters sympathetic coexistence.

In accordance with the company's own guidelines for donations and sponsoring, REHAU predominantly support projects with a direct link to the company, for example due to their proximity to the location or because REHAU employees are

active within the organization in question. During the reporting period, a variety of projects in the areas of education, health, the environment, social issues, sport and culture were supported.

- Education: Among other things, support for events on playful offerings from the fields of mathematics, information technology, natural sciences and technology (MINT)
- Health: Among other things, various health and nutrition-day events and support for running events
- Environment: Among other things, support for World Cleanup Day
- Culture: Among other things, promotion of the Luisenburg Festival and the Hof International Film Festival
- Sport: Among other things, regional promotion of young talent in ice hockey, basketball and football
- Social: Among other things, promotion of the Hofer Tafel

Supply chain

REHAU strive for long-term and cooperative relationships with their suppliers. The company's responsibility covers the entire value creation chain here.

In addition to quality and price, both environmental and social criteria are of primary importance when it comes to commissioning external suppliers and service providers. In principle, suppliers strive to maintain a quality management system for production materials in accordance with ISO 9001 or a comparable standard. Materials and services are procured based on contractually agreed-upon specifications. In this way, it can be ensured that the legal framework conditions applicable to materials are complied with.

Depending on the industry, group or division, the supply chain has more of a linear (Industrial Solutions), network-like (REHAU Automotive) or circular (Window Solutions) character. The resulting variety of products therefore makes them highly complex, widely ramified on a global level and subject to constant change. It includes more than 30,000 suppliers in over 70 countries worldwide. Nevertheless, REHAU were able to purchase 60 percent of their purchasing volume regionally in 2022. To continue acting in a consistent way economically, the premise is to work with companies which demonstrably act in a sustainable way and assume environmental and social responsibility.

The global procurement of non-production materials and logistics services, as well as defined production material volumes, is organised at REHAU Purchasing. The executive director of Purchasing reports directly to the Executive Board. 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. In addition, there are other strategic buyers in some regions as well as dedicated departments at several divisions. Within the framework of a strategic alliance, the MERAXIS sister company take over worldwide procurement and the

corresponding supply chain management of defined production materials, purchased parts/merchandise as well as capital goods in the form of machinery, equipment and tools.

The Purchasing department are a central component of the REHAU sustainability strategy and its four key areas of action. They're responsible for the long-term implementation of the sustainability goals in the supply chain. Supplier and material group managements form the basis for all activities and decisions here. Supplier management at REHAU is carried out in the following steps:

1. Supplier selection
2. Supplier assessment
3. Supplier classification
4. 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 use a variety of policies and processes to ensure our suppliers and service providers meet basic standards. 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 expect their business partners to respect human rights, comply with environmental and occupational health standards and carry out their business ethically. Compliance with the SCoC or comparable arrangements is obligatory for our strategic suppliers. Violations of the SCoC can lead to termination of the business relationship. The contents of the SCoC, as well as elements to be applied in the event of a possible escalation, are integrated

into the supplier audits. The templates for assessment and auditing are regularly updated and supplemented. The supplier selection audits are also based on specific sustainability requirements. They're systematically incorporated into the audit results.

The company's task is to plan, implement and monitor all activities related to the flow of materials and information. Depending on the industry, this also includes upstream suppliers, e.g. in the extraction of raw materials and in the taking back or recycling of materials. The main elements of the process are the purchase of raw materials or ready-made goods, order processing and final delivery of the semi-finished goods or products to customers.

Suppliers are regularly assessed in terms of quality, logistics and cooperation. In addition, they're 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.

Main criteria assessed across all procurement segments include quality, the risk of supply disruptions, availability and dependence, environmental protection, working conditions, protection of expertise and the economic stability of the suppliers.

 [Supplier Code of Conduct](#)

Audits

Systematic risk monitoring for their suppliers is an important tool at REHAU. It allows them to accurately evaluate supplier relationships and adapt their procurement strategy accordingly. As part of the purchasing strategy and audit planning, REHAU review supplier-related risks at interdepartmental consultations on a regular basis.

Main criteria assessed across all procurement segments include quality, the risk of supply disruptions, availability and dependence, environmental protection, working conditions, protection of expertise and the economic stability of the suppliers. In the process of selecting new suppliers and planning audit measures, the risk assessment also takes into account obvious risk factors such as geographical location or possible environmental impact due to the business activity.

Since 2020, the quality management have been developing REHAU's own auditing software in collaboration with those responsible for the environment, energy and occupational health and safety. Among other things, this is intended to support a more systematic evaluation of audit deviations and focal points and is continuously being optimised.

In 2021, the REHAU bases for audit were supplemented with additional sustainability aspects. The VDA have focused their 2022 standard for process audits more heavily on supplier management. The updated status from January 2023 will be applied as the standard for process audits for suppliers as from 2023.

In 2022, there were very few COVID-19-related travel restrictions in the European region. Once again, more audits were carried out at suppliers' premises. REHAU carried out a total of 102 audit measures in the reporting year (2021: 60). No violations of REHAU sustainability guidelines were found during these audits.

Further risks exist as a result of the legal framework conditions to be complied with for the supplied materials, purchased parts and merchandise (material and product compliance, or MPC). The legal framework depends on the manufacturing

stage, product category and application, as well as the country of marketing. They must be observed on both sides of the supply chain (suppliers and customers).

IND**REHAU Industries**

In 2022, an MPC unit was created at REHAU Industries for this very topic. They coordinate cooperation with representatives of all divisions in the area of material and product compliance. In addition to the management of a central legal register for higher-level legal requirements for materials and product, a documentation system is provided (SAP EHSM module). In this way, regulatory requirements on banned and declarable substances can be checked and documented, e.g. on the REACH Regulation (EC) 1907/2006. Beyond the legal requirements, compliance with the specifications for delivered materials and products is queried with the suppliers.

To meet the requirements of the new German Supply Chain Act, the management approach at Procurement was adjusted in the reporting year and the position of a risk and sustainability officer at Procurement was created as from 1 September 2022. This position acts as the central coordinator, expert and supervisor, as well as the contact person for sustainability issues in procurement.

→ Integrity, p. 18 ff.

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

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

- Gain further knowledge about the business partner with regard to possible compliance risks
- Refuse collaboration with dubious partners
- Obligate their own business partners, where necessary, to comply with relevant laws and the company's own principles
- Monitor the behaviour of business partners and take action if necessary
 - Sustainability goals, p. 71 ff.
 - Diversity and equal opportunities, p. 58 f.
 - Human rights, p. 21 ff.
 - Occupational health and safety, p. 59 f.

Environmental assessment of suppliers

Among other things, REHAU check potential environmental impacts originating from their suppliers through on-site audits.

As part of the strategic alliance between REHAU and MERAXIS, the company's own sustainability strategy is gradually being integrated into the supply chain. In the reporting year, the focal point lay on the REHAU Automotive subgroup:

AU**REHAU Automotive**

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

Social evaluation of suppliers

REHAU pursue a zero-tolerance strategy with regard to unethical business conduct such as discrimination, child labour and forced labour, corrupt business conduct and cartel agreements. Signing the REHAU Supplier Code of Conduct (SCoC) is obligatory for all strategic suppliers.

 [Supplier Code of Conduct](#)

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

EU Taxonomy

Introduction

With the Green Deal, the European Union aim to be climate neutral by 2050. With the "Action Plan on Financing Sustainable Growth," the EU Commission aim to make the economic and financial system in the EU more sustainable. The core element of the Action Plan is a classification system for green economic activities. This defines six environmental goals:

- Climate protection
- Adaptation to climate change
- Sustainable use and protection of water and marine resources
- Transition to a circular economy
- Pollution prevention and reduction
- Protection and restoration of biodiversity and ecosystems

According to the taxonomy guidelines, economic activities are taxonomy-compliant if they

- make a substantial contribution to the achievement of one or more of the six environmental goals mentioned (Substantial Contribution);
- do not significantly hinder achievement of the five other objectives (Do No Significant Harm, or DNSH); and
- comply with minimum social standards (Minimum Safeguards).

Verification of whether an economic activity makes a significant contribution to one of the objectives and does not significantly hinder achievement of the five other objectives is to be carried out on the basis of technical assessment criteria.

The EU Taxonomy and the REHAU Group

For the time being, only companies subject to CSR Directive 2014/95/EU have to disclose information on the conformity of their business activities with the EU Taxonomy. For the REHAU Group and their subgroups, disclosures are not mandatory until the fiscal year 2025 at the earliest.

At the same time, it is not certain that clear definitions of minimum social standards (Minimum Safeguards) will be in place by the next reporting year.

Despite these uncertainties, REHAU aims to comply with the required principle of double materiality as far as possible by taking a proactive approach. At the same time, REHAU is thus coming closer to the successive integration of financial and non-financial reporting.

The subgroups REHAU Automotive and REHAU Industries therefore decided in the reporting year to already prepare an initial voluntary publication in the next sustainability report. Initial workshops on the taxonomy were held in order to successively prepare the organization and the systems for this.

AU**REHAU Automotive**

In the REHAU Automotive subgroup, in the course of dealing with the criteria of the taxonomy, the focus of the previous economic activity was assigned to the first environmental objective "climate protection." According to the delegated regulation, this should contribute significantly to stabilising greenhouse gas emissions by avoiding or reducing them.

IND**REHAU Industries**

In the REHAU Industries subgroup, not all activities or economic activities can be attributed to the six environmental goals yet. The following activities and the assigned environmental goals have been identified so far.

