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Sustainability Report 2024

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 a page in the report

WE SUPPORT



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

Preface



Ingo Krendelsberger
CEO REHAU
Global Business Services

Dear readers,

As a responsible family business with over 75 years of history, we are committed to firmly anchoring sustainable behaviour in our corporate DNA. We have been reporting transparently on our progress and challenges in the area of sustainability for more than 10 years. This report for the year 2024 documents not only our successes to date, but also our ambitious goals for the future.

We reached significant milestones last year. Among other things, the consistent further development of our recycling processes has resulted in an 18% share of secondary material in our products and we have our sights firmly set on our target of 20% for this year. We have reduced our Scope 1 and Scope 2 emissions by 58% since the base year 2018, partly by investing in an extensive PPA wind power project, which means that 68% of the electricity consumed by REHAU Industries currently comes from renewable energy sources. The "Family for Families" donation fund was turned into an independent association in the reporting year, which aims to help people in crisis and war zones and support educational projects for children and trainees internationally.

These successes are the result of the commitment of our employees, our collaboration with partners and customers and our clear strategic focus.

Looking ahead to the coming years, we are continuing to prepare intensively for the requirements of the Corporate Sustainability Reporting Directive (CSRD). In 2024, we prepared a double materiality analysis for the entire REHAU Group for the first time and created new structures and processes in order to report in accordance with this directive from 2027. Our vision remains clear: we are striving to achieve carbon-neutral production by 2035 at the latest and to design our products in line with the principles of the circular economy. In doing so, we are guided by the United Nations Sustainable Development Goals (SDGs), among other things, and focus on innovation, trust and reliability as the guiding values of our actions.

We would like to thank everyone who has accompanied us on this journey and invite you to join us in shaping a sustainable future.

Yours



Ingo Krendelsberger
CEO REHAU Global Business Services

What motivates us

Environmental

With the EU Green Deal, the European Commission has launched a plan of action to counter the existential threats posed by the climate crisis. This includes an increasing number of guidelines with which companies must make their contribution.

We are preparing for these upcoming regulatory requirements, for example with regard to the new reporting standards as part of the Corporate Sustainability Reporting Directive (CSRD) or the requirements of the EU taxonomy. At the same time, we are working to maintain our successes: For 2024, we received the silver medal in the EcoVadis rating, placing us in the top 15 per cent of all participants and even in the top 5 per cent of the plastic goods industry. We were also awarded a C grade in the CDP rating, putting us in line with the global average.

Social

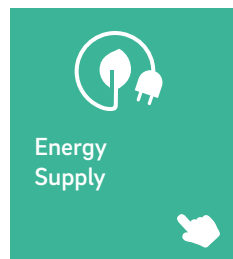
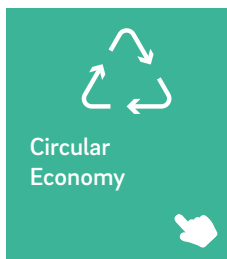
The year 2024 is also characterised by profound challenges - the war in Ukraine, economic uncertainties and the ongoing consequences of global crises or the effects of climate change are challenging us both as human beings and as entrepreneurs.

"Family for Families" was set up in 2022 as a donation fund to quickly provide help for families affected by the war in Ukraine. It has since become the umbrella term for the measures that have benefited REHAU employees and their families since the start of the war. The solidarity project has been further developed by many committed colleagues since the beginning. In 2024, the initiative became an independent organisation. Family for Families continues to focus on supporting people in need in Ukraine, but the organisation has also itself the goal of helping people in crisis elsewhere. In particular, educational projects for children up to trainees are promoted.

Governance

Like many other companies, we are facing challenges due to the difficult economic development that is emerging in Germany in particular. On the one hand, due to geopolitical tensions and the associated delays in supply chains. On the other hand, because many of our customers in industry and the construction sector are also feeling the effects.

We navigate the company through the current situation with targeted countermeasures. In doing so, we act with foresight and lay the foundations for future innovation and growth through strategic investments. By investing carefully in modern technologies and processes, we aim to increase our efficiency, make ourselves resilient to fluctuating market conditions and achieve long-term competitive advantages.

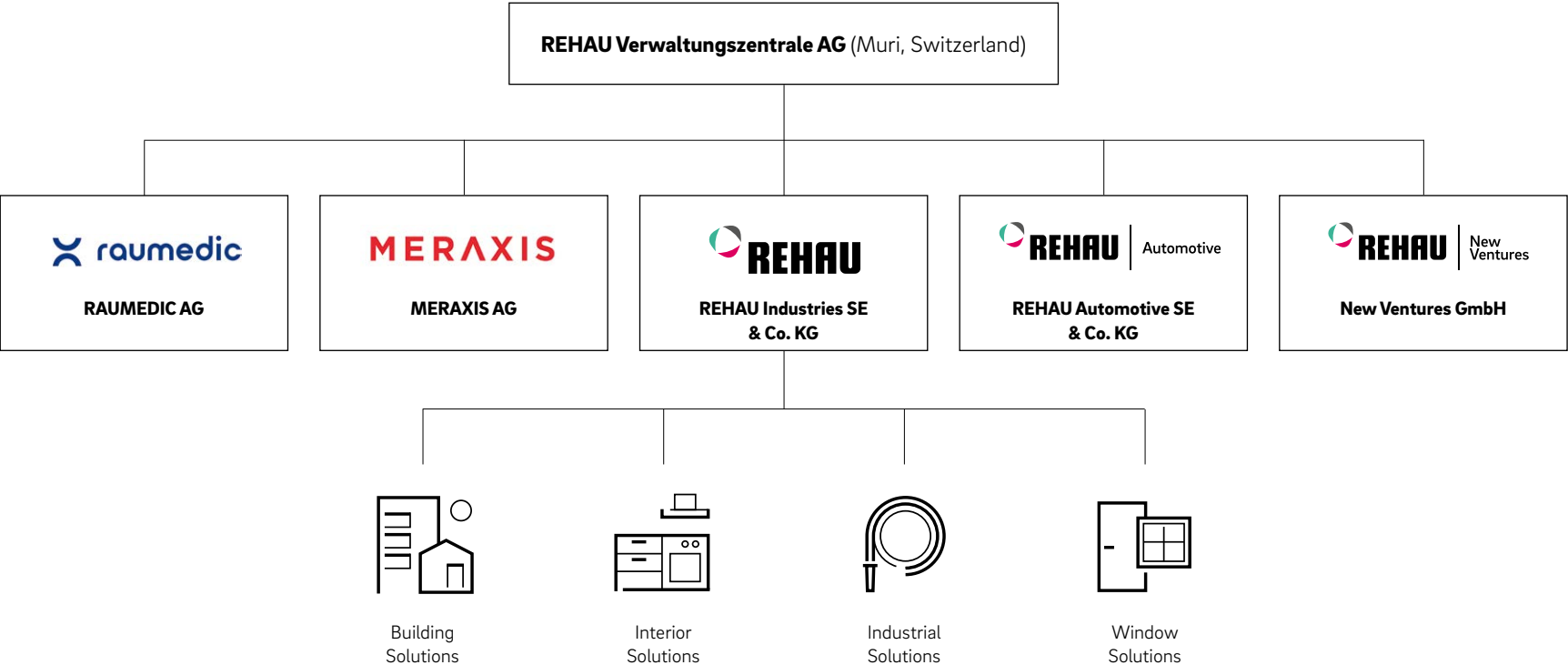


Company

Corporate structure and business activity

The REHAU Group, consisting of REHAU Verwaltungszentrale AG and all its subsidiaries, is a global and leading system and service provider for polymer-based solutions in the construction, automotive, industrial and medical technology sectors with around 21,000 employees at more than 180 locations worldwide. The parent company REHAU Verwaltungszentrale AG forms the head of the management structure, which is organised into the subgroups REHAU Industries, REHAU Automotive, MERAXIS, RAUMEDIC and REHAU New Ventures in a market-oriented manner. When we use REHAU in this report, we mean the entire REHAU Group and its subgroups.

01 Corporate structure of the REHAU Group



The Sustainability Report 2024 relates to the activities of the globally active REHAU Industries subgroup. REHAU Industries consists of the Building Solutions, Interior Solutions, Industrial Solutions and Window Solutions divisions as well as the cross-divisional central functions. Further general information and principles can be found in the Report profile section.

- Report profile, P. 61 onwards
- Key figures Own Staff P. 79 onwards
- 🌐 Management report of the largest company REHAU Industries SE & Co. KG (published at www.bundesanzeiger.de)

Corporate management

The Supervisory Board of REHAU (SB Group) is for the overall supervision and management of REHAU and its subgroups. In this task, it is guided by the goal of sustainable corporate development. The SB Group approves the vision, mission and strategies. It determines the goals to be achieved by REHAU and for the subgroups such as REHAU Industries and defines the strategic and financial framework for achieving these goals. The SB Group independently controls, monitors and supervises the effects, risks and opportunities arising from the economic activities of the subgroups and intervenes in the event of deviation. It regulates the basic principles of the organisation of REHAU and the subgroups and appoints the top managers.

The SB Group currently consists of five members: the President Dr Veit Wagner, the Vice President Jobst Wagner and the three assessors Prof Dr Grünig, Prof Dr Klinkner and Prof Dr Nösberger. The SB Group is chaired by the President of the SB Group. He can be fully represented by the Vice Chairman of the SB Group. Both are representatives of the owner family with many years of operational experience within REHAU. Independent, long-standing external experts and consultants from the fields of natural sciences and economics act as assessors on the committee. The members of the SB Group are elected by the Annual General Meeting of the REHAU Administrative Centre.

The SB Group instructs the Supervisory Boards of the subgroups (SB SG) to delegate the management of the subgroups to the respective Executive Boards. In the reporting year, SB SG consisted of the same members as the SB Group. The SB Group delegates management to the respective Executive Boards of the companies with the right to sub-delegate. This also includes directly or indirectly held equity interests that are not allocated to the subgroups.

The Executive Boards are the highest executive management bodies of the subgroups and are therefore responsible for the management of the respective subgroup.

The Industries Executive Board (IEB) appointed for REHAU Industries is responsible for managing the entire subgroup as far as legally possible.

→ Diversity disclosures see notes, p. 81

The SB SG of REHAU Industries regulates the tasks, competences and responsibilities of the Executive Board in the organisational regulations issued for REHAU Industries.

At the request of the SB SG for REHAU Industries, the SB Group elects the Chairman of the Executive Board (CEO) and, at his request, the members. The Executive Board must consist of at least three members.

02 Management structure

Supervisory Board Group	Supervisory Board Group
Supervisory Board Subgroup	Supervisory Board IND
Executive Board Subgroup	Industries Executive Board

The SB SG of REHAU Industries is the Supervisory Board REHAU Industries (SB RH IND). It currently consists of five members: the Chairman, Dr Veit Wagner, as well as the Co-Chairmen Prof Dr Rudolf Grünig, Prof Raimund Klinker, Prof Nösberger and Jobst Wagner, all of whom have many years of operational experience within industrial companies.

The IEB of REHAU Industries currently consists of eight members. The IEB is headed by the CEO. He is supported by the CFO. In addition to the members mentioned above, the four heads of the divisions and the two heads of the Americas and Asia Pacific regions are also members of the IEB.

The IEB is responsible for the operational implementation of the subgroup's vision, mission and strategies. In 2023, it was decided that the subgroup's sustainability strategy would be included in the strategy process of the subgroup and the divisions in future. This will take place within the strategic and financial framework defined by SB SG. In this framework, it also defines and approves the overarching medium and long-term sustainability goals in the areas of action defined as material.

In future, the assessment of the material sustainability information for this report will be determined based on the double materiality analysis. At least once a year, the IEB will receive a status report from the Sustainability Officer on this and the objectives of the defined areas of action and, if necessary, proposals for the further development of sustainability management, the sustainability strategy and the objectives. On this basis, it can adjust and intervene in the event of significant deviations from the defined framework.

Since 2021, variable remuneration has been split between management and individual targets at levels E0 to E2. Since then, sustainability-related performance has also been possible as part of variable remuneration. These must be measurable and contribute to the medium and long-term objectives of

the defined areas of action. This has created an incentive system for all managers to implement sustainability in their area of responsibility.

In the reporting year, managers at levels E0 to E2 only had the opportunity to set an individual target on the topic of "Customer Centricity".

Corporate strategy

REHAU is a sustainable partner and supplier of innovative and sustainable product and system solutions made of polymer materials. REHAU Industries aligns its operating business with its vision and the following points of its mission:

- REHAU Industries specializes in the development of polymer-based innovative products and systems to create new, cost-efficient, durable and high-quality solutions.
- REHAU Industries is continuously reducing its direct and indirect CO₂ footprint by successively focusing on the circular economy.

In line with this mission, the strategic priorities for REHAU Industries and its divisions have been set as follows based on important key topics:

- Recycling and the circular economy and the associated internal and external recycling systems are a core issue for REHAU Industries and all divisions. Corresponding targets have been defined at the plant, division and subgroup levels.
- Furthermore, digitalization is a cross-cutting issue 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 digital product passports.

- In the Interior Solutions division, individualization, longevity and new work also play a key role in the product focus areas.
- For the Industrial Solutions division, the focus is on the global mobility of the future and the mobility transition, among other things.
- The Window Solutions division is focusing on becoming a complete system provider ("all-in-one partner") in the window sector. It is taking on a pioneering role in the circular economy and has one of the highest recycling shares in the industry.
- The Building Solutions division focuses on water, energy efficiency and renewable energies and concentrates on developing holistic and sustainable solutions that are specifically designed for longevity buildings and infrastructure.

The vision of REHAU Industries, the focal points of the mission and the defined key topics result in the individual orientation of the four divisions Building Solutions, Industrial Solutions, Interior Solutions and Window Solutions. Products and systems made of polymer materials form the basis of this focus. In general, a market- and customer-orientated approach is pursued. In conjunction with the broad customer structure, all of this opens solid opportunities for the Group's vision of sustainable and profitable growth.

Divisional business areas

REHAU Industries is a leading system and service provider of polymer-based solutions in the construction and industrial sectors. For customers, suppliers and employees, the REHAU brand stands for high performance, quality, innovative strength and design expertise. The product range of REHAU Industries did not change in the reporting period.

Products are manufactured according to specific customer requirements as well as standard products for various applications in the business-to-business sector.

The customer base of REHAU Industries is not exclusively found in the customer business sector, but also to a small extent in the end customer sector. The composition differs greatly depending on the division and business area. REHAU Industries pursues a market-orientated approach in each of the four divisions. The focus for customers in the various market segments is on long-term cooperation in a spirit of partnership, taking economic, ecological and social aspects into account.

REHAU Building Solutions is a leading global system and service provider for integrated solutions in the fields of building technology and civil engineering. In building technology, REHAU is an expert in domestic water technology and thermal comfort. The subdivision develops high-quality integrated and intelligent solutions to ensure the hygienic, safe and flawless flow of water in buildings. The product portfolio is supplemented by systems for heat distribution and supply inside and outside the building. Key business partners are primarily plumbers in the sanitary and heating sector, specialised sanitary wholesalers as well as planners, architects, investors and public institutions. REHAU Tiefbau offers sustainable infrastructure solutions in the areas of rainwater, wastewater and sewage treatment plant technology as well as power line construction. The product portfolio includes highly reliable and perfectly harmonised sewage and rainwater management systems. By bringing together the latest technologies, an innovative product portfolio and software expertise, the subdivision develops durable and sustainable solutions. In close cooperation with partners, planners, engineering offices, contractors and local authorities, projects are generally supported from the preliminary planning stage through to project completion. A comprehensive planning service and construction site support during project development and realisation support a cooperative partnership between all parties involved in the construction.

The **Industrial Solutions division** acts as a development partner for a large number of different industrial sectors. These include agricultural and agricultural technology with the requirements of farmers, nurseries and local authorities, for example. In the field of industrial hoses, the target group is primarily made up of laboratories, workshops and the food industry. In special applications for hydraulics, pneumatics, welding technology or high-pressure cleaning, the focus is 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 customer spectrum also includes the automotive supply industry and local public transport. Here, the division supplies system solutions consisting of (power) cable systems, hoses and sealing technology. In order to customer requirements, the division is increasingly working on innovative product solutions, maintaining high quality and complying with international standards and guidelines.

It supports its business partners with customised product developments from development to delivery.

As a division, **Interior Solutions** is a globally recognised partner in high-quality furniture and interior design. Its customers include craftsmen, specialist wood retailers, furniture manufacturers and international furniture groups. The business unit is divided into two product areas of edgebanding and surface and system products. For example, surfaces are combined with matching edgebands to create customised components. In general, the division combines functionality with extreme durability and a wide range of design options. The range includes products that are used to manufacture visually and functionally high-quality and durable furniture for kitchens, bathrooms, living rooms or interior applications in offices, restaurants and shops. Measures such as the minimisation of waste and the reuse of raw materials play an important role in the manufacture of the products. In future, recyclability is to be further optimised and the use of recyclates

increased. Together with Customers and funding projects are working on the development of industry-specific concepts for a circular economy.

Thanks to our extensive experience in the implementation of decors, embossing and lacquers, a wide range of colour nuances is possible – including natural wood or stone looks. An important service is, among others, the individual edgeband delivery, selectable according to the respective requirements, starting with one metre or one roll up to a large series. Thanks to the use of high-quality polymer materials and many years of material expertise, the products can fulfil even the highest quality requirements, even in large quantities.

The **Window Solutions division** is one of the world's leading manufacturers of modern, innovative and sustainable door and window systems. As an all-in-one partner, the division is connected to all key players such as architects, construction companies and private and public housing associations. The customer base consists of many small, medium-sized and large industrial window manufacturers and fabricators. The main systems in Europe and the USA are the design options:

- ARTEVO/GENEO – PVC profiles made of the fibre composite material RAU-FIPRO X, which makes the profile extremely stable; as a rule, steel reinforcement can therefore be dispensed with, and the best thermal insulation and energy efficiency can be achieved.
- SYNEGO – PVC profile that impresses with its good thermal insulation and outstanding sound insulation and can be used for a wide range of applications.
- BRILLANT/Euro-Design 70 – PVC profiles that offer effective thermal insulation and a wide range of design options.

In the product area itself, the focus in 2024 was on consistent further development to become an all-in-one partner. To this end, the new, innovative ARTEVO window system was introduced, and the accessories portfolio was further

expanded as well as digital services and smart products. Thanks to a wide range of design options, window fronts can be supplied in almost all RAL colours and with different surface textures. The EcoPuls recycling approach ensures that >60 per cent of the profiles produced already contain recycled material. The proportion of recycled material varies between 40 and 80 per cent. The division offers comprehensive customer support.

A range of services relating to profile processing, marketing and sales is provided for small and medium-sized partner companies.

The division and its affiliated subsidiaries also have their own European business for taking back and processing plastic waste from window processing and renovation. Thanks to our own take-back systems and material processing, logistics companies, market players and private and public housing associations focusing on energy-efficient renovation are other important business partners in addition to those already mentioned.

Sustainability management

The requirements resulting from the European Green Deal are becoming increasingly important for REHAU. This is associated with specific demands on the respective industries and in particular on their products and services.

An important part of the transformation of industry towards a "green" economy is the EU taxonomy. This is an EU-wide system for categorizing sustainable economic activities. It is intended to provide investors with guidance and incentivize capital for the green transformation of the economy. The taxonomy defines specific threshold values and requirements for various environmental goals such as greenhouse gas emissions, energy efficiency or principles of the circular economy. To be classified as environmentally sustainable, REHAU must ensure that its activities, products and services fulfil these criteria in the long term.

