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“WHISTLEBLOWING POLITICY “

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ANNEX: REPORT FORM “WHISTLEBLOWING”

Premise

1. The Company BS SERVICE GROUP S.R.L. (the "Company"), has conformed its business policy to respect the principles of legality and fairness provided for by its own Code of Ethics, thereby demonstrating its non-involvement in incorrect or illegal policies or conduct. This policy is set out in the organization, management and control Form for the prevention of the risk of crime adopted pursuant to and for the effects indicated by articles 6 and 7 of Legislative Decree 231/2001 (the "231 Form").

For this reason, the Company provides the opportunity to employees and external parties (business partners, collaborators, consultants, customers, suppliers) to submit, for the protection of the integrity of the Company, detailed reports of possible illicit conduct, situations that can cause damage or prejudice to the Company, such as fraud, a generic risk or a potentially dangerous situation relevant pursuant to the Legislative Decree 231/2001 that, in good faith, based on reasonable certainty founded on facts, they believe to have occurred.

2. Purpose.

This Policy aims to regulate the reporting management process, in the meaning defined in paragraph 3 underneath, according to methods suitable to guarantee the confidentiality of the identity of the reporter in relation to company personnel not authorized to know such data, in accordance with paragraph 2 bis of art. 6 of Legislative Decree 231/2001. BS SERVICE GROUP S.R.L. is in fact committed to protecting from intimidation and retaliation those who have made, in good faith, a report. With respect to reports made by subjects who have declared their personal information and who are in bad faith and/or are proven to have slanderous/defamatory content, appropriate legal protection actions will be activated against the identified reporter.

3. Reports (Whistleblowing)

The reports (hereinafter: "Reports", "Report" or also "Whistleblowing") have as their object:

- Illicit conduct, relevant pursuant to Legislative Decree 231/01;
- violations or suspicions of violations of Form 231 and/or the Code of Ethics. The behaviours being reported have the following characteristics:
- they can be classified as having committed a specific violation or also as simply omissive in relation to the violation itself;
- they can relate to a request for a violation or inducement to commit a violation;
- they can cause a damage or an economic, patrimonial or even only reputational prejudice to the Company;

The illicit conduct reported must concern situations of which the subject has become directly aware. Anonymous reports, i.e., devoid of elements that allow their author to be identified, even if delivered through the methods described herein, will not be taken into consideration,

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but will be subject to further verification only if they relate to facts of particular seriousness and with a content that is adequately detailed and circumstantiated.

4. Sending the Report.

Anyone who intends to make a report (hereafter: Reporter 1), must fill out the appropriate form "Whistleblowing Report Form" ("Form"), attached to this document and found at the following link <https://www.bsservicegroup.com/whistleblowing-en.pdf>

The Form provides the Reporter with a guided path, structured through a series of questions and requests for supporting elements, aimed at describing the situation that is the subject of the Report in a clear, precise and detailed manner. Reports must be based on precise and consistent factual elements and, for this purpose, the reporter is asked to attach any documentation to the Form proving the facts reported.

The completed Form and the possible attachments should be sent by the Reporter to the Supervisory Board ("OdV") by e-mail or in hard copy. In particular, if the reporter has a certified email address (PEC) or a generic mail, the e-mail must be sent to the following PEC address dedicated for this purpose: odvbsservicegroup@legalmail.it, which is set to receive ordinary mail as well.

In hard copy, either by depositing the Report in the letterbox located at the Company's headquarters or by sending the Report to the physical address of the aforementioned office for the attention of the Supervisory Board ("OdV") and bearing the words: "Confidential for the Supervisory Board - Whistleblowing Report."

By forwarding the Report, the Reporter refrains from taking independent analysis and in-depth initiatives.

5. Managing the reports

5.1 General Information

The task of managing the reports is entrusted to the internal member of the Supervisory Board who, once the relevance of the Report for the purposes of Legislative Decree 231/01 has been verified, is required to promptly transmit the Report received to the other members of the Supervisory Board of the Company, keeping the personal data of the Reporter confidential.

The Supervisory Board is in fact characterized by autonomy and independence with respect to the company where the violations reported are perpetrated, not being responsible for any operational area and functionally responding to the Company's Board of Directors.