The activities of the Building Solutions division with its products for local and district heating networks and the product range for geothermal plants can basically be assigned to environmental goal 1 "Climate protection to stabilize greenhouse gas emissions" through avoidance or reduction. However, no technical criteria are yet available for the products used.

A wide range of product systems for rainwater management from the Water and Infrastructure subdivision can be assigned to the environmental goal 2 "Climate adaptation". The water supply and wastewater disposal sector requires a wide variety of products that REHAU manufactures for this purpose.

The activities and product systems of the aforementioned sub-division were also assigned to the environmental goal 3 "Sustainable use and protection of water and marine resources" in the area of construction and renovation of water supply and wastewater disposal.

For both activities, the examination of the technical criteria of the EU Taxonomy revealed that no classification is possible at the product level.

The economic activities of the Window Solutions division were basically assigned to environmental goal 4 "Transition to a circular economy". The circular economy is already directly anchored in the division's business model today. However, the corresponding product criteria or minimum recycling rates are not yet clearly defined here either.

Economic activity 7.1 and 7.2: Construction and real estate sector includes new construction and renovation of residential and industrial buildings.

According to the delegated legal act, the construction and real estate sector is a relevant industry for the reduction of CO₂ – and thus for climate protection – and is therefore aligned with taxonomy. In addition to general energy efficiency, a key technical criterion in new construction and renovation is the reuse of recycled materials. No clear technical criteria are yet available for the defined economic activity. In particular, the requirements for the construction sector to improve durability, reparability, retrofittability or reusability or to minimise resource consumption through product design are already being comprehensively met. The profile systems supplied by REHAU correspond to or exceed the state of the art in all important qualitative and technical parameters. On average, they have a recycled material content of at least 40 percent, do not compromise any of the other environmental goals (DNSH) and meet minimum social standards. The profiles therefore make a significant contribution to the environmental goal of climate protection. To REHAU Industries, this currently means that all profiles with a minimum proportion of 30 percent can be assigned to this activity.

The following activities were assigned to environmental goal 2, “climate adaptation”:

Economic activity 5.1: Water supply, sanitation, waste management and remediation sector covers the construction of water collection, treatment and supply systems.

According to the delegated legal act, water collection systems are an important part of climate change adaptation and are therefore aligned with taxonomy. There are still no clear technical criteria for rain water management products used, for example with regard to service life or the minimum proportion of secondary raw materials. The products supplied by REHAU correspond to or exceed the state of the art in all important qualitative and technical parameters. At the same time, they do not compromise any of the other environmental goals (DNSH), are recyclable and meet minimum social standards in production and the supply chain. REHAU products therefore make a significant contribution to the environmental goal of climate adaptation. To REHAU Industries, this currently means that all rain water boxes, shafts and components can be assigned to this activity.

The following activities have been assigned to environmental goal 3, “sustainable use and protection of water and marine resources”:

Economic activity 5.1. and 5.2: Water supply, sanitation, waste management and remediation sector covers the construction and renovation of water collection, treatment and supply systems.

According to the delegated legal act, the water supply and waste management are an essential part of secure basic supply and are therefore aligned with taxonomy. There are still no clear technical criteria for products used, for example with regard to impermeability or the minimum proportion of secondary raw materials. The products supplied by REHAU correspond to or exceed the state of the art in all important qualitative and technical parameters. At the same time, they do not compromise any of the other environmental goals (DNSH), are recyclable and meet minimum social standards in production and the supply chain. REHAU products therefore make a significant contribution to the environmental goal of sustainable use and protection of water resources. To REHAU Industries, this currently means that all pipelines, shafts and components can be assigned to this activity.

Report profile

In this sustainability report, REHAU take stock of the activities of the REHAU Automotive and REHAU Industries subgroups in 2022 and provide an overview of their values, goals and commitment to sustainability. REHAU Industries include the Building Solutions, Interior Solutions, Industrial Solutions and Window Solutions divisions.

→ Corporate structure and business activity, p. 5 f.

The implementation of a comprehensive materiality process with all key internal stakeholders was the central topic in both subgroups in 2022.

→ Important topics, p. 29 f.

The main areas of action have changed for the REHAU Automotive subgroup. The four areas of action are now "motivation of the workforce," "conservation of resources," "climate protection" and "sustainable supply chains." They form the basis of the subgroup's sustainability strategy and this sustainability report.

The four main areas of action of the REHAU Industries subgroup, their sustainability strategy and this report are still "sustainable growth," "promotion of climate protection," "promotion of the circular economy" and "promotion of diversity."

→ Sustainability strategy, p. 31 ff.

All key environmental figures refer to REHAU production locations unless otherwise indicated.

REHAU conserve resources across their production, sales and administrative functions. Starting in 2011, all production locations have gradually been certified according to the ISO 14001 environmental management systems standard.

Currently, 100 percent of the production volume in the REHAU Automotive subgroup is manufactured at plants certified according to the 14001:2015 standard. For the REHAU Industries subgroup, this figure is 98 percent.

→ Environment, p. 37 ff.

The sustainability report reflects the current general mood of optimism with regard to sustainability issues. In addition to the current GRI standards, REHAU also included the drafts of the European Sustainability Reporting Standard (ESRS) and elements of the EU Taxonomy when generating the report. In this way, REHAU wish to cover the diverse requirements in the best possible way and prepare for their future fulfilment. This process will continue over the next few years.

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

→ Reporting index, p. 75 ff.

In addition to a host of internal principles and guidelines, REHAU have conformed to the 10 principles of the UN Global Compact since 2015 and joined it in April 2020. The sustainability strategy and the areas of action of the two subgroups described above are based on the United Nations Sustainable Development Goals (SDGs). REHAU consider themselves responsible for contributing to the SDGs. The Appendix of this report documents the relevant SDGs for each area and demonstrates how REHAU are contributing to sustainable development.


→ Corporate management, p. 12 ff.

→ Overview of UN Global Compact principles, p. 75 ff.

🌐 UN Global Compact

🌐 Sustainable development goals of the United Nations

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

 Information on certifications

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

 [REHAU | sustainability](#)

The previous sustainability report was published in June 2022 with the title "Sustainability Report 2021." The current sustainability report was released on 30. October 2023 and is entitled "Sustainability Report 2022." The editorial deadline for this report was 25. October 2023. The next report will be published in 2024.

Editor's note:

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

Reporting method

Entities considered in sustainability reporting of the organisation

The entities included in the annual account are described in the financial report for the fiscal year 2022. This report is not published.

Rectification or restatement of information

Resource conservation: In the first quarter of 2022, REHAU completed the process for standardised electronic determination of key recycling figures.

→ Recycled input materials used, p. 112

Reporting period, reporting frequency and contact

1 January 2022 to 31 December 2022

The sustainability report is published annually.

Andreas Pinkernelle
Head of Sustainability REHAU Automotive
andreas.pinkernelle@rehau.com

Andreas Jenne
Head of Sustainability REHAU Industries
andreas.jenne@rehau.com

Corinna Seeger
REHAU Communication Specialist
corinna.seeger@rehau.com

→ Legal notice, p. 117

External checks

In the areas of occupational safety, health, energy consumption and emissions, external auditors of TÜV Rheinland have confirmed the efficiency, effectiveness and reliability of the management systems.

Annex

09_Sustainability Goals

GRI	ESRS	Target/Target KPI	2020		2021		2022		Target year
			IND	AU	IND	AU	IND	AU	
GRI 2-22 GRI 2-23 GRI 301	E5-1 E5-2 E5-3	Gradual transition from a linear to a circular economy		The topic of the circular economy has been confirmed as an essential field of action. In the reporting year, two out of five divisions developed concrete implementation strategies for the circular economy.	The topic of the circular economy is confirmed to be a key field of action and future basic strategy. REHAU Automotive and the four divisions of REHAU Industries have, in the meantime, developed concrete implementation strategies and initial measures.		There has been further integration of the topic of the circular economy into the operational strategy. Implementation in the market continues to be strongly dependent on external factors such as industry and customer acceptance, standardisation, etc. Industries has laid the internal foundations for this by integrating circular design principles into the development process. As planned, further lighthouse projects were conceived and launched in 2022.	The implementation of aspects of the circular economy, such as the use of recycled material, can only happen in close coordination with and following approval by the customer. However, the integration of the topic of circular economy into the operational strategy of original equipment manufacturers (OEMs) is in its infancy. At Automotive, the foundations are already in place with corresponding projects and sub-strategies in the area of purchasing and chemicals. Further opportunities for integration can be expected in the coming year.	ongoing
GRI 308-1 GRI 308-2 GRI 414-1 GRI 414-2	G1-2	Supplier management: embedding sustainability requirements into relationships with business partners		All strategic and selected new suppliers have signed REHAU's Supplier Code of Conduct. The integration of the agreement into the quality and environmental supplier audits is being planned. The first practical exams had to be postponed due to COVID-19.	All strategic and selected new suppliers must sign REHAU's Supplier Code of Conduct. A project was launched in the reporting year to further anchor the topic in operational activities and to also integrate social responsibility. Various aspects of sustainability were reviewed as part of the first supplier audits and dialogues in 2021.		A risk and sustainability officer role was established in procurement. This is the central coordination point and contact for sustainability issues in procurement. Based on the new legal requirements, the whistleblower system was expanded to include additional necessary functions and a supplier risk management system. The Supplier Code of Conduct was extensively revised in the reporting year and expanded on the basis of the new legal requirements.		ongoing

