

Management of Reports

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1 SCOPE-APPLICABILITY

This Procedure governs the communication, receipt, analysis and verification of Reports of conduct in violation of the Code of Ethics, the Organization, Management and Control Model pursuant to Legislative Decree 231/01 ("**Model 231**"), facts integrating one of the offences provided for by Legislative Decree 231/01, as well as any other conduct that does not comply with the law and the Maire Tecnimont Group's document system.

This procedure applies to Maire Tecnimont S.p.A. ("**Maire Tecnimont**", "**MET**" or "**Parent Company**") and its direct and indirect subsidiaries in Italy and abroad ("**Group Companies**").

2 ABBREVIATIONS

MET	Maire Tecnimont S.p.A.
SB	Supervisory Body appointed pursuant to Legislative Decree 231/01

3 DEFINITIONS

Group Companies	Company directly or indirectly controlled in Italy and abroad by the Parent Company Maire Tecnimont S.p.A..
Report	Any communication received by Maire Tecnimont S.p.A. concerning conduct in violation of the Code of Ethics, the Organizational, Management and Control Model pursuant to Legislative Decree 231/2001, facts integrating one of the offences provided for by the Legislative Decree 231/01, as well as any other conduct that does not comply with the law and the Maire Tecnimont Group's document system. Such conduct must refer to members of the corporate bodies, control bodies - provided for by the regulations in force in the countries where Maire Tecnimont Group operates - employees, interns, trainees, collaborators, suppliers, contractors, consultants, customers, <i>partners</i> in business relations of Maire Tecnimont and the Companies of the Group and, more generally, all those who act in the name and on behalf of Maire Tecnimont and the Companies of the Maire Tecnimont Group as well as all other subjects who come into contact with them in various ways.
Illicit Reporting	Any communication that the analysis activities reveal to be unfounded and in respect of which it is ascertained that it was made in bad faith or with serious negligence with the sole purpose of denigrating or defaming the person reported.
Whistleblower	Subject making the Report
Sister Company	Company directly controlled in Italy or abroad by Maire Tecnimont S.p.A

Maire Tecnimont Group	The companies belonging to the Maire Tecnimont Group
Working Group	<p>Inter functional team in charge of managing the Reporting according to the operating procedures of this Procedure. It is composed of the Head of the Group Corporate Affairs, Governance & Compliance Function, the Chairman of the Supervisory Body of the Group Company to which the Report refers, the Head of the MET Internal Audit Function, Human Resources, ICT & Process Excellence Senior Vice President, the Group General Counsel and/or the Chairman of the Supervisory Body of the <i>Sister Company</i> that controls the Group Company to which the Report refers.</p> <p>After consulting with the other members of the SB, the Chairman of the Supervisory Body of Working Group abstains from the analysis and verification of the Report described in this Procedure, if the Report is not relevant for the purposes of Legislative Decree 231/01 and Model 231 of the Group Company in which he or she is appointed.</p>

4 REFERENCES

Ethical Code	Adopted by the Board of Directors of MET and companies of the MET Group
Activation levels" matrix	Published on the Group's portal in the Documentation section → Activation Levels
Legislative Decree 231/2001	Governs the administrative responsibility of corporations, companies and associations including those which are not incorporated
Model 231/01	The Organisation, management and control model pursuant to Legislative Decree 231/2001
European Regulation 679 of 14 April 2016	Protection of individuals with regard to the processing of personal data and the free movement of such data (GDPR);
Maire Tecnimont Group Privacy Guidelines	
STDGR-800	Document System Management
The documents cited with the exception of legal regulations are available on the Maire Tecnimont Group Intranet - Quick Links - MET Group Document Management System: https://tecnimont.sharepoint.com/sites/mqdm	

5 GENERAL PRINCIPLES

The management of the Reports and the related data processing is carried out by Maire Tecnimont in the interest of the Group Companies, in compliance with the applicable laws and the general principles set out below.

Confidentiality

All Reports are handled with the utmost confidentiality on the identity of the whistleblower and of all subjects and facts reported. Suitable communication methods are adopted and used to protect the identity and honour of the persons mentioned in the Reports, as well as the confidentiality of the identification data of the Whistleblowers, avoiding in any case the communication of the data acquired to persons unrelated to the reporting process described in this Procedure.

Protection of the whistleblower from retaliatory and/or discriminatory acts

No form of retaliation or discrimination against Whistleblowers or violations of the protection measures provided to Whistleblowers by law shall be allowed - and if they occur, they shall be subject to the sanctions referred to in paragraph 7.

Retaliatory or discriminatory dismissal of the reporting subject is null and void.

There shall also be no change of duties, nor any other retaliatory or discriminatory measures taken against the reporter. In the event of disputes related to the imposition of disciplinary sanctions, dismissals, transfers, or submission of the Whistleblower to another organisational measure with negative direct or indirect effects on working conditions resulting from the submission of the Report, the employer must demonstrate that such measures are based on reasons unrelated to the Report.