The Supervisory Board treats the Reports received in a confidential manner, adopting verification methods suitable to protect the Reporter as well as the identity and honorability of the reported subjects.

Finally, the Supervisory Board undertakes not to use the information received outside of the investigative purposes it is responsible for.

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If the subject of the Report is a member of the Supervisory Board, the Report itself must be passed on to a third party body or entity (e.g. legal, compliance manager, etc.), who will operate pursuant to this Policy as reporting manager (instead of the Supervisory Board).

5.2 Preliminary Verification

All Reports received are subject to verification by the internal member of the Supervisory Board in order to understand whether the communication received is accompanied by the information necessary to preliminarily verify its validity and to be able to start the subsequent in-depth activities.

In the activities of preliminary verification, the internal member of the Supervisory Board will be able to make use of the support of other functions of the Company or of specialized consultants, based on the specific skills required in relation to the content of the Report being verified.

At the end of the preliminary verification, the internal member of the Supervisory Board archives, in the same e-mail inbox, the unsubstantiated Reports or those that, based on the description of the facts and the information provided by the Reporter, do not allow to obtain a sufficiently detailed picture to be able to start further investigations to ascertain their validity as well as those that are manifestly unfounded.

Such Reports are accounted for in the periodic reporting described below.

After 10 years from the archiving date, such Reports can be deleted.

However, reports that are significant for the purposes of Form 231 will be forwarded to the Supervisory Board for appropriate management.

5.3 In-depth analysis of the verifications

If the preliminary verification has determined that the Report, being adequately detailed, can be subject to further in-depth activities aimed at assessing its validity, the Supervisory Board:

- carries out specific verification activities, possibly making use of other company structures based on specific skills, or of external consultants, where necessary;
- interrupts the in-depth activities if, following them, the Report turns out to be unfounded.

The Supervisory Board undertakes to provide a first feedback to the Reporter within 7 (seven) days after receiving the Report. The Supervisory Board strives to ensure that the Reports are processed within a reasonable period of time. The duration of the preliminary investigation process cannot normally exceed three months, except particular circumstances to be proven and documented. During the investigation phase, the Supervisory Board can inform the Reporter about the status of his Report, also asking the latter any further questions and requests for clarification regarding the Report.

During the investigation and verification phase, the Supervisory Board:

- guarantees the impartiality, fairness and accuracy of the analysis and evaluation of the report;

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- ensures the confidentiality of the information collected and the confidentiality of the identity of the Reporter.

5.4 Results and archiving

Once the investigation phase is completed, the Supervisory Board registers the Reports in a specific "Register of Reports and Investigations", also briefly describing the analysis activities carried out and the results obtained. It will then archive the Report and associated documentation in a specific directory accessible to Supervisory Board members only. The sanctioning system will be activated in accordance with the provisions of paragraph 6, if necessary.

The Supervisory Board then concludes the investigating process of the Report with a report to the Board of Directors and to the depository of disciplinary power with reference to the reported subject, i.e.:

- Administrator and "Human Resources" Department, for employees;
- Chief Executive Officer for third parties (business partners, collaborators, consultants, customers, suppliers; for Supervisory Board members, the responsibility for examining the incident lies with the Board of Directors);

6. Sanctioning system

6.1 Identification of the body responsible for activating the Sanctioning system

According to the position of the person to whom the Report refers to (reported person), the Supervisory Board identifies the company function responsible to proceed with possible measures/ necessary interventions (see the previous paragraph of this Policy), also keeping the Board of Directors informed and keeping the identity of the Reporter secret in any case, except in cases of law or authorization for disclosure by the Reporter himself.

This Policy is without prejudice to the criminal and disciplinary liability of the Reporter in the event of slanderous or defamatory reporting pursuant to the penal code and art. 2043 of the civil code.

The behavior of those who intentionally or grossly negligently make reports that prove to be unfounded is also sanctioned.