09_Sustainability Goals

GRI	ESRS	Target/Target KPI	2020		2021		2022		Target year
			IND	AU	IND	AU	IND	AU	
GRI 403-6 GRI 403-9	S1-14	Occupational health and safety: continuous reduction of occupational accidents (Vision Zero) accidents with >3 lost days per 1 million working hours – actual state (factories worldwide)	7.66		6.83		7.02	6.66	ongoing
GRI 301-2	E5-3	REHAU Automotive: Achieve average proportion of recycled content of 9.6 % (worldwide)						4.8	2026
	E5-4	REHAU Industries: Achieve average proportion of recycled content of 20 % (worldwide)	15.2		15.2		18		2025
GRI 303-5	E5-3 E3-4	Reduction of water consumption per euro of factory revenue by 10 % (based year 2019)	–		3.5 %		20 %	18 %	2025
GRI 301-2 GRI 301-3	E1-4 E5-3	REHAU Industries: Implement at least one sustainable lighthouse project in each division	Furniture Solutions has developed its own Green Product Line as its second division in 2020 and it will be launched in 2021.		In 2021, Interior Solutions launched the RAUKANTEX eco,protect. a sustainable product line based on recycled and bio-based materials. Window Solutions has developed a digital ID card, Window ID, to facilitate the traceability of windows throughout the entire product life cycle from production to recycling.		In 2022, Building Solutions designed and implemented its own return concept for sewer pipe systems with an external disposal partner. This means that three out of four divisions have implemented a sustainable light-house project.		2025

09_Sustainability Goals

GRI	ESRS	Target/Target KPI	2020		2021		2022		Target year
			IND	AU	IND	AU	IND	AU	
GRI 306-1	E2-3 E5-3	Reduction of waste generation in production by 2 % compared to the previous year, in relation to the output in tonnes (factories world-wide)							ongoing
			For hazardous waste, the target was missed by a considerable margin. This was due to new start-ups and a significantly reduced output with an almost unchanged generation of hazardous waste. A significant reduction must be achieved in 2021 through various measures. For non-hazardous waste, the target was achieved thanks to process improvements and a modified product mix.		The target for hazardous waste was met. For non-hazardous waste, a reduction was achieved, but the target of 2 % was missed. From 2021, the amount of hazardous and non-hazardous waste will be further divided into the categories recycled and disposed of.		For a number of reasons, it was not possible to reduce the total waste volume in relation to the output. It was possible to reduce the total waste volume by approx. 6 % in relation to the output. Further improvements are expected for 2023.		
GRI 305-5	E1-4 E1-7	REHAU Automotive: Reduction of CO ₂ e emissions from energy consumption (scope 1 + 2 – market-based) by 100% in balance sheet terms (base year 2018)						77%	2027
			33.90 %		36 %				
GRI 305-5	E1-4 E1-7	REHAU Industries: Reduction of CO ₂ e emissions from electricity consumption (scope 2 – market-based) by 100% in balance sheet terms (base year 2018)					68 %		2025
GRI 302-4	E1-4	REHAU Automotive and REHAU Industries: Reduction of primary energy consumption per euro of factory revenue by 15 % (base year 2019)		–	0.5 %		41.7 %	26.4 %	2025
GRI 405-1	S1-9 S1-5	REHAU Industries: At least 17 % of management positions held by women		12.5 %	13 %		16.4 %		2025
		REHAU Industries: At least 20 % of management positions held by women							2030

09_Sustainability Goals

GRI	ESRS	Target/Target KPI	2020		2021		2022		Target year
			IND	AU	IND	AU	IND	AU	
GRI 405-1	S1-5 S1-9 S1-13	Mixed teams as standard in project teams as well as education and training programmes	The diversity criteria for mixed teams in the GROW and trainee programmes were implemented for the first time in the reporting period.		The diversity criteria developed for mixed teams were implemented again in the GROW and trainee programmes in 2021.		The developed diversity criteria for mixed teams were met in the GROW. Trainee and MDP programmes.		ongoing

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GRI indicator	ESRS	UNGC	References, reason for omission and explanation
GRI 2: General information			
GRI 2-1: Company profile	–	–	Corporate structure and business activity
GRI 2-2: Entities considered in the organisation's sustainability reporting	–	–	Corporate structure and business activity Report profile
GRI 2-3: Reporting period, reporting frequency and contact point	–	–	Report profile
GRI 2-4: Correction or restatement of information	–	–	Changes in the reporting period Report profile
GRI 2-5: External audit	–	–	Report profile

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GRI indicator	ESRS	UNGC	References, reason for omission and explanation
GRI 2-6: Activities, value chain and other business relationships	ESRS 2: General information SBM-1 – Strategy, business model and value chain	–	<p data-bbox="1447 451 1585 499">Customer and product</p> <hr/> <p data-bbox="1447 823 1720 844">3. Confidentiality constraints:</p> <p data-bbox="1767 528 2085 1136">The subgroups REHAU Industries and REHAU Automotive are not subject to public reporting beyond the mandatory financial reporting. Details of the organisation's value chain, in particular its activities, products, services and markets served, its supply chain (for example, the estimated monetary value of payments made to its suppliers), the organisation's downstream entities (for example, the nature of their business relationships with downstream entities) and their activities as well as other relevant business relationships and material changes in any of these topics since the previous reporting period are considered confidential information released for internal business use only and are accordingly not disclosed in the sustainability report.</p>

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GRI indicator	ESRS	UNGC	References, reason for omission and explanation
GRI 2-7: Employees	ESRS 2: General information S2: Labour in the value chain S2-1 – Strategies related to labour in the value chain SBM-1 – Strategy, business model and value chain S1: Own workforce S1-6 – Characteristics of the enterprise's employees S1-7 – Characteristics of other workers in the enterprise's workforce S1-10 – Adequate remuneration G1: Corporate policy G1-6 – Payment practices	1-6	Personnel management Key figures
GRI 2-8: Other workers who aren't employees	ESRS 2: General information S2: Labour in the value chain S2-1 – Strategies related to labour in the value chain SBM-1 – Strategy, business model and value chain S1: Own workforce S1-6 – Characteristics of the enterprise's employees S1-7 – Characteristics of other workers in the enterprise's workforce S1-10 – Adequate remuneration G1: Corporate policy G1-6 – Payment practices	1-6	Personnel management Key figures
GRI 2-9: Governance structure and composition	ESRS 2: General information GOV-1 – The role of the administrative, management and supervisory bodies G1: Corporate policy G1-1 – Strategies related to corporate policy and culture	3	Management structure

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GRI indicator	ESRS	UNGC	References, reason for omission and explanation
			Management structure
GRI 2-10: Nomination and selection of the highest governance body	ESRS 2: General information GOV-1 – The role of the administrative, management and supervisory bodies G1: Corporate policy G1-1 – Strategies related to corporate policy and culture	3	3. Confidentiality constraints: The subgroups REHAU Industries and REHAU Automotive are not subject to public reporting beyond the mandatory financial reporting. Details about the nomination and selection of the highest governance body are considered confidential information within the family business and are accordingly not reported in the sustainability report.
GRI 2-11: Chair of the highest governance body	ESRS 2: General information GOV-1 – The role of the administrative, management and supervisory bodies G1: Corporate policy G1-1 – Strategies related to corporate policy and culture	3	Management structure
GRI 2-12: Role of the highest governance body in overseeing the management of impacts	ESRS 2: General information GOV-1 – The role of the administrative, management and supervisory bodies G1: Corporate policy G1-1 – Strategies related to corporate policy and culture	3	Management structure
GRI 2-13: Delegation of responsibility for managing impacts	ESRS 2: General information GOV-1 – The role of the administrative, management and supervisory bodies G1: Corporate policy G1-1 – Strategies related to corporate policy and culture	–	Sustainability organisation
GRI 2-14: Role of the highest governance body in sustainability reporting	ESRS 2: General information GOV-1 – The role of the administrative, management and supervisory bodies G1: Corporate policy G1-1 – Strategies related to corporate policy and culture	–	Sustainability organisation

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GRI indicator	ESRS	UNGC	References, reason for omission and explanation
GRI 2-15: Interest conflicts	–	–	3. Confidentiality constraints: The subgroups REHAU Industries and REHAU Automotive are not subject to public reporting beyond the mandatory financial reporting. Details of conflicts of interest are considered confidential information within the family business and are accordingly not disclosed in the sustainability report.
GRI 2-16: Communicating critical concerns	S1: Own workforce S1-3 – Procedures to address negative impacts and channels through which labour can raise concerns S1-17 – Incidents, complaints and serious effects in connection with human rights S2: Labour in the value chain S2-3 – Procedures to address negative impacts and channels through which labour in the value chain can raise concerns S2-4 – Taking action on significant impacts and approaches to managing significant risks and leveraging significant opportunities related to labour in the value chain as well as the effectiveness of these actions and approaches S2-5 – Objectives related to managing significant negative impacts, promoting positive impacts and managing significant risks and opportunities G1: Corporate policy G1-1 – Strategies related to corporate policy and culture	3	Risk management

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GRI indicator	ESRS	UNGC	References, reason for omission and explanation
GRI 2-17: Accumulated knowledge of the highest governance body	–	–	3. Confidentiality constraints: The subgroups REHAU Industries and REHAU Automotive are not subject to public reporting beyond the mandatory financial reporting. Details of the highest governance body's accumulated knowledge are considered confidential information within the family business and are accordingly not reported in the sustainability report.
GRI 2-18: Assessment of the highest governance body's performance	–	–	3. Confidentiality constraints: The subgroups REHAU Industries and REHAU Automotive are not subject to public reporting beyond the mandatory financial reporting. Details of the highest governance body's performance evaluation are considered confidential information within the family business and are accordingly not reported in the sustainability report.
GRI 2-19: Remuneration policy	ESRS 2: General information S2: Labour in the value chain S2-1 – Strategies related to labour in the value chain SBM-1 – Strategy, business model and value chain S1: Own workforce S1-6 – Characteristics of the enterprise's employees S1-7 – Characteristics of other workers in the enterprise's workforce S1-10 – Adequate remuneration G1: Corporate policy G1-6 – Payment practices	1-6	Personnel management

