

## **WHISTLEBLOWING POLICY**

### **I. PURPOSE / OBJECTIVES**

Building Support Services S.R.L. (hereinafter referred to as the "Company" or "BSS") is committed to the highest standards of transparency, integrity and accountability. BSS is committed to conducting its business with an emphasis on honesty and integrity, maintaining professional behavior, having zero tolerance for illegal acts and offenses that could damage its prestige and credibility. We expect all of our employees (including temporary and contract employees), shareholders and persons serving on the management or governing body, as well as consultants or subcontractors, if the case, persons on internship programs with the Company, persons seconded to the Company and agents acting on behalf of the Company, to maintain high ethical standards and uphold the values and behaviors in accordance with the provisions of our Code of Business Conduct.

#### **1. PURPOSE**

The decision to adopt a Whistleblowing Policy within the Company (hereinafter referred to as the "Policy") rests with the Management, at the highest level, and the purpose of implementing this Policy is:

- to make available to employees and third parties the opportunity to report law violations that have occurred or are likely to occur within the Company and which are exemplified in chap. VII of the Policy;
- to protect the Company against ethical misconduct, fraud, and any other aspects of non-compliance that would damage the Company's image, and its business or entail legal, contractual or any other kind of sanctions, reducing the Company's prestige and profitability;
- to provide guidance on how to report situations of law violation;
- to confirm that the confidentiality of the whistleblower will be assured and that genuine concerns can be reported honestly without fear of reprisal, or that negative action might be taken even if they prove to be erroneous.

#### **2. OBJECTIVES**

- to provide an internal environment in which any person (employee, shareholder and individuals from the management body, subcontractor, consultant, etc.) shall feel supported to express opinions with confidence and to report matters that they suspect as improper, unethical, illegal or inappropriate behaviour within the Company and of which they have become aware in a professional setting;



- to encourage the identification and reporting of any inappropriate, unethical, illegal or improper behavior at all levels of the Company;
- to develop procedures for reporting and dealing with such concerns;
- to ensure that such disclosures are approached seriously, confidentially and handled without fear of any reprisals;
- to contribute to the promotion and development of a culture of knowledge, accountability, and integrity within the Company.

## II. MAIN REGULATORY FRAMEWORK

- EU Directive 2019/1937 on the protection of persons reporting breaches of Union laws;
- Act No. 361 of 2022 on the protection of whistleblowers;
- Law No 682/2002, on the protection of witnesses, as amended and supplemented;
- Law No 286/2009 - New Criminal Code, as amended and supplemented;
- Law no. 53 of January 24, 2003 - Labor Code, as amended and supplemented;
- Law no. 78/2000, for the prevention, detection and sanctioning of corruption, with subsequent amendments and additions;
- Law no. 31/1990, on commercial companies, republished, with subsequent amendments and additions;
- Regulation No. 679 of April 27, 2016 on the protection of individuals about the processing of personal data and on the free movement of such data.

This Policy shall comply with the provisions of the above normative acts, in their amended and updated versions, where applicable.

The list of normative acts is not exhaustive, but indicative, and the Company undertakes to ensure that it strictly and fully complies with the updated legal obligations provided for in the areas covered by this Policy.

## III. GENERAL PRINCIPLES

The principles governing the protection of reports on law violations are as follows:

- **the principle of legality**, according to which the Company should respect fundamental rights and freedoms, by ensuring full respect for, inter alia, freedom of expression and information, the right to protection of personal data, the freedom to conduct a business, the right to a high level of consumer protection, the right to a high level of human health protection, the right to a high level of environmental protection, the right to an effective remedy and the right to a defence
- **the principle of accountability**, according to which the Whistleblower should submit data or information on the facts reported;
- **the principle of impartiality**, according to which the examination and resolution of reports shall be carried out without subjectivity, irrespective of the convictions and interests of the persons responsible for their resolution;



- **the principle of good stewardship**, according to which the Company is obliged to carry out its activity with a high degree of professionalism, in conditions of efficiency and effectiveness in the use of resources;
- **the principle of good balance**, according to which no person may avail himself/herself of the legal provisions governing the Policy to lessen the administrative or disciplinary sanction for a more serious act of his/her own that is not related to the reporting;
- **the principle of good faith**, according to which a person is protected if he/she had reasonable grounds to believe that the information concerning the reported violations was true at the time of reporting and that such information fell within the scope of this Law on the Protection of Whistleblowers in the Public Interest.

#### IV. INFORMATION

The company undertakes to lawfully comply by publishing the following information on its website, in a separate, easily identifiable and easily accessible section:

- conditions for whistleblower protection under this law;
- contact information for reporting: postal and e-mail address;
- the procedure applicable to the reporting of the infringement, including how the Company may request the Whistleblower to clarify the reported information or provide additional information, the deadline for informing the Whistleblower, as well as the type and content of the information;
- the obligation to keep confidential the Whistleblower's identity;
- the obligation to ensure that Whistleblowers are informed about the processing of personal data, following the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of April 27, 2016, on the protection of individuals about the processing of personal data and on the free movement of such data and repealing Directive 95/46/C E (General Data Protection Regulation) and of Law no. 63/2018 on the protection of natural persons about the processing of personal data by competent authorities for prevention, detection, investigation, prosecution and combating of criminal offenses or the execution of penalties, educational and security measures, as well as on the free movement of such data and the provisions of Regulation (EU) 2018/1. 725 of the European Parliament and of the Council of October 23, 2018, on the protection of persons concerning the processing of personal data by Union institutions, bodies, offices and agencies and on the free movement of such data and repealing Regulation (E C) No 45/2001 and Decision No 1.247/2002/EC.