Possible forms of abuse of this Policy, such as Reports that are manifestly opportunistic and/or made for the sole purpose of harming the reported person or other subjects, and any other hypothesis of improper use or intentional instrumentalization of the institution covered by this Policy, are a source of liability in disciplinary and other competent seats

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6.2 Adoption of the provisions of the sanctioning System

The body responsible for activating the sanctioning System decides the type of sanction to be imposed on the reported subject, i.e. the person who committed the violation ascertained after the report.

The sanction, which must be in line with the provisions of the applicable labor and civil laws, can be commensurated according to the seriousness of the fact.

In the event that the Reporter is co-responsible for the violations, a privileged treatment is provided for the latter compared to the other co-responsible persons, compatibly with the violation committed and with the applicable regulations.

7. Guarantees related to the Reporting System (Whistleblowing)

The violation of the data confidentiality obligations of the Reporter is considered in the same way as a violation of Form 231 and will be sanctioned pursuant to the sanctioning and disciplinary system referred to in Form 231.

The Company does not tolerate threats, retaliation and/or discrimination against anyone who, in good faith, reports illegal and/or non-compliant conduct with Legislative Decree no. 231/2001 or other regulations in force.

8. Reporting

The Supervisory Board annually reports on the correct functioning of the internal reporting systems, reporting in its report the aggregate information on the results of the activity carried out and the follow-up given to the Reports received; in preparing this report, the Supervisory Board is required to comply with the provisions of the regulations on the protection of personal data.

9. Privacy policy

In compliance with the provisions of EU Reg. 2016/679 (European Regulation for the Protection of Personal Data) we provide you the due information regarding the processing of the provided personal data. This policy is provided in accordance with the Articles 13 and 14 of EU Reg. 2016/679 (European Regulation for the Protection of Personal Data).

Type of processed data

The personal data object of processing, fall into the following categories:

Personal data of the repoter in case of reports made non-anonymously through the specific platform either for employees or for those who frequent the buildings, through the use of the specially marked boxes installed in different industrial plants:

- Mandatory Common: first name, last name, type of existing relationship with the Company;

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-Optional Common: position, role, qualification, telephone contact, e-mail address.

Personal data of the reporter in case of reports made non-anonymously through channels other than the platform. In case of reports made verbally by telephone or at a specific requested meeting, the processed personal data are those voluntarily communicated by the reporter.

Personal data referred to the reporter(s) and/or other persons involved in the report

The data that can be processed are those that the reporter has intended to provide to represent the facts described in the report. In this case, the Company is not able to determine a priori the data object of the report, that can therefore also include special data or data relating to criminal convictions and crimes. The aforementioned data will be processed using computer and paper devices that guarantee their security and confidentiality. Documentation in paper form is limited to the minimum necessary and archived and kept in cabinets and rooms equipped with security locks. The transmission of the data provided by the reporter by accessing the platform is managed with HTTPS protocol. End-to-end cryptography techniques are also applied to all data in transit and archived, thus guaranteeing the confidentiality of the transmitted information. No cookies are used to transmit personal information, nor persistent cookies are used for tracking users. Only technical cookies are used to the strictly necessary extent for the correct and efficient use of the platform. The use of session cookies (which are not saved persistently on the user's computer and disappear when the browser is closed) is strictly limited to the transmission of session identifiers (consisting of random numbers generated by the server) necessary to allow secure and efficient search of the platform.

The data controller, in accordance with art.4 of EU Reg. 2016/679, is B.S. SERVICE GROUP S.R.L. represented by its Legal Representative headquartered in via Brodolini, 33 - 60044 Fabriano (AN) - PEC [**bsservicesrl@legalmail.it**](mailto:bsservicesrl@legalmail.it)

The DATA PROTECTION OFFICER is not appointed.

The company Contact Person for the Privacy Office can be contacted at the following e-mail address privacy@bsservicegroup.com

Purposes of processing, legal basis, storage period and nature of the provision

Execution of investigative activities and adoption of measures:

Your data will be processed for the purpose of carrying out the necessary investigative activities aimed at verifying the validity of the reported fact and the adoption of the possible necessary measures. Pursuant to Art. 6, paragraph 1, letter b), the processing is necessary for the fulfillment of a legal obligation (L. n. 179/2017, Legislative Decree n 24/2023 bearing "Implementation of EU Directive 2019/1937"). Your data are stored for a period of time not exceeding the necessary for the pursuit of the purposes for which they were collected, in accordance with legal obligations or to however allow the Company to protect its own rights and interests or of third persons (e.g. defense in court). The data are automatically deleted from the platform 5 years after the closure of the report. The provision of the data is optional it is understood that a

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possible refusal to respond at the time of collecting the information, or a possible denial to process the data can result in our objective inability to consider the report.