Protection of the reported person

The conduct of those who accuse other recipients of violations with the knowledge that such accusation does not exist is punishable.

Moreover, to protect the image and reputation of persons unjustly reported, in the event of Illicit Reports, Maire Tecnimont guarantees the adoption of the sanctioning measures referred to in paragraph 7 also against the Whistleblower. Maire Tecnimont, through the Working Group, assesses to inform the subjects of the Illicit Reporting and the identity of the Whistleblower, in order to allow them to assess possible actions for their own protection.

Absence of conflict of interest

The Working Group and all persons involved in various ways in this Procedure are obliged to refrain from dealing with Reporting in the event of possible conflicts of interest.

6 WORK PROCESSES AND ACTIVITIES

6.1 Sending the Report

The reporting communication channels are the *whistleblowing* platform available at the [link whistleblowing.mairetecnimont.com](http://link.whistleblowing.mairetecnimont.com) or the ordinary mailbox that can be used by writing to Group Corporate Affairs, Governance & Compliance Maire Tecnimont S.p.A., Via Gaetano De Castillia 6/A, 20124, Milan (Italy), or, if appointed, to the Supervisory Body of the Group company, at the address of its registered office.

If the subject of the Report refers to conduct by a member of the Supervisory Body ("**SB**") or the entire Supervisory Body of a Group Company, excluding the MET SB, the Whistleblower shall refer the matter directly to the Board of Directors of the Group Company who, in turn, shall appoint the Head of the MET Internal Audit Function as the operational head of the reporting management. The latter will manage the Report according to the operating procedures described in this Procedure.

If the subject of the Report refers to conduct of a member of the Supervisory Body ("**SB**") or the entire MET Supervisory Body, the Whistleblower should refer the matter directly to the MET Board of Directors who, in turn, shall appoint the Head of the Group Corporate Affairs

Governance & Compliance Function as the operational head of the reporting management. The latter will manage the Report according to the operating procedures described in this Procedure.

The persons who can make Reports are all members of the corporate bodies, control bodies - provided for by the regulations in force in the countries where Maire Tecnimont Group operates - employees, interns, trainees, collaborators, suppliers, contractors, consultants, customers, business *partners* and, more generally, all those who act in the name and on behalf of Maire Tecnimont and Maire Tecnimont Group Companies as well as all other persons who come into contact with them in various ways.

Such persons may report:

- the violations, either confirmed or suspected, of the regulations contained in the Code of Ethics and Model 231 adopted by Maire Tecnimont and the Group Companies;
- facts and/or conduct which integrate or which, potentially, may integrate one of the offences provided for by Legislative Decree 231/2001;
- other conduct that does not comply with the laws and/or the documentary system in force within Maire Tecnimont and the Group Companies that may in any case cause them economic and/or reputational damage.

Reports must be made in good faith, be substantiated and, therefore, based on precise and consistent facts.

Reports with the sole purpose of denigration or defamation of the reported person are not allowed and therefore will not be followed up.

6.2 Receiving the Report

Reports are received by the Head of the Group Corporate Affairs, Governance & Compliance Function who is responsible for directing the management process. Reports are also received through the *whistleblowing* platform by the Chairman of the Supervisory Body ("**SB**"), where existing, of the Group Company that is the subject of the Report.

Anyone who receives a Report outside the channels provided must forward it without delay to the Head of the Group Corporate Affairs, Governance & Compliance Function.

The recipients of the Report shall manage it in accordance with the general principles set out in paragraph 5 and verify its validity in the manner described in the following paragraphs.

6.3 Preliminary Analysis of the Reporting

Upon receipt of a Report, the Head of the Group Corporate Affairs, Governance & Compliance Function, in coordination with the Chairman of the SB of the Group Company to which the Report refers, sends the communication to the Head of the Internal Audit Function, Human Resources, ICT & Process Excellence Senior Vice President and the Group General Counsel. If the Report refers to a Group Company in which the SB is not present, the Head of the Group Corporate Affairs, Governance & Compliance Function also sends the communication to the Chairman of the SB of the *Sister* Company that controls the Group Company to which the Report refers. ("**Working Group**")

All the subjects belonging to the Working Group manage the Report in compliance with the general principles indicated in paragraph 5.

The Working Group examines the Report and adopts all initiatives in order to assess the scope of the Report and whether it is detailed and based on precise and consistent facts.

The Chairman of the Supervisory Body involved in the Working Group shall promptly inform the other members of the SB. The Supervisory Body assesses, with regard to the Company in which it is appointed, whether the Report is relevant for the purposes of Legislative Decree 231/01 - including a violation of the 231 Model or the Code of Ethics or one of the offences provided for in Legislative Decree 231/01. If the Report is not relevant for the purposes of Legislative Decree 231/01, the Supervisory Body shall refrain from subsequent analysis and verification of the Report.