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GRI indicator	ESRS	UNGC	References, reason for omission and explanation
GRI 2-20: Processes for determining remuneration	<p>ESRS 2: General information S2: Labour in the value chain S2-1 – Strategies related to labour in the value chain SBM-1 – Strategy, business model and value chain S1: Own workforce S1-6 – Characteristics of the enterprise's employees S1-7 – Characteristics of other workers in the enterprise's workforce S1-10 – Adequate remuneration G1: Corporate policy G1-6 – Payment practices</p>	1-6	Personnel management
GRI 2-21: Ratio of total annual remuneration	–	–	<p>3. Confidentiality constraints: The subgroups REHAU Industries and REHAU Automotive are not subject to public reporting beyond the mandatory financial reporting. Details of the ratio of total annual remuneration are considered confidential information within the family business and are accordingly not disclosed in the sustainability report.</p>
GRI 2-22: Application statement on the Sustainable Development Strategy	<p>ESRS 2: General information SBM-3 – Key impacts, risks and opportunities and their interaction with strategy and business models MDR-P – Strategies for dealing with material sustainability aspects GOV-4 – Due Diligence Statement E1: Climate protection E1-1 – Transition plan for climate protection E1-2 – Strategies related to climate change mitigation and adaptation G1: Corporate policy G1-1 – Strategies related to corporate policy and culture</p>	1-10	<p>Preamble Corporate strategy Integrity Current situation Sustainability strategy Sustainability targets</p>

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GRI indicator	ESRS	UNGC	References, reason for omission and explanation
GRI 2-23: Statement of commitment on policies and procedures	<p>ESRS 2: General information</p> <p>SBM-3 – Key impacts, risks and opportunities and their interaction with strategy and business models</p> <p>MDR-P – Strategies for dealing with material sustainability aspects</p> <p>GOV-4 – Due Diligence Statement</p> <p>E1: Climate protection</p> <p>E1-1 – Transition plan for climate protection</p> <p>E1-2 – Strategies related to climate change mitigation and adaptation</p> <p>G1: Corporate policy</p> <p>G1-1 – Strategies related to corporate policy and culture</p>	1-10	<p>Preamble</p> <p>Corporate strategy</p> <p>Integrity</p> <p>Current situation</p> <p>Sustainability strategy</p> <p>Sustainability organisation</p> <p>Sustainability targets</p>
GRI 2-24: Inclusion of political commitments	<p>S1: Own workforce</p> <p>S1-3 – Procedures to address negative impacts and channels through which labour can raise concerns</p> <p>S1-17 – Incidents, complaints and serious effects in connection with human rights</p> <p>S2: Labour in the value chain</p> <p>S2-3 – Procedures to address negative impacts and channels through which labour in the value chain can raise concerns</p> <p>S2-4 – Taking action on significant impacts and approaches to managing significant risks and leveraging significant opportunities related to labour in the value chain as well as the effectiveness of these actions and approaches</p> <p>S2-5 – Objectives related to managing significant negative impacts, promoting positive impacts and managing significant risks and opportunities</p> <p>G1: Corporate policy</p> <p>G1-1 – Strategies related to corporate policy and culture</p>	3	<p>Risk management</p> <p>Compliance</p>

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GRI indicator	ESRS	UNGC	References, reason for omission and explanation
GRI 2-25: Procedures for eliminating negative impacts	<p>S1: Own workforce S1-3 – Procedures to address negative impacts and channels through which labour can raise concerns S1-17 – Incidents, complaints and serious effects in connection with human rights S2: Labour in the value chain S2-3 – Procedures to address negative impacts and channels through which labour in the value chain can raise concerns S2-4 – Taking action on significant impacts and approaches to managing significant risks and leveraging significant opportunities related to labour in the value chain as well as the effectiveness of these actions and approaches S2-5 – Objectives related to managing significant negative impacts, promoting positive impacts and managing significant risks and opportunities G1: Corporate policy G1-1 – Strategies related to corporate policy and culture</p>	3	Risk management Compliance
GRI 2-26: Procedures for seeking advice and reporting concerns	<p>S1: Own workforce S1-3 – Procedures to address negative impacts and channels through which labour can raise concerns S1-17 – Incidents, complaints and serious effects in connection with human rights S2: Labour in the value chain S2-3 – Procedures to address negative impacts and channels through which labour in the value chain can raise concerns S2-4 – Taking action on significant impacts and approaches to managing significant risks and leveraging significant opportunities related to labour in the value chain as well as the effectiveness of these actions and approaches S2-5 – Objectives related to managing significant negative impacts, promoting positive impacts and managing significant risks and opportunities G1: Corporate policy G1-1 – Strategies related to corporate policy and culture</p>	3	Risk management Compliance

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GRI indicator	ESRS	UNGC	References, reason for omission and explanation
GRI 2-27: Compliance with laws and regulations	<p>S1: Own workforce S1-3 – Procedures to address negative impacts and channels through which labour can raise concerns S1-17 – Incidents, complaints and serious effects in connection with human rights S2: Labour in the value chain S2-3 – Procedures to address negative impacts and channels through which labour in the value chain can raise concerns S2-4 – Taking action on significant impacts and approaches to managing significant risks and leveraging significant opportunities related to labour in the value chain as well as the effectiveness of these actions and approaches S2-5 – Objectives related to managing significant negative impacts, promoting positive impacts and managing significant risks and opportunities G1: Corporate policy G1-1 – Strategies related to corporate policy and culture</p>	3	Risk management Compliance
GRI 2-28: Membership in associations and interest groups	<p>ESRS 2: General information SBM-2 – Stakeholder interests and positions S1: Own workforce S1-8 – Collective agreement coverage and social dialogue S2: Labour in the value chain S2-1 – Strategies related to labour in the value chain S2-2 – Procedures for engaging labour in the value chain in relation to impacts</p>	3	Stakeholders
GRI 2-29: Approach to stakeholder engagement	<p>ESRS 2: General information SBM-2 – Stakeholder interests and positions S1: Own workforce S1-8 – Collective agreement coverage and social dialogue S2: Labour in the value chain S2-1 – Strategies related to labour in the value chain S2-2 – Procedures for engaging labour in the value chain in relation to impacts</p>	3	Stakeholders

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GRI indicator	ESRS	UNGC	References, reason for omission and explanation
GRI 2-30: Collective agreements	ESRS 2: General information S2: Labour in the value chain S2-1 – Strategies related to labour in the value chain SBM-1 – Strategy, business model and value chain S1: Own workforce S1-6 – Characteristics of the enterprise's employees S1-7 – Characteristics of other workers in the enterprise's workforce S1-10 – Adequate remuneration G1: Corporate policy G1-6 – Payment practices	1-6	Personnel management
GRI 201: Economic performance			
GRI 201-1: Direct economic value generated and distributed	–	–	Corporate structure and business activity Risk management Key figures <hr/> 3. Confidentiality constraints: The subgroups REHAU Industries and REHAU Automotive are not subject to public reporting beyond the mandatory financial reporting. Details about, for example, operating costs or wages are considered confidential information released for internal business use only and are accordingly not reported in the sustainability report. Information on turnover and the distribution of turnover across the subgroups and divisions is provided in the Key Figures table.

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GRI indicator	ESRS	UNGC	References, reason for omission and explanation
GRI 201-2: Financial implications and other risks and opportunities due to climate change	–	–	4. Information unavailable/incomplete: At the current time, no reliable information can be provided in the required detail on the financial consequences of climate change for the organisation and on other risks and opportunities related to climate change. Risks are, in principle, described in this sustainability report but without explicit reference to climate change.
GRI 201-3: Defined benefit plan obligations and other retirement plans	–	–	3. Confidentiality constraints: The subgroups REHAU Industries and REHAU Automotive are not subject to public reporting beyond the mandatory financial reporting. Details on the amount of liabilities for defined benefit pension plans or other post-employment benefit plans as well as information on corresponding funds are considered confidential information and are accordingly not reported in the sustainability report.

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GRI indicator	ESRS	UNGC	References, reason for omission and explanation
GRI 201-4: Public funding support	–	–	3. Confidentiality constraints: The subgroups REHAU Industries and REHAU Automotive are not subject to public reporting beyond the mandatory financial reporting. Details of financial support from the public sector are considered confidential information and are accordingly not reported in the sustainability report.
GRI 202: Market presence			
GRI 202-1: Ratio of standard entry level salary, disaggregated by gender, to local statutory minimum wage	–	–	4. Information unavailable/incomplete: Due to the current data situation within the internal systems, details on the ratio of the standard entry level salary, disaggregated by gender, to the local statutory minimum wage cannot be reported at this time.
GRI 202-2: Proportion of senior managers recruited from the local community	–	–	4. Information unavailable/incomplete: Due to the current data situation within the internal systems, details on the proportion of senior managers recruited from the local community cannot be reported at this time.

