

As a company belonging to the REHAU Group, Silnova uses the REHAU Group's joint whistleblower system.

Procedure for the REHAU whistleblower system

This procedure describes who can submit complaints, how REHAU can be reached for submitting complaints, the process for submitting complaints as well as their processing and the protection of persons submitting complaints.

The REHAU Group sees itself as a responsible family company and therefore committed to integrity in business dealings and sustainability. REHAU complies with the law and violations of the law are not tolerated. REHAU's global compliance management system is based on this principle. Basic values and rules of conduct are set out in our internal Code of Conduct and in a more precise anti-corruption guideline. These rules are binding for all REHAU employees, regardless of position or hierarchical level. We expect our partners in the supply chain to share our values and principles and therefore accept our Supplier Code of Conduct.

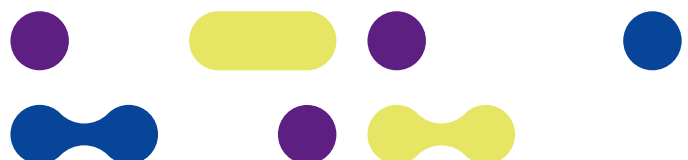
Non-compliance with REHAU internal or legal requirements and the risk of non-compliance with such requirements is referred to as a compliance violation. REHAU's whistleblower system makes it possible to submit information in the event of a compliance violation.

The publication of this procedure results as a legal obligation from the German Act on Due Diligence Obligations in Supply Chains (Lieferkettensorgfaltspflichtengesetz, LkSG) as well as from the Directive 2019/1937 of the European Union on the Protection of Whistleblowers respectively the national laws enacted in implementation thereof. I.e. via the procedure described here you can thus report violations of internal compliance requirements, violations of the law and, in particular, report on all human rights and environmental risks or all violations of human rights and environmental obligations under the LkSG.

Information will be treated with the highest priority and in compliance with all applicable legal requirements.

The aim of this procedure is to provide a transparent description of REHAU's whistleblower process. The effectiveness of the process is reviewed at least once a year and occasion-related. You will find answers to the following questions in this procedure:

1. Does REHAU have a process for reporting and handling of complaints?	2
2. Who can provide a complaint?	2
3. What can be reported?	2
4. How can reports be submitted?	2
5. Who processes reports and how does the processing work?	4
6. Do the persons entrusted by REHAU with the implementation of this procedure act impartially and not bound by instructions?	6
7. As a whistleblower, am I protected from disadvantages or punishment?	6
8. Are there external reporting bodies?	6



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1. Does REHAU have a process for reporting and handling of complaints?

Yes, REHAU has a transparent, Group-wide whistleblowing process that is accessible to everyone. This process is described in this procedure.

2. Who can provide a complaint?

Any natural person, association of persons with legal capacity or legal entity may submit a notice of a compliance violation.

The complaint and whistleblowing process is therefore open to both, internal employees and external partners, such as direct and indirect suppliers and their employees, as well as any person who is potentially affected by human rights or environmental violations in REHAU's business area and in REHAU's supply chain or who wishes to report a violation of the law.

3. What can be reported?

Compliance violations can be reported. These are:

- Non-compliance or threatened non-compliance with REHAU internal compliance requirements (REHAU Code of Conduct and Supplier Code of Conduct)
- Non-compliance or threatened non-compliance with legal requirements
- Complaints or information on all human rights and environmental risks or all violations of human rights and environmental obligations under the LkSG
- Reports according to the applicable national version of the law in implementation of Directive 2019/1937 of the European Union on the Protection of Whistleblowers.

If you wish to provide a report on matters that do not relate to compliance violations, please use other suitable communication channels. Please note that information that does not concern compliance violations will not be processed or forwarded, but deleted.

As an exception, REHAU employees also have the option of using the whistleblower system to submit information on „personnel issues“ that do not relate to compliance violations, such as a violation of human rights, but to other issues (such as for example dissatisfaction with a superior). Such reports will not be processed on the basis of this procedure, but will be viewed and processed exclusively by HR (Human Resources Department).

4. How can reports be submitted?

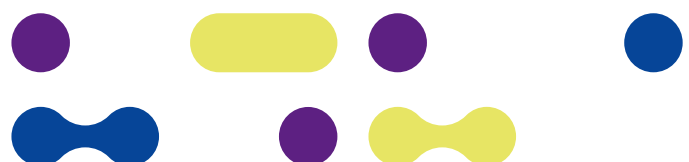
Reports can be submitted via the whistleblowing system CoCoS or by e-mail.

Reports via CoCoS

The whistleblower system CoCoS (Compliance Communication System) can be used to submit information in writing.

The system is available 24 hours a day, seven days a week and in 15 languages.

CoCoS is based on the EQS Business Keeper Monitoring System, which is certified according to European data protection law. This system demonstrably does not allow unauthorised access to the data in the system, which the external provider operating the system has independently confirmed through regular audits and certifications. The system is not linked to internal company systems.