The introduction of a uniform European sustainability reporting standard, known as the European Sustainability Reporting Standards (ESRS), is also associated with challenges and changes. In addition to the complexity of data collection and reporting, the ESRS must be integrated into existing systems and data accuracy must be guaranteed.

This sufficient resources and capacities at various levels.

Tackling these tasks requires commitment, cooperation and continuous improvement of sustainability reporting practices in the various sectors.

The climate crisis will also have an impact on all areas of industrial production and regional climatic conditions in all divisions. These changes have so far been given little consideration in the supply of raw materials, in supply chains, in development and production processes and in new business models and are only rudimentarily anchored in risk management.

In addition to the internal need for adaptation, there is also increasing external pressure to implement climate adaptation strategies within the company. Among other things, the ESRS require reporting on adaptation processes, guidelines and action plans. For example, information should be provided on the proportion of assets covered by a company's internal climate adaptation plan.

The EU taxonomy for sustainable activities is already in force 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 plays an important role in the other five goals via the "Do No Significant Harm" (DNSH) criterion. The EU taxonomy is expected to become mandatory for REHAU from the 2027 financial year.

The preparatory work for the development of climate adaptation strategies has been completed. As part of a master's thesis, a natural hazard analysis is to be developed for several (plant) locations in 2025. At least three climatological natural hazards per (plant) location will be intensively analysed. In addition to this, economic, political and social risks are also at the centre of attention in this context.

Challenges

The internal and external requirements of the four divisions of REHAU Industries were characterised by the geopolitical crises and European sustainability regulations. Across the board, the focus is on high-quality and durable products, as the longer the utilisation phase, the lower the need for raw materials or new products.

The transition and further steps on the path to a circular economy, combined with the gradual elimination of fossil fuels, remained one of the most important challenges and goals for the subgroup in 2024. This was also linked to the operational implementation of the change in energy supply strategy. One third of energy requirements are to be covered by sustainable sources in future.

In the construction industry, the new European reporting standards, the requirements of the EU taxonomy and the circular economy have been slow to materialise. The increased use of recycled materials and stricter requirements for the use of materials and dismantling will be a major challenge for everyone involved. A decisive development in the construction sector will be that, in addition to the main topic of energy efficiency, recyclable construction and refurbishment will also gain in importance.

In the furniture industry, the demand for furniture with an improved eco-balance is continuously increasing, although there are significant regional differences. The industry is still in its infancy here.

More sustainable furniture (components) are becoming increasingly important, especially in tenders, but they are often solely associated with the use of wood as a renewable raw material. As in the construction sector, future reporting will lead to a holistic expansion of the understanding of sustainability. Issues such as freedom from harmful substances, durability, reparability and fair production are becoming increasingly important. The EU's new Ecodesign Regulation is of great significance. This is gradually being introduced in all sectors. The furniture industry will be one of the first to have to deal with improved recyclability, for example.

The situation is similar customer developments in the B2B sector. Depending on the size of the customer, product group or industry, initial requirements for sustainability are also in place there, including extended product requirements as part of the Ecodesign Directive.

In general, customer and market response to a holistic approach to sustainability comprising economic, ecological and social aspects in the B2B sector is still rather cautious. To date, the focus of sustainability in the Building Solutions, Industrial Solutions and Interior Solutions divisions has therefore been on quality, safety and durability.

In contrast, the **Window Solutions** division has already firmly anchored the topic of the circular economy, including a comprehensive collection strategy for Europe, in its strategy.

In the Building Technologies subdivision of **Building Solutions**, the improvement of energy efficiency and the supply of heating and cooling based on renewable energies also continue to be a key component of the Building Solutions division's business activities.

Sustainability. In the Water Infrastructure subdivision, sustainable wastewater and rainwater management is at the centre of business activities in order to counteract the effects of climate change.

In the **Industrial Solutions division**, the focus is on the possibility of (increased) utilisation of recyclate with the same quality, the development of recycling concepts, safety and durability of customer developments.

The **Interior Solutions** and **Building Solutions divisions** have recognised the importance of taking back and recycling post-industrial and post-consumer materials and have adopted this as a key new topic.

For all REHAU Industries divisions, the implementation of the circular economy in the various sectors requires comprehensive collaboration, transparency, a spirit of innovation and partnership. The majority of the industry is still at the beginning here.

Materiality analysis

To determine the material topics that are important for REHAU Industries' strategy and reporting, the materiality analysis of recent years was further developed in depth. The revision is based on the principle of dual materiality of the European Corporate Sustainability Reporting Directive (CSRD), which is expected to apply to REHAU from the 2027 financial year, and the European Sustainability Reporting Standards (ESRS).

After the first materiality analysis was carried out for REHAU Industries in 2023 in accordance with the double materiality analysis, this was further developed at REHAU Group level in the reporting year. This updates and deepens the results and findings from the previous year.

An understanding of the company's activities and most important stakeholders was created through the value chain and stakeholder mapping. Desk research and internal workshops were used to the , and (hereinafter referred to as "IROs") of the REHAU Group regarding environmental, social and governance issues in its own operations and in the upstream and downstream value chain. The IROs were assessed based on double materiality:

Materiality by impact (inside-out)

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

Financial materiality (outside-in)

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

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

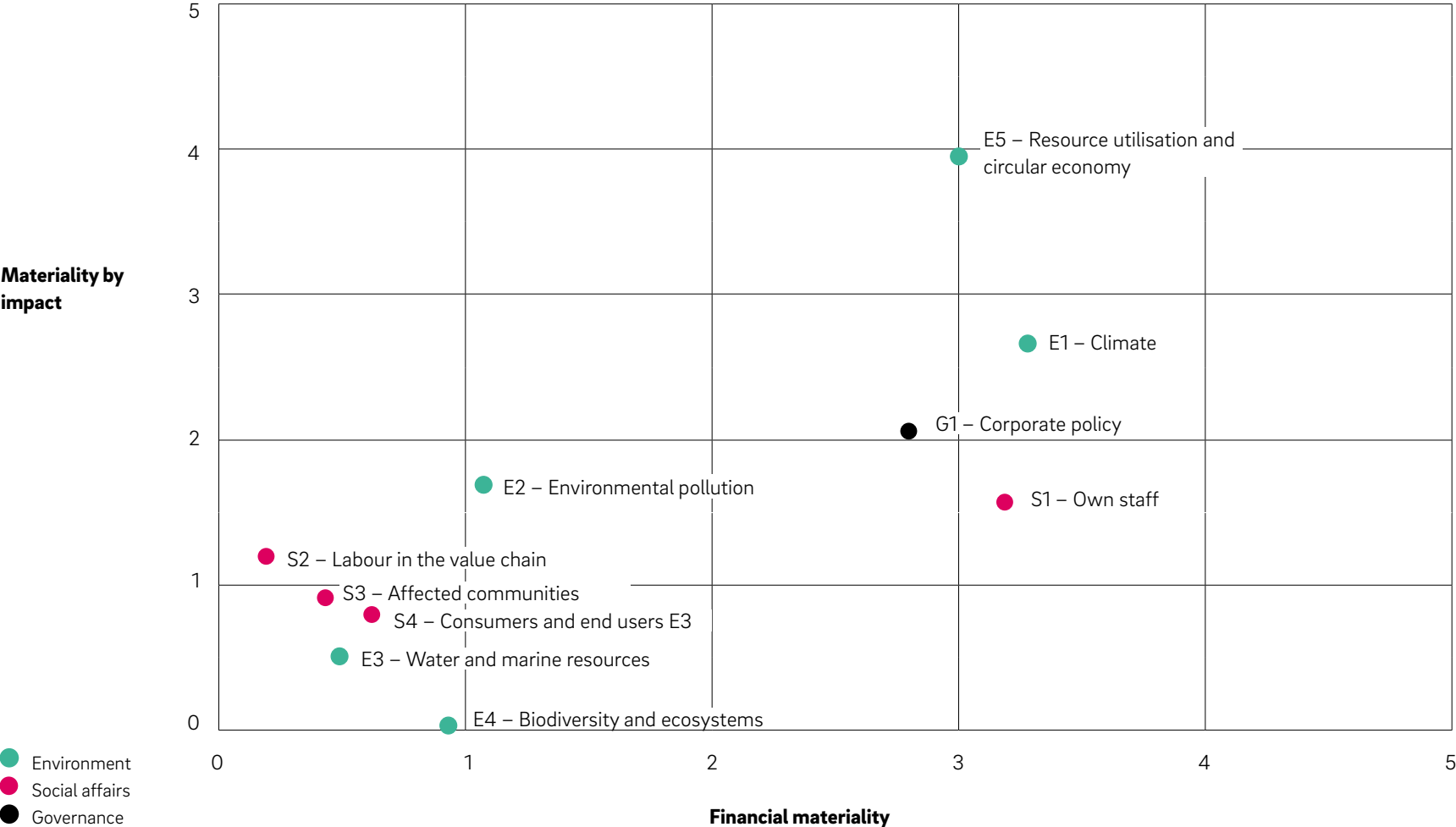
03 Results of the materiality analysis

ESRS topic	Materiality by impact	Financial materiality	Focus topic
E1 Climate change	✓	✓	Climate protection: Climate change and Energy efficiency
E2 Environmental pollution	✓	✓	
E3 Water and marine resources	✗	✗	
E4 Biodiversity and ecosystems	✗	✗	
E5 Resource utilisation and circular economy	✓	✓	Conservation of resources
S1 Own workforce	✓	✓	Motivation of the workforce
S2 Labour in the value chain	✗	✓	Sustainable supply chains
S3 Communities concerned	✗	✗	
S4 Consumers and end users	✗	✗	
G1 Corporate policy	✓	✓	Sustainable corporate governance

✓ material

✗ not material

04 Materiality matrix REHAU Group



Sustainability strategy

Sustainability is part of the strategy process at REHAU. This is continuously reviewed and concretised. It is then the task of the management of the respective subgroup or its divisions to scrutinise the existing strategic sustainability initiatives and activities, adapt them to the new framework conditions that arise and – where possible – integrate them into the operational strategy. Depending on the focus of the business activities, this entails different opportunities and risks.

At REHAU Industries, the sustainability strategy, key performance indicators (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 – "Growing sustainably", "Promoting diversity", "Driving forward the circular economy" and "Promoting climate protection" were confirmed and will remain key areas of action for sustainability management at the subgroup and its divisions in addition to the topics identified as material in the DMA.

At REHAU Industries, the focus in the reporting year was on the integration and organisational development of the sustainability strategy in the four divisions. In the future, these divisions should develop independence in the entire topic area.

Another focus was the launch of the Group project ESRS reporting, in which all subgroups and their relevant legal entities are involved. In a process lasting several months, the double materiality analysis was carried out in accordance with the relevant ESRS guidelines.

→ Company, p. 5 onwards

The activities of REHAU Industries' sustainability strategy and the defined TOP KPIs were confirmed by the Industries Executive Board in the reporting year. In the case of the TOP KPI circular economy, there was a setback in the proportion of recycling used due to the significantly lower volume utilization. However, the targets for 2025 remain unchanged.

The Executive Board has also read and confirmed the updated status for the reporting year.

In 2024 the activities of REHAU Industrie's sustainability strategy continued to be based on the following four areas of action.

Growing sustainably

For REHAU Industries as part of a family-owned company, this field of action has been anchored in its DNA for decades. The subgroup aims to achieve sustainable and value-orientated growth with products, services and new business models in various sectors.

The "Green Growth" field of action is to be harmonised with the EU taxonomy in the future.

Pushing climate protection

The claim in climate protection is: The goals of Paris (COP 21) are also the goals of REHAU. Scope 1 to 3 emissions were analysed in the reporting year. This analysis of the Corporate Carbon Footprint (CCF) is carried out annually for REHAU Industries and its four divisions.

A roadmap for achieving the long-term CO₂ targets for REHAU Industries and its divisions is to drawn up. An initial catalogue of measures was drawn up for each division in the CCF 2023 project. For Scope 2, further projects for the direct

purchase of green electricity were implemented in the reporting year in order to minimise direct CO₂ emissions of REHAU Industries. The medium-term goal in EMEA is a 30 per cent share of green electricity via off-site or on-site PPAs.

Promoting the circular economy

As a production company, the transformation from a linear to a circular economy is essential for REHAU to its ambitious climate targets. In the divisions, the product take-back projects that have been started were continued and further lighthouse projects in the product area

The company has launched several new products on the market in order to gradually prepare and convert the product portfolio for the circular economy.

Promoting diversity

REHAU Industries sees development potential and opportunities in the promotion of diversity and inclusion. With significantly increased internal and external communication, e-learning, action days or interviews on the intranet and social media, tolerance and diversity are to be promoted within the company and in a social context. The core objective of the activities is to develop an increasingly diverse and inclusive work culture. The proportion of women in management positions continues to be a key performance indicator. The proportion fell slightly in the reporting year. The target of one per cent by 2025 remains unchanged.

The implementation of the strategic activities of the four areas of action defined since 2019 remains central and is supplemented by the revision of the materiality analysis in accordance with the principle of dual materiality.

The strategy process of the divisions is integrated into the strategy process of the subgroup. The divisions themselves are involved in strategy development

independently. The respective division can define its areas of responsibility and structures independently.

The divisions and sub-divisions pursue market-orientated strategies and approaches depending on the business area, markets, existing customer portfolio, customer size and the regions supplied. In principle, the various aspects and challenges of the circular economy are the most important field of action in the sustainability strategy for the divisions. As a key step, they have all started to provide life cycle assessments for their most important products.

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

The **Building Solutions division's** vision of "Shaping a sustainable future by pioneering building solutions worldwide" is at the centre of its sustainability activities. The most important goals are to reduce CO₂ emissions and promote the circular economy. In addition, the focus is on the extent to which the existing and future product portfolio can contribute to protecting the environment. The aspect of sustainability is pursued across the board. The focus is not only on the increasing integration of the circular economy, but also on high quality standards. The aim is to establish a counter-model to the "throwaway society". To drive this and sustainability in general forward and anchor it organisationally in the division, there are dedicated personnel resources for sustainability. In addition to building up resources, further projects were launched to implement the strategic field of action.

In the reporting year, product development specifically worked on building up expertise around circular design and further increasing the proportion of recycled materials. In addition, recertification in accordance with ISCC Plus (ISCC = International Sustainability & Carbon Certification) took place, which enables the use of biocircular raw materials. Environmental Product Declarations (EPDs) are being developed for the most important products to offer the division's customers more transparency about the environmental impact of products and to promote sustainability in the construction industry. Specific information in the context of sustainable building certifications (e.g. DGNB [German Sustainable Building Council] or QNG [Quality Seal for Sustainable Buildings]) is provided by means of "Manufacturer's Declarations on Product Conformity and Sustainability".

In the **Industrial Solutions division**, the focus in 2024 was on restructuring the division. At the same time, further internal expertise was built up on the topic of sustainability. Both are the basis for driving forward the further integration of circular principles into the wide range of products and the operational strategy.

The **Interior Solutions division** has set itself the goal of being a pioneer in sustainable product lines, production processes and services. The division aims to set the tone as an innovation leader. The new product lines, take-back concepts for unprocessed or no longer needed products and additional digital services are to be developed directly in dialogue with customers and support the development of more sustainable solutions. There was also a focus on promoting internal communication on the topic of sustainability to create awareness and a shared understanding. In addition, the first Environmental Product Declarations were published for various product lines to present the environmental impact of these in a transparent and independently verified manner. On this basis, the company's own development priorities can be adjusted and approaches to decarbonisation can be driven forward in dialogue with customers and suppliers along the entire supply chain.

The **Window Solutions division** has integrated the recycling economy and climate neutrality into its strategy as key areas of action. The strategic guiding principle is the circular economy, i.e. the transformation of the recycling industry into almost completely closed loops. The primary goal here is the continuous and profitable expansion of the Europe-wide network for used material and waste recovery and the parallel development of the division's own processing capacities. Secondly, the division is taking on a pioneering role in climate neutrality. The aim of the Net Zero WS initiative created specifically for this purpose is to neutralise all emissions across the three scopes by 2040.

To this end, we are working on a roadmap with concrete measures for gradual achievement, which is based on a certified corporate carbon footprint. In the reporting year, we continued to focus on increasing external communication on the topic of sustainability to create awareness, understanding and transparency among our own customers and partners.

Sustainability organisation

The SB Group bears overall cross-functional responsibility for sustainability and delegates this to the Executive Boards of the subgroups via the SB SG. At REHAU level, sustainability activities are operationally coordinated by the Group Council Sustainability (GCS) and progress is presented to the SB Group at least once a year. It consists of sustainability officers from all subgroups and REHAU. The GCS supports the SB Group and promotes the exchange of experience between the subgroups, creates synergies and is responsible for the conceptual development of future non-financial reporting as part of REHAU's annual financial statements. The GCS meets quarterly and physically at least twice. It is chaired by the Head of Sustainability at REHAU. The GCS can make recommendations to both the SB Group and the Executive Boards of the subgroups.

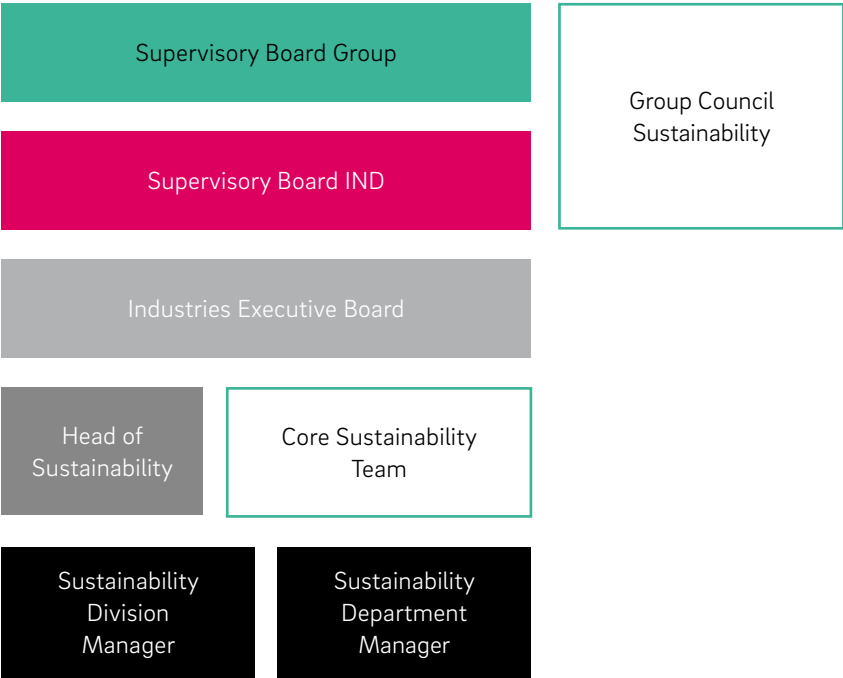
At REHAU Industries, sustainability is primarily a management task. The primary responsibility for implementing sustainability in the organisation lies with all managers and in particular the division heads and their sustainability officers. In addition to line managers, all employees also contribute to the integration of sustainability into "day-to-day business" in their respective activities.

At the highest level, the IEB is responsible for sustainability management at REHAU Industries and, in this function, has appointed the Head of Sustainability as part of the Operations department to coordinate, develop and monitor sustainability management. At least once a year, the Head of Sustainability informs the IEB about the progress of the implementation of the sustainability strategy.