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GRI indicator	ESRS	UNGC	References, reason for omission and explanation
GRI 203: Indirekte ökonomische Auswirkungen			
GRI 203-1: Infrastructure investments and services supported	–	8, 9	Corporate structure and business activity
GRI 203-1: Infrastructure investments and services supported	–	–	1. Not applicable: No significant indirect economic impacts could be identified in the reporting period.
GRI 204: Procurement practices			
			Supply chain
GRI 204-1: Share of spending on local suppliers	–	–	3. Confidentiality constraints: The subgroups REHAU Industries and REHAU Automotive are not subject to public reporting beyond the mandatory financial reporting. Details of the percentage of the procurement budget of key operating sites spent on suppliers located in the local region of the operating site are considered confidential information released for internal business use only and accordingly are not disclosed in the sustainability report.
GRI 205: Anti-corruption			
GRI 205-1: Operating sites audited for corruption risks	G1: Corporate policy G1-3 – Prevention and detection of corruption and bribery G1-4 – Confirmed cases of corruption or bribery	10	Compliance Key figures

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GRI indicator	ESRS	UNGC	References, reason for omission and explanation
GRI 205-2: Information and training on anti-corruption strategies and measures	G1: Corporate policy G1-3 – Prevention and detection of corruption and bribery G1-4 – Confirmed cases of corruption or bribery	10	Compliance Key figures
GRI 205-3: Confirmed incidents of corruption and actions taken	G1: Corporate policy G1-3 – Prevention and detection of corruption and bribery G1-4 – Confirmed cases of corruption or bribery	10	Compliance Key figures
GRI 206: Anti-competitive behaviour			
GRI 206-1: Legal action for anti-competitive behaviour, anti-trust as well as monopoly practices	–	10	Compliance Key figures
GRI 207: Taxes			
GRI 207: Taxes	–	–	3. Confidentiality constraints: The subgroups REHAU Industries and REHAU Automotive are not subject to public reporting beyond the mandatory financial reporting. Details on taxes are considered confidential information released only for internal business transactions within the family business and are accordingly not reported in the sustainability report.
GRI 3: Important topics			
GRI 3-1: Process for identifying material topics	ESRS 1: General requirements 3. Dual materiality as a basis for the disclosure of sustainability information ESRS 2: General information IRO-1 – Description of procedures for identifying and assessing significant impacts, risks and opportunities	1-10	Risk management Important topics Sustainability targets

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GRI indicator	ESRS	UNGC	References, reason for omission and explanation
GRI 3-2: List of material topics	ESRS 1: General requirements 3. Dual materiality as a basis for the disclosure of sustainability information ESRS 2: General information IRO-1 – Description of procedures for identifying and assessing significant impacts, risks and opportunities	1-10	Risk management Important topics Sustainability targets
GRI 3-3: Management of material topics	ESRS 1: General requirements 3. Dual materiality as a basis for the disclosure of sustainability information ESRS 2: General information IRO-1 – Description of procedures for identifying and assessing significant impacts, risks and opportunities	1-10	Risk management Important topics Sustainability targets
GRI 301: Materials			
GRI 301-1: Materials used by weight or volume	E5: Resource use and circular economy E5-1 – Policies related to resource use and the circular economy; E5-2 – Measures related to resource use and the circular economy E5-3 – Targets related to resource use and circular economy E5-4 – Resource inflows E5-5 – Resource outflows	7-9	Circular economy
GRI 301-2: Recycled source materials used	E5: Resource use and circular economy E5-1 – Policies related to resource use and the circular economy; E5-2 – Measures related to resource use and the circular economy E5-3 – Targets related to resource use and circular economy E5-4 – Resource inflows E5-5 – Resource outflows	7-9	Circular economy
GRI 301-3: Reclaimed products and their packaging materials	E5: Resource use and circular economy E5-1 – Policies related to resource use and the circular economy; E5-2 – Measures related to resource use and the circular economy E5-3 – Targets related to resource use and circular economy E5-4 – Resource inflows E5-5 – Resource outflows	7-9	Circular economy

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GRI indicator	ESRS	UNGC	References, reason for omission and explanation
GRI 302: Energy			
GRI 302-1: Energy consumption within the organisation	E1: Climate protection E1-5 – Energy consumption and energy mix E1-8 – Internal CO ₂ pricing	7-9	Climate management Key figures
GRI 302-2: Energy consumption outside the organisation	–	–	4. Information unavailable/incomplete: The company records energy consumption outside the company via scope 3 emissions. The determination of scope 3 emissions follows the international guideline according to the Greenhouse Gas Protocol. REHAU Industries did not collect any up-to-date data for the reporting year.
GRI 302-3: Energy intensity	E1: Climate protection E1-5 – Energy consumption and energy mix E1-8 – Internal CO ₂ pricing	7-9	Climate management Key figures
GRI 302-4: Reduction of energy consumption	E1: Climate protection E1-5 – Energy consumption and energy mix E1-8 – Internal CO ₂ pricing	7-9	Climate management 4. Information unavailable/incomplete: Due to the current data situation within the internal systems and for reasons of confidentiality, details on the reduction of energy consumption can, at present, only be reported to a limited extent. Information on the total energy consumption of the subgroups can be found in the table of indicators (GRI 302-4).

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GRI indicator	ESRS	UNGC	References, reason for omission and explanation
GRI 302-5: Reduction of energy demand for products and services	–	–	4. Information unavailable/incomplete: Due to the current data situation within the internal systems, details on the reduction of energy demand for products and services cannot be reported at this time.
GRI 303: Water and wastewater			
GRI 303-1: Water as a shared resource	–	–	4. Information unavailable/incomplete: The REHAU Industries and REHAU Automotive subgroups pursue a cycle-based approach to water as a resource. Gathering information regarding the withdrawal and return of water is not a priority focus, as water is understood as an auxiliary material for production and does not represent a product-related unit of consumption.
GRI 303-2: Managing the impact of water recycling	–	–	4. Information unavailable/incomplete: The REHAU Industries and REHAU Automotive subgroups pursue a cycle-based approach to water as a resource. Gathering information regarding the withdrawal and return of water is not a priority focus, as water is understood as an auxiliary material for production and does not represent a product-related unit of consumption.

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GRI indicator	ESRS	UNGC	References, reason for omission and explanation
GRI 303-3: Water extraction	–	–	4. Information unavailable/incomplete: The REHAU Industries and REHAU Automotive subgroups pursue a cycle-based approach to water as a resource. Gathering information regarding the withdrawal and return of water is not a priority focus, as water is understood as an auxiliary material for production and does not represent a product-related unit of consumption.
GRI 303-4: Water recycling	–	–	4. Information unavailable/incomplete: The REHAU Industries and REHAU Automotive subgroups pursue a cycle-based approach to water as a resource. Gathering information regarding the withdrawal and return of water is not a priority focus, as water is understood as an auxiliary material for production and does not represent a product-related unit of consumption.
GRI 303-5: Water consumption	E3: Water and marine resources E3-1 – Strategies related to water and marine resources E3-2 – Measures and means related to water and marine resources E3-3 – Objectives related to water and marine resources E3-4 – Water consumption	7-9	Circular economy Key figures

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GRI indicator	ESRS	UNGC	References, reason for omission and explanation
GRI 304: Biodiversity			
GRI 304: Biodiversity	–	–	4. Information unavailable/incomplete: Based on the current data situation, no statements can be made about biodiversity measures.
GRI 305: Emissions			
GRI 305-1: Direct GHG emissions (Scope 1)	E1: Climate protection E1-4 – Targets related to climate change mitigation and adaptation E1-6 – Gross GHG emissions of categories scope 1, 2 and 3 and total GHG emissions E1-7 – Greenhouse gas reductions and projects financed through carbon credits E1-8 – Internal CO ₂ pricing	7-9	Climate management Key figures
GRI 305-2: Indirect energy-related GHG emissions (scope 2)	E1: Climate protection E1-4 – Targets related to climate change mitigation and adaptation E1-6 – Gross GHG emissions of categories scope 1, 2 and 3 and total GHG emissions E1-7 – Greenhouse gas reductions and projects financed through carbon credits E1-8 – Internal CO ₂ pricing	7-9	Climate management Key figures

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GRI indicator	ESRS	UNGC	References, reason for omission and explanation
GRI 305-3: Other indirect GHG emissions (scope 3)	E1: Climate protection E1-4 – Targets related to climate change mitigation and adaptation E1-6 – Gross GHG emissions of categories scope 1, 2 and 3 and total GHG emissions E1-7 – Greenhouse gas reductions and projects financed through carbon credits E1-8 – Internal CO ₂ pricing	7-9	Climate management Key figures
GRI 305-4: Intensity of GHG emissions	–	–	4. Information unavailable/ incomplete: Due to the current data situation within the internal systems, details on the intensity of GHG emissions cannot be reported at present.
GRI 305-5: Reduction of greenhouse gas emissions	E1: Climate protection E1-4 – Targets related to climate change mitigation and adaptation E1-6 – Gross GHG emissions of categories scope 1, 2 and 3 and total GHG emissions E1-7 – Greenhouse gas reductions and projects financed through carbon credits E1-8 – Internal CO ₂ pricing	7-9	Climate management Key figures
GRI 305-6: Emissions of ozone-depleting substances (ODS)	–	–	4. Information unavailable/ incomplete: Due to the current data situation within the internal systems, details on emissions of ozone-depleting substances (ODS) cannot be reported at present.
GRI 305-7: Nitrogen oxides (NO _x), sulphur oxides (SO _x) and other significant air emissions	–	–	4. Information unavailable/ incomplete: Due to the current data situation within the internal systems, details on nitrogen oxides (NO _x), sulphur oxides (SO _x) and other significant air emissions cannot be reported at present.

