Engineering progress
Enhancing lives

Code of Conduct

Binding rules of conduct for all REHAU employees.

REHAU
Industrial Solutions

Contents

04 Responsibility for our Fellow Humans and Society
05 Compliance with the Law
06 Integrity and Independence in Business Transactions
07 Relations with Business Partners and Decision-Makers
08 Donations and Sponsoring
09 Conflicts of Interest

Corporate Culture and Code of Conduct

As a value driven family business we had always committed ourselves to certain basic values that are expressed in our corporate culture (laid down in the document „Who We Are. How We Work").

Our Code of Conduct translates these basic values into binding guidelines when it comes to certain situations in our everyday business.

Corporate Culture

With this in mind, REHAU also trusts its employees to generally show independent initiative based on our corporate culture and to know how to apply common sense in their actions.

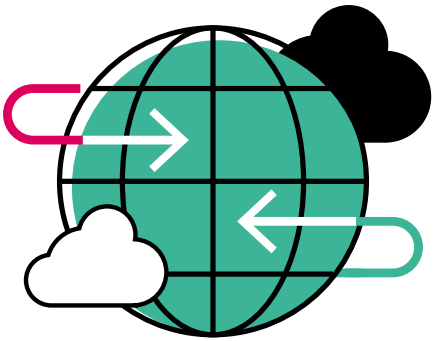
As a company, we are active worldwide in the most diverse countries and cultures. In awareness of this, REHAU expects respectful treatment of these diverse, regionally characterized mentalities. Although we do business on location, we always act in the spirit of our universal corporate culture as well as our values and maxims, which we share as a unit. This Code of Conduct therefore applies worldwide and must not be interpreted as „regional".

Every person employed by REHAU represents REHAU on a daily basis and their conduct is associated by third parties with the company as a whole. For that reason, REHAU expects all its employees to be aware of this responsibility and apply it to all their activities regarding REHAU. Even greater responsibility lies with the line managers of all levels, who present our corporate culture and Code of Conduct as role models and who ensure compliance thereof within their respective fields of responsibility.

Responsibility for our Fellow Humans and Society

Adherence to the internationally accepted human rights and to the basic elementary rules of business ethics in full accordance with the ten global principles of the United Nations Global Compact comes naturally to us. If a certain situation makes us question whether a certain conduct or decision is ethically prudent, we carefully assess our motives and, if in doubt, we present our problem to our line managers so they may decide on it.

Discrimination based on, e.g., race, ethnic origin, gender, religion, philosophy of life, disabilities, age, sexual identity or other personal traits is not tolerated in the REHAU organisation. REHAU condemns child labor as well as forced labor and is committed to preserving the environment. Physical wellbeing and safety at our workplaces are of particular importance to us.



Social Responsilbility

It is the intention of REHAU to avoid even the appearance of unethical or illegal conduct in all situations. We therefore expect our business partners to share our ethical principles in every way.

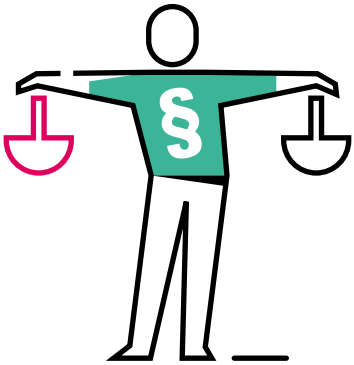
Mutual respect, professionalism, integrity, cordiality and fairness define our conduct and image, both on the inside and the outside.

As an employer, REHAU observes the applicable laws and lives by the basic values defined in its corporate culture, which centers on people as individual human beings.

REHAU distances itself from any political or religious activity, which promotes extremism or is opposed to our commitment to diversity and equal opportunity.

Compliance with the Law

REHAU abides by the law in every way. A compliance management system, which is tailored to the risk profile, the nature and size of the REHAU group, is enabling all employees of REHAU and namely the line managers shall meet their obligation to make sure that they are operating in full compliance of the law within their respective areas of responsibility. The Compliance Management System is described in detail in the procedure LEG020-HQ Compliance Management System.



Compliance with the Law

It is the duty of supervisors – with the support by Legal and Compliance – to keep persons under their responsibility up to date and to allow them access to the necessary resources and information.

Under no circumstances REHAU shall use fraudulent action or means such as e.g. distorting of documents or falsifying documents with untrue contents in order to achieve the goals.

Whoever detects or suspects infringement against the applicable laws or the Code of Conduct may use all instruments of direct communication such as consultation days, GEB direct, reporting lines, invoking of all responsible persons within the compliance organisation etc. for notification of the incident. As a further instrument a hotline is available, which is operated by external third party and which ensures full anonimity of the whistleblower.

Even in the case of incidents being notified through the direct communication channels the identity of the whistleblower shall be kept secret toward the concerned line managers and the person suspected of being in breach of the law or the Code of Conduct.

Any measures against employees having made these reports in good faith are prohibited.

Any investigations are carried out in full accordance with the applicable legislation with regard to data protection.

Integrity and Independence in Business Transactions

REHAU stands out from the competition because of the quality of its products, its services, its technical expertise and the professional conduct of its staff. REHAU is committed to fair and honest competitiveness.