In the presence of reported facts on which the existence of pre-litigation, litigation and ongoing investigations by judicial, ordinary and special authorities is known, the Working Group, after consulting the Group General Counsel, evaluates:

- i) to file the Report if the facts reported coincide with the subject of the pre-litigation, litigation and investigation, arranging for it to be transmitted to the competent Function responsible for the proceedings;
- ii) if the facts reported are partially excluded from the scope of pre-litigation, litigation, and investigation, to initiate the Audit phase on the latter in accordance with paragraph 6.4.

In the case of **Illicit Reports**, the Working Group shall initiate the procedure for the imposition of a sanction against the author of the above mentioned Reports in accordance with paragraph 7, including - if the conditions are met - the possible complaint to the competent Judicial Authority.

On the other hand, no action or sanction will be taken against those who, in good faith, report facts that subsequent checks reveal to be unfounded.

Otherwise, if the preliminary analysis of the **Report is found to be circumstantial and based on precise and concordant factual elements**, the Working Group shall consider whether or not to carry out an audit of the reported facts by mandating the Internal Audit Function to carry out an Audit on the Report and by informing the Chairman and Managing Director of MET.

6.4 Audit

The purpose of the audit phase is to carry out specific checks, analyses and assessments as to whether or not the facts reported are well-founded, as well as to make any recommendations regarding the adoption of the necessary corrective actions on the areas and business processes concerned by the Report.

The Internal Audit Function ensures that the necessary checks are carried out by acquiring the information necessary for the assessments from the Functions concerned.

At the end of the audit activities, the Internal Audit Function shall share the results with the Working Group and any corrective actions that may include the possible adoption of sanctioning measures against the reported person(s) and/or the persons found to have committed the illicit conduct and/or violations reported (see paragraph 7); the adoption of any action to strengthen the internal control and risk management system and the 231 Model, as well as the possible reporting of criminal, civil and/or administrative offences to the Judicial Authority.

Following these activities the Internal Audit Function together with the Group Corporate Affairs Governance & Compliance Function shall transmit the audit results and corrective actions to the Chairman, the Managing Director of MET and the relevant Supervisory Bodies.

7 SANCTIONS SYSTEM

Any illicit conduct attributable to employees of the Maire Tecnimont Group that may arise as a result of the analysis and audit of the Reports is subject to disciplinary measures in accordance with the provisions of Model 231, where applicable, and the National Labour Contract or other applicable national regulations.

Moreover, appropriate disciplinary measures shall be taken against those who violate the measures for the protection of the Whistleblower, those who take retaliatory or discriminatory measures against the Whistleblower, as well as those who make Illicit Reports.

As provided for by law and applicable collective bargaining agreements, disciplinary measures must be proportionate to the extent and seriousness of the illicit conduct ascertained and may go as far as the termination of the employment or collaboration relationship and the request for

compensation for any damages resulting from the violations ascertained against Maire Tecnimont and Maire Tecnimont Group Companies.

In the case of Maire Tecnimont Group employees, it is the responsibility of the Human Resources, ICT & Process Excellence Senior Vice President of Maire Tecnimont to evaluate disciplinary measures.

In the case of subjects other than those listed above (e.g. suppliers, consultants, partners, etc.), Maire Tecnimont's Head of Group Corporate Affairs, Governance & Compliance Function, together with Maire Tecnimont's Human Resources, ICT & Process Excellence Function Senior Vice President and the Heads of the relevant Group Company Functions, shall be responsible for assessing any sanctions.

8 TRACEABILITY

All the Functions involved in the activities governed by this Procedure ensure, each to the extent of its competence and also through the *whistleblowing* platform, the traceability of data and information and provide for the storage and archiving of the documentation produced so as to allow the reconstruction of the various phases of the process.

The Group Corporate Affairs, Governance & Compliance Function ensures the updating of the *whistleblowing* platform and this Procedure.

9 BEHAVIOURAL NORMS

The staff of all MET Group companies, for whatever reason involved in the activities provided for in this Procedure, shall comply with the rules of conduct referred to in the "Code of Ethics" and in the "Organisation, Management and Control Model" if adopted by the Company, the purpose of which is the prevention of the commission of the offences provided for in Legislative Decree 231/2001.

In particular, all activities must be managed in full compliance with the ethical principles and rules of conduct contained in it, with the purpose of fostering a mutual relationship characterised by trust and satisfaction.

10 GUIDELINES ON PERSONAL DATA PROTECTION CODE

Both personal data of the Whistleblower and personal data of any third parties as well as any further information collected in the context of the analysis that is necessary and adequate to ascertain and verify the validity or otherwise of the Report may be processed during the management of the Reports.

The processing of personal data resulting from the management of the Reports is carried out in accordance with Regulation (EU) 2016/679 on the protection of personal data of individuals (GDPR), as well as the Maire Tecnimont Group Privacy Guidelines and any other applicable laws and/or regulations and the specific information published on the *whistleblowing* platform.

11 WORK FLOW