The Head of Sustainability is by the Sustainability Core Team, a committee made up of sustainability officers from the divisions and sustainability specialists from key specialist departments. In addition to the usual information and reporting channels, the sustainability core team ensures a regular flow of information on reporting, areas of action, important ratings, rankings and initiatives as well as overarching topics. It is headed by the Head of Sustainability. The Sustainability Core Team meets once a month and is run by the Head of Sustainability. In addition to the Head of Sustainability, the Sustainability Core Team currently consists of the four divisional sustainability officers and the sustainability specialists from the Health, Safety and Environment (HSE), Energy Management (EM), Purchasing (PUR), Diversity and Inclusion (HR), Communications (COM), Compliance, Strategy (GS) and Finance (FI) departments.

There are now independent sustainability officers for the Americas and Asia Pacific regions. As part of Group reporting, additional regional core teams will be created to further expand sustainability management.

05 Sustainability organisation at REHAU Industries



Based on the "DACH-Procedure Sustainability", further additions and adjustments were also made in 2024 to integrate sustainability aspects into the REHAU Rules and Procedures. This ensures a standardised Group-wide approach to sustainability management in all REHAU subgroups. The overarching goal is to implement sustainability requirements in all relevant management, core and support processes. The primary responsibility for implementing sustainability in the organisation lies with the process owners or heads of the specialist departments. The decision-making structure is organised in line with REHAU's general Articles of Association.

Stakeholders

Stakeholder involvement is an essential part of corporate management and development. Through continuous dialogue, REHAU strives to understand their positions, concerns and expectations. This regular interaction flows into sustainability efforts, projects and processes. The insights gained from this dialogue in turn become part of the due diligence processes and the assessment of future dual materiality.

In a stakeholder analysis, the most important stakeholders were defined according to their interests and potential influence on REHAU Industries.

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

REHAU prioritises dialogue with stakeholders who have a significant impact on the company's economic, ecological or social performance or are strongly affected by it. Indirect stakeholders with whom active dialogue is also sought are also of interest. Media, science and universities as well as competitors are also considered stakeholders.

Guided by the principles of openness, transparency and integrity, the policy of involving these stakeholders is based on international standards and codes, such as the United Nations Guiding Principles on Business and Human Rights.

REHAU ensures that the views and interests of the affected stakeholders regarding sustainability-relevant impacts are regularly passed on to the sustainability core team or the IEB.

In recent years, various formats have been developed for stakeholder engagement with the aim of reaching direct and indirect stakeholders. This is primarily an approach that is integrated into the general work processes. These are spread over the entire financial year. As part of the further implementation of the European reporting standard ESRS in reporting at REHAU Industries, this approach was replaced by the double materiality analysis in the reporting year.

The results of the stakeholder analysis are presented to the Executive Board at least once a year. They are considered in the annual strategy process of REHAU Industries and the divisions.

06 Relationship between stakeholders and REHAU

Stakeholder Group	Nature of the relationship	Commitment	Communication	Means of communication
Customers, business partners and suppliers	3	3	2	Face-to-face meeting, e-mail, telephone call, website, product presentations, trade fairs, REHAU Academy
Workforce	3	3	2	Face-to-face meeting, e-mail, telephone call, intranet, employee magazine, events, pulse surveys
Shareholders	3	3	2	Face-to-face meeting, e-mail, telephone call, board meeting, presentation
Ministries, authorities and statutory bodies	1	1	1	Face-to-face meeting, e-mail, telephone call, letter
Trade associations	2	3	2	Face-to-face meeting, e-mail, telephone call, events, association meetings
Rating agencies	1	2	2	E-mail, telephone call, surveys
Non-governmental organisations (NGOs)	1	1	1	Face-to-face meeting, e-mail, telephone call, events
Civil society	2	2	2	Face-to-face meeting, e-mail, telephone call, funded projects, project-related cooperation, interviews, stakeholder dialogues

Type of relationship: close = 3, intermediate = 2, not close = 1

Commitment: high = 3, medium = 2, low = 1

Communication: diverse = 2, situational = 1

Customers, business partners and suppliers

REHAU maintains close relationships with customers, business partners and strategic suppliers. Understanding their expectations and requirements makes it possible to build trust and loyalty and to recognise trends or changes in the market at an early stage. This allows REHAU to improve products and innovations based on direct feedback. REHAU strives for long-term relationships and cooperation on an equal footing.

→ Supply chain, P. 54 onwards

Own Workforce

REHAU Industries fosters an active dialogue with employees and promotes their participation. Various platforms and formats are available for direct communication between employees and management, such as round tables, get-togethers, town halls and regular pulse surveys.

→ Social impact, P. 44 onwards

Shareholders

REHAU Industries is an independent, privately owned family company. REHAU Industries is not managed operationally by the shareholders, who are represented on the Supervisory Board of the SB Group and are supported in their activities by independent experts. As a result, there is a natural, active exchange between the management (IEB) and our shareholders during the Supervisory Board's activities (SB Group).

→ Company, P. 5

Rating agencies

REHAU maintains an active dialogue with the most important agencies and consulting companies. There has been an intensive dialogue with the international rating agency EcoVadis since 2018. A joint assessment of the REHAU Automotive and REHAU Industries subgroups was carried out for the last time in 2024. At 75 points, a similar score was achieved as in 2023.

REHAU has also been participating in the Carbon Disclosure Project (CDP) since 2014. REHAU Industries took part in the Climate Change questionnaire in the reporting year and achieved a "C" rating.

Civil society

REHAU sees itself as a corporate citizen – as an entrepreneurial citizen. Corporate citizenship begins with a good relationship with local authorities and neighbours. In the run-up to investment decisions the company assesses the impact of its business activities on the environment. For example, expected emissions are assessed, as are the regional infrastructure and the impact on the local labour market. REHAU responds to questions from the public at its locations worldwide. Residents who contact the company with their concerns receive a quick and reliable response. Central contacts from various departments, such as Sustainability Management, are available for this purpose. The locations organise open house events at regular intervals.

In the reporting year, the cooperation with the South German Plastics Centre (SKZ) in the Environmental Product Declaration (EPD), the Corporate Carbon Footprint

and the EU taxonomy. REHAU also cooperates closely with the Chamber of Industry and Commerce at many other locations.

Non-governmental organisations (NGOs)

REHAU discusses the potential impact of its business activities on people and the environment with non-governmental organisations. As part of its voluntary commitment, the company also supports international initiatives by NGOs to draw attention to key areas of action in the sustainability strategy, such as resource scarcity, climate change and inequality.

We are not aware of any of our own business activities that have a significant or potential negative impact on local communities. As part of REHAU's sustainability activities, social projects are supported around the world. In this way, the company aims to improve local conditions and actively support the achievement of the Sustainable Development Goals.

Trade associations

REHAU Industries is a member of selected industry associations and interest groups at both national and international levels.

In accordance with the sustainability strategy, REHAU Industries proactively supports the objectives of the Green Deal, the circular economy and the EU taxonomy in its association work. As a matter of principle, we strive to act responsibly and with integrity – including towards political parties and non-governmental organisations. In concrete terms, the energy and heat transition are being promoted as part of the implementation of the Paris Climate Agreement through the expansion or direct use of solar and wind energy, the climate-protecting use

of cogeneration plants in local heating networks and thermal insulation in the building envelope.

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

- European Plastics Converters (since 2018)
- European PVC Window Profiles and Related Building Products Association (EPPA) (since 2006)
- General Association of the Plastics Processing Industry (since 2001)
- Shareholder of Rewindo GmbH, promoter and organiser of plastic window recycling in Germany (since 2011)

Integrity and compliance in business transactions

Corporate values, principles, standards and norms of behaviour

The values of reliability and trust, which have been the basis of REHAU's success for decades, are closely linked to integrity in business dealings. Integrity is used as a separate term in sustainability reporting.

REHAU's strong sense of integrity stems from the actions of its employees based on the company values, combined with the conviction to always comply with the applicable laws.

Sustainable corporate management is based on values and principles of behaviour that must be lived by everyone out of conviction. REHAU moves people. People move REHAU. The values of trust, reliability and innovation form the foundation. These values characterise management principles and actions in equal measure. REHAU is a reliable partner with integrity in its dealings with stakeholders. REHAU complies with laws, guidelines and market standards such as the UN Global

Compact or the OECD Guidelines as well as voluntary commitments and internal REHAU guidelines.

Corporate values, principles and culture are available to employees in the brochure "The REHAU Way".

The REHAU Way

Furthermore, the binding global principles of behaviour, such as the Code of Conduct (CoC), provide employees with guidance for correct and ethical behaviour in their daily work. All employees worldwide have a copy, usually written in the local language. The basic values and rules of behaviour are set out in it as well as in a more precise anti-corruption guideline. Like the anti-corruption guideline, the CoC is also available to all employees on the REHAU intranet. The document contains ethical and moral rules of behaviour. 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 activities. The Code of Conduct covers the following topics:

- Corporate culture
- Responsibility towards fellow human beings and society
- Adherence to laws/compliance
- Integrity and independence in business transactions
- Dealing with business partners and decision-makers
- Donations and sponsoring
- Conflicts of interest

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

Code of Conduct

Compliance

Acting in accordance with the law (i.e. acting in compliance) is a basic principle of REHAU that the company and its employees have stood for since the first day of business. REHAU is committed to acting with integrity in business transactions and in dealings with business partners. Failure to adhere to compliance principles can lead to high financial losses and a considerable loss of reputation.

REHAU has a global Compliance Management System (CMS), which is described in detail in the internal rules and procedures and to all subgroups throughout the Group. The CMS and those entrusted with functions within the framework of the CMS create the necessary conditions for the REHAU Group and its subgroups to achieve a state of compliance. The CMS is used to plan, manage and monitor all of the company's compliance activities.

The compliance organisation is an important building block for good and sustainable corporate governance. REHAU's compliance efforts focus on corruption, competition offences, foreign trade law/money laundering and compliance with environmental regulations. They are based on the OECD Guidelines for Multinational Enterprises, the UN Convention against Corruption of 31 October 2003 the ten principles of the UN Global Compact.

The overarching goal of compliance is to minimise compliance risks that arise due to the objectives and activities of the Group and the subgroups regarding the areas identified as particularly relevant. Compliance risks are systematically analysed as part of the compliance risk management process.

The primary aim of the CMS is to avoid violations with a high probability, while the secondary aim is to quickly recognise and rectify any violations and limit their consequences. The main responsibility for the state of compliance lies with line managers within the scope of their responsibilities and ultimately with all employees in their respective activities.

All REHAU employees receive regular training on these topics. An open culture of dialogue, trust, transparency and awareness of compliance to ensure that questions or problems can be clarified quickly in individual cases REHAU has an established whistleblowing process that enables employees to address compliance issues.

The aim of our compliance endeavours is to create an active compliance culture in line with the motto "Compliance at REHAU: Comply – Commit – Trust".

The CMS and compliance activities are managed by the Group Compliance department.

The Chief Compliance Officer Group bears ultimate responsibility. This person reports directly to the General Counsel Group and the Supervisory Board.

The Group Compliance department also regularly reviews the effectiveness of the compliance management system in order to initiate appropriate measures for further development if necessary. The IEB and the Supervisory Board of REHAU are informed about the current compliance status as well as activities and processes once a year as part of compliance reporting.

We are continuously working on improving the compliance management system and compliance processes. REHAU pursues the principle of "anticipating changes" and reacts to innovations at an early stage, particularly in view of the constantly evolving and changing legislation (e.g. ESG, Whistleblower Directive).

The adjustments to the CoCoS whistleblowing process were finalised in the reporting year. Rules of procedure for the existing whistleblower system, taking into account the provisions of the German Supply Chain Due Diligence Act (LkSG) and the European Whistleblower Directive, have been drawn up and published.

Via the REHAU Compliance Communication System (CoCoS), employees and external parties of the REHAU subgroups, such as suppliers, can report compliance violations – anonymously if desired – and thus contribute to the fight against corruption and compliance with the law. CoCoS is web-based and fulfils all requirements in terms of data protection and data security. The information received via the system goes directly to the compliance officer in the Legal and Compliance department. They are treated with the highest priority and, of course, with strict confidence.

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

Another important process is the compliance training process. Compliance e-learning is mandatory for the entire workforce or employees with external contact. Employees without access to a PC are trained via classroom training.

In the reporting period, employees of REHAU Industries successfully completed a total of 4,797 (2023: 4,157) compliance courses, including 3,485 (2023: 497) in the area of compliance and the Code of Conduct, 177 (2023: 652) in antitrust law and 1,135 (2023: 3,008) in the basic and refresher courses in the area of anti-corruption.

Classroom training sessions on compliance topics are also organised. Other regular compliance training and communication measures include general compliance information and articles on the intranet.

The area of anti-corruption is a focal point of the compliance management system. Various measures are taken and processes defined to continuously raise awareness. For example, REHAU has formulated an anti-corruption guideline that is binding for employees worldwide, regardless of their position, and can be accessed on the intranet. All new employees with external contact must complete the mandatory "Anti-corruption" e-learning programme. There is also an anti-corruption refresher course that is assigned to all employees.

As part of the annual compliance risk assessment, which part of the annual REHAU risk assessment, corruption risks are reviewed worldwide and recorded and updated in the risk management database. Around 24 per cent (2023: 29 per cent) of the compliance risks recorded or updated in 2024 relate to corruption. Measures and responsible parties are defined for each risk. The main corruption risks include gifts, customer events, hospitality activities and cooperation with state-owned companies. Some risks cannot be directly influenced, particularly in countries with systemic corruption. No significant corruption risks were reported in the reporting period.

An approval process for handling and documenting the organisation of customer events was developed and launched in the reporting period.

The fight against corruption is also one of the focal points of the REHAU Supplier Code of Conduct.

REHAU does not tolerate any corruption or other criminal offences committed by its employees. REHAU pursues offences in accordance with the zero-tolerance principle. In 2024, there were no legal proceedings in connection with corruption

against REHAU or its employees. There are currently no known violations of corruption laws at REHAU.

Another focus of the compliance management system is antitrust law. REHAU does not tolerate anti-competitive behaviour or other actions that hinder free competition in an unlawful manner.

In the interest of free competition, REHAU also requires its suppliers to refrain from any anti-competitive behaviour such as price agreements, splitting of market segments, price fixing, etc., to pursue a zero-tolerance policy regarding anti-competitive agreements, and to appropriately train their employees.

These principles are anchored in both the internal Code of Conduct (CoC) and the Supplier Code of Conduct (SCoC).

 The CoCoS whistle-blower system

Human rights

As a value-orientated family business, REHAU supports the global agenda for sustainable development. company's behaviour and performance in this area are explicitly confirmed by the following relevant international regulations

Ten principles of the UN Global Compact

- OECD Guidelines for Multinational Enterprises of 25 May 2011
- OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (OECD Guidance on Conflict Minerals), April 2015, 3rd edition 2019

- UN Guiding Principles on Business and Human Rights (Resolution 17/4 of 16 June 2011)
- ILO Declaration on Fundamental Principles and Rights at Work of 18 June 1998
- ILO Conventions No. 138 and 182 and the ILO-IOE Child Labour Guidance Tool for Business of 15 December 2015
- UN Convention against Corruption of 31 October 2003
- United Nations Universal Declaration of Human Rights of 10 December 1948
- Rio Declaration on Environment and Development of the United Nations of 14 June 1992
- Global climate protection agreement from the UN Climate Change Conference in Paris (COP 21) in December 2015, which came into force on 4 November 2016,

as well as the REHAU Principles and Rules and Procedures, some of which go beyond the defined minimum requirements. The binding rules of conduct for the workforce are formulated in the Employee Code of Conduct, which is available to all REHAU employees worldwide.

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

In addition to the internal CoC, REHAU also obliges its suppliers to implement these principles (such as prohibition of child labour and forced labour, ensuring fair pay and working hours, guaranteeing freedom of association, prohibition of discrimination, compliance with environmental laws and corresponding international agreements, prohibition of corruption).

REHAU is committed to the core labour standards of the International Labour Organization (ILO). The vast majority of REHAU Industries employees work in member states of the ILO.

European Union. These countries have legally enshrined the ILO standards. REHAU naturally implements the applicable national legal requirements depending on the location.

The market development of remuneration is regularly reviewed. This is done usually once a year. The ILO core labour standards are also taken account. REHAU complies with the legal requirements for minimum wages and fringe benefits worldwide. As a member of the UN Global Compact, the company undertakes, for example, to uphold the freedom of association and the effective recognition of the right to collective bargaining, to advocate the elimination of all forms of forced labour and the abolition of child labour and to work towards the elimination of discrimination in respect of employment and occupation.

REHAU rejects child labour and also pursues a zero-tolerance strategy with its suppliers in this context. REHAU Industries is not aware of any sites or suppliers where there was or is a risk of child labour. There were also no signs of child labour during the audits in the reporting period.

The Human Rights Officer appointed in 2019 is based in the Human Resources department. In his role, he reports directly to the Head of Human Resources.

Since 2022, there has been a separate position for risk and sustainability management with a focus on environmental risks with an impact on human rights and human rights risks in strategic procurement.

REHAU Industries worked on the following projects in the reporting year:

- Systematic risk analysis
- Professional and continuous internal communication
- Complaints system in "violations of human rights"

Declaration of principles

A concept for risk assessment and internal auditing is in place. The general risk assessment of sites, including on the topic of human rights, is updated annually for countries outside Europe. This is done using the publicly accessible MVO CSR risk check.

MVO-CSR Risk Check

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

Internal "HR Quality Check & Social Audit Plants" audits were also carried out in 2024 and consultation days were held. The audits did not result in any relevant findings or reports of human rights violations.

In India, China and South America, REHAU Industries continues to face the highest environmental risks, followed by risks relating to labour and human rights. For the Asia Pacific and Americas regions decentralised implementation was implemented in the reporting year under the responsibility of the regional HR managers.

For locations with an increased risk of human rights issues, the colleagues carrying out the training are specifically sensitized. Internal and external training courses were held in the areas of Purchasing and Legal and Compliance. The topic was offered for the first time in 2022 as part of an initial basic training course on sustainability for relevant managers. Further Training courses specialising in

human rights issues are in preparation. The sustainability officers and the human rights officer receive ongoing training on the topic.

REHAU rejects forced labour and also pursues a zero-tolerance strategy with suppliers in this context. The company is not aware of any locations or suppliers where there was or is a significant risk of forced or compulsory labour. There were no signs of forced labour during the audits in the reporting period.

REHAU expects its employees and business partners worldwide to treat the various regional mentalities and cultures with fairness and respect, even beyond compliance with the law. There were no reports or incidents during the reporting period.

Risk management

At REHAU, risks are generally understood to be possible future developments or events that could lead to a negative deviation from the plan and thus jeopardise the achievement of corporate goals. These include economic, environmental and social objectives.

Risk Management (RM) assesses the defined risks in terms of their probability of occurrence and impact. Minor risks from day-to-day business are not considered. As the boundaries are fluid, the respective risk owner must prioritise them appropriately.

The internally specified process description REHAU Rules and Procedures Risk Management regulates the corresponding process for REHAU, all subgroups and thus also for REHAU Industries. This process includes the identification and

documentation of risks, their assessment and processing as well as controlling and consideration in strategic planning, including reporting. The process itself is a cycle that runs continuously in the relevant organisational unit. It includes identification, assessment, management and monitoring of risks. The IEB is responsible for coordinating the overall process at REHAU Industries. The RM itself is organisationally anchored in the Finance department and reports regularly to the CFO and the IEB.