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Procedure for the REHAU whistleblower system

You can give your name when submitting a report or, if you prefer, remain anonymous. If you wish to remain anonymous, the CoCoS system will technically protect your anonymity. However, in this case please make sure that your report does not contain any data that could be used to identify you. Your message will be kept anonymous by encryption and other special security routines. The system does not record IP addresses of the devices you use. As long as you yourself do not disclose your identity, it is not possible for either the system operator or REHAU to find out your identity. The functionality of the anonymity protection is certified by an independent body.

This is how you make a report via CoCoS:

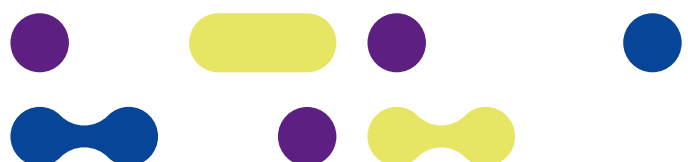
- You can access the CoCoS system via the following link:
<https://www.bkms-system.ch/REHAU>
- You will be taken to an introductory page. There, the notes and selection options in the system initially appear in English. You can use the „Language“ option to select your language from the 15 languages stored, in which you will then also see the input mask. Please also select the country to which your report relates.
- Then click the button “Submit message” on the introduction page.
- You will then be asked to read a security notice for the technically safe submission of a report and – if you wish so – for the protection of your anonymity. To protect the system from machine attacks, you are also required to enter a displayed character string.
- On the following page, you will be asked for the thematic focus of your report.

The following focal points are available:

- Corruption
- Competition law
- Violations of environmental regulations
- Anti-Money Laundering / Foreign Trade Law
- Fraud / misappropriation of company funds / embezzlement / theft
- Violations of the REHAU Code of Conduct
- Other serious violations of the law

The individual topics are explained in more detail at the relevant point in the system. For example, you can report information regarding the risk of violating human rights or human rights violations under the focus area “Violations of the REHAU Code of Conduct”. You can report the risk of violating environmental regulations or a violation of such regulations under the focus area “Violations of environmental regulations”. It is harmless if you assign your report to the wrong category.

- Please click on the relevant focus topic and formulate your report in your own words. Please also answer questions on the subject matter via simple answer selection. You can formulate your report in your native language. For an efficient processing of your note, we recommend a detailed presentation of the facts. Furthermore, you have the option of sending a file of up to 2 MB to support your report. If you wish to submit your report anonymously, please bear in mind, that documents you attach may contain information about the author. After submitting your report, you will receive a reference number as receipt that you have sent the report.



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Procedure for the REHAU whistleblower system

- In a next step, you will be asked to set up a protected mailbox in the system. Only by setting up a mailbox will you be able to communicate with you, such as submitting a confirmation that your report has been received, asking questions to facilitate the clarification of the facts, discussing the facts with you or submitting a status or final report to you. When setting up your protected mailbox, you choose your own pseudonym/user name and password. You do not have to give your name, i.e. you remain anonymous even when setting up a mailbox or during the dialogue, if you so wish.
- You can access this protected mailbox directly via the "Login" button. You can use the mailbox to retrieve messages addressed to you and to send messages to the so-called reporting office (please see point 5 for more details).

Reports via e-mail:

You can also submit reports directly to Group Compliance of REHAU by using the email address **compliance@rehau.com**.

Please also describe the facts of the case in as much detail as possible when submitting a report by e-mail and submit existing documents if applicable.

Please note that reports by e-mail are not subject to the same security standards as a report via CoCoS and, in the case of a report by e-mail, your anonymity, should you wish it, is also not guaranteed due to the visibility of the sender's address.

5. Who processes reports and how does the processing work?

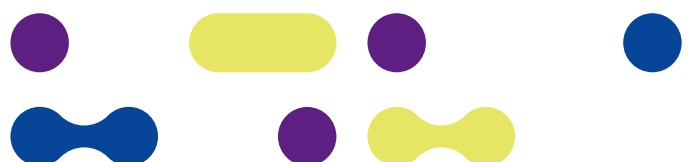
Reports via CoCoS

As soon as a report has been entered in the CoCoS system, the system automatically sends an e-mail to the so-called central reporting office that a new report has been received. This central reporting office consists of the General Counsel Legal & Compliance of the REHAU Group and the Chief Compliance Officer of the REHAU Group.

The central reporting office can assign the processing of a report to the REHAU Group's internal audit department or the regional compliance officer (assigned reporting office). The central reporting office then does not process the report, but it is still involved in the processing and monitors it.

After receipt of your report, you will receive an acknowledgement of receipt from the central reporting office or the persons to whom the processing of the report has been assigned by the central reporting office within a maximum of 7 days. Please note that in the case of an anonymous report via CoCoS, sending an acknowledgement of receipt to you and further contact with you is only possible if you have set up a mailbox in the system through which communication can be handled anonymously.