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GRI indicator	ESRS	UNGC	References, reason for omission and explanation
GRI 306: Waste			
GRI 306-1: Generated waste and significant waste-related impacts	E2: Environmental pollution E2-1 – Strategies related to environmental pollution E2-2 – Measures and means related to environmental pollution E2-3 – Targets related to environmental pollution E2-4 – Air, water and soil pollution E2-5 – Substances of high concern and substances of very high concern	7-9	Circular economy Key figures
GRI 306-2: Management of significant waste-related impacts	E2: Environmental pollution E2-1 – Strategies related to environmental pollution E2-2 – Measures and means related to environmental pollution E2-3 – Targets related to environmental pollution E2-4 – Air, water and soil pollution E2-5 – Substances of high concern and substances of very high concern	7-9	Circular economy Key figures
GRI 306-3: Generated waste	E2: Environmental pollution E2-1 – Strategies related to environmental pollution E2-2 – Measures and means related to environmental pollution E2-3 – Targets related to environmental pollution E2-4 – Air, water and soil pollution E2-5 – Substances of high concern and substances of very high concern	7-9	Circular economy Key figures
GRI 306-4: Waste diverted from disposal	–	–	4. Information unavailable/ incomplete: Due to the current data situation within the internal systems, details on waste diverted from disposal cannot be reported at this time.
GRI 306-5: Waste diverted from disposal	–	–	4. Information unavailable/ incomplete: Due to the current data situation within the internal systems, details on waste forwarded for disposal cannot be reported at present.
GRI 308: Environmental assessment of suppliers			
GRI 308-1: New suppliers assessed according to environmental standards	G1: Corporate policy G1-2 – Managing relationships with suppliers	7-9	Supply chain

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GRI indicator	ESRS	UNGC	References, reason for omission and explanation
GRI 308-2: Negative environmental impacts in the supply chain and actions taken	G1: Corporate policy G1-2 – Managing relationships with suppliers	7-9	Supply chain
GRI 401: Employment			
GRI 401-1: New employee hires and employee turnover	S1: Own workforce S1-6 – Characteristics of the enterprise's employees S1-7 – Characteristics of other workers in the enterprise's workforce S1-9 – Diversity parameters S1-15 – Work-life balance parameters	–	Corporate culture Personnel management Key figures
GRI 401-2: Benefits provided to full-time employees that are not provided to temporary or part-time employees	S1: Own workforce S1-6 – Characteristics of the enterprise's employees S1-7 – Characteristics of other workers in the enterprise's workforce S1-9 – Diversity parameters S1-15 – Work-life balance parameters	–	Corporate culture Personnel management Key figures
GRI 401-3: Parental leave	–	–	4. Information unavailable/ incomplete: Neither REHAU Industries nor REHAU Automotive currently records central information on parental leave, as not all countries worldwide have a legally required and supported parental leave model. The information collection is limited to globally valid information.
GRI 402: Employee-employer relationship			
GRI 402-1 Minimum notice period for operational changes	–	–	Corporate culture

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GRI indicator	ESRS	UNGC	References, reason for omission and explanation
GRI 403: Safety and health at work			
GRI 403-1: Management system for occupational safety and health protection	S1: Own workforce S1-4 – Taking action on significant impacts and approaches to mitigating significant risks and taking advantage of significant opportunities related to the workforce as well as the effectiveness of these actions and approaches S1-5 – Objectives related to managing significant negative impacts, promoting positive impacts and managing significant risks and opportunities S1-14 – Health and safety parameters S2: Labour in the value chain S2-1 – Strategies related to labour in the value chain	1-6	Occupational health and safety Key figures
GRI 403-2: Hazard identification, risk assessment and incident investigation	S1: Own workforce S1-4 – Taking action on significant impacts and approaches to mitigating significant risks and taking advantage of significant opportunities related to the workforce as well as the effectiveness of these actions and approaches S1-5 – Objectives related to managing significant negative impacts, promoting positive impacts and managing significant risks and opportunities S1-14 – Health and safety parameters S2: Labour in the value chain S2-1 – Strategies related to labour in the value chain	1-6	Occupational health and safety Key figures
GRI 403-3: Occupational health services	S1: Own workforce S1-4 – Taking action on significant impacts and approaches to mitigating significant risks and taking advantage of significant opportunities related to the workforce as well as the effectiveness of these actions and approaches S1-5 – Objectives related to managing significant negative impacts, promoting positive impacts and managing significant risks and opportunities S1-14 – Health and safety parameters S2: Labour in the value chain S2-1 – Strategies related to labour in the value chain	1-6	Occupational health and safety Key figures

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GRI indicator	ESRS	UNGC	References, reason for omission and explanation
GRI 403-4: Employee participation, consultation and communication on occupational health and safety	<p>S1: Own workforce S1-4 – Taking action on significant impacts and approaches to mitigating significant risks and taking advantage of significant opportunities related to the workforce as well as the effectiveness of these actions and approaches S1-5 – Objectives related to managing significant negative impacts, promoting positive impacts and managing significant risks and opportunities S1-14 – Health and safety parameters S2: Labour in the value chain S2-1 – Strategies related to labour in the value chain</p>	1-6	Occupational health and safety Key figures
GRI 403-5: Employee training in occupational safety and health protection	<p>S1: Own workforce S1-4 – Taking action on significant impacts and approaches to mitigating significant risks and taking advantage of significant opportunities related to the workforce as well as the effectiveness of these actions and approaches S1-5 – Objectives related to managing significant negative impacts, promoting positive impacts and managing significant risks and opportunities S1-14 – Health and safety parameters S2: Labour in the value chain S2-1 – Strategies related to labour in the value chain</p>	1-6	Occupational health and safety Key figures
GRI 403-6: Promoting employee health	<p>S1: Own workforce S1-4 – Taking action on significant impacts and approaches to mitigating significant risks and taking advantage of significant opportunities related to the workforce as well as the effectiveness of these actions and approaches S1-5 – Objectives related to managing significant negative impacts, promoting positive impacts and managing significant risks and opportunities S1-14 – Health and safety parameters S2: Labour in the value chain S2-1 – Strategies related to labour in the value chain</p>	1-6	Occupational health and safety Key figures

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GRI indicator	ESRS	UNGC	References, reason for omission and explanation
GRI 403-7: Prevention and mitigation of occupational safety and health impacts directly related to business relationships	S1: Own workforce S1-4 – Taking action on significant impacts and approaches to mitigating significant risks and taking advantage of significant opportunities related to the workforce as well as the effectiveness of these actions and approaches S1-5 – Objectives related to managing significant negative impacts, promoting positive impacts and managing significant risks and opportunities S1-14 – Health and safety parameters S2: Labour in the value chain S2-1 – Strategies related to labour in the value chain	1-6	Occupational health and safety Key figures
GRI 403-8: Employees covered by an occupational health and safety management system,	S1: Own workforce S1-4 – Taking action on significant impacts and approaches to mitigating significant risks and taking advantage of significant opportunities related to the workforce as well as the effectiveness of these actions and approaches S1-5 – Objectives related to managing significant negative impacts, promoting positive impacts and managing significant risks and opportunities S1-14 – Health and safety parameters S2: Labour in the value chain S2-1 – Strategies related to labour in the value chain	1-6	Occupational health and safety Key figures
GRI 403-9: Work-related injuries;	S1: Own workforce S1-4 – Taking action on significant impacts and approaches to mitigating significant risks and taking advantage of significant opportunities related to the workforce as well as the effectiveness of these actions and approaches S1-5 – Objectives related to managing significant negative impacts, promoting positive impacts and managing significant risks and opportunities S1-14 – Health and safety parameters S2: Labour in the value chain S2-1 – Strategies related to labour in the value chain	1-6	Occupational health and safety Key figures

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GRI indicator	ESRS	UNGC	References, reason for omission and explanation
GRI 403-10: Work-related diseases	–	–	1. Not applicable: There is currently no indication at REHAU that employees have a high rate of illness or an increased health risk due to their occupational activities. No data related to work-related illnesses is collected.
GRI 404: Training and Education			
GRI 404-1: Average number of hours in education and training per year and employee;	S1: Own workforce S1-13 – Parameters for training and competence development	1-6	Education and training Key figures
GRI 404-2: Programmes to improve employees' skills and transitional assistance;	S1: Own workforce S1-13 – Parameters for training and competence development	1-6	Education and training Key figures
GRI 404-3: Percentage of employees receiving regular performance and career development reviews	S1: Own workforce S1-13 – Parameters for training and competence development	1-6	Education and training Key figures
GRI 405: Diversity and equal opportunities			
GRI 405-1: Diversity of governance bodies and employees	S1: Own workforce S1-9 – People with disabilities diversity parameter S1-16 – Remuneration parameters (earnings differentials and total remuneration)	1-6	Personnel management Diversity and equal opportunities Key figures
GRI 405-2: Ratio of basic salary and remuneration of women to basic salary and remuneration of men	S1: Own workforce S1-9 – People with disabilities diversity parameter S1-16 – Remuneration parameters (earnings differentials and total remuneration)	1-6	Personnel management Diversity and equal opportunities Key figures

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GRI indicator	ESRS	UNGC	References, reason for omission and explanation
GRI 406: Non-discrimination			
GRI 406-1: Incidents of discrimination and corrective actions taken	S1: Own workforce S1-1 – Strategies related to own workforce S1-2 – Procedures for involving own labour and labour representatives in relation to impacts S1-3 – Procedures to address negative impacts and channels through which labour can raise concerns S1-4 – Taking action on significant impacts and approaches to mitigating significant risks and taking advantage of significant opportunities related to the workforce as well as the effectiveness of these actions and approaches S1-17 – Incidents, complaints and serious impacts related to human rights S2: Labour in the value chain S2-1 – Strategies related to labour in the value chain	1-4, 6	Human rights Diversity and equal opportunities Key figures
GRI 407: Freedom of association and collective bargaining			
GRI 407-1: Production sites and suppliers where the right to freedom of association and collective bargaining may be under threat	S1: Own workforce S1-8 – Collective agreement coverage and social dialogue S2: Labour in the value chain S2-1 – Strategies related to labour in the value chain	3	Human rights Personnel management Key figures