Risk reporting takes place annually from the bottom up based on a company-wide reporting format. This means that all employees can be potential risk owners who identify and report risks and manage countermeasures. In this format, the identified risks that exceed a defined threshold are explained, assessed according to their probability of occurrence and their business significance and measures to manage them are outlined. The risks identified are qualitatively summarised by Risk Management into significant risk clusters and reported to the CFO of REHAU Industries. The CFO then reports in full to the IEB. The report also forms the basis for reporting to the Audit Committee. In this report, the qualitatively aggregated risk concentrations are assessed based on their probability of occurrence and the potential impact on earnings of the spreads listed in the table, taking risk management measures into account, and categorised as low, medium or high.

In addition to risk management, opportunity management is an important part of REHAU's planning, management and control processes. The aim is to recognise internal and external potential that can positively influence the economic success of the company at an early stage. This potential is evaluated and weighed against the associated risks. The next step to define initiatives and measures that help to realise this potential. The process of identifying and evaluating opportunities is Part of the annual integrated strategy and planning process. To identify opportunities at an early stage, REHAU continuously monitors and analyses supply and demand aspects of the markets, the competitive environment and global trends. Utilising opportunities is a daily management task. The Risk management

is seen as part of strategic and operational management, which is why it cannot be delegated to staff units. Measures, persons responsible and a time frame are defined for each risk.

The aim of REHAU risk management is to create a basis for risk- and opportunity-conscious management decisions. It is integrated into operational processes via defined information and escalation systems.

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

Risk reporting

In accordance with the corporate structure, risk assessments are carried out at the level of REHAU Industries and its four divisions as well as the service areas and reported to the IEB. The assessment of risks is based on the probability of occurrence and the potential extent of damage.

The purpose of this report is to monitor the development of risks and to check whether the measures taken to manage risks are successful. The REHAU Group's risk report is a summarised report from the key units on the results of the risk assessments, structured according to predefined reporting points. This is carried out annually at all specified levels.

The identified risks are presented graphically in a risk map. They are presented in a matrix with the axes probability of occurrence and impact, both for REHAU and for REHAU Industries.

The risks in the reporting year continued to be characterised by the consequences of the Russia-Ukraine war. The focus was on the following topics:

- Reduction in sales due to the weakening construction industry
- Data security and cyber risks
- Volatility of procurement markets (prices and availability of raw materials, merchandise, transport)

Risk assessment of sustainability issues, reporting and internal control systems

The REHAU Industries sustainability officer is in regular dialogue with the REHAU Industries risk management team. Current risks are discussed at least four times a year. The focus is on climate change risks, environmental impacts, human rights and reputational risks. Another focus is sustainability reporting and reporting on due diligence obligations in the supply chain in the form of the BAFA report in accordance with LkSG requirements. To recognise and manage environmental and social impacts as well as new requirements at an early stage, a process has been defined to ensure that identified risks are incorporated into the company's overall risk strategy and management at an early stage and that structures and resources are created for this purpose. Sustainability Management, the Human Rights Officer, the Global Procurement Services team and Legal work with the Head of RM for this purpose. The Executive Board of REHAU Industries is responsible for recording recognised risks and making an overall assessment with the adoption of appropriate measures and responsibilities.

Through human rights and environmental due diligence in conjunction with risk management, REHAU covers direct suppliers as well as its own business division. Reporting on the supply chain is carried out annually in accordance with the requirements of the German Supply Chain Act (LkSG). Sustainability risks are also reported annually to the Executive Board as part of the Risk Management Report.

As part of this process, suppliers, products, production processes, locations and customer groups for which sustainability aspects play a particular role were analysed in the reporting year. The focus of the risk assessment of sustainability issues was on the further implementation of due diligence obligations in the supply chain and the further development of the process for analysing climate risks.

As in previous years, 2024 locations were assessed and risks updated using the publicly accessible MVO CSR risk check. The Climate Adaptation risk area has now been included in the risk management process. Detailed risk analyses are for locations in Europe, Asia and the Americas.

REHAU Industries' risk management and internal control procedures about sustainability reporting are based on the well-known demining cycle (PDCA cycle) and start with the annual project planning in the second half of the reporting year. The previous report is analysed based on an external gap and risk analysis. On this basis, the specialist departments responsible review and prepare their status report and the current key figures. In a continuous improvement process, the report is created in several correction loops until the final status is reached. This is followed by an internal check by the specialist departments and, as an additional internal control system, by sustainability management and an external specialist agency. The final check before publication is carried out by the members of the IEB.

The most important risks identified in the reporting year were the standardised collection of key figures within the subgroups and the identification and assessment of impacts, opportunities and risks in the specialist departments based on the new ESRs requirements.

The risks from reporting are dealt with as part of the status report on sustainability management in the IEB and – if necessary – remedial measures are resolved. In the case of overarching risks for REHAU, these are passed on and dealt with in the responsible supervisory bodies.

Quality management

Quality is an essential foundation of REHAU's success. By fulfilling quality requirements and customer demands, REHAU makes a significant contribution to their satisfaction. All employees at all locations contribute to this and work according to the following globally applicable principles:

- REHAU fulfils the wishes of its customers and meets their quality requirements.
- Quality is planned, produced, tested and monitored.
- Quality includes qualified enquiry processing, services and adherence to deadlines.
- Avoid errors before eliminating errors. The causes of errors must be rectified immediately.
- Processes and the quality management system (QM system) are continuously improved.

The principles of quality are firmly anchored in the company's QM system and are applied in all defined company processes. These principles apply not only to REHAU employees, but also to suppliers.

REHAU quality management includes all management activities that define the quality policy, quality objectives and responsibilities within the framework of the QM system and that realise these in accordance with the processes for quality planning, quality control, quality testing and monitoring as well as quality improvement. Corresponding specifications are mapped in the quality management process at REHAU.

Quality management system

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

- The achievement of product and process quality targets, presented for example in the form of product quality complaints and delivery complaints from customers, or the number of internal quality complaints during internal quality inspections
- Findings from customer feedback, customer satisfaction ratings, feedback from other interested parties (e.g. quality monitoring)
- Results from quality cost analyses
- Results from internal and external quality audits
- Assessments of supplier performance

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 IEB.

The 2024 QM report shows that all 2024 quality targets were met at subgroup level. A further survey analysis on customer satisfaction conducted 2023 confirms the reliability and quality of the REHAU Rules and Procedures.

The QM system of REHAU Industries fulfils the requirements of DIN EN ISO 9001 "Quality management systems – Requirements" and the International Automotive Task Force (IATF) 16949 "Requirements for a quality management system for organisations in the automotive industry".

The implementation of the QM system in the organisation is regularly checked by independent internal and external auditors. Many of REHAU Industries' customers also carry out audits on the conformity and implementation of the QM system. QM system. All audits carried out by customers resulted in positive assessments.

Certification and surveillance audits based on the DIN EN ISO 9001 and IATF 16949 standards are carried out annually. In 2024, all relevant audits were completed with the corresponding certificate confirmations.

As part of REHAU Industries' strategic planning, the strategic orientation of the REHAU management system was also further developed based on the strategies of the divisions and the quality principles. Since 2023, checklists on the topic of circular design and information on the EU taxonomy have been implemented in the new Idea-to-Market process. In the area of sustainability, the management system for ISCC certifications of the relevant plants of the Window Solutions division was certified for the first time and the Building Solutions and Interior Solutions divisions were recertified.

 Information on certifications

Environment

Climate management

Climate protection is a central element of REHAU Industries' sustainability strategy. REHAU strives for the continuous improvement of its climate footprint. The aim is to avoid negative effects on the environment and climate and to reduce greenhouse gas emissions. This applies both to our own sites and in our supply chain and at our customers.

In the following, the subgroup is referred to simply as REHAU Industries. When REHAU is mentioned, this refers to the entire REHAU Group.

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

The central decision-making body for the environment, climate protection and energy management is the Executive Board (IEB). Its members adopt strategies and targets in these areas and monitor progress.

→ Corporate management, P. 6 onwards

Implementation is the responsibility of Energy Management and the Sustainability Officer at REHAU Industries. Together, they draw up draft resolutions and make recommendations on climate issues to the boards and monitor progress.

REHAU Industries wants to gradually orientate its processes, products and services towards the circular economy. As a production company, the subgroup sees this as the greatest lever for directly reducing emissions. As an important objective on this path, REHAU Industries has committed to contributing to the achievement of the 1.5 °C target of the Paris Climate Agreement and to achieving it

in the long term. To underline this, in 2023 REHAU joined the Science Based Target Initiative (SBTi). The CEO of REHAU Industries signed the commitment to a "near-term science-based emissions reduction target" and REHAU Industries thereby undertakes to develop an initial CO₂ roadmap by 2025 and to put the defined targets for Scope 1, 2 and 3 on a sound footing.

There were no changes to the corresponding targets for Scope 1, 2 and 3 and the strategy adopted in 2022 compared to the previous year. REHAU Industries continues to pursue the approach of avoiding emissions first, followed by reduction measures and only at the end are unavoidable emissions offset.

In 2024, the focus in the divisions was on implementing sustainability and climate strategy. A new analysis of Scope 1 – Scope 3 emissions was prepared. From the 2024 reporting year, these are now to be continuously monitored, analysed and reduced.

REHAU is aware that climate change also has a direct impact on the operating business. The new checklist for analysing the physical, environmental, social and economic climate change risks was used for the first time in the reporting year. An independent strategy for long-term decarbonisation is being developed in individual divisions. This does not exist yet for adaptation to climate change. The most important levers for reducing greenhouse gas emissions are energy efficiency measures, the direct or indirect purchase of electricity and heat from renewable energy sources and, operationally, the gradual transition to a circular economy. In particular, the reorientation of electricity procurement and the transformation to a circular economy offer great opportunities and are a major lever for reducing emissions. Further concluded power purchase agreements (PPAs) offer a reliable way for REHAU to decarbonise as a manufacturing company and are therefore an important part of the sustainability strategy. The switch to circular product cycles should be evaluated in the same way.

At the same time, the development of new raw material sources from secondary sources creates a massive reduction in CO₂ and greater reliability.

To utilise the opportunities presented by climate change, a wide range of projects and product developments relating to the circular economy have been over the years. At the same time, the various topics of the sustainability strategy are gradually being integrated into the corporate strategy. In contrast, there is still no comprehensive strategy for the risks of climate change and regulatory requirements. The standardised process for identifying risks is to be optimised and integrated into risk management. The first concrete measures are also to be implemented as part of this process.

Emissions

In general, the topic and the need to reduce greenhouse gas (GHG) emissions are well established. In terms of reducing emissions and the technical requirements, however, there are still major differences between the individual plants in REHAU Industries, particularly outside the EMEA region.

When calculating greenhouse gas (GHG) emissions, REHAU complies with international environmental and climate reporting standards 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 considered when calculating emissions and the climate impact is included in the reference value.

CO₂ converted. REHAU Industries currently reports CO₂e emissions in accordance with GHG Scope 1 (all direct emissions generated by combustion in our own plants) and Scope 2 (indirect emissions from purchased energy).

As reported, Scope 3 emissions were revised in 2024. The next analysis will take place in 2025.

In the reporting year, the measures taken to protect the climate in energy management also contributed of around 2,000,000 kWh/a and thus further reduced Scope 1 and Scope 2 emissions. The most important measures at a glance:

- New compressors
- Pump optimisations
- Use of LED lighting
- Optimisation of cold-water system with free cooling
- Use of new compressed air nozzles
- Optimisation of the vacuum supply
- Optimisation of refrigeration systems

A total budget of around EUR 1,800,00 was utilised for these and other projects.

The goal for REHAU Industries is still to achieve zero Scope 2 emissions, i.e. zero tonnes of CO₂e on the balance sheet, by 2025 at the latest, regardless of the company's growth. This target and the targets for Scope 1 and 3 will be harmonised with the SBTi's near-term target in future.

At REHAU Industries, 68 per cent of the electricity consumed by the plants in 2024 came from renewable energy sources.

In 2024, emissions were reduced by 58 per cent compared to the base year 2018.

→ For details on Scope 1, 2 and 3 emissions, see Annex, p. 76 onwards

Energy

The efficient use of energy is a central element of climate management at REHAU Industries. REHAU endeavours to make all stages of the value chain as energy efficient as possible. Certified environmental and energy management systems in accordance with ISO 14001 and ISO 50001 help to reduce greenhouse gas emissions.

The energy and procurement strategy is based on the 70-30-3 rule.

- 70 per cent of energy requirements are to be procured on the stock exchange.
- 30 per cent of the electricity requirement is to be generated via on-site or off-site PPA plants (Power Purchase Agreement, PPA).
- 3 per cent is the target set at the locations for the annual increase in energy efficiency (compared to the base year 2019).

As part of this objective, REHAU Industries continued to drive forward the gradual conversion of its global sites to electricity from renewable sources in the reporting year.

At present, most of the electricity from renewable sources is purchased via guarantees of origin. These guarantees of origin are duly cancelled by the energy suppliers in the register of guarantees of origin so that double marketing is ruled out.

In cooperation with external investors, the construction of large-scale plants for in-house electricity generation at the Rehau, Wittmund, Visbek and Triptis sites is being planned or realised.

In total, REHAU Industries 2024 renewable energy plants with a total output of 5 MWpeak at the company's sites worldwide. Furthermore, REHAU was able to agree a contract with a wind farm investor for the supply of wind power in the order of > 40,000 MWh for all production sites in Germany.

Heating and cooling from renewable energies, such as local heating generated from "green gas" or wood chip systems, are also being planned.

At the site in Feuchtwangen (Plant 2), there is a contractual relationship with a local farmer for the provision of heat from biogas cogeneration plants (CHP plants). This supplies approx. 2,500,000 kWh of heat per year.

In the reporting year, the first plans for a waste heat utilisation concept using heat pump technology were launched at the Visbeck site.

As a result of the energy and procurement strategy described above, REHAU Industries spent a total budget of around € 1.3 million on energy efficiency measures in the reporting year, particularly for projects in the REHAU plants.

The base year for the calculations to reduce 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 reduce the number of sustainability indicators on the other.

To reinforce its consistent commitment to greater energy efficiency, REHAU has included Scope 2 emissions as a separate KPI in its monthly plant controlling quality, process, costs and employees. These key figures are reported to the management under the term "Sustainability".

07 Energy consumption (total energy consumption in MWh, broken down by energy mix)

Energy consumption and energy mix	Comparison 2019	Year 2024
Total consumption of fossil energy (MWh)	225,053	150,605
Proportion of fossil fuels in total energy consumption (in %)	79.3	54.7
Consumption from nuclear power sources (MWh)	19,015	13,541
Proportion of consumption from nuclear sources in total energy consumption (in %)	6.70	5.10
Fuel consumption for renewable sources, including biomass (also industrial and municipal waste of biological origin, biogas, hydrogen from renewable sources, etc.) (MWh).	–	–
Consumption from purchased or received electricity, heat, steam and cooling and from renewable sources (MWh)	–	123,778
Consumption of self-generated renewable energy other than fuels (MWh)	–	1,050
Total consumption of renewable energy (MWh)	39,732	124,828
Share of renewable sources in total energy consumption (in %)	14	45
Total energy consumption (MWh)	283,800	275,433

REHAU Industries' total consumption in the base year was 283.8 gigawatt hours. Thanks to strict energy efficiency measures, the energy footprint (measured in kWh/euro of plant revenue) has been continuously reduced since then, despite steady growth.

The operational focus in energy management in 2024 was on the implementation of ISO 50001 certification at the Klaipėda and São Paulo sites, the expansion of the energy monitoring system and the implementation of measures from the energy budget. The following projects were implemented or initiated through corresponding planning, cooperation and contracts:

- Construction of the photovoltaic systems at the Erlangen (Germany), Feuchtwangen (Germany), Rehau OX3 (Germany) and Guntramsdorf (Austria) sites
- Planning of the photovoltaic systems at the Rehau site (Germany)
- Expansion of the energy monitoring system for the Feuchtwangen (Germany) and Śrem (Poland) plants
- Extension of ISO 50001 certification at the plants in São Paulo (Brazil) and Klaipėda (Lithuania)

Environmental pollution

Environmental risks

REHAU Industries' environmental policy is a key component of the corporate strategy. A robust process has therefore been implemented to identify and assess the main climate-related impacts, risks and opportunities. This process includes a combination of internal audits, environmental performance indicators and risk management to ensure a holistic view of our environmental impact. This process is part of the HSE management system (HSE = Health, Safety, Environment), which is on the ISO 14001 environmental management standard, among others.

The strategy for combating environmental pollution is essentially based on prevention. Systematic analyses such as the assessment of key environmental aspects are used to identify risks at an early stage and measures are taken to prevent environmental pollution. This includes investing in low-emission technologies, optimising production processes, continuous and discontinuous emission monitoring, emergency concepts and training employees in environmentally conscious behaviour.

REHAU continuously monitors the effects on air, water and soil. Emissions and discharges are minimised and soil contamination prevented by using the best available technology, such as post-combustion, filter technologies and wastewater treatment plants. The substances and chemicals used at REHAU Industries are subject to a strict monitoring, approval and testing process in order to minimise the risk to people and the environment. REHAU Industries also monitors the effects on environmental performance within the supply chain. This is done, for example, by auditing suppliers and service providers (such as waste disposal companies).

With its targets in the area of greenhouse gases (see Climate Management, p. 33), REHAU Industries aims to reduce environmental impacts across all processes to a minimum.

In addition, an HSE Industries Roadmap was developed and to the relevant sites for further implementation. This also prioritises the further reduction and avoidance of the release microplastics into the environment through activities as a key issue.

Waste and disposal

REHAU Industries actively promotes waste prevention throughout the entire lifecycle of its products. The quantities of waste are recorded and categorised according to the criteria "hazardous" and "non-hazardous" as well as "recycled"

and "disposed of". REHAU attaches great importance to ensuring that waste is recycled, treated and the waste disposal companies with which REHAU cooperates for recycling and disposal are monitored on a risk-based basis.

In 2024, the recycling and disposal methods used were broken down in more detail.

Circular economy

Closing internal material loops, even the boundaries of the plant, has long been of great importance within REHAU. The EU Circular Economy Action Plan and associated directives are continuously increasing the focus in the plastics area towards four strategic fields:

- Narrowing the cycle by reducing the amount of new material entering the cycle
- Operation of the cycle primarily with renewable energies
- Extension of utilisation in the cycle and
- Closing the loop by applying the so-called R-strategies

The transformation to a circular economy requires an intermediate step via the recycling economy, i.e. the qualified return, processing and utilisation of secondary materials and the associated partnerships. Depending on the industry, there are different dependencies and material potentials.

Orientation and management

Systematically minimising the consumption of resources has been an essential part of REHAU's understanding of sustainability and its DNA for decades. The circular economy and its various phases are established concepts at REHAU Industries. A distinction is made between four stages of the circular economy: Maintenance, reuse, remanufacturing and recycling. Of these four stages, the reprocessing and recycling stages and the use of recyclate within the subgroup

and divisions are the most important.

The use of the system has been in place and established for a long time to varying degrees. Depending on the industry or major customer, however, the level of utilisation varies.

Product development continues to focus on internal and external technical requirements for the material or raw material. The possibility of using recyclate or options for taking back products and subsequent recycling dominates the considerations for implementing the circular economy. The basic principle to date has been to keep the product in the utilisation 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. In the reporting year, REHAU Industries and various specialist departments took part in the long-term funding project KARE. With KARE, an association of companies, research and educational institutions is creating a competence centre for occupational research into the circular economy of plastics, which is intended to have an impact on operational practice and society. The funding project will run for a total of five years until 2028. As part of the consortium and under the leadership of Süddeutsches Kunststoff-Zentrum (SKZ) REHAU is developing ergonomic concepts, methods and technical instruments for sustainable and healthy work design.