#### V. DEFINITION OF "WHISTLEBLOWER"

The Whistleblower is any employee, officer, consultant, external person in internship programs with the Company, external person seconded to the Company, or agent of the Company who publicly reports or discloses information concerning violations outlined in Section 7 below, acquired in the context of his or her work-related activities. In addition, they perceive a need for protection against adverse action that may be taken against them as a result of their reporting.



Whistleblowers may be shareholders and persons who are members of the Company's administrative, management or supervisory bodies, including non-executive members of the Board of Directors.

A whistleblower may be any person working under the supervision and management of the Company or its subcontractors and suppliers.

A whistleblower is also a person whose employment relationship has not yet commenced and who makes reports through internal or external reporting channels or publicly discloses information on violations of law obtained during the recruitment process or other pre-contractual negotiations or where the employment or service relationship has ended.

A Whistleblower may choose not to disclose his or her identity, but the Company recommends that reports should not be anonymized while ensuring confidentiality.

## **VI. SCOPE**

The Policy applies to the Company's business and covers all BSS employees (including temporary and contract employees), shareholders and persons serving on the Company's board of directors, subcontractors, consultants, external persons on internship programs with the Company, or seconded to the Company and agents acting on behalf of the Company.

The Policy is not part of the Whistleblower's contract terms with the Company, which will be provided separately.

The Policy also applies to a person whose employment relationship has not yet commenced and who makes reports through internal or external reporting channels or publicly discloses information on law infringements obtained during the recruitment process or other pre-contractual negotiations or if the employment or employment relationship has ended.

## **VII. OBJECT OF REPORTING**

Whistleblower reporting situations are those in which a person expresses concern by providing information, including reasonable suspicions, about actual or potential violations of law that have occurred or are likely to occur within the Company, in which he or she works or has worked or with which he or she is or has been in contact through his or her activities, as well as information about attempts to conceal such violations.

The following are examples of Whistleblower reporting situations, a list not exhaustive:

- any suspected fraudulent behaviour;
- any corrupt behaviour;
- breach of any applicable antitrust and competition rules;
- breach of personal data protection and security rules;
- endangering person/s health and safety;
- endangering the environment;





- committing a criminal offense;
- failure to comply with any legal or regulatory obligation and concealing of any information relating to any of the above.

## VIII. IMPLEMENTATION OF THE POLICY

The Company implements the provisions of the Whistleblowing Policy through the Whistleblowing Complaints Handling Procedure, available on the Company's intranet page and referred to in the Company's Code of Business Conduct.

## IX. CONFIDENTIALITY

The Company will take all reasonable precautions to keep confidential the identity of any person reporting a concern following the conduct of a thorough and fair investigation and in compliance with applicable law. Access to any report will only be granted to a member of staff who needs to have access to the contents of the report to manage the situation. The identity of the person submitting the report will not be disclosed without explicit consent to any person outside the staff receiving and following up on the report. The Company will ensure that all personal data is processed under the Data Privacy Policy and that any person involved in the investigation is aware of the data protection requirements.

## X. PROTECTION

The Company is committed to ensuring that no person will be disadvantaged in any way by raising concerns about suspicious behaviour that may be subject to reporting, provided that the person has reasonable grounds to believe that the information is true and accurate at the time of reporting and has been reported following this Policy.

## XI. INVESTIGATION PROCEDURES

Acknowledgment of receipt of reports of potential violations that fall within the scope of this Policy will be made no later than seven days after receipt. Complaints will be promptly, impartially, and properly investigated in accordance with the Company's approved investigation guidelines.

The Company will inform the person raising the concern on the progress of any investigation and timeframe to resolution, but no later than three months from the date of acknowledgment of the report, and if the receipt has not been acknowledged, the timeframe will run from the date the concern should have been acknowledged.

Where necessary, and where the identity of the person reporting the concern is known, he/she will receive a response on the progress of the investigation. A notification will be provided regarding a decision. Where required by relevant local legislation or where possible, there will be a response within



three months of reporting the concern. However, as the Company endeavours to maintain confidentiality in all investigations conducted, it may not be able to inform the person making the report of the specific details of the investigation and any disciplinary action taken as a result.

## **XII. COMMUNICATION TO PUBLIC AUTHORITIES**

In cases where there is a legal obligation to communicate information to the public authorities responsible for the prosecution of criminal offenses or otherwise, the Company, through its designated representatives, will forward or approve the report to the relevant authorities.

## **XIII. SANCTIONS FOR VIOLATION OF THIS POLICY**

Violation of this Policy will be considered a violation of the Code of Business Conduct and dealt with accordingly.

## **XIV. FINAL PROVISIONS**

The Company reserves the right to modify and revise the contents of this Policy at any time.

All parties mentioned herein should ensure that they act following the purposes and objectives included in this Policy.

### **DESIGNATED PERSONS:**

The designated Company officials to whom individuals may disclose their concerns regarding violations or suspicions under this Policy are:

- Head of Human Resources;
- Head of Legal.