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GRI indicator	ESRS	UNGC	References, reason for omission and explanation
GRI 408: Child labour			
GRI 408-1: Production sites and suppliers with a significant risk of child labour cases	S1: Own workforce S1-17 – Incidents, complaints and serious impacts related to human rights S2: Labour in the value chain S2-1 – Strategies related to labour in the value chain S2-2 – Procedures for engaging labour in the value chain in relation to impacts S2-3 – Procedures to address negative impacts and channels through which labour in the value chain can raise concerns S2-4 – Taking action on significant impacts and approaches to managing significant risks and leveraging significant opportunities related to labour in the value chain as well as the effectiveness of these actions and approaches S2-5 – Objectives related to managing significant negative impacts, promoting positive impacts and managing significant risks and opportunities	5	Human rights Key figures
GRI 409: Forced and compulsory labour			
GRI 409-1: Operations and suppliers with significant risk for incidents of forced or compulsory labour	S1: Own workforce S1-17 – Incidents, complaints and serious impacts related to human rights S2: Labour in the value chain S2-1 – Strategies related to labour in the value chain S2-2 – Procedures for engaging labour in the value chain in relation to impacts S2-3 – Procedures to address negative impacts and channels through which labour in the value chain can raise concerns S2-4 – Taking action on significant impacts and approaches to managing significant risks and leveraging significant opportunities related to labour in the value chain as well as the effectiveness of these actions and approaches S2-5 – Objectives related to managing significant negative impacts, promoting positive impacts and managing significant risks and opportunities	1-6	Human rights Key figures

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GRI indicator	ESRS	UNGC	References, reason for omission and explanation
GRI 410: Safety practices			
GRI 410-1: Security personnel trained in human rights policies and procedures	–	–	4. Information unavailable/incomplete: The percentage of staff trained on specific human rights procedures of the organisation and their application in the security sector is not currently recorded.
GRI 411: Rights of indigenous peoples			
GRI 411-1: Incidents in which the rights of indigenous peoples were violated	S2: Labour in the value chain S2-1 – Strategies related to labour in the value chain S3: Affected communities S3-3 – Procedures for addressing negative impacts and channels through which affected communities can raise concerns S3-4 – Taking action on significant impacts on affected communities and approaches to managing significant risks and taking advantage of significant opportunities related to affected communities as well as the effectiveness of these actions	1-6	Human rights Key figures
GRI 413: Local communities			
GRI 413-1: Operations with local community engagement, impact assessments as well as development programs	S3: Affected communities S3-4 – Taking action on significant impacts on affected communities and approaches to managing significant risks and taking advantage of significant opportunities related to affected communities as well as the effectiveness of these actions	1-10	Stakeholders Social involvement
GRI 413-2: Operations with significant actual and potential negative impacts on local communities	–	–	1. Not applicable – Not applicable: REHAU Industries and REHAU Automotive do not emit any hazardous substances as part of their industrial activities.

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GRI indicator	ESRS	UNGC	References, reason for omission and explanation
GRI 414: Supplier social assessment			
GRI 414-1: New suppliers that were screened using social criteria	S2: Labour in the value chain S2-1 – Strategies related to labour in the value chain		
GRI 414-2: Negative social impacts in the supply chain and actions taken	S2-2 – Procedures for engaging labour in the value chain in relation to impacts G1: Corporate policy G1-2 – Managing relationships with suppliers		Supply chain Key figures
GRI 415: Political influence			
GRI 415: Political influence	–	–	1. Not applicable: The REHAU Industries and REHAU Automotive subgroups are not politically active, do not finance parties through donations and reduce their active participation in associations for political influence to a minimum.
GRI 416: Customer health and safety			
GRI 416-1: Assessing the impact of different product and service categories on health and safety	–	–	4. Information unavailable/incomplete: All REHAU products are checked for safety by applying strict quality management systems and controls prior to delivery. There is currently no focus on the entire product life cycle.

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GRI indicator	ESRS	UNGC	References, reason for omission and explanation
GRI 416-2: Non-compliance related to the health and safety impacts of products and services	–	–	4. Information unavailable/incomplete: If there are any safety or compliance issues with products in the hands of customers, the company's processes for assessing and regulating such issues in the field will take effect. As a result, REHAU carries out customer service measures or returns, for example, if necessary.
GRI 417: Marketing and labelling of products and services			
GRI 417-1: Requirements for product and service information and labelling	–	–	4. Information unavailable/incomplete: Due to the current data situation within the internal systems, details on requirements for product and service information cannot be reported at this time.
GRI 417-2: Violations related to product and service information and labelling	–	–	1. Not applicable: Violations in this context were not pending at either REHAU Automotive or REHAU Industries in the fiscal year in question.
GRI 417-3: Non-compliance related to marketing and communication	–	–	1. Not applicable: Violations in this context were not pending at either REHAU Automotive or REHAU Industries in the fiscal year in question.
GRI 418: Protection of customer data			
GRI 418-1: Substantiated complaints regarding breaches of customer privacy and loss of customer data	–	–	1. Not applicable: No relevant complaints regarding the violation of data protection at customers were raised in the reporting year.

11_Key figures

GRI	ESRS	KPI	2020		2021		2022	
			IND	AU	IND	AU	IND	AU
GRI 201-1	-	Total turnover in absolute value (billion €)	1.8	1.1	2.3	1.2	2.6	1.3
		AU and IND turnover shares in relative value (%)	62	38	66	34	67	33
		DIV-BS in relative value (share of IND) (%)	34		32		29	
		DIV-FS in relative value (share of IND) (%)	23		24		24	
		DIV-IS in relative value (share of IND) (%)	14		14		15	
		DIV-WS in relative value (share of IND) (%)	29		30		32	
GRI 413	S3-4	Donations (€)	58,151		61,087		52,195	
		Sponsoring (€)	124,620		185,540		189,751	
GRI 2-7 GRI 2-8	S1-6 S1-7	Total number of employees	19,008		19,764		12,877	7,032
		of which salaried employees	7,497		7,785		5,174	1,750
		of which employees in manufacturing (including apprentices)	10,913		11,320		7,102	5,163
GRI 2-7 GRI 2-8	S1-6 S1-7	Full-time Americas (AM)	2,522		2,773		2,178	730
		Part time AM	0		2		1	0
		Full-time Asia Pacific (AP)	1,362		1,487		1,522	21
		Part time AP	2		1		0	0
		Full-time EMEA (Europe)	13,913		13,883		7,954	6,048
		Part time EMEA	989		1,372		1,222	233

11_Key figures

GRI	ESRS	KPI	2020		2021		2022	
			IND	AU	IND	AU	IND	AU
GRI 2-7 GRI 2-8	S1-6	Various part-time (PT)	0		1		0	0
		Various full-time (FT)	12		20		13	17
	S1-7	Female PT	655		658		504	191
		Female FT	4,525		4,676		2,624	2,145
		Male PT	336		716		719	42
		Male FT	13,260		13,447		8,837	4,637
GRI 401-1	S1-6	New hires AM	640		1,029		808	433
		New hires AP	209		428		419	7
		New hires EMEA	1,520		2,197		927	952
		New hires total	2,369		3,654		2,153	1,392
GRI 401-1	S1-6 S1-7	Number of employees AM	2,522		2,775		2,179	730
		Staff turnover rate AM (%)	12		17		32	19
		Number of employees AP	1,364		1,488		1,522	21
		Fluctuation rate AP (%)	6.2		10		15	7.3
		Number of employees EMEA	15,122		15,501		9,176	6,281
		Fluctuation rate EMEA (%)	4.9		5.4		13	4.4
		Total number of employees	19,008		19,764		12,877	7,032
		Total staff turnover rate (%)	5.9		7.4		10.5	7.2

11_Key figures

GRI	ESRS	KPI	2020		2021		2022	
			IND	AU	IND	AU	IND	AU
GRI 401-1	S1-6 S1-7 S1-9	Employees younger than 30	3,969		4,264		3,026	1,667
		... in %	21		22		24	24
		Employees 30 to 49	10,065		10,325		6,613	3,729
		... in %	54		53		52	53
		Employees older than 50	4,754		4,929		3,041	1,636
		... in %	25		25		24	23
GRI 2-8 GRI 404-1	S1-6 S1-7 S1-9 S1-13	Employees in vocational training (incl. sandwich courses)	598		469		280	170
		Global training rate (%)	5.6		5.0		4.0	1.5
		Number of apprentices	595		469		280	170
GRI 2-8 GRI 404-1	S1-6 S1-7 S1-9	Proportion of female apprentices (%)	22		22		20	
GRI 2-8 GRI 404-1	S1-6 S1-7	Number of apprentices who have completed their training	158		169		75	71
		Hire rate (%)	74		79		96	55
GRI 405-1	S1-12	Number of employees with disabilities	301		305		312	134
		Proportion of employees with disabilities (%)	3.1		3.2		5.4	3.5
GRI 405-1	S1-9	Women in leadership positions E0-E3 (%)	12.5		13		16.4	8.8
GRI 205-3	G1-4	Confirmed cases of corruption (cases)	0		0		0	0
GRI 407-1	S1-8	Cases of violations of or threats to freedom of association or collective bargaining (cases)	0		0		0	