The decisive phase for the comprehensive implementation of the circular economy in the operational context is the product development phase. Circular design principles have been integrated into the product development process since 2022. Depending on market, customer and standard requirements, REHAU products were developed according to these principles in the reporting year to create a steadily growing portfolio of recyclable products.

The ten Circular Design Principles are designed to provide guidelines and ideas for product development.

To deepen knowledge of the circular economy and sustainability, various internal events were also organised by the REHAU Academy and the Sustainability department in 2024. In addition, @-learning was rolled out for all employees in German-speaking countries for the first time.

The circular economy at REHAU Industries

In the four divisions of the REHAU Industries subgroup, the implementation of the circular economy is also heavily dependent on external factors such as industry and customer acceptance, standardisation and general market conditions. In principle, there are now good opportunities for the use of recyclates in all divisions. One limiting factor is often the access to and availability of high-quality secondary raw materials.

In addition to the fundamental integration of the topic, one focus of activities is therefore on projects for taking back products.

Within the subgroup, there is a dedicated "Recycling" team that pools and coordinates basic expertise on the circular economy, life cycle assessment and the use of recyclates and recycling technologies. At the same time, the team members are a key part of the specialist group that has been coordinating pilot projects with customers for many years.

In the reporting year, it became clear that this topic is slowly gaining in importance in the construction and furniture industries. The use of recycled materials will increase in the future, as will the even greater of products through material recycling. Most of the markets and customers served by REHAU Industries are still at the beginning of the circular economy.

In the **Building Solutions division**, the promotion of the circular economy is seen as a basic strategy for the long-term reduction of CO₂e emissions.

Since material use has a significant impact on the CO₂e footprint, it is a particular area of focus. The availability and quality of suitable secondary raw materials from short-lived products (packaging industry) pose a challenge. In terms of development, the main focus was on further increasing the proportion of recycled materials in products. Overall, this amounted to 15 per cent across all products (EMEA). In addition, EMEA was successfully re-certified in 2024 in accordance with ISCC Plus (certificate for the sustainable use of biomass and/or recyclates from packaging waste in the chemical industry and downstream industrial sectors), which enables the use of biocircular raw materials.

In addition to the use of materials, all other phases of a product's life cycle are considered a task. Since the beginning of 2023, the Civil Engineering sub-division has offered a take-back concept for plastic pipes from demolition and construction site cuttings to keep the materials in circulation as recyclable materials. We are also working with suppliers and external partners on new recycling options.

The **Industrial Solutions division** continues to be strongly influenced by customer developments. In the reporting year, the focus remained on dialogue with selected customers on two topics: options for replacing existing raw materials with recyclates and recovering materials at the end of their life. In some cases, customers' strict specifications regarding the raw materials to be used are scrutinised if REHAU can offer more ecologically sound solutions.

The **Interior Solutions divisions'** business is strongly characterised by the design aspect. The integration of circular design elements poses a major challenge due to complex specifications regarding processing, durability and optical tolerances. Today, the RAUKANTEX eco product line already 50 per cent post-industrial recyclates in the base material, which are subjected to extensive testing in REHAU's own laboratories with a view to the specification. In 2022, Interior Solutions also realised the initial ISCC PLUS certification, which authorises REHAU to use ISCC PLUS mass-balanced raw materials and sell certified product lines.

In addition, REHAU ReTurn is a take-back concept for plastic edgebandings that are no longer needed. These are taken back by REHAU, recycled and used in products such as the RAUKANTEX basic edge support edgeband or the basic profile of some RAUWALON product lines.

The circular economy has long been established as a basic strategy in the **Window Solutions division**. More than 60 per cent of profiles are manufactured using recycled material. The proportion of recycled material varies between 40 per cent and 80 per cent and is being continuously increased. The reporting year was characterised by further investments to expand the circular economy in the core market of Europe.

This included the expansion of co-extrusion lines, the refurbishment of old windows and material recycling. The expansion of the technical performance capability enabled efficiency increases and additional capacities to be created for the sustainable production of window profiles for Central Europe. Contracts currently exist with around 1,200 partners for the collection of waste material, with the importance of urban mining steadily increasing. The central element here is the REHAU Window.ID as a digital identity for windows and window components. It accompanies each window throughout its entire life cycle, ensuring that materials are efficiently fed into the recycling process at the end of their useful life.

This material is processed by the Polish plant in Śrem and the subsidiaries PVC-R in the UK and DEKURA in Germany. REHAU Window Solutions thus ensures the

separation and recycling of complete old windows into various raw materials such as PVC, glass or metal. The PVC components come from old window profiles and sections. These are processed into high-quality recycled granulate. This saves up to 88 per cent CO₂ emissions compared to the production of new PVC. This is why all four of REHAU's European window plants are certified with the independent VinylPlus product label.

This means that they fulfil all the sustainability criteria required of the PVC industry: from raw material procurement and material cycles through to recycling. REHAU Window Solutions is one of only a few system houses that can demonstrate this standard throughout Europe.

Resource utilisation

The efficient use of resources has been an essential part of REHAU's understanding of sustainability for decades. A circular approach has been chosen for even greater resource efficiency. Where feasible, the principle of "reduce. reuse. redesign" applies. The principle of "redesign" ensures that the responsible use of resources is scrutinised as early as the development phase. The speed of implementation is heavily dependent on external factors. These include market and customer acceptance, the framework conditions of standardisation and the requirements of customer specifications.

There is also international monitoring of the use of recyclates at plant level. It is already part of regular international plant controlling. This consists of key figures relating to quality, costs, workforce, process and sustainability.

Primary raw materials

REHAU Industries' product range did not fundamentally change in the reporting period. On the one hand, the subgroup produces according to specific customer requirements; on the other hand, it standard products for various applications in the B2B sector. As an internationally active manufacturer of polymer-based solutions, REHAU has extensive expertise in the processing materials such as polyolefins, technical thermoplastics, silicones and thermoplastic elastomers. The most important primary raw material is still PVC, followed by polypropylene and ABS. Compared to previous years, the total output volume of all REHAU plants in 2024 was 280,000 tonnes.

Secondary raw materials

Reusable material that arises during production, known as return or circulating material, is recorded, classified and reintroduced into production in a controlled manner in accordance with the assessment.

REHAU differentiates between various material flows in this process. These are classified according to EN ISO 14021 into internal reusable material and external material (post-consumer or post-industrial material). These material flows form the basis for determining the recycle rate, which specifies the proportion of recycled materials in a product.

Simply reprocessed return material that fed into the same process is not categorised as recycle.

At REHAU Industries, the recycle rate in the EMEA region covered so far was 18.3 per cent (2023: 23.4 per cent). A global recycling rate of 16.1 per cent was achieved. The recycle ratio has fallen compared to 2023, which is primarily due to the increased output volume of the divisions.

Wherever possible, recycled plastic is already used in REHAU products. With the consistent recycling of production waste and the processing of post-industrial and post-consumer waste in our own or external recycling plants, the use of secondary raw materials is constantly being increased.

Packaging

The efficient utilisation and reduction of resources has also been an essential part of REHAU's understanding of sustainability in packaging for decades. Overall, the proportion of packaging made from sustainable raw material sources increased. Packaging made from paper and corrugated cardboard as well as wood and cardboard spools accounted for 62 per cent of REHAU Industries' packaging in 2024 (2023: 66 per cent). The ratio of single-use plastic packaging to total packaging sales in EMEA fell slightly to 24 per cent (2023: 25 per cent).

Substances of high concern and substances of very high concern

The handling of substances of concern is coordinated centrally by the Material and Product Compliance (MPC) department. Product compliance is a product characteristic and compliance with legal requirements is an essential part of the corporate strategy. The principles of the MPC organisation are set out in internal procedure LEG048-WW-IND.

The MPC specialist department monitors legal trends, specifically the amendments to the REACH Regulation (EC) No. 1907/2006, which regulates the handling of substances of very high concern. Together with the other divisions, potential risks and their effects are assessed and reduced, for example by participating in public consultations or substituting substances of concern where possible.

To implement the information obligation for substances of very high concern, REHAU Industries uses software that makes it possible to document the composition of the products. Information is automatically passed on to customers via a printout on the order confirmation and delivery note.

Almost 90 per cent of the information obligation under Article 33 of REACH Regulation (EC) No. 1907/2006 is attributable to lead. The majority of this is attributable to the use of PVC profiles, which may contain more than 0.1 per cent of the declarable lead compounds from old windows due to the ecologically advantageous use of recycled material. REHAU Industries also uses metal components made of brass or steel, which also contain lead in the recycling cycle. Other substances of very high concern have already been largely substituted or are only used for special applications with increased technical requirements.

Water

The protection of water as a vital resource is an important element of REHAU Industries' sustainability endeavours. REHAU continuously minimises water consumption. The topic of water and wastewater is part of the principles of sustainability, environmental protection, occupational health and safety and is incorporated into the HSE and energy management system. The purpose and aim of the system is to use water resources as efficiently as possible and to prevent environmental pollution. The two management systems are designed for the organisation to achieve these goals while continuously improving performance. At the same time, the systematic approach minimises environmental risks.

REHAU Industries does not yet have a separate water or wastewater strategy, as the issue is not considered to be material. Management takes place via procedural instructions or a separate procedure "Water protection". As part of ISO 14001, the company is committed to continuously improving its environmental and water protection performance.

In addition to the environmental audit, the management approach and targets in the water and wastewater sector are regularly reviewed, including by the independent Ecovadis rating.

Operationally, there has been documented monthly process water monitoring at all plants worldwide for more than ten years. Defined quality limits for the process water are recorded locally and monitored centrally.

The operational KPI is the reduction of water consumption per euro of plant revenue. The base year for this is 2019, with the aim of continuously reducing water consumption by ten per cent per euro of plant revenue.

This objective is supported by the REHAU Circular Scorecard. In the "Production" category, closed water cycles are an important criterion in the evaluation process for products. Water consumption is measured when it is fed into the respective plants. Depending on the plant location, REHAU completely changes the process water in the plants up to twice a year. The water footprint of the products (litres/kilogramme of plant output) varies depending on the production process or product.

If necessary, water is also deliberately drained in the plants to achieve a certain water change. The circular utilisation of water is finite. For REHAU, this means that a further reduction in water consumption or an increase in the number of cycles would be at the expense of product quality.

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

At REHAU Industries, water consumption in the reporting year was 0.6 l/kg (2023: 0.6 l/kg). The reduction in water losses at REHAU Industries is primarily achieved through the gradual conversion to closed or semi-open systems.

The REHAU Industries subgroup's total water consumption in the reporting year was 180.8 megalitres.

Social impact

Corporate culture

For REHAU, sustainable corporate management is based on defined values and principles of behaviour. The values are regularly evaluated by all internal stakeholders in pulse surveys. The company feels bound by laws, guidelines and market standards as well as voluntary commitments and internal REHAU guidelines (Rules and Procedures).

The further development of the corporate culture is being driven forward by management and the HR department and is intended to strengthen employee commitment and identification with REHAU's values and goals. Especially in challenging times of economic and political uncertainty, high pressure to perform and a severe shortage of skilled labour, it is important to remain competitive and at the same time enable a consistently high level of commitment and establish or maintain a good bond with the company.

REHAU is working on integrating the change taking place at all levels into the corporate culture in the best possible way. Topics such as virtual leadership, new and mobile work and digital communication are also intended to create a new willingness to make the necessary adjustments.

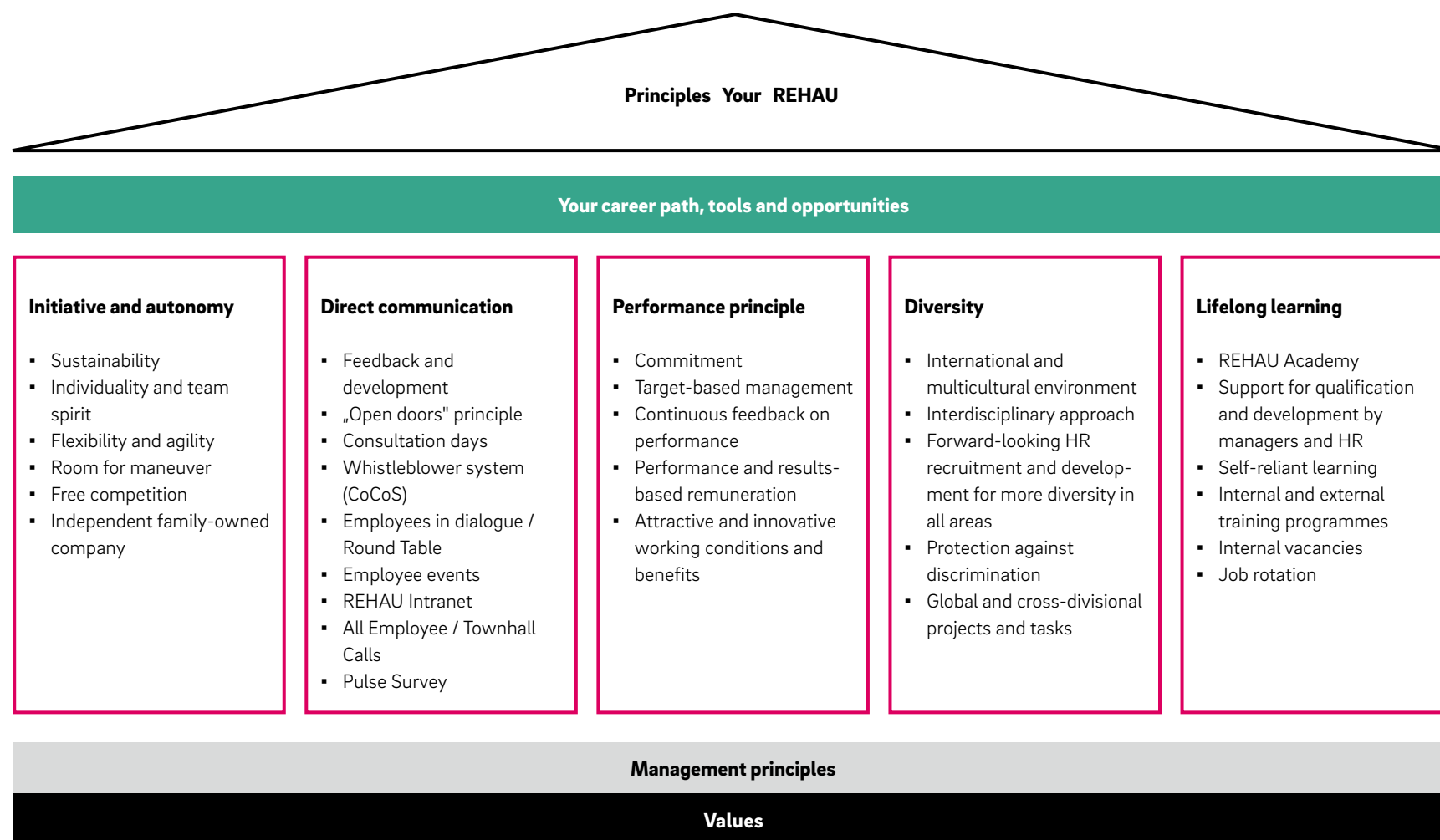
Furthermore, the binding global principles of behaviour, such as the Code of Conduct, provide the workforce with guidance for correct and ethically impeccable conduct in their daily work.

→ Integrity, P. 23 onwards

The year 2024 reporting was characterised by the internal "Customer Centricity" project. In order to awareness of customer acquisition and loyalty, which are critical to success, it was made a mandatory part of the target agreements for managers.

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

08 Corporate culture – YOUR REHAU – Values and principles



These principles are laid down in the corresponding REHAU Rules and Procedures and in the Code of Conduct and are regularly reviewed, communicated and trained.

Direct communication is a principle of corporate culture that is intended to encourage and enable all employees to participate directly in the company's activities and thus help shape the present and the future. This is guaranteed by, among other things:

- Dialogue and feedback tools between employees and line managers,
- Regular all-employee calls, town hall meetings and site dialogues,
- regular employee surveys,
- Direct line of all employees up to the management level or
- Anonymous complaints procedure CoCoS "Compliance Communication System"

→ Compliance and integrity, p. 23

The direct, transparent and early involvement of our employees in operational change processes based on legal requirements and regulations is important to REHAU. The existing procedures and instruments are used to avoid and eliminate negative effects on our own workforce, including direct communication with the management.

Thanks to the diverse communication channels and tools, potential for improvement in all areas is identified at an early stage and implemented in behaviour, processes, products, etc. Employee satisfaction and loyalty as well as innovative strength are strengthened.

The performance principle as a basic principle includes guaranteeing fair remuneration, attractive fringe benefits and working conditions in accordance with regulations:

- Performance and results-oriented, transparent remuneration system with integrated talent management (IPTM) for all employees with annual implementation
- Fair remuneration through market orientation in compliance with legal regulations, relevant collective agreements, etc. and regular review and adjustment including supporting social benefits and other benefits
- Modern flexible working (time/shift) models including global guidelines for mobile working to increase efficiency by increasing employee motivation with more flexibility and responsibility
- Work-life balance
- Various country-specific welfare and pension benefits

All company benefits are granted to both full-time and part-time employees. For example, both groups can take advantage of the extensive opportunities for mobile working. The specific benefits offered, and the exact modalities vary from country to country.

The offerings are reflected upon and adapted appropriately particularly based on market analyses and employee surveys.

REHAU promotes commitment and employee loyalty through a fair range of benefits, including welfare and pensions, to assert itself sustainably and long-term on the market and in competition.

- Diversity and equal opportunities, p. 50 onwards
- Compliance and integrity, p. 23 onwards
- Education and training, p. 49 onwards

Organisation and objectives

HR plays a decisive role in all regions, countries and locations in ensuring that REHAU Industries always has the right human resources to remain successful in the long term in times of a shortage of skilled labour and diverse expectations from applicants and employees.

The primary objective is to fill the positions with qualified employees and managers who correspond to REHAU's values and principles.

In addition to speedy procurement (e.g. in Germany: "time to hire"), a measured, generally country-specific fluctuation rate is used as a measure of success and, if necessary, the basis for appropriate measures. Appropriate measures are implemented in the event of undesirable developments.

→ KPIs workforce, annex p. 79 onwards

HR Industries assumes responsibility for the entire HR process. Managers proactively determine the need for employees based on the requirements for products, processes and jobs as well as the company's goals and plans. This includes both personnel and succession planning and involves defining the required competences and qualifications.

The personnel marketing and recruitment departments, personnel support and -Development, including the REHAU Academy, and, finally, Administration are responsible for attracting new talent to the company and ensuring existing employees remain loyal to REHAU Industries in the long term. HR's efforts are focussed on creating an environment in which employees can develop their full potential and identify with the company's goals and values.

The HR functional strategy, which is harmonised annually in line with the company's objectives, forms the framework for HR work. In the reporting year, its measures to manage the identified risks and opportunities in HR focussed on the following in particular:

- Supporting and shaping the ongoing transformation processes in an economically challenging environment
- Further development of the corporate culture (feedback and leadership, values, diversity, global mindset, customer centricity)
- HR process optimisation and digitalisation HR
- Completion of weekly working time reduction and working time recording system (DE)
- Personnel development and talent management as well as initial operational implementation of the new succession planning process

REHAU wants to impress as an attractive employer. The HR department will continue to prioritise these topics in 2024. Measurable improvements and specific actions for employee engagement and satisfaction primarily result from the annual Pulse Surveys as well as successful certifications within the framework of "Great Place to Work."

