



## WHISTLEBLOWING MANAGEMENT

Palini Vernici S.r.l. implements a process of receipt, analysis and processing of reports, including anonymous ones, aimed at preventing and fighting illicit conduct or conduct not based on the principles of ethics and integrity.

The process complies with the regulatory changes introduced by Legislative Decree 10 March 2023, No. 24 for the implementation of Directive (EU) 2019/1937 of the European Parliament and Council dated October 23 2019, on the protection of individuals who report breaches of Union law and provisions concerning the protection of individuals who report breaches of national laws (the so-called Whistleblowing Decree).

For submitting and handling reports to Palini Vernici S.r.l. you may send a registered letter to our office or contact us directly, clearly indicating that it is a whistleblowing report.

### Who can report

The following parties can submit a report:

- employees, self-employed workers, contractors, volunteers and trainees, including unpaid ones, who work at Palini Vernici S.r.l.;
- workers or contractors, who carry out their work activities at entities that supply goods or services or that carry out works for third parties; freelance professionals and consultants who work at Palini Vernici S.r.l.; shareholders and persons of Palini Vernici S.r.l. with functions of administration, management, control, supervision or representation.

These individuals can report information on breaches they have become aware of within their work context.

Reports can also be made:

- when the legal relationship has not yet begun, if information on breaches was acquired during the selection process or at other pre-contractual stages;
- during the probationary period;
- after the termination of the legal relationship if the information on breaches was acquired during that relationship.

Palini Vernici S.r.l. hopes that the identity of the reporter, whose confidentiality is ensured in compliance with the regulations in force, will be explicitly stated in the reports, to facilitate the verification of the facts reported and to inform the reporting party of the outcome of the investigations carried out. Anonymous reporting is still allowed.

### **What to report**

Information on breaches concerning facts (of any nature, even if merely omissive), referring to Individuals of Palini Vernici S.r.l. or Third Parties, that may include:

- breaches of the provisions of Legislative Decree no. 231/2001 and those that constitute its implementation and/or of the internal company regulations and/or in any case likely to cause damage or harm, even if only in terms of image or reputation, to Palini Vernici S.r.l.;
- administrative, accounting, civil or criminal offences;
- unlawful conduct pursuant to Legislative Decree 8 June 2001, No. 231;
- offences falling within the scope of European Union acts and national provisions implementing them;
- acts or omissions detrimental to the financial interests of the European Union;
- acts or omissions concerning the internal market (e.g. competition and state aid breaches);
- acts or conduct that may void the goal or purpose of the provisions of the European Union acts.

Reports must relate to facts of which the reporting party has knowledge, the reporting party having reasonable grounds to believe that the information reported is true at the time of reporting.

Reports must be made in a timely manner with respect to the knowledge of the facts so as to make it actually possible to verify them.

The following do not constitute whistleblowing reports: objections, claims or requests linked to an interest of a personal nature on the part of the whistleblower that relate exclusively to his/her individual employment relationship, or inherent to his/her relationship with hierarchically superior figures; communications or complaints relating to activities of a commercial or public service nature.

### **Protection of the reporting party**

In compliance with the provisions of the law Palini Vernici S.r.l. guarantees the full protection of the person submitting the report, ensuring the confidentiality of his/her identity and of the facts reported, starting from the receipt of the report and forbids (and applies penalties to the extent allowed by its powers and competence) any direct or indirect form of retaliatory or discriminatory measures and conduct adopted against the person submitting the report as a result of the report, including those omissive, even attempted or threatened, as well as those aimed at third parties related to the reporting party, such as relatives, colleagues, legal entities that the reporting party owns or works for, who operate in a working context related to Palini Vernici S.r.l..

The persons in any capacity involved in the management of reports are bound, within the limits provided for by law, to confidentiality with regard to the existence and content of the report received and to the activity carried out in this regard, and they guarantee the confidentiality of the identity of the reporting party in accordance with the provisions of the applicable legislation.

The reporting party is issued an acknowledgement of receipt of the report within 7 days of its receipt. The reporting party is also informed of the outcome of the investigations carried out in this respect.

### **Protection of the Person Involved**

Palini Vernici S.r.l. protects the rights of the People Involved, first of all by ensuring, in order to guarantee appropriate confidentiality, that any communication related to their identity strictly follows the "need to know" criterion (the principle by which a person is authorised to access certain information only if necessary - and within the limits of what is necessary - for the performance of activities falling within his/her competence according to the tasks assigned by the company).

The Person Involved is informed of the existence and content of the report and receives a copy of it, with the exception of the reference to the identity of the Whistleblower, which may not in any case be disclosed to the Person Involved, except in those cases expressly provided for by law.

The Person Involved has the right to be informed of the outcome of the investigation. After due consideration, the disclosure to the Person Involved may be delayed or avoided in whole or in part if it appears necessary to await the action of public authorities, or if it is reasonable to believe that, by providing the disclosure, the confidentiality of the identity of the Whistleblower protected by law may be at risk.

## **Personal Data Processing**

As part of the reporting process, personal data are processed in compliance with the legislation in force (EU Regulation 679/2016 and Legislative Decree. 196/2003, as amended by Legislative Decree 101/2018).

Consult "Wistleblowing Privacy Policy" for the information on the processing of personal data.