We at REHAU do not attempt to set competitive conditions such as prices, discounts, quantities, sales/payment conditions or technical features.

We never form alliances – whether explicitly or tacitly - with competitors, for example, when it comes to sales channels, sales regions or the division of market shares and target customers. We never exchange relevant information about REHAU, in order to avoid tacit coordination among competitors.

If anybody is unclear about whether a type of conduct may be anti-competitive, he or she should seek advice from Legal and Compliance.

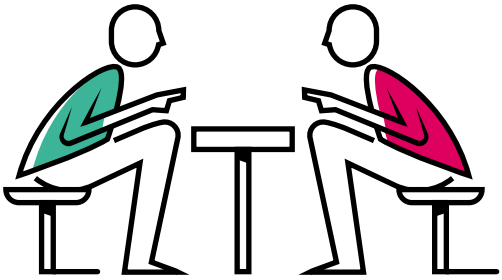
REHAU respects the trade secrets and Intellectual Property rights of third parties and protects its own know-how.

Relations with Business Partners and Decision-Makers

The REHAU principle "REHAU does not bribe" which was forged many decades ago remains unchanged. REHAU refrains from any improper influencing of public officials, decision-makers and business partners by means of whatever undue benefits. Our business conduct has to be measured against the applicable laws and – namely with regard to hospitality and entertainment offers – against good and legal business practice. When we are accepting gifts or hospitality and entertainment offers we observe particular restraint, in order to be able to make decisions in the interest of REHAU totally free from any inadequate influence.

The principles stipulated here are specified in more details in the REHAU anti-corruption guidelines which form explicitly part of the present Code of Conduct.

Whoever is in doubt about whether a certain situation is in compliance with the basic rules laid out above and in the anti-corruption guidelines, namely regarding the adequate value of gifts or entertainments or regarding the generally accepted principles, shall consult his or her line manager or the concerned Compliance Contact.



Relations with Business Partners

Donations and Sponsoring

Donations are contributions unrelated to concrete business transactions to institutions and individuals for non-profit purposes known to REHAU.

Donations made by REHAU are subject to the following guidelines:

- They serve to maintain the reputation of REHAU in terms of good corporate citizenship.
- They are geographically relevant to the REHAU entity active at the respective location.
- They are not connected to a concrete service in return.
- Donations to organizations in which employees of REHAU are active are preferred.
- The purpose of the donation has to be defined as detailed as possible and the donation cannot simply present one general contribution to costs among many.

Donations and Sponsoring

Donations need to be distinguished from sponsoring. Sponsoring involves contributions by REHAU to organizations in the fields of education, culture, sports and recreation. They are made in line with marketing and are linked to a concrete service in return such as promotional campaigns.

Conflicts of Interest

Conflicts of interest occur when a business transaction has a direct or indirect impact on the private interests of the person conducting it or on those of persons who are closely associated to him or her. In particular, close persons are relatives, in-laws, close friends and partners.

Regardless whether they jeopardize any concrete interests of REHAU, conflicts of interest can adversely affect the reputation of REHAU, cause damage and, above all, create problems for the employees caught in them. Conflicts of interest therefore must immediately be disclosed.

The employee concerned has to bring potential conflicts of interest to the attention of relevant line managers in a timely manner. They will decide on how to resolve these conflicts, for example, by placing the business matter involved within the responsibility of a person who must not have a lower-ranking position than that of the person caught up in such a conflict.

Prohibited positions include those that are outside of REHAU if they hinder the employees holding them from properly performing their jobs at REHAU as well as any consulting functions for third parties who either do business with REHAU or who are competitors of REHAU.

Conflicts of Interest

Examples of conflicts of interest include the following:

- The hiring of close persons.
- An interest of more than 1% in businesses or business groups that are in a business relationship or competitive relationship with REHAU and acting in a formal or de facto executive function (Managing Board, Directorship, Supervisory Board, Partner and any de facto, procedurally unrecorded execution of such functions) within said businesses or being in a consulting relationship to them.
- Business relations to a close person or to businesses in which a closely associated person holds a significant financial share, acts in an executive function or significantly influences the decisions of said businesses in any other way.
- Memberships in organizations, whose objectives and activities form a concrete link to the business relations in question.
- Political offices or memberships in government or semi-government organizations if said organizations have any kind of regulatory or supervisory authority over a company of the REHAU group or if their activities are in direct relation to any concrete business of REHAU, for example, a building permit procedure.
- Higher-ranking positions than those of close persons as well as management and supervision of same if they are fellow employees of REHAU.

Scope of Applicability and Binding Nature of the Code of Conduct
The Code of Conduct is binding for all employees regardless of their position and level of employment and is therefore an essential part of the employment with REHAU. Non-compliance is subject to disciplinary measures and may result in termination of employment.

Compliance with the Code of Conduct
If anybody is unclear on how to act in compliance with the corporate culture and Code of Conduct of REHAU, he or she should discuss the matter with his or her line managers.

industrial.rehau.com

This document is protected by copyright. All rights based on this are reserved. No part of this publication may be translated, reproduced or transmitted in any form or by any similar means, electronic or mechanical, photocopying, recording or otherwise, or stored in a data retrieval system.

DIS_AL_0003 EN 02.2026