The reporting office handling the report (central reporting office or assigned reporting office) will arrange for the report to be checked, any investigations to be carried out by the REHAU Group's Internal Auditing department or by an external auditing body, or for any clarifications to be coordinated with other specialist departments (the latter will only take place if you have given your consent) and will be in contact with the person making the report.



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The reporting office handling the report will discuss the facts with you. If you would like a personal meeting, the reporting office will be happy to coordinate such a meeting. If further information is required for the processing or examination of the report, the reporting office will also contact you.

To the extent that investigations are carried out by REHAU Group's Internal Auditing department or by an external auditing body, the reporting office dealing with the report receives a detailed final report with specific findings and recommendations for action. Concrete remedial measures are derived from this. If possible, the reporting office can also process the report itself.

The processing of reports is completed

- if facts are reported that do not concern a compliance violation but other facts;
- if it should not be possible to check the content of the report due to inadequate or incomplete information;
- if, after completion of internal audits, the reported facts are confirmed or not confirmed.

You will be informed of the completion of the processing of a report and, if the content of the tip is confirmed, of the action taken.

If processing has not been completed within 3 months after confirmation of receipt of the report, you will receive feedback on the status of the processing.

The applicable legal requirements regarding the documentation and deletion of reports and regarding data protection are observed.

Only the following persons have access to CoCoS reports on compliance violations:

Access to all messages within the REHAU Group:

General Counsel Legal & Compliance
Chief Compliance Officer REHAU Group
Compliance Manager REHAU Group

Access to all reports within the respective subgroup of the REHAU Group:

Chief Compliance Officer Subgroup

Access to reports assigned to him by the central reporting office for processing within the responsible region:

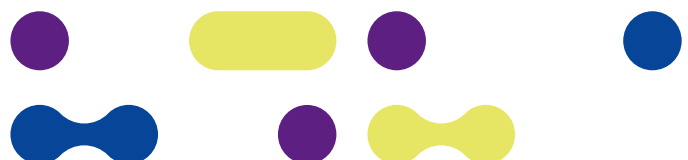
Regional Compliance Officer

Access to reports assigned to them for processing by the central reporting office:

Selected employees of the REHAU Group
Internal Audit Department

Access to CoCoS is password protected. To access the CoCoS system, the abovementioned persons who have access to CoCoS must log into the system with a personal password.

The rights of accused persons will be respected within the framework of the law. They will be informed of allegations in due course and can comment on them. Of course, the name of the person making the allegation, if known at all, will not be disclosed.



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Reports via e-mail:

Reports that reach REHAU via e-mail are processed in the same way as the process described for the CoCoS whistleblower system.

6. Do the persons entrusted by REHAU with the implementation of this procedure act impartially and not bound by instructions?

The central reporting office, all persons to whom reports are assigned for processing and all persons who have access to CoCoS respectively any external auditing bodies possibly involved act impartially and independently of instructions when processing reports.

All persons who have access to the CoCoS system are subject to a duty of confidentiality and have signed a confidentiality agreement.

In case other departments are to be involved in the clarification, the employees concerned who are involved must also sign a confidentiality agreement.

The same applies to notices submitted by e-mail.

7. As a whistleblower, am I protected from disadvantages or punishment?

REHAU does not tolerate any reprisals, retaliation, discrimination or punishment against whistleblowers who submit reports or complaints in good faith and complies with applicable laws in this regard.

Should you fear that you have suffered disadvantages because of a given report, the respective national whistleblower protection laws provide that REHAU has the obligation to prove that the disadvantage has no connection with your report.

You are therefore also protected by the law again.

The confidentiality of your identity is in the first place. Your name - as far as known - as well as the clarification of the facts are treated absolutely confidential. This information is only known to those persons who have access to CoCoS in the course of processing your report. Your name will not be disclosed as part of the processing of reports. Factual information will only be disclosed in the course of the processing of reports if this is necessary. All persons involved in the processing of reports are subject to a confidentiality obligation.

Should REHAU exceptionally and only due to legal requirements (for example to law enforcement authorities) be obliged to disclose your identity, REHAU cannot maintain confidentiality vis-à-vis the competent authorities. In such a case, we will inform you if this is legally permissible.

The protection of identity and confidentiality applies to all whistleblowers who provide information to the best of their knowledge and belief. Persons who knowingly pass on false or misleading information are not protected and REHAU reserves the right to take legal action against such persons who abuse REHAU's whistleblower procedure.

8. Are there external reporting bodies?

The national whistleblower protection laws also provide for so-called external reporting offices to which reports on violations of the law can be given. These are, in particular, government bodies such as authorities, the public prosecutor's office or police authorities that are tasked with receiving reports or complaints. REHAU will promptly publish a list of the external reporting offices provided for by the respective national whistleblower protection laws.

