

# WHISTLEBLOWING PROCEDURE

Update approved by the Board of Directors of Maire S.p.A.  
on October 26th 2023





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# 1 SCOPE – APPLICABILITY

This Procedure governs the communication, receipt, analysis and verification of Reports of conduct (as defined below) in violation of the Code of Ethics, the Business Integrity Policy, the Organisation, Management and Control Model pursuant to Legislative Decree 231/01 ("**231 Model**"), 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 Group's Document Management System.

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

# 2 ABBREVIATIONS

<b>MAIRE</b>	Maire Tecnimont S.p.A.
<b>SB</b>	Supervisory Body appointed pursuant to Legislative Decree 231/01

# 3 DEFINIZIONI

<b>Working Group</b>	<p>Interdisciplinary team responsible for the management process of Reporting according to the operational procedures of this Procedure. It is composed of the Group Corporate Affairs, Governance &amp; Compliance Vice President, the Chairman of the Supervisory Board of the Group Company to which the Report refers, the Group Internal Audit Head of Department, the Group Human Resources, ICT, Organization &amp; Procurement Senior Vice President, Group General Counsel, the Group Compliance, Privacy &amp; Business Integrity Head of Department and/or the Chairman of the Supervisory Board of the Sister Company controlling the Group Company to which the Report refers.</p> <p>The Chairman of the Supervisory Board forming part of the Working Group, having consulted the other members of the Supervisory Board, shall refrain from analysing and verifying the Report described in this Procedure if the Report has no relevance for the purposes of Legislative Decree 231/01 and of the 231 Model of the Group Company where he/she is appointed.</p>
<b>Group Companies</b>	Company directly or indirectly controlled in Italy and abroad by MAIRE.
<b>Report</b>	Any communication received concerning conduct in violation of the Code of Ethics, the Business Integrity Policy, the 231 Model, 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 national, european or international legislation and the MAIRE Group's Document Management System of which the Whistleblower became aware in a work-



related context. Such conduct must refer to individuals who have acted or are acting in the name and on behalf of MAIRE and the MAIRE Group Companies as well as all other subjects who come into contact with them in various ways.

#### **Illicit Report**

Any communication that the analysis activities reveal to be unfounded and in respect of which it is ascertained that it was made with intent or gross negligence with the sole purpose of denigrating or defaming the person reported.

#### **External Report**

Where provided by national law, the Report through the channel possibly set up by the competent authority, which can only be used:

- in relation to certain violations
- and
- under certain conditions expressly provided for by the same national regulation to which the competent authority in question belongs, without prejudice to the preferential use of the internal channel made available by the MAIRE Group and described in this procedure.

#### **Whistleblower**

Natural person making the Report. The Report may be made by persons with administrative, management, control, supervisory or representative functions (even when such functions are exercised on a de facto basis), by employees, trainees and interns, collaborators, suppliers, contractors, consultants, client, business partner of MAIRE and the Group Companies, as well as all other persons who come into contact with them for various reasons. The protection provided by this procedure in favour of the Whistleblower shall also apply during the probationary period and before or after the establishment of the employment or other legal relationship.

#### **Sister Company**

Company directly controlled in Italy or abroad by MAIRE.

## **4 REFERENCES**

#### ***Business Integrity Policy***

Adopted by the Board of Directors of MAIRE and the Group Companies, aim to prevent and prohibit any corruptive conduct

#### **Code of Ethics**

Group Code of Ethics in force pro tempore, represents the set of conduct values, principles and guidelines that inspire the entire operations of the Group, adopted by the Board of Directors of MAIRE and the Group Companies

#### **“Activation levels” matrices**

Documents defining, by business segment, the thresholds beyond which there is a duty to involve Parent Company