→ Employee Engagement, annex p. 79

Personnel management

Professional personnel management ensures that REHAU always has the right human resources. It is therefore jointly responsible for the long-term success of the company. Human resources work throughout the entire life cycle is ensured by corresponding internal rules and procedures (REHAU Rules and Procedures). These are regularly reviewed, updated and communicated. The applicable laws and regulations constitute the minimum standard to be observed by REHAU.

→ Compliance and integrity, p. 23 onwards

Managers proactively determine the necessary employee requirements ("personnel planning" and "succession planning"), including the required skills and qualifications, based on the requirements for products, processes and jobs as well as on the

company's goals and plans. In doing so relevant customer requirements and legal requirements are also considered. The requirements for the respective workplace are derived from the higher-level position and the associated job description.

Human resources marketing measures are used to publicise REHAU as an employer brand to potential applicants. Suitable applicants are identified and recruited for REHAU as part of the recruitment process. Another option is to cover personnel requirements through international personnel assignments ("foreign assignments").

A key task of personnel management for line managers is the active development of employees. The target agreement process is also an important part of personnel management. All of these measures serve to deploy and develop employees according to their individual skills in a targeted and needs-orientated manner. The skills and potential assessment as part of the Integrated Performance and Talent Management Process (IPTM) helps to identify corresponding potential and develop it through appropriate qualification measures in order to concretise career and succession planning.

Employee development and vocational training are also regulated in the REHAU Rules and Procedures. In addition to empowering employees, the training and education measures also serve to motivate and promote awareness (e.g. quality awareness). The effectiveness of training measures carried out is evaluated using various methods to measure learning success and as part of reviews by supervisors or employees (HR).

→ Training and further education, p. 49 onwards

Employees' performance and potential are regularly assessed via personal target agreements and the IPTM, and the extent to which staff are aware of the significance and importance of their work and their contribution to the fulfilment

of the company's goals is measured. This forms a decisive basis for the remuneration of services in accordance with the procedure "Remuneration system". The results are communicated by the manager in appraisal interviews.

Important standards for the work of the HR departments are set out, for example, in the "Global standards for human resources management" and "Business trips" procedures. They also serve as a guide for all employees. HR-related key figures and HR controlling are used to measure the effectiveness of the HR process. The required key employee and workforce characteristics, diversity and training parameters, etc. can be found in the annex.

→ KPIs workforce and HR, Annex p. 79 onwards

REHAU uses standardised wage and salary groups that are based solely on activity and which all employees can access. In accordance with the performance principle, the company emphasises transparent, performance-based and non-discriminatory remuneration and consistently investigates cases of doubt or complaints.

REHAU offers its employees attractive remuneration packages consisting of function-related basic salaries and wages and variable performance- and success-orientated payments. There are also numerous additional benefits. The working and employment conditions are generally based on the respective market or the collective agreements of similar companies (in Germany, for example, collective agreements for the plastics processing industry, chemicals and metal).

→ Corporate culture, p. 44 onwards

The market development of remuneration is reviewed regularly (usually annually). The relevant regulations are also taken into account, such as compliance with the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work and the OECD Guidelines for

Multinational Enterprises. These are also part of the REHAU Code of Conduct. REHAU Industries thus complies with the legal requirements for minimum wages, social protection and other fringe benefits worldwide.

- Compliance and integrity, p. 23 onwards
- Corporate culture, p. 44 onwards

REHAU is committed to fair working conditions at all locations worldwide. The company also expects its suppliers (specifically including temporary employment agencies) to respect the applicable laws. No cases of violations or threats to freedom of association or collective bargaining were reported in the reporting year.

- Supply chain, p. 54 onwards

For REHAU, personnel are a key factor in the company's success. Defined HR-relevant key figures are generated for REHAU-wide reporting and controlling in order to record and manage this resource from a business perspective ("management by numbers"). This enables undesirable developments to be recognised promptly and appropriate measures to be initiated. The following is a brief extract of key figures from the reporting year:

At the end of 2024, REHAU Industries had a total of 11,949 (2023: 12,626) employees (male: 8,537 [2023: 9,152], female: 2,930 [2023: 3,087], diverse: 11 [2023: 19]), of which 5,394 (2023: 5,276) are salaried employees. Most of the workforce has a permanent employment contract 10,943 (2023: 11,705). At the end of 2024, 1,159 (2023: 1,325) employees worked part-time (per cent 10.1 [2023: 10.5 per cent], of which male: 647 (2023: 771), female: 512 (2023: 521). The global fluctuation rate in 2024 was 14.03 per cent (2023: 14.04 per cent).

- KPIs workforce and HR, Annex p. 79 onwards

Education and training

The area of training and further education is closely linked to the "lifelong learning" pillar of REHAU's corporate culture. REHAU has set itself the goal of offering continuous professional development, improving employees' qualifications, facilitating further employability and preventing the shortage of skilled labour. In the area of training, REHAU offers many dual training occupations and several dual study programmes. As a pilot company, REHAU Industries has adopted the recommendations for action from the National Action Plan "Education for Sustainable Development". Specifically, the position "environmental protection" has been integrated into the training programme with the cross-cutting topic of "sustainability". There is also a mandatory social internship for all industrial trainees.

The development of dual training in the reporting year is as follows In terms of apprenticeships, the number of trainees at REHAU Industries fell from 296 in 2023 to 293 in 2024. This corresponds to a German trainee ratio of 6 per cent (2023: 6 per cent) for REHAU Industries. The proportion of female apprentices at REHAU Industries was 24 per cent (2023: 12 per cent). In 2024, REHAU Industries took on 74 per cent (2022: 69 per cent) of the 85 (2023: 124) trainees who completed their training in Germany.

REHAU also offers comprehensive skills development and qualification measures that can be used by employees, managers and, if required, trainees. The diverse programme consists of numerous training courses, e-learning courses and various qualification modules such as coaching and feedback tools. The training courses are structured in the same way as the skills assessment in the IPTM process and can be booked by employees via the Learning Management System.

In 2024, a total of 4,288 REHAU Industries employees worldwide (2023: 4,617) were trained in face-to-face or live online training courses. REHAU Industries

achieved an average of 4.4 hours (2023: 5.5) of training in classroom or live online training per employee. In addition, 20,333 (2023: 18,787) e-learning courses were completed by REHAU Industries employees worldwide in the reporting period on topics such as cybersecurity, anti-corruption and REHAU Rules and Procedures. Cybersecurity training accounted for the largest share at REHAU Industries, with 9,672 (2023: 10,231) participants.

To strengthen learning based on individual needs and interests, REHAU Industries has been integrating the LinkedIn Learning e-learning platform since 2022. This provides employees with access to over 18,000 online courses and content on current topics from the areas of business, technology and creativity in seven languages.

REHAU regularly organises multi-day onboarding seminars in German for new employees in the EMEA region. The strategic focus is also on in-depth activities relating to sustainability and the circular economy. The regions have been empowered to adapt the concept to their needs and implement it locally. Supra-regionally relevant content is presented in English on the intranet and can be used for local onboarding. Employees in the EMEA region who are taking on management responsibility for the first time are given the "BECOME FIT" training programme.

Through the International Graduate Programme to promote young professionals and the Talent Development Programme to promote employees with potential, the Training and Development department also supports the objectives of the "Promoting diversity" area of action.

→ Diversity and equal opportunities, p. 50 onwards

The REHAU Talent Development Programmes have an average duration of 15 months and promote international, cross-divisional networks and the exchange of

knowledge throughout the company. In 2024 58 (2023: 38) people took part in one of the REHAU talent development programmes.

Diversity and equal opportunities

REHAU is convinced that an environment of mutual tolerance and appreciation is essential if the company's goals are to be achieved.

"Promoting diversity" is one of the four key areas of action in REHAU's sustainability strategy. REHAU has therefore actively supported the "Diversity Charter" since 2018. At the same time, the company's own administrative departments and plants have been cooperating with workshops for people with disabilities for years.

Since 2022, there has been a separate department for diversity and inclusion and a corresponding strategy. To create an increasingly inclusive working environment, both internally and externally, REHAU is focussing on the following three areas of action:

1. Mindset (attitude and mindset): Create awareness
2. Processes: promoting a diverse workforce
3. Behaviour(s): living inclusive cooperation in everyday working life

The binding behavioural guidelines for the workforce have been uniformly formulated in the Code of Conduct. Among other things, it states that discrimination. For example, there must be no place at REHAU for discrimination based on ethnic origin, gender, religion, ideology, disability, age, sexual identity or other personal characteristics.

Code of Conduct

For REHAU, discrimination includes any form of verbal or physical abuse as well as sexual abuse. Even the threat of harassment or the creation of an intimidating environment is unacceptable. Employees have the right to use the existing

complaints process without reprisal. No incidents of discrimination were reported during the reporting period.

→ Compliance and integrity, p. 23 onwards

Equality between different gender identities is seen as a matter of course. Against this backdrop, the "diversity dimensions" – specialist area, nationality, gender, region and profession – were defined, among other things, which serve as a guideline for selecting participants for the company's own talent development programmes.

Country-specific e-learning courses and four online courses on the following topics are available to all employees:

1. What is Diversity & Inclusion and what does it have to do with me?
2. Inclusion Nudges: With fun and creativity for inclusive cooperation
3. "That's not what I meant!" – Recognising and interrupting micro-messages
4. How unconscious bias stands in our way on the path to an inclusive culture

→ Education and training, p. 49 onwards

Since 1 September 2023, a female CFO has been part of the REHAU Industries Management Board for the first time. The proportion of women in management positions (E0 to E3) can be shown at subgroup and division level since the 2022 reporting year. In the reporting year, the proportion at REHAU Industries remained constant at 16 per cent.

By 2025, the subgroup is for 17 per cent of management positions to be held by women. There is also a longer-term target of 20 per cent by 2030.

Employee engagement

REHAU wants to stand out as an attractive employer and offer a positive, inclusive working environment in order to actively counteract risks such as a shortage of skilled labour. The annual Pulse Surveys provide measurable key figures and specific areas for improvement in terms of employee engagement and satisfaction based on the company's values. Specific measures are derived from the results and implemented with the involvement of the workforce. In many companies, extensive workplace culture surveys are carried out in preparation for "Great Place to Work" certification, which also provide key figures.

In the 2024 reporting year, the focus areas of trust, reliability, innovation and morality were surveyed in the usual form via the Pulse Survey, alongside diversity/inclusion, sustainability and customer centricity. REHAU Industries achieved an overall average of 61 per cent approval in the focus areas in the 2024 survey. At the same time the participation rate increased to 83 per cent worldwide in the same period. In the area sustainability, an approval rate of 63 per cent was achieved. In 2024, Austria, Denmark, Italy, Romania, Switzerland and the United Kingdom received the "Great Place to Work" certification.

The REHAU Industries subgroup has again set itself the target of a participation rate of at least 70 per cent by 2025. The aim of all measures is to improve communication and the exchange of feedback at all levels of the company.

→ Pulse Survey, Annex p. 79

Occupational health and safety

REHAU's occupational health and safety policy is a key concern of the company. It is based on the principle that all accidents at work and occupational illnesses are preventable. The health and safety of our employees is our top priority, which is why REHAU consciously goes beyond minimum standards. This is both part of responsible behaviour towards one another and an expression of the appreciation that REHAU has for its employees. Not only are our own employees to be better protected, but also all suppliers, service providers and employees of subcontractors. The company involves its employees in all aspects of the occupational health and safety management system to achieve its "Mission Zero" vision for accidents at work.

REHAU is gradually introducing an HSE management system (HSE = Health, Safety, Environment) at its production sites worldwide. The aim 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 based on common standards and values, individual focus topics and objectives offer the opportunity to respond to the requirements of the respective sector.

Certification of the DIN standard ISO 45001, published in 2018, is taking place successively. At REHAU Industries, the Cullman plant in the USA and the plant and logistics centre in Viechtach, Germany, were certified for the first time in 2024.

- KPIs for certifications, Annex p. 76 onwards
- 🌐 Information on certifications

REHAU's occupational health management system (OHM) is part of the HSE management system and is integrated into the HR processes. An internal four-stage accreditation process has been in place since 2023, with bronze-silver-gold status. Each level has different health criteria, based on which the health

management of the location is assessed. This at all of the company's sites. Right at the start of this process, the company involves external medical specialists in accordance with the relevant national laws. In the further course of the OHM, an internal REHAU contact person ensures the optimal integration of all parties involved.

REHAU also encourages its employees and managers to take responsibility for building up their own resources to better cope with the demands of everyday working life. To this end, they receive support worldwide with various programmes to promote mental and physical health, such as resilience workshops. The structure and variety of the programmes varies depending on the region and local resources. In addition to regular consultation hours with a company doctor, a health day is held at least once a year at many locations worldwide. There are also a variety of health-promoting – and locally anchored – initiatives.

The HSE Industries Roadmap was implemented at the relevant sites in 2024. The main objective is to further reduce work-related injuries.

- KPIs HSE, Annex p. 82
- Sustainability goals, Annex p. 64 onwards
- 🌐 Information on certifications

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

Social involvement

As an internationally active company, REHAU and REHAU Industries are aware of their social responsibility. That is why, in accordance with the corporate principle "Think global, act local", our commitment extends beyond our own business activities.

REHAU is committed to ecological, economic, social and cultural issues at around 150 locations worldwide. The local commitment was clustered based on the 17 Sustainable Development Goals (SDGs). The selected SDGs (health and well-being, quality education, clean water and sanitation, reduced inequalities, sustainable cities and communities, sustainable consumption and production, climate action, life on land and partnerships to achieve the goals) are the focal points social and cultural engagement at international locations.

Since 2023, REHAU has further strengthened its international role as a "good corporate citizen" and created an organisational and financial basis to support its social commitment. In the reporting year, the company developed a support concept that 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 the reporting year, projects support families from Ukraine and aid for earthquake victims in Turkey and Syria were continued.

→ KPIs for donations and sponsorship, Annex p. 83

Corporate volunteering is an important part of our local commitment. At REHAU, this is linked to the dual vocational training programme. REHAU also supports its employees by giving them time off or providing infrastructure. This personal commitment of our own employees benefits social and personal development and promotes understanding and cooperation.

In accordance with the company's own guidelines for donations and sponsorship, REHAU primarily supports projects that have a direct connection to the company, for example due to their proximity to the site or because REHAU employees are active in the organisation being supported. In the reporting period, a wide range of projects in the areas of education, health, ecology, social affairs, sport and culture were once again supported.

- Education: including support for playful events in the fields of maths, IT, science and technology (STEM)
- Health: including various health and nutrition days, support for running events
- Ecology: including support for "World Cleanup Day"
- Culture: including support for the Kreuzgangspiele, Feuchtwangen, and the Hof International Film Festival
- Sport: including regional promotion of young talent in ice hockey and football
- Social issues: including support for the Hofer Tafel food bank

Supply chain

REHAU strives for long-term, partnership-based relationships with its suppliers. Corporate responsibility extends to the entire value chain.

The management of suppliers is characterised by cooperation and communication at eye level. REHAU wants to work with companies that demonstrably act sustainably and assume ecological and social responsibility.

Systematic risk monitoring of its suppliers is an important tool for REHAU Industries. It is used to correctly assess supplier relationships and align procurement strategies accordingly. As part of the purchasing strategy and audit planning, REHAU Industries reviews supplier-related risks in regular interdepartmental consultations.

In order to fulfil the requirements of the new Supply Chain Duty of Care Act, the management approach in procurement was expanded and functions for risk management and sustainability issues were established in Purchasing. These functions are central coordinators, expertise providers and supervisors as well as contacts for risk and sustainability issues in the procurement department.

Corporate management takes these issues seriously, which is further emphasised by the fact that the Executive Director Purchasing reports directly to the executive board. This structured approach demonstrates the company's endeavours to combine economic efficiency with ethical and ecological standards.

The REHAU Industries purchasing network organises the global procurement of non-production materials (this includes the areas: indirect procurement of materials or services & logistics / transport / supply chain management) as well as production material volumes. The broad supplier and procurement portfolio comprises a large number of purchasing categories, which in turn are subdivided into material groups.

As part of a strategic alliance, the sister company MERAXIS handles the global procurement and corresponding supply chain management of defined production materials, purchased parts/traded goods and capital goods in the form of machines, systems and tools.

REHAU Industries has more than 20,000 suppliers in over 70 countries worldwide and was able to purchase around 60 per cent of its purchasing volume regionally in the reporting year, i.e. within the region, without transcontinental transport routes. (Example: Suppliers based within EMEA supply REHAU locations within EMEA). In addition to avoiding emissions, this also secures jobs in the respective region.

The central, divisional and regional departments of the global purchasing network are aligned with the defined purchasing categories and have strategic buyers accordingly.

Purchasing is a central component of the sustainability strategy with its key areas of action. It is responsible for taking account of sustainability targets and risk evaluation in the supply chain. Supplier and material group management forms the basis for all activities and decisions.

Supplier management, sustainable standards and Supplier Code of Conduct

As a value-orientated family business, REHAU is aware of its corporate responsibility towards people, population groups and the environment. Our corporate behaviour and our performance in sustainable development are supported by our Supplier Code of Conduct. Responsible sourcing is an important tool for promoting sustainable values and practices throughout the value chain. We aim to build strong, proactive and long-term working relationships and partnerships with our suppliers, promoting responsible behaviour throughout our supply chain to derive long-term value from it. Sustainability is an essential

principle of supplier management at REHAU. We regard our suppliers as a critical factor for our success.

Regarding particularly risk-prone sectors such as construction and logistics, REHAU has introduced contractual agreements with suppliers and contractors to protect the health and safety of the workforce. These agreements contain specific conditions and obligations designed to ensure that workers have appropriate safety precautions in the workplace and are protected from health risks. This also includes measures to ensure compliance with working time regulations and social protection for employees. Another focus is on the remuneration of workers. REHAU is committed to diversity and inclusion in its supplier portfolio by entering into partnerships with workshops to offer professional opportunities to people with disabilities.

In addition to material group management, supplier management forms the basis for all activities and decisions and is organised in the following steps:

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

REHAU uses various regulations and processes to ensure elementary standards at suppliers. The Supplier Code of Conduct (SCoC) is the central basis for supplier agreements.

The SCoC stipulates that REHAU also expects its business partners to respect human rights, comply with environmental and labour protection standards and conduct their business in an ethically correct manner. The degree of implementation is monitored by means of a key figure. Violations of the SCoC can lead to the termination of the business relationship. We expect our suppliers to impose similar requirements on their own supply chain.

New suppliers are selected in a multi-stage process that takes social and environmental criteria into account. An initial audit is carried out if necessary. The type and scope of these measures depend on the respective procurement object. Key criteria that are considered depending on the procurement segment include quality, risk of delivery failures, availability and dependency, environmental protection, working conditions, protection of expertise and the economic stability of suppliers. In the process of selecting new suppliers and planning audit measures, obvious risk factors such as geographical location or potential environmental impact due to business activities are also considered as part of the risk assessment.

In addition to quality and price, environmental and social criteria are also decisive when it comes to commissioning external suppliers and service providers. Suppliers of production materials generally undertake to maintain a quality management system in accordance with ISO 9001 or similar.

Materials and services are procured based on contractually agreed specifications. This ensures that the legal framework conditions applicable to materials are complied with.

Selected suppliers are regularly assessed in terms of quality, logistics and cooperation. They are also categorised according to their relevance to the company as part of material group management. This classification, as well as the result of the supplier assessment, can form the preliminary stage of a supplier development process, which in turn is integrated into the category strategy.

