PANOTEC

DISCLOSURE REGARDING THE PROCESSING OF PERSONAL DATA PURSUANT TO ARTICLES 13-14 OF REGULATION (EU) 2016/679 WITHIN THE CONTEXT OF THE WHISTLEBLOWING POLICY

With this disclosure PANOTEC ITALY S.R.L. (hereinafter the "Company") provides the information required by articles 13 and 14 of Regulation (EU) 2016/679 (the "General Data Protection Regulation" – the "GDPR"), regarding the processing of personal data carried out by the Company within the context of its "Whistleblowing Policy", adopted in compliance with Italian Legislative Decree no. 24 of 10 March 2023 (implementing Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019) and, in particular, of all the activities and obligations connected to the operation of the corporate system for managing whistleblowing reports.

The information which follows is provided to those making a report ("whistleblowers") and to every other potentially "involved" person such as, for example, those indicated as being potentially responsible for illicit conduct, any "facilitators" (as defined in the reference legislation), as well as every other person involved in the "Whistleblowing Policy".

1. The Controller

The Controller is PANOTEC ITALY S.R.L., with registered office at Via G. Polese 2, 31010 Cimadolmo (TV), Italy, tax code/VAT no. and Treviso-Belluno Companies Register no. 05631100269, REA TV-460736, represented by its Chief executive officer, certified e-mail (PEC): panotec.italy@pec.it, e-mail: privacy@panotec.it.

2. Categories of personal data processed and purposes of processing

In accordance with the legislation in question, the Company may acquire the personal data contained in a whistleblowing report, or in files or documents attached to such a report, received by the Company through the channels provided by the aforementioned Policy.

Receiving and managing these reports may give rise, depending on their content, to the processing of the following categories of personal data:

- a) common personal data as referred to in article 4(1) of the GDPR, including, for example, personal details (first name, last name, date and place of birth), contact details (fixed and/or mobile telephone number, postal/e-mail address), job role/task;
- b) "special" personal data as referred to in article 9 of the GDPR, including, for example, information relating to state of health, political opinions, religious or philosophical beliefs, sexual orientation and trade union membership;
- c) "judicial" personal data as referred to in article 10 of the GDPR, relating to criminal convictions and offences, or related security measures.

With regard to the aforementioned categories of personal data, it is important to emphasise that reports should not contain information which is manifestly irrelevant for the purposes of the reference legislation. Whistleblowers are therefore invited not to use "special" or "judicial" personal data unless such data are deemed necessary and essential for the purposes in question, in compliance with article 5 of the GDPR.

The aforementioned information will be processed by the Company – the Controller – in accordance with Italian Legislative Decree no. 24/2023 and, therefore, in general, to carry out the necessary investigative activities aimed at verifying the validity of the facts reported and the adoption of any consequent measures.

Furthermore, data may be used by the Controller for purposes connected to defending or exercising its rights in the context of judicial, administrative or out-of-court proceedings and in the context of civil, administrative or criminal disputes arising in relation to any report made.

3. Legal bases for processing personal data

The legal basis for processing personal data is mainly the fulfilment of a legal obligation to which the Controller is subject – article 6, para. 1, letter c) of the GDPR – which, by virtue of the legislation mentioned above, is required to implement and manage channels dedicated to receiving reports of illicit conduct detrimental to the Company's integrity and/or to the public interest.

In the cases provided for by the same legislation, the whistleblower's freely given and specific consent may be requested – pursuant to article 6, para. 1, letter a) of the GDPR – in particular where there is a need to disclose their identity, or where a report made orally, via telephone or via a voice messaging system, is recorded, or where direct meetings are held with the report manager.

The processing of "special" personal data, potentially included in a report, is based on the need of the Controller and/or of the Data Subject to fulfil specific obligations or to exercise specific rights in the field of employment law, pursuant to article 9, para. 2, letter b) of the GDPR.

As for the purpose of establishing, exercising or defending legal claims, the legal basis for processing personal data is the Controller's legitimate interest, as referred to in article 6, para. 1, letter f) of the GDPR; for the same purpose, the processing of "special" personal data, if any, is based on article 9, para. 2, letter f) of the GDPR.

4. Processing methods and storage period of personal data

The personal data included in reports made in compliance with the "Whistleblowing Policy" shall be processed by persons duly authorised by the Company, in accordance with the principles of fairness, lawfulness and transparency set out in article 5 of the GDPR.

Personal data may be processed by analogue and/or electronic/telematic means, functional to storing, managing and transmitting such data. In any case, adequate physical, technical and organisational measures are applied to ensure security and confidentiality during every stage of the procedure, including the archiving of the report and related documents – without prejudice to article 12 of Italian Legislative Decree no. 24/2023 – with particular reference to the identity of the whistleblower, of the persons involved and/or mentioned in the report, and to the content of the report and related documentation.

Any report received by the Company, together with the attached files and documents, shall be stored for the time needed to manage the report and, in any case, as provided for by law, for a period not exceeding five years from the date on which the final outcome of the reporting procedure is communicated. After this period, reports are deleted from the system or stored in anonymised form.

In line with paragraph 2, any personal data included in a report which are manifestly irrelevant for its purposes shall be deleted immediately.

5. Communication and transfer of personal data

In addition to the internal persons specifically authorised by the Controller, the personal data collected may also be processed, within the context of the "Whistleblowing Policy" and for the purposes indicated, by the following third parties, formally appointed as Processors where the conditions of article 28 of the GDPR are met:

- providers of consultancy and assistance services in the implementation of the "Whistleblowing Policy" (including the provider of the reporting platform appointed under art. 28 GDPR by PANOTEC ITALY S.R.L.);
- IT companies and professionals regarding the application of adequate technical-IT and/or organisational security measures concerning the information processed by the Company's systems.

Where the conditions are met, personal data may be transmitted to the Judicial Authority and/or to Police Bodies requesting them in the context of a judicial investigation.

Personal data will be processed within the European Economic Area (EEA) and stored on servers located therein.

Under no circumstances will personal data be disseminated.

6. Rights of the Data Subject

Data Subjects may exercise the rights referred to in articles 15 et seq. of the GDPR in order to obtain from the Controller, for example, access to their personal data, the rectification or erasure of such data, or the restriction of processing, without prejudice to the right, in the absence of a satisfactory response, to lodge a complaint with the competent Supervisory Authority (in Italy, the Garante per la protezione dei dati personali).

In order to exercise these rights, Data Subjects should send a specific free-form request to the Controller at privacy@panotec.it or by PEC to panotec.italy@pec.it, or send to the same addresses the form available on the website of the Italian Data Protection Authority.

Please note that the aforementioned rights may be restricted pursuant to article 2-undecies of Italian Legislative Decree no. 196 of 30 June 2003 (the "Privacy Code", as amended by Italian Legislative Decree no. 101/2018), for the time and within the limits in which this constitutes a necessary and proportionate measure, if exercising such rights might result in actual and concrete prejudice to the confidentiality of the whistleblower's identity.

In such cases, Data Subjects shall in any event have the right to refer to the Italian Data Protection Authority so that it may assess whether the conditions exist for acting in the manner provided for by article 160 of Italian Legislative Decree no. 196/2003.

Cimadolmo (TV), 30/10/2026

PANOTEC ITALY S.R.L. – the Chief executive Officer Carlo Capoia