Nature of the provision and consequences of the possible refusal

The provision of the Reporter's data is required and a possible refusal makes it impossible to follow the process of the whistleblowing procedure. However, the application of the anonymous report procedure is possible only if the reports themselves are adequately circumstantiated and provided in great detail, i.e. where they are able to bring out facts and situations by relating them to specific contexts.

Recipients or categories of data recipients

The recipients of the personal data are the members of the Company's Supervisory Board who, in compliance with the related provisions of the current legislation and this Policy, are required to guarantee the confidentiality of the identity of the Reporter. While ascertaining the validity of the Report, where necessary for needs related to the preliminary activities, the personal data can be forwarded to other structures and/or functions of the Company.

In such a case, the aforementioned duties of conduct aimed at ensuring the confidentiality of the Reporter's identity will fall on those involved in supporting the Supervisory Board. Personal data can be disclosed to the Head of the company function in charge of disciplinary measures and/or to the accused person exclusively in cases where there is the express consent of the Reporter, or when the notification of the disciplinary violation is solely based on the Report and the knowledge of the identity of the Reporter is absolutely essential to the defense of the accused person.

If the condition exists, personal data can also be disclosed to third parties, included in the following categories:

(a) Consultants (Law Firms, etc.);

b) Institutions and/or Public Authorities, Judicial Authorities, Police Bodies, Investigation Agencies.

In any case, personal data will not be disseminated.

Data transfer to a third country

Your personal data will not be transferred outside the EU.

Rights of interested parties

EU Regulation 2016/679 (Articles from 15 to 22) grants the interested parties the exercise of specific rights. In particular, in relation to the processing of their personal data, object of this policy, the interested party has the right to ask the Company for access, rectification, cancellation, limitation, opposition and portability; furthermore, the interest party can propose a complaint, with the Supervisory Authority, that in Italy is the The Italian Data Protection Authority. In accordance with Article 2-undecies of Legislative Decree No. 196/2003, as amended, (hereinafter, Privacy Code) (in implementation of Article 23 of the Regulation), we inform that the aforementioned rights cannot be exercised by certain interested parties involved in the report (reported and/or other people involved in the report), if actual and concrete prejudice to the confidentiality of the identity of the reporter can result from the exercise of such rights. In particular, the exercise of such rights:

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✓ can be carried out in accordance with the provisions of the law or of the regulation governing the sector (including Legislative Decree No. 231/2001 as amended by Law No. 179/2017);

✓ can be delayed, limited or excluded by justified communication made without delay to interested party, unless such communication would jeopardize the purpose of the limitation, for the time and within the limits where this constitutes a necessary and proportionate measure, taking into account the fundamental rights

and legitimate interests of the interested party, in order to safeguard the confidentiality of the identity of the reporter;

✓ in such cases, the rights of the interested party can also be exercised through the Protection Authority according to the manner set forth in Article 160 of the Privacy Code, where the Protection Authority informs the interested party that it has carried out all the necessary verifications or has conducted a review, and of the interested party's right to propose judicial review.

At any time, the interested party can ask B.S. SERVICE GROUP S.R.L. to exercise his rights by contacting the company's Privacy Contact, who can be reached at privacy@bsservicegroup.com.

Policy Changes

The owner reserves the right, at its discretion, to change, modify, add or remove any part of this privacy policy at any time. In order to facilitate the verification of possible changes, the policy will include the update date

Complaint

Interested parties, who believe that the processing of their personal data occurs in violation of the provisions of the General Data Protection Regulation, have the right to propose a complaint pursuant Article 77 of the General Data Protection Regulation to a Supervisory Authority, that for the Italian territory is the The Italian Data Protection Authority according to the procedures provided on the website www.garanteprivacy.it.