Other sustainability criteria are also included in the supplier evaluation, for example the risk classification in relation to sustainability criteria reports from labour that become known in the value chain. An appropriate external tool is available to those

responsible in Procurement for the continuous collection and analysis of risk-related data.

 Supplier Code of Conduct

Audits

REHAU carries audit measures at its suppliers. The audit principles include aspects of management systems as well as quality and sustainability requirements.

In 2024, 64 audit measures were carried out. No violations of REHAU's sustainability guidelines were identified during these audits.

Social and environmental assessment of suppliers

REHAU Industries also monitors compliance with the SCoC with regard to social and environmental criteria at all suppliers and reserves the right to check this by taking appropriate measures. No risks to be prioritised in the supply chain were identified as part of the audits in connection with the Supply Chain Due Diligence Act.

Material and Product Compliance

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

In addition to the management of a central legal register for overarching legal requirements for materials and products, a documentation system for the (SAP EHSM module). This allows regulatory requirements for banned and declarable substances to be checked and documented, e.g. REACH Regulation (EC) No. 1907/2006. In addition to the legal requirements, compliance with the specifications for supplied materials and products is checked with suppliers.

Payment practices

Payment terms and procurement practices should be fair and transparent. REHAU has agreed standard payment terms with suppliers. In individual cases, individual modalities are mutually agreed. Liabilities are settled in accordance with the respective agreements. REHAU acts with special due diligence towards less economically strong partners, e.g. small and medium-sized enterprises. In the event of liquidity bottlenecks, solutions are worked out together. Controlling mechanisms have been implemented for payment practices.

The following illustration describes the current terms of payment:

09 Illustration of standard payment terms

Invoice or goods inward date	Payment on	Net	2% cash discount	3% cash discount
1 st to 10th of the month	10th of the following month	K005	K205	K303
11th to 25th of the month	25th of the following month			
26th to 31th of the month	10th of the month after next			
1 st to 10th of the month	25th of the following month	K006	–	–
11th to 25th of the month	10th of the month after next			
26th to 31th of the month	25th of the month after next			
1 st to 10th of the month	10th of the month after next	K007	–	–
11th to 25th of the month	25th of the month after next			
26th to 31th of the month	10th of the third succeeding month			

In the reporting year, there were no legal proceedings against REHAU due to payment delays.

Labour in the value chain

REHAU has analysed the impacts, risks and opportunities in the value chain and assessed their materiality. With regard to the labour force in the value chain, no particular materiality was identified on the basis of the existing requirements for suppliers and implementation in supplier management. Both internal and external materiality are rated as important.

Signing the REHAU Supplier Code of Conduct (SCoC) is mandatory for all strategic suppliers. REHAU commits its suppliers to the principles of the UN Global Compact. With regard to the workforce in the value chain, REHAU pursues a zero-tolerance strategy in connection with unethical business conduct such as discrimination, child and forced labour, corrupt business conduct and cartel agreements. The goals for social responsibility include fair pay, fair working hours and safety in the workplace.

REHAU operates a whistleblower system that meets the highest standards in terms of data protection and security (whistleblower hotline). It is open to employees and third parties, such as employees of suppliers, to report any unethical behaviour or illegal actions. REHAU will not tolerate any form of retaliation against a person who raises a concern in good faith. Anyone reporting concerns and seeking advice in good faith will be supported by REHAU. The appropriate link to access the whistleblower system can be found on the REHAU website. The supplier is requested to pass on information on this complaints procedure to its employees in an appropriate manner.

Access to this complaints procedure is ensured by publicly accessible and clearly formulated information via the REHAU Industries homepage. Reports are kept anonymous by means of encryption and other special security routines.

If concerns from workers in the value chain are brought to REHAU's attention, they are taken seriously and forwarded to the responsible compliance officer. Possible solutions are evaluated and implemented together with the person responsible for the relevant category and the internal requisitioner. Measures and monitoring of implementation are carried out via the category strategy.

Suppliers that are associated with an increased risk of corruption and/or antitrust or environmental violations due to their business activities 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 review of business partners with regard to corruption risks using external, recognised data sources. In detail, REHAU Industries:

- Gain further knowledge about the business partner regarding possible compliance risks
- Refrain from working with dubious partners
- Obliging to our own business partners, where necessary, to comply with the relevant laws and the company's own principles
- Observe the behaviour of business partners and take action if necessary
 - Sustainability goals, Annex p. 64 f
 - Diversity and equal opportunities, p. 50 f
 - Human rights, p. 26 onwards
 - Occupational health and safety, p. 52

No significant violations were identified in 2024. Compliance and anti-corruption training is offered to REHAU employees.

→ Compliance, p. 24 onwards

Risk management

The Supplier Code of Conduct defines the supplier's responsibility as follows: The supplier carries out a regular risk analysis of its business activities with the aim of recognising and recording risks and defining and implementing suitable and appropriate preventive measures with clearly defined responsibilities. This relates both to the supplier's own business area and to the activities of its direct suppliers. The supplier documents the risk assessment process. In the event of suspected violations and safeguard supply chains with increased risks, the supplier shall inform REHAU promptly and, if necessary, regularly about the identified violations and risks as well as the measures taken.

REHAU Industries itself carries out regular risk analyses with the aim of identifying and recording risks and defining and implementing suitable and appropriate preventive measures. This applies both to our own business division and to our direct suppliers. There are defined processes for this, and a suitable external tool is available for collecting and analysing data.

REHAU Industries has established a supplier relationship management system to ensure that there is a standardised process for selecting, evaluating, monitoring and managing suppliers. This system uses a risk-based approach to assess suppliers against the requirements of our Code of Conduct. With this approach, new suppliers are evaluated before REHAU Industries enters a business relationship with them. In addition, a selected number of existing suppliers are periodically reviewed and assessed. REHAU Industries uses external sources of information and corresponding service providers for this purpose.

REHAU Industries reserves the right to check compliance with the requirements specified in the Supplier Code of Conduct using a self-assessment questionnaire and risk-based audits at the supplier's sites.

If cases of non-compliance with the legal requirements and the regulations of our Supplier Code of Conduct are identified, REHAU Industries has the right to demand appropriate measures in individual cases. If the remedial measures are not implemented, this may lead to a suspension or termination of the supplier contract/business relationship.

 [Supplier Code of Conduct](#)

EU taxonomy

Introduction

With the Green Deal, the European Union has itself the goal of becoming climate-neutral by 2050. With the "Action Plan on Financing Sustainable Growth", the EU Commission to the economic and financial system in the EU more sustainable. The core element of the action plan is a classification system for ecological economic activities. This defines six environmental goals:

1. Climate protection
2. Adaptation to climate change
3. Sustainable use and protection of water and marine resources
4. Transition to a circular economy
5. Pollution prevention and reduction
6. Protection and restoration of biodiversity and ecosystems

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

- make a substantial contribution to achieving one or more of the six environmental objectives mentioned (Substantial Contribution)
- do not significantly impair the achievement of the five other objectives (Do No Significant Harm, DNSH)
- Comply with minimum social standards (minimum safeguards)

The review of whether an economic activity makes a significant contribution to one of the objectives and does not significantly impair the achievement of the five other objectives must be carried out based on technical assessment criteria.

EU taxonomy and REHAU Industries

For the time being, only companies that are subject to the CSR Directive 2014/95/EU must information on the conformity of their business activities with the EU taxonomy. Depending on the completion of the so-called EU Omnibus procedure in 2025, REHAU is expected to provide the disclosures for the first time for the 2027 financial year.

A pilot project on taxonomy reporting was launched in 2024 to prepare the legal entities concerned, and the Finance division, for the new reporting system.

Report profile

The Sustainability Report 2024 relates to the activities of the REHAU Industries subgroup, the global subgroup of the REHAU Group.

REHAU Industries consists of the Building Solutions, Interior Solutions, Industrial Solutions and Window Solutions divisions as well as the cross-divisional central functions.

When we talk about REHAU, we are referring to the entire REHAU Group. The REHAU administrative centre (Group headquarters) is located in Muri near Bern (Switzerland). Rehau (Germany) and Erlangen (Germany) are the main administrative centres for the divisions of the REHAU Industries subgroup. For the German company REHAU Industries SE & Co KG, this is only located in Rehau.

REHAU Industries has around 190 locations with 39 plants worldwide, 117 sales offices, four logistics centres and 31 administrative buildings. The subgroup is active in 53 countries and has 11,949 employees. The focus of international activities is on Europe and the EMEA (Europe, Middle East) economic area. REHAU Industrial is represented in 35 countries in Europe and the Middle East. In the Americas, REHAU Industries operates seven plants in Canada, the USA, Mexico, Colombia, Argentina and Brazil. In the Asia Pacific region, there are 38 sales offices, five plants and a logistics centre. REHAU Industries generated revenue of € 2.1 billion in the 2024 reporting year (2023: € 2.3 billion). The company develops product and system solutions for various areas of life and industries. With its Building Solutions, Industrial Solutions, Interior Solutions and Window Solutions divisions, REHAU Industries covers a broad spectrum for customers in the construction, furniture and industrial sectors.

The implementation of an ESRS-compliant materiality process with all key internal and external stakeholders was the central topic in the subgroup in 2024.

→ Materiality analysis, p. 12 onwards

The four main areas of activity of the REHAU Industries subgroup, of its sustainability strategy and this report continue to be "Growing sustainably", "Promoting climate protection", "Advancing the circular economy" and "Promoting diversity".

→ Sustainability strategy, p. 16 onwards

All ecological key figures refer to the production sites of REHAU Industries, unless otherwise labelled.

REHAU conserves resources in production, sales and administration. To this end, all production sites have been successively certified in accordance with the ISO 14001 environmental management system since 2011. Currently, around 98 per cent of the REHAU Industries subgroup's production volume is manufactured in plants that are certified in accordance with the 14001:2015 version of the standard.

→ Environment, p. 37 onwards

The sustainability report reflects the current general mood of optimism regarding sustainability issues. It is prepared in accordance with the European Sustainability Reporting Standards (ESRS). In this way, REHAU aims to cover the various requirements as well as possible and prepare for their future fulfilment. This process will continue over the next few years.

All indicators relevant to this report and their assigned content are listed in the annex.

→ Reporting Index, Annex p. 66 onwards

In addition to a large number of internal principles and guidelines, REHAU has been committed to the ten principles of the UN Global Compact since 2015 and joined it in April 2020. The sustainability strategy with the areas of action described above is derived from the United Nations Sustainable Development Goals (SDGs) and the materiality analysis. REHAU believes it has a responsibility to contribute to the SDGs.

- Company, P. 5 onwards
- 🌐 UN Global Compact
- 🌐 United Nations Sustainable Development Goals

External checks

External auditors from TÜV Rheinland have confirmed the efficiency, effectiveness and reliability of the management systems in the areas of occupational safety, health, energy consumption and emissions. The contents of the report were also checked by the employees responsible. The report itself was not subjected to an external audit.

- 🌐 Information on certifications

The report is in German and English. Further information about the company and its sustainability activities is available on the following website.

- 🌐 REHAU | Sustainability

The last sustainability report was published in September 2024 under the title "Sustainability Report 2023". The current sustainability report was published on 20.06.2025 and is entitled "Sustainability Report 2024". The editorial deadline for this report was 27.03.2025. The next report will be published in 2026.

Editor's note:

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

Reporting method

Entities covered in the organisation's sustainability reporting

The entities included in the annual financial statements for the REHAU Industries subgroup are described in the REHAU Group's consolidated financial report for the 2024 financial year. The report is not published.

The upstream and downstream value chain is only considered and covered qualitatively in the sustainability report.

Changes in the reporting period

The market-based Scope 2 CO₂ emissions for 2024 have been revised downward compared to the first publication (see appendix, including explanation on page 76).

- KPIs workforce, p. 49
- 🌐 Management report of the largest company REHAU Industries SE & Co. KG (published at www.bundesanzeiger.de)

Reporting period, reporting frequency and contact

1 January 2024 to 31 December 2024

The Sustainability Report is published annually.

Andreas Jenne

Head of Sustainability REHAU Industries

→ Legal notice, p. 84

Annex

10 Sustainability Goals

ESRS	Target/Target KPI	2022	2023	2024	Target year
		IND	IND	IND	
E5-1 E5-2 E5-3	Gradual transition from a linear to a circular economy	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, standardization, etc. Industries has laid the internal foundations for this by integrating circular design principles into the development process. As planned, further light house projects were conceived and launched in 2022.	In 2023, all four divisions took further steps to close their loops. All divisions now have at least one product line with a backward integration program. This development is reflected in the achieved recycling rate of > 20% across all programs.	In 2024, all four divisions took additional steps to close their loops. Furthermore, internal know-how on sustainability was expanded to support the continued implementation of circular principles.	ongoing
G1-2	Supplier management: embedding sustainability requirements into relationships with business partners	A risk and sustainability officer role were 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.	In 2023, a systematic risk analysis was carried out for the first time and the complaint mechanism was expanded to focus on "violations of human rights". A policy statement on REHAU's human rights strategy was developed and published. The focus was on the implementation of due diligence obligations in the supply chain.	During the reporting year, a systematic risk analysis was conducted. The complaint mechanism has now been expanded to include a focus on "human rights violations." A fundamental statement on the REHAU human rights strategy is available and publicly accessible. The focus was on implementing due diligence obligations in the supply chain. An external tool is available for data collection and analysis.	ongoing
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 world-wide)	7.02	6.28	11.95	ongoing
E5-3 E5-4	Achieve average proportion of recycled content of 20 % (worldwide)	18 %	20 %	18 %	2025
E5-3 E3-4	Reduction of water consumption per euro of factory revenue by 10 % (based year 2019), inflation-adjusted	20%	7%	23 %	2025

10 Sustainability Goals

ESRS	Target/Target KPI	2022	2023	2024	Target year
		IND	IND	IND	
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 worldwide)	For a number of reasons, it was not possible to reduce the total waste volume in relation to the output.	The total volume of both hazardous and non-hazardous waste was reduced. In terms of output, the target value could not be achieved.	The total volume of both hazardous and non-hazardous waste could not be reduced. The target value relative to output was not achieved.	ongoing
E1-4 E5-3	Implement at least one sustainable lighthouse project in each division	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 lighthouse project.	In 2023, Furniture Solutions implemented a Europe-wide take-back concept for edgebands and introduced it with various external disposal partners. This means that four out of four divisions have thus implemented a sustainable light house project.	In 2024, Industrial Solutions launched the "Cycle Line" garden hose, made entirely from post-industrial recyclates. With this, all divisions have implemented a sustainable flagship project.	2025
E1-4	REHAU Industries: Reduction of CO ₂ e emissions from electricity consumption (scope 2 – marketbased) by 100% in balance sheet terms (base year 2018)	68 %	65 %	58 %	2025
E1-4	Reduction of primary energy consumption per euro of factory revenue by 15 % (base year 2019), inflation-adjusted	42 %	25 %	20 %	2025
S1-5 S1-9 S1-13	Mixed teams as standard in project teams as well as education and training programmes	The developed diversity criteria for mixed teams were met in the GROW. Trainee and MDP programmes.	The developed diversity criteria for mixed teams were met in the GROW. Trainee and MDP programmes.	The diversity criteria for mixed teams were met in the GROW and MDP programs.	ongoing

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ESRS			UNGC	References	ESRS conformity
ESRS 2: General Disclosures					
Basis for preparation	BP-1	General basis for preparation of sustainability statements		→ Corporate structure and business activity, P. 5 → Report profile, P. 61 onwards	Requirement partially covered
	BP-2	Disclosures in relation to specific circumstances		→ Report profile, P. 61 onwards	Requirement partially covered
Governance	GOV-1	The role of the administrative, management and supervisory bodies	3	→ Company, P. 5 onwards → Corporate structure and business activity, P. 5 → Corporate management, P. 6 onwards	Requirement partially covered
	GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies		→ Company, P. 5 onwards → Corporate structure and business activity, P. 5 onwards → Corporate management, P. 6 onwards → Sustainability organisation, P. 18 onwards	Requirement partially covered
	GOV-3	Integration of sustainability-related performance in incentive schemes		→ Corporate management, P. 6 onwards	Requirement partially covered
	GOV-4	Statement on due Diligence	1-10	→ Human rights P. 26 onwards → Risk management, P. 28 onwards	Information not published
	GOV-5	Risk management and internal controls over sustainability reporting		→ Risk management, P. 30 onwards	Requirement partially covered

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ESRS			UNGC	References	ESRS conformity
Strategy	SBM-1	Strategy, business model and value chain		→ Corporate structure, P. 5 → Corporate strategy, P. 8 → Sustainability strategy, P. 16 onwards → Materiality analysis, P. 12 onwards → Sustainability targets, P. 64 onwards → Key figures, P. 76 onwards	Requirement partially covered
	SBM-2	Interests and views of stakeholders		→ Materiality analysis, P. 12 onwards → Stakeholders, P. 20	Requirement partially covered
	SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model		→ Materiality analysis, P. 12 onwards	Requirement partially covered
Impact, risk and opportunity management	IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities		→ Materiality analysis, P. 12 onwards	Fulfilled
	IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement		→ Materiality analysis, P. 12 onwards → Reporting index, P. 66 onwards	Requirement partially covered
ESRS E1: Climate Change					
ESRS 2 General Disclosures	ESRS 2 GOV-3	Integration of sustainability-related performance in incentive schemes	7-9	→ Corporate management, P. 6	Requirement partially covered
	E1-1	Transition plan for climate change mitigation	7-9		Information not available
	ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	7-9	→ Materiality analysis, P. 12 onwards	Requirement partially covered
	ESRS 2 IRO-1	Description of the processes to identify and assess material climate-related impacts, risks and opportunities	7-9	→ Materiality analysis, P. 12 onwards → Risk management, P. 30 onwards	Requirement partially covered

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ESRS		UNGC References		ESRS conformity
Impact, risk and opportunity management	E1-2	Policies related to climate change mitigation and adaptation	7-9	Information not available
	E1-3	Actions and resources in relation to climate change policies	7-9 → Resource utilisation, P. 40 onwards	Requirement partially covered
Metrics and targets	E1-4	Targets related to climate change mitigation and adaptation	7-9 → Sustainability targets, P. 64 onwards → Climate management, P. 33 onwards	Requirement partially covered
	E1-5	Energy consumption and mix	7-9 → Energy, P. 35 onwards	Fulfilled
	E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	7-9 → Emissions P. 34	Requirement partially covered
	E1-7	GHG removals and GHG mitigation projects financed through carbon credits	7-9	Requirement partially covered
	E1-8	Internal carbon pricing	7-9	Information not available
	E1-9	Potential financial impact of material physical and transition risks and potential climate-related opportunities	7-9 → Materiality analysis, P. 12 onwards	Information not available
ESRS E2: Pollution				
ESRS 2 General Disclosures	E2-1	Policies related to pollution	7-9 → Environmental pollution, P. 37 onwards	Requirement partially covered
	ESRS 2 MDR-P	Process for identifying and analyzing material impacts, risks and opportunities related to environmental pollution	7-9 → Environmental pollution, P. 37 onwards	Requirement partially covered