<b>Legislative Decree 231/2001</b>	Governs the administrative responsibility of corporations, companies and associations including those which are not incorporated
<b>Model pursuant to Legislative Decree 231/01</b>	The Organisation, management and control model pursuant to Legislative Decree 231/2001
<b>European Regulation 679 of 14 April 2016</b>	Protection of individuals with regard to the processing of personal data and the free movement of such data
<b>MAIRE Group Privacy Data Protection Guidelines</b>	Data Protection Guidelines on the protection of personal data and free movement of such data
<b>STDGR-800</b>	Document Management System

The documents cited with the exception of legal regulations are available on the MAIRE Group Intranet - Quick Links - MAIRE Group Document Management System: <https://tecnimont.sharepoint.com/sites/mgdms>

## 5 GENERAL PRINCIPLES

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

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### Confidentiality

All Reports are handled with the utmost confidentiality on the identity of the whistleblower and the person mentioned or involved in the report, as well as all content contained in the report and the relative documents. 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 Whistleblower, 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 section 7.

Retaliatory or discriminatory dismissal of the Whistleblower is null.

There shall also be no change of duties, nor any other retaliatory or discriminatory measures taken against the Whistleblower. 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.

These forms of protection also apply, where appropriate, to the following subjects operating in the same work-related context as the Whistleblower:



- a) third parties connected with the Whistleblower who might be at risk of retaliation in the same work-related context, such as persons bound by a stable emotional or family relationship up to the fourth degree of kinship or colleagues who have a regular and current relationship with the Whistleblower;
- b) legal entities of which the Whistleblower is the owner, where the Whistleblower works or to which the Whistleblower is otherwise connected;
- c) other natural persons who may assist a Whistleblower in the reporting process.

### 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 proven Illicit Reports, MAIRE and the Group Companies guarantee the adoption of the sanctioning measures referred to in section 7 also against the Whistleblower. MAIRE and the Group Companies, through the Working Group, assess 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 OPERATIONAL PROCEDURES

### 6.1 Sending the Report

The reporting communication channels are the *whistleblowing* platform available at the [link whistleblowing.mairetecnimont.com](https://whistleblowing.mairetecnimont.com) or the ordinary mailbox that can be used by writing to MAIRE's Group Corporate Affairs, Governance & Compliance, 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 SB or the entire Supervisory Body of a Group Company, excluding the MAIRE SB, the Whistleblower shall refer the matter directly to the Board of Directors of the Group Company who, in turn, shall appoint the Group Internal Audit Head of Department 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 SB or the entire MAIRE Supervisory Body, the Whistleblower should refer the matter directly to the Board of Directors of MAIRE which, in turn, shall appoint the Head of the Group Corporate Affairs Governance & Compliance Vice President 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 Group operates - employees, interns, trainees, collaborators, suppliers, contractors, consultants, customers, business *partners* and, more generally, all those who act or have acted in the name and on behalf of MAIRE and the 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, in the Business Integrity Policy and 231 Model adopted by MAIRE 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 national, european or international law and/or the Document Management System in force within MAIRE 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 cannot be based on mere assumptions or rumours, nor on publicly available information.**

**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 Group Corporate Affairs, Governance & Compliance Vice President and the Group Compliance, Privacy & Business Head of Department, who are responsible for directing the management process. Reports are also received through the *whistleblowing* platform by the Chairman of the SB - where existing - of the Group Company to which the Report refers.

**Anyone who receives a Report outside the channels provided must forward it without delay to the Group Corporate Affairs, Governance & Compliance Vice President and the Group Compliance, Privacy & Business Integrity Head of Department**, simultaneously notifying the Whistleblower of the forwarding of the information.

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

## 6.3 Preliminary Analysis of the Report

Upon receipt of a Report, the Group Corporate Affairs, Governance & Compliance Vice President and/or the Group Compliance, Privacy & Business Integrity Head of Department issue the Whistleblower with an acknowledgement of receipt of the Report within seven days.