11_Key figures

GRI	ESRS	KPI	2020		2021		2022	
			IND	AU	IND	AU	IND	AU
GRI 406-1 GRI 408-1 GRI 409-1 GRI 411-1 GRI 414-1	S1-17 S3-3	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	
GRI 205-1	G1-4	Proportion of recorded compliance risks with corruption as a heading (%)	35		50		32	
GRI 305-1 GRI 305-2	E1-6	market-based GHG scope 1 (t CO ₂ e)	7,517	12,388	8,963	21,258	8,076	19,397
		market-based GHG scope 2 (t CO ₂ e)	72,618	49,582	81,261	22,288	35,796	287
		market-based scope 1+2 (t CO ₂ e)	80,135	61,970	90,224	43,546	43,872	19,683
		location-based GHG scope 1 (t CO ₂ e)	7,517	12,388	8,963	21,258	8,076	19,397
		location-based GHG scope 2 (t CO ₂ e)	114,646	84,670	126,918	63,342	104,577	66,447
		location-based scope 1+2 (t CO ₂ e)	122,163	97,058	135,881	84,600	112,653	85,844

11_Key figures

GRI	ESRS	KPI	2020		2021		2022	
			IND	AU	IND	AU	IND	AU
GRI 305-3	E1-6	total market-based scope 3 emissions (t CO ₂ e) ¹²	3,379,653		2,494,099	1,405,148	2)	2,878,765
		Cat. 1 (t CO ₂ e)	1,900,085		1,189,372	133,708	2)	123,756
		Cat. 2 (t CO ₂ e)	283,954		109,731	140,314	2)	46,789
		Cat. 3 (t CO ₂ e)	33,849		39,173	10,183	2)	4,113
		Cat. 4 (t CO ₂ e)	13,106		228,874	9,461	2)	11,361
		Cat. 5 (t CO ₂ e)	55,798		5,482	20,988	2)	2,780
		Cat. 6 (t CO ₂ e)	172		1,213	100	2)	1,283
		Cat. 7 (t CO ₂ e)	14,423		19,062	4,104	2)	10,421
		Cat. 8 (t CO ₂ e)	not raised		not raised	not raised	2)	not raised
		Cat. 9 (t CO ₂ e)	47,809		not raised	26,787	2)	14,100
		Cat. 10 (t CO ₂ e)	not raised		107,651	645	2)	1,146
		Cat. 11 (t CO ₂ e)	not raised		not raised	964,053	2)	2,238,462
		Cat. 12 (t CO ₂ e)	1,030,458		793,540	94,805	2)	424,555
		Cat. 13 (t CO ₂ e)	not raised		not raised	not raised	2)	not raised
		Cat. 14 (t CO ₂ e)	not raised		not raised	not raised	2)	not raised
Cat. 15 (t CO ₂ e)	not raised		not raised	not raised	2)	not raised		
GRI 305-5	E1-7	CO ₂ e red. Scope 1/2 ww. (%) in relation to the base year 2018	34		36		68	77
GRI 302-1	E1-5	Proportion of electricity consumed derived from renewable energy sources (%)	20	50	34	73	68	99

²⁾ At the time of going to press, there were no plans in the REHAU Industries subgroup to determine Scope 3 emissions for the past fiscal year.

11_Key figures

GRI	ESRS	KPI	2020		2021		2022	
			IND	AU	IND	AU	IND	AU
GRI 302-1 GRI 302-4	E1-5	Total consumption of electricity, gas and heating oil in GWh	353.9	250.9	388.6	275.9	283.8	280.0
GRI 301-2	E5-4	Recycled source materials used in EMEA in absolute value (kt)	55.6		61.2		58.4	2.1
		Recycled source materials used in EMEA in relative value (%)	15.2		15.2		21.1	5.0
GRI 301-1	E5-5	Output quantity of all REHAU plants	461,675		484,519	50,244	395,199	51,228
GRI 301-3	E5-4	Proportion of packaging made of paper and corrugated cardboard as well as wood and cardboard reels EMEA (%)	60	83	61	80	64	85
GRI 301-3	E5-4	Ratio of single-use plastic packaging to total packaging sales EMEA (Sales of single-use plastic packaging) (%)	–	–	–	–	23	10
GRI 303-5	E3-4	Specific water consumption (l/kg factory output)	0.2 - 3.6		0.2 - 3.6		0.50	3.9
GRI 303-5	E3-4	Specific water consumption (L/€ factory output)	0.2		0.2		0.12	0.23
		Water consumption in absolute value (l)	372,528,783		429,942,434		174,172,726	241,840,636
GRI 306-3	E2-5	Non-hazardous waste worldwide (in t)	31,982		21,802.5	15,175.4	23,180	14,036
		... of which recycled (in t)	–		18,257.2	12,991.6	18,826	12,341
		... of which disposed of (in t)	–		3,545.3	2,183.6	4,355	1,695
		Hazardous waste (in t)	5,313		2,652.7	2,631.7	1,355	2,926
		... of which recycled (in t)	–		1,838.6	1,874.3	681	2,149
		... of which disposed of (in t)	–		814.1	757.3	674	777
		Non-hazardous waste + hazardous waste (in t)	37,295		24,456.2	17,807.1	24,535	16,962

11_Key figures

GRI	ESRS	KPI	2020		2021		2022	
			IND	AU	IND	AU	IND	AU
GRI 205-2	G1-3	Number of employees who have completed compliance courses (Ref. = Refresher Course Bas. = basic course)	12,460		4,129		2,464	
		... in compliance and CoC	5,877		Ref: 2,131 Base: 653		Ref: - Base: 791	Ref: - Base: 175
		... Antitrust Law Refresher Course	419		Ref: 335 Base: 0		Ref: - Base: 553	Ref: - Base: 130
		... Anti-corruption	5,932		Ref: 743 Base: 267		Ref: 375 Base: 233	Ref: 123 Base: 84
		... in cybersecurity	-		-		4,698	1,820
GRI 404-1	S1-13	Average hours of classroom or live online CPD per employee in EMEA: overall average	4.5		3.5		7.5	7.1
		see above: younger than 30	4.7		2.0		9.5	10
		see above: 30 to 49	3.1		3.4		8.0	7.5
		see above: older than 50	4.6		1.9		5.3	3.4
GRI 404-2	S1-13	Number of trained employees	9,361		10,520		8,518	3,411
		Number of projects carried out worldwide e-learning courses	22,700		15,838		17,626	9,393

11_Key figures

GRI	ESRS	KPI	2020		2021		2022	
			IND	AU	IND	AU	IND	AU
		Proportion of women in the GROW development programme (%)	8.0		42		30	20
		Number of men in the IGP (International Graduate Programme, formerly International Trainee Programme)	8		3		2	1
		Number of women in the IGP	–		3		3	0
		Number of nationalities in the IGP	4		4		4	1
GRI 404-2	S1-9	Number of participants in the MDP programme	–		16		19	5
GRI 405-1	S1-13	Number of nationalities in the MDP programme	–		8		9	3
		Number of participants in the GROW programme	28		23		20	5
		Number of nationalities in the GROW programme	6		6		9	3
		Number of women in the LEAD programme	1		1			
		Number of men in the LEAD programme	11		11			no programme in 2022
		Number of nationalities in the LEAD programme	7		7			

11_Key figures

GRI	ESRS	KPI	2020		2021		2022	
			IND	AU	IND	AU	IND	AU
GRI 404-3	S1-13	Pulse Survey response rate (%)	–		65		77	74
		Participants in Pulse Surveys	–				9,140	5,078
		Value for Trust in the Pulse Surveys (%)	51		57		62	59
		Value for Reliability in the Pulse Surveys (%)	–		–		64	62
		Value for Innovation in the Pulse Surveys (%)	–		–		64	60
		Value for Morale in the Pulse Surveys (%)	–		–		68	60
		Value for Sustainability in the Pulse Surveys (%)	–		–		66	–
		Value for Diversity and Inclusion in the Pulse Surveys (%)	–		–		67	–
		Managers at levels E3 to E0 who have started the 360° feedback		40		85		69
		Participants in Feedback2Managers	–		226		31	11
GRI 403-8	S1-14	Employees covered by management system for HSE (%)	–		–		78	98
GRI 403-6	S1-14	Accidents with >3 lost days per 1 million. working hours – actual state (factories worldwide)	7.66		6.83		7.02	6.66
GRI 403-9		Accidents with >3 lost days per 1 million. working hours – target state (factories worldwide)	6.64		6.64		6.64	
GRI 2-29	–	EcoVadis (Rating)	Silver		Gold		Gold	
		CDP Climate Change (Rating)	B		B		B	B
		CDP Water-Security (Rating)	B-		B		–	B
–	E1-2	Proportion of factories with ISO 50001 certification (%)	–	–	–	–	56	80

11_Key figures

GRI	ESRS	KPI	2020		2021		2022	
			IND	AU	IND	AU	IND	AU
GRI 403-1	S1-14	Proportion of factories with ISO 14001 certification (%)	82	100	82	100	82	100
GRI 403-1	S1-14	Proportion of factories with ISO 45001 certification (%)	7	60	7	100	11	100

Base emissions 2018			2018	
GRI	ESRS	KPI	IND	AU
GRI 305-1 GRI 305-2	E1-6	Base emissions 2018 scope 1 (t CO ₂ e)	9,160	17,419
		Base emissions 2018 scope 2 market-based (t CO ₂ e)	127,691	74,268
		Base emissions 2018 scope 2 location-based (t CO ₂ e)	137,377	81,887



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

Project management

Andreas Jenne, Andreas Pinkernelle

Project team

Lisa Schaller, Corinna Seeger, Christopher Beil

Design

Sinn-D-Sein

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