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ESRS			UNGC	References	ESRS conformity
Impact, risk and opportunity management	ESRS 2 IRO-1	Description of the processes to identify and assess material pollution-related impacts, risks and opportunities	7-9	→ Materiality analysis, P. 12 onwards → Environmental pollution, P. 37 onwards	Requirement partially covered
	E2-2	Actions and resources related to pollution	7-9	→ Environmental pollution, P. 37 onwards	Requirement partially covered
Metrics and targets	E2-3	Targets related to pollution	7-9	→ Environmental pollution, P. 37 onwards	Not applicable
	E2-4	Pollution of air, water and soil	7-9		Information not available
	E2-5	Substances of concern and substances of very high concern	7-9	→ Circular economy, P. 38 onwards	Requirement partially covered
	E2-6	Anticipated financial effects from pollution-related impacts, risks and opportunities	7-9	→ Materiality analysis, P. 12 onwards	Information not available
ESRS E3: Water and marine resources					
Impact, risk and opportunity management	ESRS 2 IRO-1	Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities	7-9	→ Materiality analysis, P. 12 onwards → Water, P. 42	Not material
	E3-1	Policies related to water and marine resources	7-9	→ Water, P. 42	
	E3-2	Actions and resources related to water and marine resources	7-9	→ Water, P. 42	

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ESRS			UNGC	References	ESRS conformity
Metrics and targets	E3-3	Targets related to water and marine resources	7-9	→ Water, P. 42	Not material
	E3-4	Water consumption	7-9	→ Water, P. 42	
	E3-5	Anticipated financial effects from water and marine resources-related impacts, risks and opportunities	7-9	→ Materiality analysis, P. 12 onwards	
ESRS E5: Resource use and circular economy					
Impact, risk and opportunity management	ESRS 2 IRO-1	Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities	7-9	→ Materiality analysis, P. 12 onwards	Requirement partially covered
	E5-1	Policies related to resource use and circular economy	7-9	→ Sustainability strategy, P. 16 onwards → Resource utilisation, P. 40 onwards → Circular economy, P. 38 onwards	Requirement partially covered
	E5-2	Actions and resources related to resource use and circular economy	7-9	→ Resource utilisation, P. 40 onwards	Fulfilled
Metrics and targets	E5-3	Targets related to resource use and circular economy	7-9	→ Resource utilisation, P. 40 onwards	Fulfilled
	E5-4	Resource inflows	7-9	→ Circular economy, P. 38 onwards	Requirement partially covered
	E5-5	Resource outflows	7-9	→ Circular economy, P. 38 onwards	Requirement partially covered
	E5-6	Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities	7-9	→ Materiality analysis, P. 12 onwards	Information not available
ESRS S1: Own Workforce					
ESRS 2 General Disclosures	ESRS 2 SBM-2	Interests and views of stakeholders	1-2	→ Stakeholders, P. 20 onwards → Corporate culture, P. 44 onwards	Requirement partially covered
	ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	1-2	→ Materiality analysis, P. 12 onwards	Requirement partially covered

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ESRS			UNGC	References	ESRS conformity
Impact, risk and opportunity management	S1-1	Policies related to own workforce	1-2	→ Sustainability strategy, P. 16 onwards → Corporate culture, P. 44 onwards → Organisation and objectives, P. 46 onwards	Requirement partially covered
	S1-2	Processes for engaging with own workers and workers' representatives about impacts	1-3	→ Corporate culture, P. 44 onwards → Organisation and objectives, P. 46 onwards	
	S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns	1-3	→ Compliance, P. 24 onwards	Requirement partially covered
	S1-4	Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	1-2	→ Social impact, P. 44 onwards	Requirement partially covered

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ESRS			UNGC	References	ESRS conformity
Metrics and targets	S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	1-2	→ Organisation and objectives, P. 46 → Occupational health and safety, P. 52 → Sustainability targets, P. 64	Requirement partially covered
	S1-6	Characteristics of the undertaking's employees	1-2	→ Personnel management, P. 47 → Education and training: Training and further education, P. 49 → Diversity and equal opportunities, P. 50 → Key figures, P. 76 onwards	Requirement partially covered
	S1-7	Characteristics of non-employee workers in the undertaking's own workforce	1-2	→ Personnel management, P. 47 → Key figures, P. 76 onwards	Requirement partially covered
	S1-8	Collective bargaining coverage and social dialogue	1-3	→ Personnel management, P. 47 onwards	Information not available
	S1-9	Diversity metrics	1-2, 6	→ Diversity and equal opportunities, P. 50 → Key figures, P. 76 onwards	Requirement partially covered
	S1-10	Adequate wages	1-2	→ Corporate culture, P. 44 → Personnel management, P. 47 onwards	Requirement partially covered
	S1-11	Social protection	1-2	→ Personnel management, P. 47 onwards	Information not available
	S1-12	Persons with disabilities	1-2, 6	→ Diversity and equal opportunities, P. 50 → Key figures, P. 76 onwards	Requirement partially covered
	S1-13	Training and skills development metrics	1-2	→ Education and training: Training and further education, P. 49 → Key figures, P. 76 onwards	Fulfilled
	S1-14	Health and safety metrics	1-2	→ Occupational health and safety, P. 52 onwards → Key figures, P. 76 onwards	Requirement partially covered
	S1-15	Work-life balance metrics	1-2		Information not available
	S1-16	Compensation metrics (pay gap and total compensation)	1-2, 6	→ Corporate management, P. 6 → Corporate culture, P. 44 → Personnel management, P. 47 onwards	Information not available
	S1-17	Incidents, complaints and severe human rights impacts	1-2, 4-5	→ Human rights, P. 23 → Key figures, P. 76 onwards	Fulfilled

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ESRS			UNGC	References	ESRS conformity
ESRS S2: Workers in the Value Chain					
General Disclosures	ESRS 2 SBM-2	Interests and views of stakeholders	1-6	→ Labour in the value chain, P. 57	Requirement partially covered
	ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	1-6	→ Materiality analysis, P. 12 onwards → Supply chain, P. 54 onwards	Requirement partially covered
Impact, risk and opportunity management	S2-1	Policies related to value chain workers	1-6	→ Supplier management, P. 54 onwards → Sustainable standards in the supply chain, P. 54	Requirement partially covered
	S2-2	Processes for engaging with value chain workers about impacts	1-6	→ Labour in the value chain, P. 57	Requirement partially covered
	S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	1-6	→ Sustainable standards in the supply chain, P. 54 onwards → Supplier Code of Conduct, P. 54 onwards → Labour in the value chain, P. 57	Requirement partially covered
	S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those action	1-6	→ Labour in the value chain, P. 57	Requirement partially covered
Metrics and targets	S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	1-6	→ Supplier management, P. 54 onwards	Requirement partially covered
ESRS S3: Affected Communities					Requirement partially covered
ESRS 2 General Disclosures	ESRS 2 SBM-2	Interests and views of stakeholders	1-2, 6	→ Stakeholder, P. 20 onwards	Not material
	ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	1-2, 6	→ Materiality analysis, P. 12 onwards	

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ESRS			UNGC	References	ESRS conformity
Impact, risk and opportunity management	S3-1	Policies related to value chain workers	1-2, 6	→ Stakeholder, P. 20 onwards	
	S3-2	Processes for engaging with value chain workers about impacts	1-2, 6	→ Stakeholder, P. 20 onwards → Key figures, P. 76 onwards	
	S3-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	1-2, 6	→ Corporate culture, P. 44 onwards	Not material
	S3-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those action	1-2, 6		
Metrics and targets	S3-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	1-2, 6		Not material

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ESRS			UNGC	References	ESRS conformity
ESRS G1: Business Conduct					
General Disclosures	ESRS 2 GOV-1	The role of the administrative, supervisory and management bodies	10	→ Company, P. 5 onwards → Corporate structure and business activity, P. 5 onwards → Corporate management, P. 6 onwards	Requirement partially covered
	ESRS 2 IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	10	→ Materiality analysis, P. 12 onwards → Risk management, P. 28 onwards	Requirement partially covered
Impact, risk and opportunity management	G1-1	Corporate culture and Business conduct policies and corporate culture	1-10	→ Corporate strategy, P. 8 onwards → Corporate culture, P. 44 onwards	Requirement partially covered
	G1-2	Management of relationships with suppliers	10	→ Supply chain, P. 54 onwards	Requirement partially covered
	G1-3	Prevention and detection of corruption and bribery	10	→ Compliance und Integrität, P. 23 onwards → Key figures, P. 76 onwards	Requirement partially covered
Metrics and targets	G1-4	Confirmed incidents of corruption or bribery	10	→ Compliance und Integrität, P. 23 onwards → Key figures, P. 76 onwards	Requirement partially covered
	G1-5	Political influence and lobbying activities	10		Not applicable
	G1-6	Payment practices	10	→ Payment practices, P. 56	Information not published

12 Key figures

		2022	2023	2024
ESRS	KPI	IND	IND	IND
ESRS 2: General information				
SBM-1	Total turnover in absolute value (billion €)	2.6	2.3	2.2
SBM-2	EcoVadis (Rating)	Gold	Gold	Silver
SBM-2	CDP Climate Change (Rating)	B	B	C
ESRS E1: Climate change				
E1-2	Share of factories with ISO 50001 certification (%)	56	56	50 ¹⁾
E1-4	CO ₂ e red. Scope 1/2 ww. (%) in relation to the base year 2018	68	65	58
E1-5	Share of electricity consumed derived from renewable energy sources (%)	68	65	68
	Total consumption of electricity, gas and heating oil in GWh	283.8	265.5	275.4
E1-6	Market-based GHG scope 1 (t CO ₂ e)	8,076	7,344	4,518
	Market-based GHG scope 2 (t CO ₂ e)	35,796	56,374	52,360 ⁴⁾
	Market-based scope 1+2 (t CO ₂ e)	43,872	63,718	56,878 ⁴⁾
	Location-based GHG scope 1 (t CO ₂ e)	8,076	7,344	4,518
	Location-based GHG scope 2 (t CO ₂ e)	104,577	97,885	95,673
	Location-based scope 1+2 (t CO ₂ e)	112,653	105,229	100,191
	Total market-based scope 3 emissions (t CO ₂ e) ^{1) 2)}	not surveyed	2,494,099	²⁾

¹⁾ In 2024, the production sites were reorganized, and the number of plant areas was increased. As a result, the percentage of areas certified according to ISO 50001 decreased during the reporting year.

²⁾ At the time of editorial deadline, Scope 3 emissions for the 2024 fiscal year were not yet available.

³⁾ As of 2024, a new indicator, RIR, is used instead of LTFIR, in preparation for the CSRD. This leads to a significantly higher number of reportable incidents. The target has therefore been redefined.

⁴⁾ CO₂ emissions for 2024 have been revised downward compared to the first publication. This is due to corrections in the allocation of guarantees of origin as a result of changes within the REHAU Group. This is also the main reason for fluctuations in Scope 2 emissions since 2022.

12 Key figures

ESRS	KPI	2022	2023	2024
		IND	IND	IND
E1-6	Cat. 1 (t CO ₂ e)	not surveyed	696,161	²⁾
	Cat. 2 (t CO ₂ e)	not surveyed	91,612	²⁾
	Cat. 3 (t CO ₂ e)	not surveyed	15,861	²⁾
	Cat. 4 (t CO ₂ e)	not surveyed	111,364	²⁾
	Cat. 5 (t CO ₂ e)	not surveyed	3,174	²⁾
	Cat. 6 (t CO ₂ e)	not surveyed	1,047	²⁾
	Cat. 7 (t CO ₂ e)	not surveyed	10,155	²⁾
	Cat. 8 (t CO ₂ e)	not surveyed	not surveyed	²⁾
	Cat. 9 (t CO ₂ e)	not surveyed	not surveyed	²⁾
	Cat. 10 (t CO ₂ e)	not surveyed	22,670	²⁾
	Cat. 11 (t CO ₂ e)	not surveyed	not surveyed	²⁾
	Cat. 12 (t CO ₂ e)	not surveyed	301,729	²⁾
	Cat. 13 (t CO ₂ e)	not surveyed	not surveyed	²⁾
	Cat. 14 (t CO ₂ e)	not surveyed	not surveyed	²⁾
	Cat. 15 (t CO ₂ e)	not surveyed	not surveyed	²⁾
ESRS E2: Environmental pollution				
E2-2	Share of factories with ISO 14001 certification (%)	82	82	86

¹⁾ In 2024, the production sites were reorganized, and the number of plant areas was increased. As a result, the percentage of areas certified according to ISO 50001 decreased during the reporting year.

²⁾ At the time of editorial deadline, Scope 3 emissions for the 2024 fiscal year were not yet available.

³⁾ As of 2024, a new indicator, RIR, is used instead of LTFIR, in preparation for the CSRD. This leads to a significantly higher number of reportable incidents. The target has therefore been redefined.

12 Key figures

		2022	2023	2024
ESRS	KPI	IND	IND	IND
ESRS E3: Water and marine resources				
E3-4	Specific water consumption (l/kg factory output)	0.50	0.60	0.60
	Specific water consumption (l/€ factory output)	0.1	0.1	0.1
	Absolute water consumption (l)	179.3	198.4	180.8
ESRS E5: Resource use and circular economy				
E5-4	Recycled source materials used in EMEA in absolute value (kt)	58.4	60.0	57.9
	Recycled source materials used in EMEA in relative value EMEA (%)	21.1	23.4 / 20.2	18.3 / 16.1
E5-5	Output quantity of all REHAU plants (EMEA)	395,199	257,004	316,848
	Proportion of packaging made of paper and corrugated cardboard as well as wood and cardboard reels EMEA (%)	64	66	62
	Ratio of single-use plastic packaging to total packaging sales EMEA (Sales of single-use plastic packaging) (%)	23	25	24
	Non-hazardous waste worldwide (in t)	23,180	20,729	24,291
	... of which recycled (in t)	18,826	16,483	20,156
	... of which disposed of (in t)	4,355	4,246	4,159
	Hazardous waste (in t)	1,355	1,236	1,565
	... of which recycled (in t)	681	522	615
	... of which disposed of (in t)	674	714	950
	Non-hazardous waste + hazardous waste (in t)	24,535	21,965	25,880

12 Key figures

		2022	2023	2024
ESRS	KPI	IND	IND	IND
ESRS S1: Own staff				
S1-3	Pulse Survey response rate (%)	77	80	83
	Participants in Pulse Surveys	9,140	8,865	9,389
	Value for "Trust" in the Pulse Surveys (%)	60	60	60
	Value for "Reliability" in the Pulse Surveys (%)	61	60	60
	Value for "Innovation" in the Pulse Surveys (%)	62	62	62
S1-3	Value for "Morals" in the Pulse Surveys (%)	66	63	63
	Value for "Sustainability" in the Pulse Surveys (%)	62	63	63
	Value for "Diversity and Inclusion" in the Pulse Surveys (%)	62	61	61
	Managers at levels E3 to E0 who have started the 360° feedback	69	98	90
S1-6	Total number of employees (deadcount, as at 31.12.)	12,877	12,626	11,949
	of which salaried employees	5,174	5,276	5,395
	of which employees in manufacturing	7,102	7,003	6,554
	Full-time Americas (AM)	2,178	2,308	2,436
	Part time AM	1	1	4
	Full-time Asia Pacific (AP)	1,522	1,543	1,336
	part time AP	0	0	2
	Full-time EMEA (Europe)	7,954	7,535	6,758
	Part time EMEA	1,222	1,324	1,174

12 Key figures

ESRS	KPI	2022	2023	2024
		IND	IND	IND
S1-6	New hires AM	808	927	1,091
	New hires AP	419	289	287
	New hires EMEA	927	651	937
	New hires total	2,153	1,867	2,315
	Number of employees AM	2,179	2,309	2,440
	Staff turnover rate AM (%)	31.9	18.3	14.0
	Number of employees AP	1,522	1,458	1,338
	Fluctuation rate AP (%)	14.7	9.3	29.1
	Number of employees EMEA	9,176	8,859	8,171
	Fluctuation rate EMEA (%)	12.7	3.4	9.3
	Total number of employees	12,877	12,626	11,949
	Total staff turnover rate (%)	10.5	6.9	13.6
	Employees in vocational training (incl. cooperative studies)	280	347	335
	Global training rate (%)	4.0	2.7	2.8
	Number of apprentices	280	347	335
	Proportion of female apprentices (%)	–	23.6	23.6
	Number of apprentices who have completed their training	75	124	85
	Hire rate (%)	96	69	74
S1-8	Cases of violations of or threats to freedom of association or collective bargaining (cases)	–	–	–

12 Key figures

ESRS	KPI	2022	2023	2024
		IND	IND	IND
S1-9	Non-binary (PT)	0	0	0
	Non-binary (FT)	13	19	11
	Female PT	504	521	512
	Female FT	2,624	2,566	2,418
	Male PT	719	771	647
	Male FT	8,837	8,381	7,890
	Women in leadership positions E0-E3 (%)	16.4	16.4	15.8
	Employees younger than 30	3,026	2,733	2,430
	... in %	23.9	22.3	21.2
	Employees 30 to 49	6,613	6,499	5,904
	... in %	52.2	53.0	51.4
	Employees older than 50	3,041	3,026	3,144
	... in %	24	24.7	27.4
S1-12	Number of employees with disabilities	312	172	185
	Proportion of employees with disabilities (%)	5.4	3.3	3.8
S1-13	Average number of hours for further training in classroom or live online training per employee worldwide: overall average	7.5	5.5	4.4

12 Key figures

ESRS	KPI	2022	2023	2024
		IND	IND	IND
S1-13	Number of trained employees	8,518	4,617	4,308
	Number of projects carried out worldwide e-learning courses	17,626	18,787	20,333
	Proportion of women in the GROW development programme (%)	30	32	36
	Number of men in the IGP (International Graduate Programme, formerly International Trainee Programme)	2	2	4
	Number of women in the IGP	3	3	1
	Number of nationalities in the IGP	4	4	3
	Number of participants in the MDP programme	19	19	21
	Number of nationalities in the MDP programme	9	7	8
	Number of participants in the GROW programme	20	19	22
	Number of nationalities in the GROW programme	9	9	9
S1-14	Proportion of factories with ISO 45001 certification (%)	-	21	29
	Employees covered by management system for HSE (%)	77.7	73.8	78.3
	Accidents with >3 lost days per 1 million. working hours – actual state (factories worldwide)	7.02	6.28	11.95
	Accidents with >3 lost days per 1 million. working hours – target state (factories worldwide)	6.64	6.00	17.00
S1-17	Reports of human rights violations (cases) (Violation of the prohibition of forced labour and child labour as well as cases of discrimination based on origin, skin colour or gender)	0	0	0
ESRS S3: Affected communities				
S3-2	Sponsoring (€)	52,195	33,535	16,007

12 Key figures

		2022	2023	2024
ESRS	KPI	IND	IND	IND
ESRS G1: Governance				
G1-3	Share of the topic of corruption in recorded compliance risks (%)	32*	0	0
	Number of employees who have completed compliance courses (Ref. = Refresher Course Bas. = basic course)	2,464*	1,952	1,572
	... in compliance and CoC	Ref: – Base: 791	539	456
	... Antitrust Law Refresher Course	Ref: – Base: 553	758	174
	... Anti-corruption	Ref: 375 Base: 233	2,896	942
	... in cybersecurity	4,698	10,231	9,672
G1-4	Confirmed cases of corruption (cases)	–	0	0

* Combined figures for REHAU Industries and REHAU Automotive

Base emissions 2018

ESRS	KPI	
E1-6	Base emissions 2018 scope 1 (t CO ₂ e)	9,160
	Base emissions 2018 scope 2 market-based (t CO ₂ e)	127,691
	Base emissions 2018 scope 2 location-based (t CO ₂ e)	137,377



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Herausgeber

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

Project management

Andreas Jenne

Project team

Johanna Helmreich

Design

Sinn-D-Sein

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