The Group Corporate Affairs, Governance & Compliance Vice President and/or the Group Compliance, Privacy & Business Integrity Head of Department, in coordination with the Chairman of the SB of the Group Company to which the Report refers, share the communication to the Group Internal Audit Head of Department, Group Human Resources, ICT, Organization & Procurement Senior Vice President and the Group General Counsel. If the Report refers to a Group Company in which the SB is not present, the Group Corporate Affairs, Governance & Compliance Vice President and the Group Compliance, Privacy & Business Integrity Head of Department also send 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 section 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. Specifically, to enable the proper assessment of the Report by the Working Group, the following must be indicated:

- the time and place when the event reported occurred;
- description of the event;
- personal details or other elements enabling identification of the person to whom the reported facts relate.

It could be useful to attach documents that may provide evidence of the facts being reported, along with an indication of other persons potentially aware of the 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, of the Code of Ethics, of the Business Integrity Policy 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 proceeding;
- 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 section 6.4.

In the event of proven **Illicit Reports**, the Working Group activates the procedure for applying a disciplinary sanction against the Whistleblower in accordance with section 7, including - if the conditions are met - report to the competent judicial authority. If criminal liability of the Whistleblower is established for offences of defamation or slander, in cases of intent or gross negligence, the safeguards referred to in section 5 are not provided to the Whistleblower and a disciplinary sanction will always be applied against him/her.

According to specific national regulations, this is without prejudice to the possibility for the authority involved to apply an administrative fine to the person responsible for the Illicit Report.

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.

Once the preliminary analysis is concluded, if the **Report is found to be circumstantial and based on precise and concordant factual elements**, the Working Group assesses whether to mandate the Internal Audit Function, informing the Chairman and the Managing Director of MAIRE.

## 6.4 Audit

The purpose of the audit phase is to carry out specific verifications, analysis 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 of MAIRE 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 of MAIRE 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 illegal conduct and/or violations reported (see section 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 MAIRE and the relevant Supervisory Bodies.

## 6.5 Feedback

The Group Corporate Affairs, Governance & Compliance Vice President and/or the Group Compliance, Privacy & Business Integrity Head of Department provide feedback to the Whistleblower within three months from the date of acknowledgement of receipt of the Report or, in the absence of such notice, within three months from the expiry of the seven-day period from the presenting of the Report.





## 7 SANCTION SYSTEM

Any illicit conduct attributable to employees of the MAIRE 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 management of the report process, 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 better described in section 6.3.

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 and MAIRE Group Companies. In the case of MAIRE Group employees, it is the responsibility of the Group Human Resources, ICT, Organization & Procurement Senior Vice President of MAIRE to evaluate disciplinary measures.

In the case of subjects other than those listed above (e.g. suppliers, consultants, partners, etc.), the MAIRE Group Corporate Affairs, Governance & Compliance Vice President with MAIRE Group Human Resources, ICT, Organization & Procurement 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, in compliance with the confidentiality requirements, 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 of this Procedure.

## 9 BEHAVIOURAL NORMS

The staff of all MAIRE 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", in the "Business Integrity Policy" and in the "Organisation, Management and Control Model" (if adopted), 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 Group Privacy Guidelines and any other applicable laws and/or regulations and the specific information published on the *whistleblowing* platform.

## 11 INFORMATION FLOWS

The Internal Audit Function of MAIRE and the Group Corporate Affairs, Governance & Compliance Function, in the periodic information flows, report to the SCIR Committee, the Control, Risk and Sustainability Committee, the Board of Statutory Auditors and the Board of Directors of MAIRE in regarding the correct functioning of the reporting channel and provide, in addition to the results of the verification of the regular implementation of the reporting process and the respect of the general principles (referred to in paragraph 5) on which the internal reporting system is based, indications in relation to the Reports received in the reference period.

In addition, the SB of each Group Company, in the periodic information flows, and to the extent of its competence, provides similar information to the Board of Directors and the Board of Statutory Auditors of the reference company.

A statistical summary of the Reports received is available in the "Consolidated Non-financial statement" pursuant to Legislative Decree 254/2016 of the MAIRE Group.